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SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
For The Year Ended June 30, 2016**

**SIGNIFICANT DEFICIENCY**

**3. Cash Disbursements – Credit Cards**

**Finding:**

During our audit we selected 35 cash disbursements for testing. We tested 15 purchases that were paid with a check and 20 purchases that were paid with a credit card. We noted no errors in cash disbursements paid with a check. We noted 2 errors in cash disbursement paid by a credit card. These errors can be summarized into two types of errors. The first type error was a missing receipt. The second type of error was that an expense report was not approved by a supervisor.

**Recommendation:**

We recommend that proper supporting documentation be retained and that all expenditures have approvals from supervisors.

**Response:**

Management has tightened controls to make sure expenses have all supporting documentation and approved appropriately by supervisors. We have a missing receipt form that we used when a receipt is lost or missing. This form was used in the referenced error. The missing approval occurred at the beginning of our transition to a new p-card program.

**DRAFT**