



## SINGLE AUDIT FOR THE YEAR ENDED JUNE 30, 2018

### CORRECTIVE ACTION PLAN

#### FINANCIAL STATEMENT FINDINGS - CURRENT YEAR

**Finding Reference Number:** 2018-01 Franchise Fees Remittance Errors

- **Name(s) of the contact person:** David Noce, Accounting Division Manager
- **Corrective Action Plan:** The City has established procedures in the Accounts Receivable function of the Accounting Division to ensure that franchise agreements are monitored for collection and accuracy of payment. An additional audit will review the existing NEF hauler agreements and prepare suggestions for the next iteration of these agreements for the 2019-2022 term. This task will also include the creation of an online reporting form to facilitate the ease and accuracy of payments and continued review for accuracy during the 2019-2022 reporting periods.
- **Anticipated Completion Date:** Implemented in fiscal year 2018/19.

#### FEDERAL AWARD FINDINGS - CURRENT YEAR

**Finding Reference Number:** SA2018-001 Equipment Management Requirements

- **Name(s) of the contact person:** Nicole Gresham, Staff Analyst
- **Corrective Action Plan:** The City provided the inventory records to the granting agency as required. The finding arose due to the timing of when the records were submitted and not that the inventory did not take place. The City has proper controls in place to conduct the inventories as required and has identified additional procedures to inform the granting agency in multiple ways.
- **Anticipated Completion Date:** *Implemented in November 2018.*