

**CORRECTIVE ACTION PLAN FOR THE
ANNUAL AUDIT YEAR ENDED DECEMBER 31, 2024**

2024-1) RECOMMENDATION

That funds be encumbered prior to ordering of goods and services and all vouchers contain the required support documentation and approvals prior to their payment.

CORRECTIVE ACTION

We agree that this is the system and should be followed. There are times when all items are not present at the time of payment. We will strive to eliminate this as an issue.

Completion date 12/31/25.

2024-2) RECOMMENDATION

That the Current Fund General Ledger and Capital Fund General Ledger be accurately maintained.

CORRECTIVE ACTION

The General Ledger is being maintained as accurately as possible. The auditor suggested several entries that were agreed to and made. Completion date 12/31/25.

2024-3) RECOMMENDATION

That all vouchers contain the required certification prior to their payment.

CORRECTIVE ACTION

We agree that this is the system and should be followed. We will endeavor to correct this issue. Completion date 12/31/25.

SUMMARY SCHEDULE PRIOR YEAR FINDINGS

2023-Same comments as 2024 audit findings

2022-Same comments as 2024 audit findings

2021-Same comments as 2024 audit findings

2020-Same comments as 2024 audit findings

2019-Recommendation – Funds Encumber prior to ordering & Maintain Current Fund Ledger

2018-Recommendation – Funds Encumber prior to ordering & Maintain Current Fund Ledger

2017-Recommendation – Funds Encumber prior to ordering & Maintain Current Fund Ledger

2016-Recommendation – Funds Encumber prior to ordering & Maintain Current Fund Ledger

2015-Recommendation – Funds Encumber prior to ordering & Maintain Current Fund Ledger

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