

AGREED-UPON PROCEDURES REPORT

Louisiana Professional Engineering and Land Surveying Board

Independent Accountant's Report
On Applying Agreed-Upon Procedures
For the Year Ended June 30, 2021

To the Board of Directors of Louisiana Professional Engineering and Land Surveying Board and the Louisiana Legislative Auditor:

I have performed the procedures enumerated below as they are a required part of the engagement. I am required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, I have marked "not applicable."

Management of the Louisiana Professional Engineering and Land Surveying Board, a component unit of the State of Louisiana, is responsible for its financial records, establishing internal controls over financial reporting, and compliance with applicable laws and regulations. These procedures were agreed to by management of the Louisiana Professional Engineering and Land Surveying Board and the Louisiana Legislative Auditor solely to assist the users in assessing certain controls and in evaluating management's assertions about the Louisiana Professional Engineering and Land Surveying Board compliance with certain laws and regulations during the year ended June 30, 2021.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Written Policies and Procedures

1. Obtain and inspect the Louisiana Professional Engineering and Land Surveying Board written policies and procedures and observe that they address each of the following categories and subcategories, as applicable:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

The policy and procedures address the preparation, adoption, monitoring and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law or state purchasing rules and regulations, as applicable to the Entity; and (5) documentation required to be maintained for all bids and price quotes.

The entity does not have written policies and procedures for purchases; however, they follow the state guidelines and certain procedures for all credit card purchases.
 - c) ***Disbursements***, including processing, reviewing, and approving.

The entity does not have written policies and procedures for disbursements; however, they follow the state guidelines.
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued).

The entity does not have written policies and procedures for Receipts/Collections; however, they follow the state guidelines.
 - e) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

The entity does not have written policies and procedures for contracting; however, they follow the state guidelines.

- f) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g. determining the reasonableness of fuel card purchases).

There are policies and procedures that address the handling of credit/debit cards that include how cards are to be controlled, allowable business usage, documentation requirements, required approvers and the monitoring of credit card usage.

- g) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (2) documentation requirements, (3) time-frame in which requests must be submitted and (4) required approvers.

The Board does not have policies that address the policies and procedures for travel and expense. They use the guidelines of the DOA for travel usage and reimbursements.

- h) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees annually attest through signature verification that they have read the Entity's ethics policy.

The entity does not have any policies and procedures regarding ethics requirements except for those guidelines set by the State of Louisiana.

- i) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Not applicable, the entity does not have any debt.

- j) **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The Board follows the Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Annual Fiscal Report (AFR)

2. Obtain the financial statements from the AFR submitted to the Division of Administration's (DOA) Office of Statewide Reporting and Accounting Policy for the current and prior periods. Perform analytical procedures comparing current and prior period amounts, by line item. Report any variances of 10% or greater for line items that are 10% or more of the respective total assets/deferred outflows of resources, liabilities/deferred inflows of resources, net position, revenues, or expenses, and management's explanation of the variance.

After comparing the current year AFR report to the prior year balances, there are variances of 10% or greater for the following line items:

Deferred outflows of resources increased 59% over last year because of the actuary adjustment to net pension deferred outflow of resources.

Deferred inflow of resources decreased by 47% and total liabilities increased by 19% over the prior year from the actuary adjustment in pension liability and to deferred inflow of resources.

Expenses increased by 12% for an increase in the actuary adjustment to pension expense.

Net position increased by 14% from an increase of operating income.

Board Meetings/Minutes

3. Obtain and inspect the board minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a) Observe that the board met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
The board had 5 meetings this year and at each of these meetings there was a quorum. The legislation required the board to have at least four meeting per year.
 - b) Observe that the minutes referenced or included monthly budget-to-actual comparisons.
The minutes do not state specify whether the budget-to-actual comparisons are shown to management, they do however approve the financial report that was presented. Management has informed me that at each meeting the board does review the budget-to-actual, this observation is not documented in the minutes that are published.
 - c) Access the Entity's online information included in the DOA's boards and commissions database (<https://www.cfrd.louisiana.gov/boardsandcommissions/home.cfm>) and observe that the Entity submitted board meeting minutes for all meetings during the fiscal period.
The board minutes and notices are being posited to the DOA's database in a timely manner

Bank Reconciliations

4. Obtain a listing of bank accounts for the fiscal period from management and management's representation that the listing is complete. For each of the bank accounts in the listing provided by management, obtain bank statements and reconciliations for all months in the fiscal period and observe that:
- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
All twelve bank reconciliations had evidence that indicated they were prepared within 2 months of the related statement closing date.
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged);
There is documentation that a member of management who does not handle cash, post ledgers or issue checks has reviewed each bank reconciliation,
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months at the statement closing date; and
There is no documentation that indicates that management has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year. However, there are only 5 transactions that total \$140 at year end. After observing other bank reconciliations and their outstanding items, It does appear that outstanding items are being reviewed and not documented.
 - d) The reconciled balance for the final month of the fiscal period agrees to the general ledger.
The reconciled balance for the final month agrees with the general ledger balance.

Receipts/Collections

5. Obtain and inspect written policies and procedures relating to employees job duties (if no written policies or procedures, inquire of employees about their job duties), and observe that job duties for collections are properly segregated such that:

- a) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts or license applications received) to the deposit.

The same employee that collects the checks prepares and makes the deposits; however, an outsourced accounting firm reconciles the collections documentation to the deposits.

- b) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

The outsourced accounting firm post deposit to the general ledger.

- c) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source are not responsible for collecting cash, unless another employee verifies the reconciliation.

The outsourced accounting firm also reconciles the cash collections to the general ledger.

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

Management has informed me they do not have an insurance policy or bond that covers employee theft.

7. Randomly select 5 deposit dates for each of the bank accounts (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 5 deposits for each bank account and:

- a) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

The systems reports agreed with the deposit slips.

- b) Trace the deposit slip total to the actual deposit per the bank statement.

The deposit slip agrees with the actual deposit per the bank statement.

- c) Observe that the deposit was made within one business day of collection (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

I was not able to make this determination; management does not keep track of when the payment is actually received.

- d) Trace the actual deposit per the bank statement to the general ledger.

The actual deposit per the bank statement agrees with the posting in the general ledger.

8. Obtain and inspect written policies and procedures (if no written policies and procedures, inquire to management) and observe that there is a process performed to determine completeness of all collections, including electronic transfers, for each revenue source (e.g. periodic confirmation with outside parties, reconciliation of receipt number sequences, reasonableness of cash collections based on licenses issued) by a person who is not responsible for collections.

The employee that determines completeness of collections is not the same employee that is responsible for collections.

9. For licensing boards, obtain a list of initial and renewal licenses granted during the period from management and management's representation that the listing is complete. Randomly select 10 individual applicants from the listing and obtain the supporting documentation (e.g. application, copy of check) from management and:

- a) Observe that the fee paid for license was the appropriate fee based on the applicable fee schedule established by the board or statute.

The fees paid for licenses were the applicable fees established by the board.

- b) If a penalty was assessed (e.g. late fee), observe that the penalty was assessed and collected in accordance with the board's policies.

None of the licensees selected were assessed penalties.

10. For levee districts, obtain independent confirmation of the tax amounts received from the appropriate parish Sherriff's offices. Observe that the confirmed amount agrees to the amount deposited by levee district.

Not applicable

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

11. Obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employees job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

At least two employees are involved in initiating a purchase request, approving a purchase and placing an order.

- b) At least two employees are involved in processing and approving payments to vendors.

There are at least two employees involved in processing and approving payments to vendors.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

The same employee processing payments to vendors can add/modify vendor files and also review the changes that are made to the vendor files; however, other employees review changes made to the vendor files.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments

The signed check is not given to the same employee that processes the payment for mailing.

12. Obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements which are addressed in separate sections below) and obtain management's representation that the population is complete. Randomly select 5 disbursements, obtain supporting documentation (e.g. purchase requisition, invoices, receipts, receiving slips) for each transaction and:

- a) Observe that the disbursement matched the related original invoice/billing statement

The original invoice matched each disbursement observed.

- b) Observe that the disbursement documentation included evidence (e.g. initial/date, electronic logging) of segregation of duties tested under #11, as applicable.

There is a lack of segregation of duties with purchasing, the same individual is able to initiate the purchase, approve the purchase, place orders, approve payment to vendors, add/modify vendor files, review changes made to vendor files and has an authorized signature; however, it takes two signatures for each check and the second employee that signs the check also reviews each vendors invoice that is being paid.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

13. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete. Randomly select 2 monthly statements or combined statements for each card (for a debit card, randomly select 2 monthly bank statements), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g. original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

There is evidence that the monthly statements and supporting documentation was received and approved by someone other than the authorized card holder.

- b) Observe that finance charges and late fees were not assessed on the selected statements.

There were no finance charges or late fees assessed on the statements.

14. Obtain supporting documentation for all transactions included on the monthly statements or combined statements selected in #13 above. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Of the two monthly statements selected there was an original itemized receipt that identifies the purchase, written documentation of the business purpose, and documentation of individual participating in meals. There were no missing receipts.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

15. Obtain from management a listing of all travel and travel-related expense reimbursements paid to employees and board members during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana in PPM49 (<https://www.doa.la.gov/pages/osp/travel/TravelPolicy.aspx>) or the U.S. General Services Administration (www.gsa.gov).

Reimbursements using the per diem, agree with the reimbursements rates established by the PPM49.

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

The meal that was reimbursed at actual cost was supported by an original itemized receipts that identified precisely what was purchased.

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

Four of the five travel expenses were supported by documentation of the business purpose.

Contracts

16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe that the contract was bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

None of the contracts required a bid in accordance with the Louisiana Procurement Code or the Louisiana Public Bid laws.

- b) Observe that the contract was approved by the governing body/board, if required by policy.

Those contracts that were required to be approved by the governing body were approved.

- c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment.

There were no amendments to any of the contracts

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Each payment selected was supported by invoices that agreed with the contract terms.

Payroll and Personnel

17. Obtain a listing of employees employed during the fiscal period, and management's representation that the listing is complete. Randomly select 5 employees (or select all employees if less than 5), obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A list of employees has been obtained from management. All of the 5 selected salaries were paid at the authorized pay rates.

18. Randomly select 2 pay periods during the fiscal period. For the employees selected under #17 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees documented their daily attendance and leave (e.g., vacation, sick, compensatory).

The employees selected for each pay period has documentation of their daily attendance and leave.

- b) Observe that supervisors approved the attendance and leave of the selected employees.

The supervisor approved the attendance and leave of each employee selected.

- c) Observe that any leave accrued or taken during the pay period is reflected in the Entity's cumulative leave records.

The accrued and taken leave during the pay periods is recorded on each of the employees cumulative leave record.

19. Obtain a listing of those employees that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select 2 employees, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employees' cumulative leave records, and agree the pay rates to the employees' authorized pay rates in the employees' personnel files.

There were no employees terminated during the year.

20. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

Management has informed me that the employer and employee portions of payroll taxes, retirement contributions, health insurance premiums and workers' compensation premiums have been paid and the associated forms have been filed by the required deadlines.

Ethics

21. Using the 5 randomly selected employees from procedure #17 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee completed one hour of ethics training during the fiscal period.

Each employee selected demonstrated they had completed one hour of ethics training during the fiscal year.

- b) Observe that the documentation demonstrates each employee attested through signature verification that he or she has read the Entity ethics policy during the fiscal period.

Best practices recommend the employees sign a verification that they have read the ethics policy. This agency does not have the employees sign a verification and rely on the ethic certificate to indicate the employee has read the ethics policy.

22. Obtain a listing of board members from management. Randomly select 5 board members and observe documentation to demonstrate that required annual ethics training was completed.

Form the list of board member obtained from management, the five that were selected demonstrated they had the required annual ethics training.

Budget

23. Obtain a copy of the legally adopted budget, including all amendments, and the board minutes. Observe the minutes contain approval of the budget and amendments.

A copy of the legally adopted budget and the amendment was obtained as well as the minutes. The minutes did indicate the approval of the original and amended budgets.

24. Compare the total revenues and total expenditures of the final budget to actual total revenues and total expenditures on the financial statements or AFR. Report variances of 10% or greater.

When comparing the total revenues and total expenditures recorded on the AFR, The variance of total revenues was less than 10% while the expenditures have a variance of 18%. This variance was caused by the different methods of accounting being used. The AFR is on the accrual basis with capital acquisitions recorded as capital assets, while the budget is on a fund basis and records capital outlays as expenditures.

25. Inquire of management whether the entity has updated its budget information in the DOA's boards and commissions database referred to in #3 above for the current fiscal period (i.e. period covered in these procedures). Access the online database and obtain the budget information for the current fiscal period. Observe that the budget information contained in the database agrees to the budget adopted by the entity's board.

Management has informed me they are updating the budget information on the DOA's database; however when the amounts are compared, the total revenues approved agree with the amounts posted on the database but the expenditures posted have a difference of \$15,300 then the amounts approved by the board.

Debt Service – Not applicable

26. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

27. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Sexual Harassment

28. Obtain and inspect the Louisiana Professional Engineering and Land Surveying Board written sexual harassment policies and procedures and observe that they address all requirements of R.S. 42:342-344, including agency responsibilities and prohibitions; annual employee training; and annual reporting requirements.

The sexual harassment policy has all of the requirements addressed in R.S. 42:342-344.

29. Obtain a listing of employees/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/board member completed at least one hour of sexual harassment training during the calendar year.

Of the 5 employees and 5 board members selected, each of them had the documentation demonstrating they completed at least one hour of sexual harassment training during the calendar year.

30. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity premises if the entity does not have a website).

The sexual harassment policy and complaint procedure is not posted on the website; however, it is posted in a conspicuous place on the agencies premises.

31. Obtain the Louisiana Professional Engineering and Land Surveying Board annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344.

The annual sexual harassment report was filed before February and included the applicable requirements of R.S. 42:344.

Other

32. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

There were no misappropriations of public funds or assets during the fiscal year.

33. Observe that the entity posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds. This notice is available for download or print at www.lia.la.gov/hotline.

Management was not aware of this requirement and has not posted the information to their website or posted the information on their premises.

Exception 2021-01 – Other - non-compliance with R.S. 24:523.1

Criteria – R.S. 24:523.1 required every auditee to post and keep posted in conspicuous places upon its premises a notice, prepared by the legislative auditor and located on his website, setting forth information concerning the reporting of the misappropriation, fraud, waste, or abuse of public funds.

Condition – The posting of this information has not been done. Management was not aware of this requirement.

Corrective Action

34. Obtain management's response and corrective action plan for any exceptions noted in the above agreed-upon procedures.

Exception 2021-01 – Other - non-compliance with R.S. 24:523.1

Response – Management was not aware of the Posting requirements of this Act from 2014; however, management will post these notices on the premises and on their website immediately.

I was not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is solely to describe the procedures performed and the results of those procedures to assist the users in assessing certain controls and management's assertions about compliance with laws and regulations, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under R.S. 24:513, this report is distributed by the Legislative Auditor as a public document.

October 5, 2021


Michael K Glover CPA

Prior Year Exceptions

Exception 2020-01- Bank Reconciliations – Segregation of duties

Condition – The same employee that handles cash/deposits, post ledgers and issues checks also reviews the bank reconciliation.

Update – The Entity has an outsourced accounting firm preparing the reconciliation and reviewing the deposits as well as the disbursements.

Exception 2020-02 – Lack of segregation of duties with purchases

Condition – The same employee can initiate and approve a purchase, place the order, approve the payment to the vendor, pay the approved invoice, and sign the checks.

Update – Management has segregated the duties of whom initiates the purchase and approves the purchase for payment. With the few employees this entity has, the ability to segregate duties is limited.

Exception 2020-03 – Sexual Harassment – Filing of the Annual Report

Condition – The filing of this report became effective January 1, 2019. This entity was not aware of the requirements to file this report.

Update – The report was filed in January of 2021.