



CITY OF MANTECA

FINANCE DEPARTMENT

SINGLE AUDIT
FOR THE YEAR ENDED JUNE 30, 2018

CORRECTIVE ACTION PLANS

FINANCIAL STATEMENT FINDINGS - CURRENT YEAR

Finding Reference Number: 2018-001 Prior Year Recommendations Not Yet Implemented

- Name(s) of the contact person: *Jeri Tejada*
- Corrective Action Plan: *See Below*
 - **2017-002** The City's new Golf Pro continues to look for ways to increase revenue. In January 2018 rates were increased. There is an ongoing effort to ensure the working capital policy is met in future years
 - **2015-002, 2015-003, 2014-002** The Finance Department has gone through multiple years of staff turnover which caused the delay in the preparation of these items. As of July 2018 the Finance department is fully staffed and the reports have been completed timely. We do not anticipate this to be an issue in the future
 - **2015-004** The City continues to work with a consultant to ensure that all continuing disclosure filing is up to date now and in future years.
 - **2012-002**
 - a) Our current software does not allow us to mitigate this issue. User rights are closely monitored and evaluated by both Finance and IT to be sure appropriate internal control procedures are established.
 - c) Our current software does not allow us to mitigate this issue. Staff working with the software provider to provide a report that would allow for auditing of payroll database information. However, staff does a thorough review of the payroll database on an on-going basis and also ensures there is an appropriate segregation of duties between HR and Payroll.
- Anticipated Completion Date: *7/1/2019*

FEDERAL AWARD FINDINGS - CURRENT YEAR

Finding Reference Number: 2018-001 Review and Accuracy of Federal Financial Reports and Reimbursement Requests

- Name(s) of the contact person: *Juan Portillo*
- Corrective Action Plan: The Transit Supervisor will review and approve all federal financial reports, milestone progress reports and FTA drawdown request. All drawdown requests prepared by the Administrative Analyst will be reviewed to ensure eligible expenses are charged to FTA grants. Once reviewed and approved drawdown requests will be sent by the Transit Supervisor to the finance department. The Transit Supervisor will reference all eligible drawdowns from circular FTA C 9030.1E and the City's Grant management Procedures. A refresher training will be conducted for transit Staff.
- Anticipated Completion Date: *7/1/2019*

Finding Reference Number: 2018-002 Timely Filing and Accuracy of Federal Financial Reports

- Name(s) of the contact person: *Juan Portillo*
- *Corrective Action Plan:* Through TrAMS, the Transit staff will set notifications to receive an email when a federal financial report is due. This will ensure transit staff is aware of all grant report due dates and the submission status of all federal grant reports. The Transit Supervisor will follow the City's Grant management Procedure and Circular FTA 5010.1D to ensure that federal financial reports are submitted correctly to FTA on the appropriate due dates. A refresher training will be conducted for transit staff.
- Anticipated Completion Date: *07/01/2019*