

**Purpose/Conclusion:**

To document risks identified in the current audit to be considered in future audits.

**Single Audit:**

The City received a finding in FY2014 audit for over-claiming reimbursement requests for its Highway Planning and Construction grant. The City had been requesting reimbursement from both the Department of Transportation and the Transportation Improvement Board (as the match). However, the City based its claiming on the project and not actual expenditures within the fiscal year per the grant agreements. We performed follow-up work and determined the City has implemented controls based on our recommendations. However, the City did not have any grants during this period where multiple granting sources were sent reimbursement requests. For future audits, the risk is the City will over-claim using multiple grant sources without considering the fiscal year.

**Payroll/General Disbursements:**

During FY2016 audit we identified that Kaylee Beckel, Payroll/AP Accounting Tech and Joe Hopper, Parks Lead may be dating. Since Kaylee is the payroll and AP specialist for the City, there is greater risk the systems can be manipulated between the people who may potentially be dating.

**Cost Allocation:**

In FY2016 we found an error in the cost allocation plan that caused the utilities to be overcharged by \$117,387. Debbie Burton, Finance Director wanted to make a correcting entry to fix the error. By the end of the audit, Debbie had not gotten to making the correction. We should follow up with her to see if she ever made the correcting entry to the cost allocation plan.