

CROCKETT COMMUNITY SERVICES DISTRICT
Schedule of Findings and Recommendations
June 30, 2022

DRAFT 2022

Recommendation

We recommend implementing policies and procedures to allow successor management to close credit card accounts and open credit card accounts for the successor management/employees.

Views of Responsible Officials

Management accepts the audit finding and is planning on fixing the material weakness.

2022-003 Check Stock (Significant Deficiency)

Criteria

An organization should have policies and procedures to ensure there are multiple vendors for its check stock to ensure it can write checks in each department without having to have one department pay the expenses of another department.

Conditions

The District failed to have multiple vendors to purchase its check stock for the park & recreation department. The District's other departments paid for the park & recreation department's expenses.

Cause

The District did not have sufficient policies and procedures to look for multiple vendors for its park and recreation's check stock.

Effect of Condition

The District had multiple transfers-in and transfers-out transactions and due to other funds and due from other funds account balances as a result of this issue. The District failed to report the due to other funds and due from other funds account balances and respective transfers-in and transfers-out transactions in the accounting system.

Recommendation

We recommend implementing policies and procedures to ascertain multiple vendors when one vendor is unable to sell its product to the District.

Views of Responsible Officials

Management accepts the audit finding and is planning on fixing the significant deficiency.