



CITY OF MANTECA

FINANCE DEPARTMENT

FINANCIAL STATEMENT FINDINGS – PRIOR AUDIT

Finding Reference Number: 2017-001 Supporting Documents for Solid Waste Rate

- **Fiscal Year of Initial Finding:** 2017
- **Current Status:** Implemented.

Finding Reference Number: 2017-002 Golf Enterprise Fund Working Capital

- **Fiscal Year of Initial Finding:** 2017
- **Current Status:** As of June 30, 2018, the Golf Enterprise had working capital that could only cover 23 days of 6% of the Fund's operating expenses.

Finding Reference Number: 2015-002 Timely Review and Approval of Journal Entries

- **Fiscal Year of Initial Finding:** 2015
- **Current Status:** 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 completely timely. We do not anticipate this to be an issue in the future.

Finding Reference Number: 2015-003 Investment Reporting and Compliance

- **Fiscal Year of Initial Finding:** 2015
- **Current Status:** 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.

Finding Reference Number: 2015-004 Timely Filing of Continuing Disclosure Reports

- **Fiscal Year of Initial Finding:** 2015
- **Current Status:** The City continues to work with a consultant to ensure that all continuing disclosure filing is up to date now and in future years.

Finding Reference Number: 2014-002 Timely Preparation and Approval of Bank Reconciliation

- **Fiscal Year of Initial Finding:** 2014
- **Current Status:** 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.

Finding Reference Number: 2012-002 Internal Controls – Segregation of Duties

- **Fiscal Year of Initial Finding:** 2012
- **Current Status:**
 - 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.
 - b. Implemented.
 - c. Our current software does not allow us to mitigate this issue. Staff is 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.

FEDERAL AWARD FINDINGS – PRIOR AUDIT

There were no prior year federal award findings.