

Schedule of Findings

2015-001 (Reported in previous audit reports as items 2014-001 and 2013-001.)

Finding – Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

Recommendation – Whenever possible, duties should be segregated so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.

2015-002 (Reported in previous audit reports as items 2014-002 and 2013-002.)

Finding – The Office did not perform an annual physical inventory of its tangible personal property during the year. However, an inventory was performed subsequent to September 30, 2016 and this finding is expected to be cured in fiscal year 2016.

Recommendation – The Office should conduct an annual inventory of its tangible personal property annually pursuant to the rules of the Department of Financial Services.

2015-003 (Reported in previous audit report as item 2014-003.)

Finding – The bank account of the Inmate Trust Fund was not reconciled to the accounting records in a timely manner.

Recommendation – The bank account should be reconciled to the accounting records promptly each month upon receipt of the bank statement.