



County of Yolo

www.yolocounty.org

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DEPARTMENT OF FINANCIAL SERVICES

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

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

CORRECTIVE ACTION PLAN FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SECTION I – FINANCIAL STATEMENT FINDINGS

Reference Number: 2019-001

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.

Contact Person: Edward Burnham, Accounting Manager. Treasury & Revenue

Proposed Completion Date: April 30, 2020

Reference Number: 2019-002

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.

Contact Person: Tom Haynes, Assistant Chief Financial Officer

Proposed Completion Date: July 31, 2020

Reference Number: 2019-003

Corrective Action: The County Department of Financial Services will ensure that a detailed review of the landfill closure and post-closure liability occurs annually. The Accounting Division of the Department of Financial Services will carefully review the liability annually in coordination with the Integrated Waste Management Division of the Department of Community Services to ensure only applicable paid expenditures reduce the closure and post-closure liability to ensure accurate reporting.

Contact Person: Merilyn Tiriboyi, Accounting Manager, Accounting & Financial Reporting

Proposed Completion Date: June 30, 2020

SECTION II – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Reference Number: 2019-004

Corrective Action: A tracking system that identifies all required reporting deadlines for the Probation departments grants has been implemented so that timelines can be tracked, and reports can be submitted on time. Deadlines are reviewed during regular department check-in with staff so that timelines can be met. The finding in this particular case will not be repeated because this program ended January 31, 2020 and will no longer require report submission.

Contact Person: Cristina Vasquez, Chief Fiscal and Administrative Officer

Completion Date: February 29, 2020