

**Management Letter Resolution Matrix  
Status as of First Quarter, 2001**

Management Letter Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
Implementation of an outstanding checklist and a policy requiring immediate recording of receipts into the accounting system. Also, the reconciliation be submitted to OFM on a monthly basis for review.	Treasurer	1999	William O'Brien	Bank reconciliations were completed with the assistance of audit staff. Procedures are currently in place to assist in adequate reconciliations.	Complete
Prepare an outstanding checklist to be used in the monthly bank reconciliation. Also, that the reconciliation be submitted to OFM on a monthly basis.	District Court	1999	Patrick McAnany	The District Court has agreed to review its procedures for bank reconciliation and submit monthly reconciliations to OFM for six months and quarterly thereafter.	Complete
Segregation of receipts duties including a mgmt. review independent of the process.	County Treasurer	1999	William O'Brien	Bank reconciliations were completed with the assistance of audit staff. Procedures are currently in place to assist in adequate reconciliations.	Complete
Segregation of duties regarding the preparation and review of the bank reconciliation and the signing of checks.	District Court	1999	Patrick McAnany	The District Court has agreed to review its procedures to increase segregation of duties where possible.	Complete
Improved monitoring and budgeting for the self-insured health care fund.	Office of Financial Mgmt.and HR	1999	Susie Rowland/ Nicole Norian	Audit Report issued to the BOCC and County Administrator.	Complete

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Accounting personnel should become familiar with GASB Statement 34 through the attendance of seminars & implement a plan should be established including the consideration of funding needs.	Office of Financial Management	1999	Susie Rowland	Staff has attended numerous training seminars on the new reporting model. Staff is also working on a detailed analysis and a proposed implementation plan for Statement 34. During the process, staff will meet with various affected agencies and departments of the County to determine steps and resources necessary for a transition to the new model.	12/31/02
A central grant administrator to ensure proper grant accounting.	Office of Financial Management	1999	Susie Rowland	An additional full-time position, a Grant Compliance Administrator, could be created to monitor grant activity within the County.	06/30/01
Policy implementation whereby all County departments are required to utilize separate organizations for recording and reporting grant activity.	Office of Financial Management	1999	Susie Rowland	The CFO recommends that the current policy be rewritten to address all facets of grant management, including but not limited to: grant applications; grant approvals; grant renewals; accounting for grant activity; grant documentation and any reports as required by the granting agency.	06/30/01
Review of effectiveness & controls of purchasing card.	Office of Financial Management	1998	Susie Rowland	The County engaged DMKJ to audit the County's purchasing card program. The purchasing card policy will be revised to address all issues identified in the audit report.	06/30/01

When updating this document quarterly, all items noted as resolved on the prior matrix will be dropped Completed comments are the representations of management. Updated information will be obtained each quarter from the responsible party within the applicable department