



CITY OF MANTECA

FINANCE DEPARTMENT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINANCIAL STATEMENT FINDINGS – PRIOR AUDIT

Finding Reference Number: 2016-001 Purchasing Policy Compliance

- **Fiscal Year of Initial Finding:** June 30, 2016
- **Current Status:** Implemented.

Finding Reference Number: 2016-002 Timely Review and Approval of Journal Entries

- **Fiscal Year of Initial Finding:** June 30, 2016
- **Current Status:** The City is in the process of hiring and training new staff to address this issue.

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

- **Fiscal Year of Initial Finding:** June 30, 2015
- **Current Status:** The City is in the process of hiring and training new staff to address this issue.

Finding Reference Number: 2015-003 Investment Reporting and Compliance

- **Fiscal Year of Initial Finding:** June 30, 2015
- **Current Status:** The City is in the process of hiring and training new staff to address this issue. The City has updated the format of the Treasurer's Report. This update will allow for a more accurate reporting of the investment pools.

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

- **Fiscal Year of Initial Finding:** June 30, 2015
- **Current Status:** The City has contracted with a consultant to ensure that the delinquent and future annual reports are filed by the required deadline.

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

- **Fiscal Year of Initial Finding:** June 30, 2014
- **Current Status:** The City is in the process of hiring and training new staff to address this issue.

Finding Reference Number: 2014-003 Timely Review of Journal Entries

- **Fiscal Year of Initial Finding:** June 30, 2014
- **Current Status:** The City is in the process of hiring and training new staff to address this issue.

Finding Reference Number: 2012-02 Internal Controls – Segregation of Duties

- **Fiscal Year of Initial Finding:** June 30, 2012
- **Current Status:** There is currently no way to mitigate this issue with New World Systems. User and Super User rights are being carefully evaluated to establish appropriate internal control procedures. The City has implemented an approval process for adding vendors to the database. The Senior Accounting Technician can no longer add a vendor without the approval of the Accounting Manager. Staff continues to work with the New World Systems to complete the audit report for payroll. New World has released this report, but it has not been able to consistently provide critical data. New World is aware of the issues and is working on a fix for the City.

Finding Reference Number: 2010-03 Internal Controls – Segregation of Duties

- **Fiscal Year of Initial Finding:** June 30, 2010
- **Current Status:** There is currently no way to mitigate this issue with New World Systems. User and Super User rights are being carefully evaluated to establish appropriate internal control procedures. The City has implemented an approval process for adding vendors to the database. The Senior Accounting Technician can no longer add a vendor without the approval of the Accounting Manager. Staff continues to work with the New World Systems to complete the audit report for payroll. New World has released this report, but it has not been able to consistently provide critical data. New World is aware of the issues and is working on a fix for the City.

FEDERAL AWARD FINDINGS – PRIOR AUDIT

There were no prior year federal award findings.