

Management's Response: Procedures already exist, however the accounts receivable supervisor will review vouchers to ensure that this function has been completed and documentation indicates such.

E. Invoice Receipt Date

Auditor's Recommendation: "...that the Department implement procedures to ensure that all invoices are stamped indicating the receipt date."

Management's Response: Fiscal Affairs has and has had in the past, a time date-stamp machine with which all incoming documents including invoices should be stamped. This existing process will be enforced to ensure that all invoices, and supporting documentation are date stamped.

F. Invoice Date and Invoice Number

Auditor's Recommendation: "...that the Department implement procedures to ensure that data entered into the accounting system agrees with source documentation."

Management's Response: The existing procedures will be re-enforced through supervisory review to ensure that accurate data is entered into the accounting system and to assure that the data entered agrees with source documentation.

G. Purchase Order

Auditor's Recommendation "...that the Department implement procedures to ensure that all purchase orders be signed by appropriate personnel when goods or services are received."

Management's Response: Agency policy allows for the receipt of goods or services to be documented on the invoice or the purchase order. We will strive to ensure that agency policy is followed when goods or services are received.

H. Duplicate Voucher Payment

Auditor's Recommendation: "...that accounting procedures and controls be implemented for disbursements to ensure that duplicate payments do not occur, including matching purchase orders, receiving reports and invoices before creating a disbursement voucher. We also recommend that invoices be entered character specific to ensure that the accounting system can identify duplicate entries."

Management's Response: Procedures and controls have been established to ensure that duplicate payments do not occur. Purchase orders, receiving documentation and invoices will be attached to voucher package and reviewed by supervisor.