

E. Payroll Accrual Overstated

Recommendation: A programming change should be implemented to correct the calculation of this accrual.

Response: The Commission has changed its procedures to eliminate this discrepancy in the future.

X-1 FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

All Programs

Recommendation: Implement procedures to have records and financial statements timely completed and audited and reports submitted within the required deadlines.

Response: The agency is revising its procedure in order to comply with OMB Circular A-133.

Lease Payments Paid Twice

Recommendation: That the Commission implement a system to ensure that all invoices are correct and due before they are approved for payment. All invoices and other documentation supporting expenditures should be cancelled to prevent duplicate payment and procedures should be implemented to ensure that any questionable invoices are investigated before they are paid. The Commission should also either recover the duplicate payments or adjust the subsequent amounts due under the lease to recover the overpayment.

Response: The Commission has recovered the duplicate payments from the vendor. The Commission has also changed its procedures and payments are not made from faxed copies without approval of an accounting supervisor.

Fixed Asset Deficiencies

Recommendation: That the Commission implement procedures to ensure that all fixed asset tag numbers agree to the detail listing and that all items be promptly removed from the fixed