

AUDIT FINDINGS

<u>FINDING NO.</u>	<u>FINDING DESCRIPTION</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
2022-01	Implementation of GASB Statement No.87 - Reconciliation of key accounts	X		
2022-02	Balances between funds not cleared – no procedures in place	X		
2022-03 2021-01	Key Accounts not reconciled to the General Ledger – CASH	X	X	
2022-04 2021-02	Key Accounts not reconciled to the General Ledger – Payroll Records and filed tax returns	X	X	
2022-05 2021-03 2020-01	Gross margins on cost of fuel sales are not consistent	X	X	X
2022-06 2021-04 2020-03	Accounting functions for E-911 not completed timely throughout the year	X	X	X
2022-07 2021-05 2020-04	Posting of CFMS transactions and Warrants paid out for assistance not posted consistently to the General Ledger	X	X	X
2022-08 2021-06 2020-05	Recording of Expenditures are not consistent. Same type of expenditures recorded in different accounts or not recorded in the correct account at all	X	X	X
2022-09 2021-07 2020-06	Records of State and Other Grants not maintained	X	X	X

NOTE: Braden Wilson hired as Director of Human Resources and Finance in April 2021. Kevin Day was Commissioner over Finance since January 2021.

QUESTIONS

1. How does the County plan to correct the findings outlined in the qualified audit?
2. What qualifications does the current Director of Human Resources and Finance possess to carry out the duties of both Human Resources and Finance? Will she actively work to correct the findings outlined in the qualified audit?