

E. Incorrect Grant Number

Auditor's Recommendation: "...that the Department implement procedures to ensure that information on the SFFA and supporting documentation is complete and accurate. Effective employee training regarding the SAO Letter of instructions and effective supervision will alleviate errors.

Management's Response: Procedures have been implemented to ensure that the Schedule of Federal Financial Assistance is complete, accurate, and reconciled to STARS Reports and receive supervisory review. Training will be provided as required.

F. Missing Information

Auditor's Recommendation: "...that the Department implement procedures to ensure that all programs listed on the Schedule of Federal Financial Assistance are complete with correct project and phase codes as well as grant numbers. Further, we recommend supervision by proper department authorities.

Management's Response: We have implemented the SABAR Accounting System which incorporates STARS project and phase codes into the chart of accounts. This will enable the Department to have complete project and phase codes on the SFFA.

8. INTERNAL AUDITORS:

Auditor's Recommendation: "...that the Department consider establishing an internal audit department."

Management's Response: The Department does have an internal audit department. However, the positions were vacant at the time of the audit. The positions have been posted and will be filled.