



County of Yolo

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- Financial Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Revenue Collection

- Financial Systems Oversight
- Accounting & Financial Reporting
- Internal Audit
- Procurement

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2018

SECTION I - FINANCIAL STATEMENT FINDINGS

Reference Number: 2018-001

This finding has been partially corrected, but is repeated for the fiscal year ended June 30, 2019, as Reference Number 2019-001 in the Schedule of Findings and Questioned Costs.

Corrective Action:

The County's Cash Accounting Manual requires all accounts to be reconciled on a monthly basis. The County Treasury Division is updating due dates and monitoring processes to ensure each monthly bank reconciliation is completed timely. Additionally, procedures will contain escalation procedures of how to bring any future delays to the attention of senior management. We expect these procedures to be implemented by April 30, 2020.

Reference Number: 2018-002

This finding has been corrected and is considered to be resolved as of June 30, 2019.

Reference Number: 2018-003

This finding has been partially corrected, but is repeated for the fiscal year ended June 30, 2019, as Reference Number 2019-002 in the Schedule of Findings and Questioned Costs.

Corrective Action:

The County has a year-end review process to review access levels and look for segregation of duties and access issues in the INFOR financial system. The Department of Financial Services will coordinate with the Information Technology division to strengthen this process to review for incompatible roles in the system. This will be implemented as part of the June 30, 2020 year-end process. In order to address the more specific concerns, the ability to modify and maintain the Accounts Payable Vendor File was moved from the Accounting Division to the Procurement Division in October 2019 to further segregate this function. In addition, access to initiate change orders by departments outside the Financial Services department was removed in November 2018.

Reference Number: 2018-004

This finding has been corrected and is considered to be resolved as of June 30, 2019.

SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Reference Number: 2018-005

This finding has been corrected and is considered to be resolved as of June 30, 2019.

ASSURANCE OF ACCOUNTABILITY