

SECTION B – OTHER WEAKNESSES NOT CONSIDERED MATERIAL
Continued

Workshop bank account reconciliation deficiencies

Reconciliation is performed on a monthly basis involving over 6,100 checks and an annual amount of \$13.7 million. A computer listing is generated which list all the outstanding checks shown on the reconciliation. We concur that reconciliation deficiencies existed and steps are being taken to ensure compliance in this area.

Error in Operation Lease closing package

We concur with this finding and will institute the necessary controls to ensure compliance in this area.

Schedule of Federal Financial Assistance differences

The finding is that the beginning balances on the Schedule of Federal Financial Assistance (SFFA) for fiscal year 1999 did not agree with the ending balances for fiscal year 1998. Due largely to staff turnover at the close of fiscal year 1998 our reconciliation was not completed by the time the SFFA was due. Thus, some of the ending balances could not be verified at the time and therefore errors existed. When the fiscal year 1999 SFFA was prepared, fiscal year 1998 had been reconciled and ending balances verified. The beginning balances for fiscal year 1999 represent the correct figures.