

Management's Response: A complete, accurate and chronological receipts log has been initiated and a process is in place to promote prompt and accurate entries which includes employees signature and date.

2. NON-PAYROLL DISBURSEMENTS:

A. Voucher Cancellation

Auditor's Recommendation: "...that vouchers, invoices and supporting documentation be stamped paid. We also recommend that the Department take measures to ensure that personnel understand the importance of canceling paid vouchers, and supporting documentation. We further recommend that the disbursement vouchers be reviewed by appropriate Department personnel prior to filing to ensure vouchers and supporting documentation are properly canceled."

Management's Response: The Department has implemented procedures to ensure cancellation of disbursement vouchers to prevent re-entry and duplicate payments. The importance of this process will be stressed to staff and supervisor review will reinforce the implementation.

B. Voucher Copies

Auditor's Recommendation: "...that the Department consider using a system of multi-color copies of disbursement vouchers whereby each color is consistently used for a different purpose. Such a system would strengthen controls over the Department's disbursement system."

Management's Response: Since returning to the SABAR System, we are now using the standard state voucher which is a multi-colored form. The present procedure is in compliance with the standards and regulations of the Comptroller General's Office. The Fiscal accounting system used in the previous fiscal year would not allow the use of the standard state voucher.

C. Voucher Supporting Documentation

Auditor's Recommendation: "...that the reason for the deletion and a cross-reference to the replacement voucher be documented on the voucher which is cancelled/deleted."

Management's Response: When a voucher is deleted because of necessary corrections, the supporting documentation is transferred to the new voucher. Procedures have been established to ensure that cross-references are made both to the deleted voucher and the revised voucher. Additionally, the reason for deletion will be noted on the voucher being deleted.

D. Clerical Accuracy of Vouchers

Auditor's Recommendation: "...that the Department implement procedures to ensure that the clerical accuracy of each voucher is verified and clearly indicate on the voucher package that this step has been completed."