AUDITOR'S REPORT

CSCD DIRECTOR PAUL BECKER CLOSEOUT PROCEDURES

January 17, 2014

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HARRIS COUNTY AUDITOR

January 17, 2014

Ms. Teresa May
Director
Community Supervision & Corrections Department
49 San Jacinto
Houston, Texas 77002

RE: CSCD Director Paul Becker Closeout Procedures

With the resignation of Paul Becker, the Audit Services and Compliance Audit Departments performed closeout procedures of the Community Supervision & Corrections Department (the Office). Although you were not the office holder during the period of our procedures, we are addressing this Auditor's Report to you as the current office holder. Our procedures included the following:

- Verified that the cash in the Office reconciled to the imprest balance, and the balance was accurately recorded on the County's financial records and observed the collection of fees, fines, and restitution, and traced the collections, on the day of the cash count, to the bank deposit.
- Reviewed reconciliations of the restitution bank balances and recent adjustments to unclaimed restitution, including escheatment.
- Reviewed collection and deposit of fees, fines, and restitution recorded in the County's financial records.
- On a test basis, verified controlled and capital assets existed and were accurately recorded in the County's property and equipment inventory records.
- Verified non-revenue EZ Tags assigned to the Office were adequately controlled and properly affixed to the Office's vehicles.
- Verified fuel cards assigned to the Office were in the Office's possession and fuel usage data was accurately recorded.
- Selectively tested that time and attendance records were accurately and properly approved, time was accurately recorded in the County's Daily Time Entry System, and payroll was paid to valid employees.

The engagement process included providing you with a combined engagement/scope letter and conducting an entrance and exit conference with your personnel. The purpose of the letter and conferences was to explain the process, identify areas of concern, describe the procedures to be

performed, discuss issues identified during the engagement, and solicit suggestions for resolving the issues. A draft report was provided to you and your personnel for review.

The enclosed Auditor's Report presents the significant issues identified during our procedures, recommendations developed in conjunction with your staff, and any actions you have taken to implement the recommendations. Less significant issues and recommendations have been verbally communicated to your staff.

We appreciate the time and attention provided by you and your staff during this engagement.

Sincerely,

Barbara J. Schott
County Auditor

cc: District Judges
County Judge Ed Emmett
Commissioners:
R. Jack Cagle
El Franco Lee
Jack Morman
Steve Radack
Devon Anderson
Vince Ryan
William J. Jackson

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ISSUES AND RECOMMENDATIONS				
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Peden-SATF-Male Petty Cash Shortage	The Office maintains a $500 petty cash account for the Peden-SATF-Male location.	The petty cash account had an unexplained shortage of $80.97 at the time of our cash count. As a result, missing funds may not be detected in a timely manner. Subsequent to our procedures, the petty cash custodian replaced the amount of the shortage in the petty cash fund. On October 5, 2012, we returned for a second cash count, and the petty cash fund reconciled to the $500 imprest balance.	The Office should ensure that the petty cash fund is maintained at the imprest balance.	We agree that petty cash should be maintained at the authorized fixed amount at all times. While the Petty cash is now at the authorized amount, this one ($80.97) exception appears to be an isolated instance where a receipt was misplaced/misfiled. We will inform petty cash custodians to take extra precautions regarding the safe keeping of receipts.
DP-RSAT Petty Cash Prior Reimbursement Requests	Harris County Accounting Procedure D.3, *Petty Cash Accounts*, requires the Office to submit reimbursement requests on a regular basis.	One petty cash reimbursement request totaling $199.67 from the RSAT's $200 petty cash account was submitted for reimbursement in August 2012; however, the expenditures were incurred in October 2011 - April 2012. A second petty cash	Reimbursement requests should be submitted on a regular basis in accordance with the County's Accounting Procedure.	We agree that reimbursement requests should be done on a regular basis and will institute a policy of monthly reimbursement, at a minimum.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) DP-RSAT Petty Cash Prior Reimbursement Requests		reimbursement request for $38.20 was submitted in August 2012 and included different expenditures incurred in October 2011 - February 2012. Because the $200 petty cash fund had not yet been replenished from the $199.67 reimbursement request, the petty cash custodian used her personal funds to reimburse the staff for their expenditures. Failure to timely submit reimbursement requests adversely affects the Office's ability to use the petty cash account, understates the expenses recorded in the County's financial statements, and delays the reimbursement of the staff for their out-of-pocket expenditures.		
Petty Cash - Staff Appreciation Week	During July 2012, the Office conducted several Staff Appreciation Week functions when food items	Although the $1,000 JDTF Administration petty cash fund should have reimbursed the employees	The Office should ensure that each petty cash account is used only for the type of expenditure for which that	We agree that petty cash should not have been used to purchase food items. Personnel were informed of

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Petty Cash - Staff Appreciation Week	were purchased by Office employees. The Office employees were then reimbursed from petty cash funds.	for the food purchases, it appears that the $500 Peden-SATF-Male petty cash fund reimbursed some employees for food purchases. The Peden-SATF-Male petty cash fund was then replenished by the JDTF Administration petty cash fund. The JDTF Administration petty cash custodian then requested reimbursement from the County Auditor's Accounts Payable Department (Accounts Payable). Additionally, it appears that petty cash funds were used for unapproved expenditures (e.g., meal items vs. snack items). Those reimbursement requests were properly rejected by Accounts Payable. The JDTF Administration petty cash custodian then proceeded to collect repayment for the	petty cash account is established. Additionally, prior to using petty cash funds, the Office should ensure that the expenditures are allowable. Also, Management should provide training regarding the state's financial manual as it relates to snacks provided for certain training events and that expenditures for "meals" are not allowed.	this fact when the issue came up and supervisors reimbursed the petty cash fund for the unallowable expenditure. Petty cash training will be provided with emphasis on allowable vs. unallowable expenditures.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Petty Cash - Staff Appreciation Week		disallowed expenditures from various supervisors at the Office's locations. As a result, petty cash funds were reduced while awaiting repayment from the appropriate supervisors. Additionally, the use of one petty cash account for expenditures that should have been paid from a different petty cash account could result in the expenditures being incorrectly reflected in the County's financial system.		
Unreceipted Funds	In accordance with the Harris County Accounting Procedure A.1, *Cash Handling Guidelines*, funds should be receipted at the time of collection. In addition, payments received by mail should be logged and immediately stamped "For Deposit Only" before being	Not all payments presented to the Office's Downtown location and West and South regions had a receipt issued at the time the funds were collected. Management informed us that this occurs at the regions because payments are accepted after the cashier leaves for the day.	Funds collected should be immediately receipted in the appropriate receipting system in order to provide accountability and proof of payment. If either the receipting system or the cashier is unavailable, manual receipts should be issued and subsequently entered in the appropriate	While compensating controls (i.e. probation officers discuss account balances with probationers during office visits) were in place during this time to ensure that collections were posted appropriately, receipts do provide added control. Accordingly, we started issuing manual receipts for

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Unreceipted Funds	distributed for processing to other clerks. A supervisor should reconcile all checks deposited against the log.	Unreceipted funds are secured and then posted in the appropriate receipting system (Cost Bill or FAS) at a later date. At the time of our cash count, the Downtown location had 79 unreceipted money orders totaling $6,237, West had 241 unreceipted money orders totaling $30,799, and South had 197 unreceipted money orders totaling $24,214. The money orders from the West region were not posted in the receipting system for a week. Failure to issue a receipt at the time of collection increases the risk that funds could be lost or inappropriately used, and delays posting probationers' payments to their accounts.	receipting system.	money orders received before and after cashier business hours effective April 2013. The items in question relate to mailed in money orders, and money orders received before the cashiers are open for business and after the close of business. During these times probationers sometimes leave payments with the receptionists who later turn over the payments to the cashiers for processing in the fee system. Once these payments are posted in the Fee System by the cashiers, the fee system receipts are provided to the officers to give to the probationers on their next office visit.
Multiple Quantities	Pursuant to Harris County Accounting Procedure A.1-1, *Property Handling Guidelines*, assets recorded	Frequently, one purchase order was used to acquire multiple quantities of a particular piece of	The Office should follow Harris County Accounting Procedure A.1-1, *Property Handling Guidelines*, and	We do follow Harris County Accounting Procedure A.1-1; However, we do need to do a better job of splitting

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Multiple Quantities	in the County's property and equipment records should contain accurate information, such as unit values and serial numbers.	equipment. For these items, the Office did not separate the individual assets purchased in the County's property and equipment records. Correct unit values and serial numbers were not recorded. As a result, the ability to detect missing assets in a timely manner is reduced. See notes "a" and "b" on the attached Appendix.	ensure the property and equipment records contain accurate information, including unit values and serial numbers. To improve internal controls, the Office should consider generating a quarterly asset report and review the data entry fields to monitor the quality of information and errors, such as recording multiple quantities, and perform periodic property inventory audits.	multiple purchases on a timely basis. In this regard we will (1) Implement a tickler file of multiple quantity purchases to ensure follow up is done to split required items and (2) as suggested, generate a quarterly asset report to review accuracy of asset information. We will also start performing quarterly property inventory audits on a sample basis and split the items in question.
Surplus Equipment	The property and equipment records for the Office reflect approximately 860 County asset line items and approximately 850 State asset line items. These assets are located in eight buildings.	The Office had several rooms containing obsolete State and County equipment in various buildings. As a result, the ability to detect the loss of assets in a timely manner is reduced.	As it appears that the County equipment is no longer in use, the Office should transfer these items to Purchasing Services in order to remove them from the property and equipment records. The Office should review the obsolete State equipment, and if it is found to be surplus	We will develop and implement a plan to dispose of surplus property on a timely basis.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Surplus Equipment			property, follow the State's guidelines to have the equipment properly removed. To improve internal controls, the Office should consider generating a quarterly asset report and review the data entry fields to monitor the quality of information and errors, such as surplus equipment, and perform periodic property inventory audits.	
Items Not Located	Assets that are no longer in the Office's control and considered missing should be removed from the County's property and equipment records for the Office by requesting Commissioners Court approval to remove the assets.	Of the 86 assets selected for testing, three assets (3.5%) could not be located. These assets totaled $8,968. One asset is a capital asset with a cost greater than $5,000. The remaining two items are considered County controlled assets with a cost of at least $500 but less than the $5,000 capitalization threshold. As a result, the County's property and equipment and	The Office should attempt to locate these assets, and steps should be taken to identify and address the cause of the missing assets and improve internal controls. If they are unable to do so, they should determine whether County Auditor's Form 3351, *County Property Deletion/Indemnification Request Form*, should be submitted to Purchasing to	Two of the un-located assets were disposed in 2011 and one in 2012. However, the disposals were not reflected in IFAS at the time of audit. These three disposals have since been entered in IFAS (two in 2012 and one in 2013.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Items Not Located		financial accounting records may be overstated. See note "c" on the attached Appendix.	obtain Commissioners Court approval to remove these assets from the County's property and equipment records. To improve internal controls, the Office should consider generating a quarterly asset report and review the data entry fields to monitor the quality of information and errors, such as items not located, and perform periodic property inventory audits.	
Item Traded In	Assets that have been exchanged and are no longer in the Office's control should be corrected in the County's property and equipment records to reflect the replacement equipment.	One capital asset selected for testing was not located. Management informed us that this asset was traded in under warranty. However, the item was not properly removed from the County's property and equipment records, and the replacement item was not properly added. As a result, the County's property and equipment and	For an exchange of assets, the Office should obtain vendor documentation describing the exchange. The documentation for an exchange of capital assets should be submitted to Purchasing Services to correct the County's property and equipment records. Copies of the exchange should be maintained until the records	We do obtain vendor documentation when exchanges take place. This one instance was due to an oversight. IFAS records have since been updated to reflect the exchange.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Item Traded In		financial accounting records reflect a capital asset with an incorrect serial number. See note "d" on the attached Appendix.	are corrected. Subsequent to our procedures, the Office provided the necessary vendor documentation.	
Fuel PINs - Former Employees	To provide accountability for fuel purchases, Harris County Accounting Procedure I.9, *County Fuel Usage*, requires a fuel card be assigned to each vehicle to identify what vehicle the fuel is being purchased for and a PIN to be assigned to each employee to identify who purchased the fuel. County departments are required to notify Fleet Services when employees are no longer employed so their PIN can be canceled.	The County fuel PINs assigned to 105 former employees had not been canceled, which could result in unauthorized fuel purchases. The fuel PINs were not canceled for one week to four years after the termination dates. All except two of the former employees' fuel PINs had not been used to purchase fuel after the termination dates. However, the fuel PIN assigned to one former employee was used eight times to purchase fuel, and the fuel PIN assigned to another former employee was used two times to	The Office should immediately cancel the fuel PINs assigned to the 105 former employees. Also, the Office should periodically review and promptly cancel PINs when an employee terminates employment or transfers to another department, and add an item to the internal employment termination checklist procedures for cancellation of fuel PINs. On October 11 and 19, 2012, the Office informed us that the two fuel PINs which were used after the respective employees' termination dates were	The PINs in question have all been cancelled. The cancellation request for the majority of the items in question was done in October, 2012. We reviewed several of the old items that were still active as of 2012 and found cancelation requests dating back to early/mid 2010. We will meet with Harris County Fleet Services and work out a better follow up process. Additionally, we have revised our internal employment termination check list to include notification for PIN cancelation purposes.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Fuel PINs - Former Employees		purchase after the termination date. The two fuel PINs were improperly assigned to other employees.	incorrectly assigned to current employees. On October 18 and 19, 2012, the Office requested that the terminated employees' fuel PINs be canceled.	
Outdated Time and Attendance Records	On July 9, 2012, the County Auditor's Office - Systems and Procedures Department (Systems and Procedures) informed all County departments that a new version of the Time and Attendance Record (Time Record) was available on the Auditor's intranet home page, and older versions would no longer be acceptable.	The Office's employees submitted time using prior versions of the Time Record. One previous version, revised in 2004, contained a field for social security number, which was later replaced with a field for the employee's identifying number. Although employees recorded their identifying number instead of their social security number on these Time Records, the potential exists for new employees following the instructions on the Time Record to record their social security number. In addition, the 2012 Time Record contains new hour type codes not found on the	The Office should require the use of the 2012 Time Record for all of its employees.	All employees have been instructed to use the 2012 Time Record and to remove prior versions from their computers.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Outdated Time and Attendance Records		Time Records the Office was utilizing. As a result, hour balances could have been misstated since the new codes were not available on prior versions.		
Time and Attendance Record Approvals	In accordance with Harris County Accounting Procedure O.1, *Preparation of Time Record*, Time Records should be signed and dated by the employee and supervisor.	Of the 30 Time Records tested, 2 (7%) did not contain the date of the supervisor's approval. Not complying with Harris County Accounting Procedure O.1, *Preparation of Time Record*, significantly reduces internal controls relating to time reporting.	All future Time Records should be dated by the supervisor.	Employees have been instructed to make sure all signatures on Time Records are dated.
Restitution Monitoring	Pursuant to Texas Government Code 76.013(b) "If an initial restitution payment is received by a department, the department immediately shall notify the victim of that fact by certified mail, mailed to the last known address of the victim. If a victim then makes a claim for payment,	It appears that the Office is not sufficiently monitoring restitution payments process to ensure restitution payments are properly and timely processed in accordance with Texas Government Code 76.013(b). Out of 20 unverified restitution balances selected for testing, 13 (approximately	The Office should increase supervision over the monitoring program to ensure payments are processed timely. In addition, the Office should investigate refunding all amounts that have been deemed overpaid by the probationers in order to resolve the unverified	We will re-emphasize the importance of working the claimant list on a timely basis. We will also implement a system to more closely monitor the claimant list. Regarding probationer overpayments, we will undertake a review of these accounts and handle accordingly.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Restitution Monitoring	the department promptly shall remit the payment to the victim. A department is obligated to make a good faith effort to locate and notify a victim that an unclaimed payment exists. The department satisfies the good faith requirement under this subsection by sending to the victim by certified mail on any one occasion during the period the defendant is required to make payments a notice that the victim is entitled to an unclaimed payment." The Office utilizes certified mail to send letters notifying the victim of a payment received along with an affidavit requiring a notary to sign to verify their name and address. A special account is used to process the restitution payments to these victims. Once the restitution payments can be verified,	65%) had the following: a. 11 claimants could not be verified that a certified letter was sent by CSCD probation officers, notifying the victim that a payment had been made. b. 2 cases (totaling $5.00) were a result of overpayments by the probationer that should be refunded. An additional 7 payments were selected from the suspense file and 5 of the 7 (approximately 71.4%) were refunds due to the defendant, and not payments due to victims. Based on the Texas Government Code 76.013(b), the Office has not made a good faith effort in notifying the victims of the defendant (based on our sample tested) that they have restitution payments due to them. Also, a verbal rule was implemented by	restitution balances.	

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Restitution Monitoring	the amounts are paid through a demand account for processing.	the former Office Controller that no checks will be printed and sent for anything less than $5.00, regardless of the recipient. Furthermore, the Office is no longer continuing this practice. Some additional data analytics identified from the 6/30/12 Monthly Suspense File showed that there is a potential of 1,496 records held in suspense (totaling $4,141.50) that could also be refunds due to probationers. The monthly suspense file was queried to only select those items with balances totaling whole numbers (i.e., $1, $1.50, $2, etc.).		
Restitution Payment	Once the probationer begins to make their restitution payments, the Office is required to send a restitution letter (affidavit) to the victim(s) or their families informing them they may have funds they	In one instance out of 20 restitution payments (approximately 5%) totaling $400, proper restitution documentation could not be provided by the Office to validate that the restitution claimant was	The Office should verify all required documentation (i.e., restitution affidavits, cover letter, etc.) is on file before any funds are disbursed. In addition, the Office should provide training to staff, to re-	Verification of supporting documentation prior to disbursing restitution is something that is done as a matter of course. This payment appears to be an isolated instance where the supporting documentation

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Restitution Payment	could be entitled to. As the claimant screen information is verified using the Financial Accounting System (FAS), those restitution funds are disbursed. Pursuant to Texas Government Code 76.013(b) "If an initial restitution payment is received by a department, the department immediately shall notify the victim of that fact by certified mail, mailed to the last known address of the victim. If a victim then makes a claim for payment, the department promptly shall remit the payment to the victim." The Office requires a signed notarized affidavit to be provided by the victim in order to process the restitution payment.	verified. Without proper documentation, the funds should not have been released without being verified in FAS. Also, according to the Office's internal Business Office Manual, "Restitution affidavits are required to be notarized by the claimant (victim) and returned to the Business Office prior to any restitution money being disbursed." As a result, the Office is not following their internal Business Office Manual and is in noncompliance with Texas Government Code 76.013(b).	enforce that department procedures be followed.	was misplaced. We have since researched this item and obtained the proper supporting documentation. Additionally, we will remind staff of the importance of making sure all supporting documentation is retained.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
Escheatment - Old Restitution Balances	The Comprehensive Suspense (File) account is used to hold court ordered restitution amounts until the victim(s) or their family members can be identified before the funds can be issued a check(s) from the Office. This account contains six different types of balances: one type being restitution (which comprises 98% of the account) and the remaining types being payment errors waiting to be corrected by the Office. If the victims or their family members cannot be located by the fifth year, those funds are required to be sent to the State of Texas Comptroller's Office. The Comptroller is the chief steward of the state's finances, acting as tax collector, chief accountant, chief revenue estimator, and chief treasurer for all	Using data analytics software, unclaimed irreconcilable restitution funds greater than 5 years (roughly 3,190 records totaling $268,837) still remain in the Office's Comprehensive Suspense Account. Without processing and transferring these funds to the Comptroller in a timely manner, the Office could be penalized five percent of the total deposit and related interest. Some of the unclaimed funds are related to prior periods dating back to 1983. As a result, the Office is not in compliance with Texas Government Code 76.013(b).	CSCD Management, in conjunction with the County Attorney's Office, should evaluate how to proceed in processing these irreconcilable restitution balances (greater than 5 years) to determine if the Office is required to transfer the amounts to the Comptroller or to the proper payee. In addition, CSCD Management should establish a monitoring process to ensure the Comprehensive Suspense File balances are resolved timely.	Many of the suspense items go back over 20 years and they may in fact be irreconcilable; however prior to taking any action on unclaimed restitution over 5 years we need to first undertake a review of these items to identify the particulars. We will also contact the Texas Comptroller of Public Accounts for guidance where necessary. Unclaimed restitution requirements have changed over the years. For example: It appears based on documentation we have from the State of Texas Comptroller of Public Accounts that restitution received before September 1, 1983 should remain with the HCCSCD. Unclaimed restitution on probation cases with a start date between September 1,

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Escheatment - Old Restitution Balances	of state government. Pursuant to Texas Government Code 76.013(c) "The department has a maximum of 121 days after the five-year expiration date to transfer the funds to the Comptroller's Office. Failure to comply with the 121-day deadline will result in a five percent collection fee penalty calculated from the total deposit and all interest attributable to the unclaimed funds."			1983 through August 31, 1989 is to be remitted to the State four years after the first unsuccessful attempt to locate the victim(s) after receiving final payment in satisfaction of the order. Unclaimed restitution on probation cases with a start date after September 1, 1989 is to be remitted to the State five years after the first unsuccessful attempt to locate the victim(s) after receiving final payment in satisfaction of the order. It appears based on documentation from the State of Texas Comptroller of Public Accounts that a restitution audit was conducted by the State during fiscal year 1995. We need to locate a copy of this audit and review the findings which may shed some light on the old outstanding items.

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
Reconciling Items	Harris County Auditor's Operations Manual 11-4.2, Month End Procedures - *Bank Reconciliation*, "any County Department that has reconciling items older than two months, the Bank Reconciliation Supervisor prepares and sends an Outstanding Bank Reconciliation Items Letter to the County Department Director to request that the department's account be brought to a current position as soon as possible in order to ensure the accuracy of the department's financial accounting records.	An Office bank reconciliation (Account #7798267) had a reconciling item in the amount of $2,070 that remained outstanding for six months with no Outstanding Bank Reconciliation Items Letter being sent to the County Department Director. This caused the Department to be out of compliance with County policies (Harris County Auditor's Operations Manual Procedure 11-4.2 'Month End Procedures Bank Reconciliation'). In further discussions with various Accounting Division Departments, they were in discussions regarding which Accounting Division Department would be responsible for correcting the reconciling item.	The Bank Reconciliation Supervisor needs to comply with County Policy and Procedures and send out Outstanding Bank Reconciliation Items Letters within the guidelines for reconciling items older than two months. In addition, the Bank Reconciliation Supervisor should work together with Financial and Grants Accounting to ensure that reconciling items are cleared in a timely manner. The Bank Reconciliation Supervisor should escalate questions regarding the interpretation of the procedures to the Director of Revenue Accounting and/or the Assistant Director of Revenue Accounting when needed. Subsequent to our procedures the outstanding	This bank account is reconciled by the Revenue Accounting Section of the Auditor's Office. Accordingly they will provide a detail response to this item

ISSUES AND RECOMMENDATIONS				
Subject	**Background**	**Issue**	**Recommendation**	**Management Response**
(Continued) Reconciling Items			reconciling item was resolved in November 2012.	

CSCD
APPENDIX
INVENTORY RECORDS EXCEPTIONS

OrgKey	Asset ID	Notes	Description	Serial Number	Cost	Quantity	Status
10060101	P172803-001-001	a,b	CPU OPTIPLEX 960 SMALL FACTOR BASE STAND		$133,098.34	122	UA
10060101	P199157-001-001	a,b	COMPUTER-OPTIPLEX 990 SMALL FORM FACTOR		$92,519.80	92	UA
10060101	P167294-001-001	a,b	LAPTOP, LATITUDE E6400, INTEL CORE 2 DUO		$46,920.00	30	UA
10060101	P109727-001-001	a,b	DFX-5000+IMPACT PRINTER		$46,413.15	35	UA
10060101	P182470-001-001	a,b	LAPTOPS: DELL LATITUDE E6410 (224-7936)		$41,410.00	25	UA
10060101	P168045-001-001	a,b	COMPUTERS, OPTIPLEX 960 SMALL FORM		$40,579.75	37	UA
10060101	P182470-002-001	a,b	CPU OPTIPLEX 960 SMALL FORM FACTORBASE		$40,356.72	36	UA
10060101	P167294-002-001	a,b	LAPTOP, LATITUDE E6400, INTEL CORE 2 DUO		$39,551.60	20	UA
10060101	P162576-001-001	a,b	CANON, IMAGE CLASS D1180, LASER PRINTER		$30,275.00	35	UA
10060101	P191914-002-001	a,b	OPTIPLEX 990 COMPUTER,		$22,642.40	22	UA
10060101	P191914-001-001	a,b	OPTIPLEX 990 COMPUTER,		$21,382.72	16	UA
10060101	P197053-001-001	a,b	COMPUTER- OPTIPLEX 990 SMALL FORM FACTOR		$20,298.80	20	UA
10060101	P194812-001-001	a,b	SERVER, POWEREDGE R410, PN: 224-8690		$19,460.35	5	UA
10060101	P122431-001-001	a,b	CPU OPTIPLEX 745 SMALL FORM FACTOR PENTI		$18,528.40	20	UA
10060101	P128137-002-001	a,b	SWITCH OS6602-48 CHASSIS W/SSL DES, 3DES		$18,287.50	10	UA
10060101	P128137-001-001	a,b	SWITCH OS6850-48 CHASSIS W/SSL (DES,3DES		$15,389.00	4	UA
10060101	P193907-001-001	a,b	HP SCANJET 5000 DOCUMENT SHEET-FEED SCAN		$14,393.16	18	UA
10060101	P165180-001-001	a,b	DESKTOP PC, OPTIPLEX 960 SMALL FORM FACT		$11,281.60	11	UA
10060101	P203829-002-001	a,b	CPU OPTIPLEX 990 SMALL FORM FACTOR (225-		$9,337.10	10	UA
10060101	P163227-001-001	a,b	CPU OPTIPLEX 960 SMALL FORM FACTORBASE		$7,984.83	7	UA
10060101	P131301-001-001	a,b	SWITCH OS6602 CHASSIS W/SSL, 48 PORT		$7,315.00	4	UA
10060101	P132565-001-001	a,b	SWITCH, OS6602 CHASIS W/SSL, (DES, 3DES,		$7,315.00	4	UA
10060101	P191728-001-001	a,b	PRINTER, OKI MICROLINE 420N, PN: A038441		$6,441.48	12	UA
10060101	P160015-001-001	b	DVR, DIG VIDEO RECORDER,9 CHANNEL, 2 X 3		$4,717.98	1	UA
10060101	P147975-001-186	c	CPU	42CH9C1	$1,148.38	1	UA
100601ZZ	A052605-A01	c	STANDARD DUPLICATING 500 PAPER SHREDDER	110-14208	$6,956.00	1	TV
100601ZZ	A052244-A01	c	IBM SELECTRIC III TYPEWRITER	93-5320863	$864.12	1	RC
10060101	P145016-001-001	d	STORAGE SYSTEM POWERVAULT 124T	GRT26D1	$5,518.00	1	TV

Notes

a MULTIPLE QUANTITIES/NOT SINGLE ASSETS
b NO SERIAL NUMBERS ON RECORDS
c NOT LOCATED
d TRADED/SWAPPED, NEED NEW SERIAL NUMBER ON RECORDS

Status Codes

TV TAGGED & VERIFIED/PURCHASING AND FINANCIAL ACCOUNTING
RC RECEIVED FROM PURCHASE ORDER
UA USER ASSET(S)/NOT CAPITAL ASSETS, COUNTY CONTROLLED