

# **City of Lawton**

Single Audit Reports

Year Ended June 30, 2020

**City of Lawton**  
**June 30, 2020**

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**City of Lawton**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Grant or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditure
<b><u>U.S. Department of Housing and Urban Development</u></b>					
<i>CDBG - Entitlement Grants Cluster</i>					
Community Development Block	14.218		B-15-MC-40-0001	\$ -	\$ 3,122
Grant/Entitlement Grants	14.218		B-16-MC-40-0001	-	59,483
	14.218		B-17-MC-40-0001	-	140,835
	14.218		B-18-MC-40-0001	-	327,440
	14.218		B-19-MC-40-0001	-	137,440
<i>Total CDBG - Entitlement Grants Cluster</i>				-	668,320
Home Investment Partnerships Program	14.239		M-14-MC-40-0201	-	182,041
	14.239		M-15-MC-40-0201	-	15,264
	14.239		M-16-MC-40-0201	-	31,686
	14.239		M-17-MC-40-0201	-	22,380
	14.239		M-18-MC-40-0201	-	22,942
				-	274,313
<b>Total U.S. Department of Housing and Urban Development</b>				-	<b>942,633</b>
<b><u>U.S. Department of Justice</u></b>					
Edward Byrne Memorial Justice	16.738		2016-DJ-BX-0176	-	12,014
Assistance Grant Program	16.738		2017-DJ-BX-0838	-	34,864
	16.738		2018-DJ-BX-0792	-	74,009
	16.738		2019-DJ-BX-0737	-	63,781
<b>Total U.S. Department of Justice</b>				-	<b>184,668</b>
<b><u>Corporation for National and Community Service</u></b>					
Retired and Senior Volunteer Program	94.002		19SRWOK002	-	44,707
<b>Total Corporation for National and Community Service</b>				-	<b>44,707</b>
<b><u>U.S. Department of the Treasury</u></b>					
State of Oklahoma/COVID-19 Coronavirus Relief Fund	21.019	SA-0100		-	111,253
<b>Total Department of the Treasury</b>				-	<b>111,253</b>
<b><u>U.S. Federal Highway Administration</u></b>					
<i>Highway Safety Cluster</i>					
Oklahoma Highway Safety Department/ State and Community Highway Safety	20.600		AL-19-03-02-16	-	17,227
	20.600		164AL-20-03-02-17	-	35,409
<i>Total Highway Safety Cluster</i>				-	<b>52,636</b>
<b>Total U.S. Federal Highway Administration</b>				-	<b>52,636</b>

**City of Lawton**  
**Schedule of Expenditures of Federal Awards (Continued)**  
**Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Grant or Other Identifying Number	Passed Through to Subrecipients	Total Federal Expenditure
<b><u>U.S. Department of Transportation</u></b>					
<i>Federal Transit Cluster</i>					
Federal Transit - Formula Grants (Urbanized Area Formula Program)	20.507		OK-2018-002-00	\$ -	\$ 27,304
	20.507		OK-2018-013-00	-	133,185
	20.507		OK-2018-024-00	-	727,617
	20.507		OK-2019-026-00	-	915,027
	20.507		OK-2020-018-00	-	60,145
				<u>-</u>	<u>1,863,278</u>
Bus and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		OK-2019-017-00	-	188,386
				<u>-</u>	<u>188,386</u>
<i>Total Federal Transit Cluster</i>				-	2,051,664
<i>Highway Planning and Constructions Cluster</i>					
Oklahoma Department of Transportation/Highway Planning and Construction	20.205	CMA 216E (060) LC, JP NO 18903(22)		-	110,430
<i>Total Highway Planning and Construction Cluster</i>				-	110,430
<b>Total U.S. Department of Transportation</b>				<u>-</u>	<u>2,162,094</u>
<b><u>U. S. Department of Homeland Security</u></b>					
Oklahoma Office of Homeland Security/ State Homeland Security Program (SHSP)	97.073	940.015		-	36,587
	97.073	1040.015		-	22,436
<b>Total U.S. Department of Homeland Security</b>				<u>-</u>	<u>59,023</u>
<b><u>U.S. Department of Health and Human Services</u></b>					
Every Student Succeeds Act/Preschool Development Grants	93.434		90TP0037	-	2,000
<b>Total U.S. Department of Health and Human Services</b>				<u>-</u>	<u>2,000</u>
<b>Total Expenditures of Federal Awards</b>				<u>\$ -</u>	<u>\$ 3,559,014</u>

**City of Lawton**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2020**

***Notes to Schedule***

1. The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Lawton, Oklahoma (the City) under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.
2. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. The grant accounts are maintained on a fund basis. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87 *Cost Principles for State, Local and Indian Tribe Governments*, the cost principles contained in Uniform Guidance, or the United States Department of Treasury guidance and Frequently Asked Questions (FAQ) as published in the Federal Register for the Coronavirus Relief Fund Program, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

## **Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

### **Independent Auditor's Report**

The Honorable Mayor and Members  
of the City Council of the  
City of Lawton, Oklahoma

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Lawton, Oklahoma as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 6, 2021. Our report includes a reference to other auditors who audited the financial statements of the Lawton Urban Renewal Authority, the Lawton Metropolitan Area Airport Authority, the Lawton Arts and Humanities Council, the McMahon Auditorium Authority, the Museum of the Great Plains Trust Authority, the Lawton Metropolitan Planning Organization and the City Employees Retirement Trust Fund, as described in our report on the City's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

#### ***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

The Honorable Mayor and Members  
of the City Council of the  
City of Lawton, Oklahoma

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-002 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2020-001 to be significant deficiency.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***The City's Responses to Findings***

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**BKD, LLP**

Rogers, Arkansas  
April 6, 2021

**Report on Compliance for the Major Federal Program;  
Report on Internal Control Over Compliance; and Report on Schedule of  
Expenditures of Federal Awards Required by the Uniform Guidance**

**Independent Auditor's Report**

The Honorable Mayor and Members  
of the City Council of the  
City of Lawton, Oklahoma

**Report on Compliance for the Major Federal Program**

We have audited the City of Lawton, Oklahoma's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2020. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City's compliance.



The Honorable Mayor and Members  
of the City Council of the  
City of Lawton, Oklahoma

### ***Opinion on the Major Federal Program***

In our opinion, the City of Lawton, Oklahoma complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2020.

### **Report on Internal Control over Compliance**

Management of the City of Lawton, Oklahoma is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

The Honorable Mayor and Members  
of the City Council of the  
City of Lawton, Oklahoma

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Lawton, Oklahoma as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated April 6, 2021, which contained an unmodified opinion on those financial statements and a reference to the reports of other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*BKD, LLP*

Rogers, Arkansas  
May 19, 2021, except for the paragraph on the  
Schedule of Expenditures of Federal Awards,  
which is April 6, 2021

**City of Lawton**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2020**

**Section I - Summary of Auditor's Results**

*Financial Statements*

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:

Unmodified       Qualified       Adverse       Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:

Significant deficiency(ies) identified?       Yes       None reported

Material weakness(es) identified?       Yes       No

3. Noncompliance considered material to the financial statements?       Yes       No

*Federal Awards*

4. Internal control over major federal program:

Significant deficiency(ies) identified?       Yes       None reported

Material weakness(es) identified?       Yes       No

5. Type of auditor's report issued on compliance for major federal program:

Unmodified       Qualified       Adverse       Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes       No

**City of Lawton**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2020**

7. The City's major federal program was:

<b>Cluster/Program</b>	<b>CFDA Number</b>
Federal Transit Cluster	20.507/20.526

8. The dollar threshold used to distinguish between Type A and Type B programs was: \$750,000.

9. The City qualified as a low-risk auditee?  Yes  No

**City of Lawton**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2020**

**Section II – Financial Statement Findings**

<b>Reference Number</b>	<b>Finding</b>
2020-001	<p>Criteria or Specific Requirement – Management is responsible for establishing and maintaining effective internal control over financial reporting.</p> <p>Condition – The City does not have formal accounting policies and procedures over the City’s accounting and internal control processes, and current processes and procedures may not effectively limit duties to minimize risks associated with adequate segregation of duties. The City’s system allows the payroll administrator to be the primary party reviewing and editing payroll data; allows the revenue services and financial services departments to add customers, write-off charges and potentially hide transactions during the reconciliation process; and could potentially allow improper edits to vendor files to go undetected if the monthly vendor report is not run timely. Finally, we noted a general lack of documentation regarding the identity of employees completing cash reconciliations, the completion date and lack of documentation of the formal review of these reconciliations.</p> <p>Context – Accurate financial statements are critical to managing operations and communicating financial position and results of operations to interested parties.</p> <p>Effect – Misstatements in the financial statements resulting from errors that occurred and were not detected and/or corrected in a timely manner creating the need to record audit adjustments to correct the errors.</p> <p>Cause – Certain deficiencies in the overall financial statement preparation and review process allowed for undetected errors to occur. The current accounting system does not provide for effective review of certain transactions.</p> <p>Recommendation – We recommend the financial services department evaluate the need to implement additional accounting policies and internal control procedures to strengthen the department’s ability to accurately prepare GAAP basis financial statements for the City and related component units. As part of this process, the City should also evaluate the segregation of duties of financial services department personnel in order to minimize the potential risk associated with inadequate segregation of duties, management should evaluate its current system and identify options to improve the review of changes made to master files and journal entries.</p>

**City of Lawton**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2020**

<b>Reference Number</b>	<b>Finding</b>
	<p>Views of Responsible Officials and Planned Corrective Actions – Management agrees. For the year ended June 30, 2020, procedures were implemented for the documentation of the review and approval of posting journal entries, updates made to vendor master files, identify employees completing cash reconciliations as well as the completion date and the approval of these reconciliations. The City’s Finance Department will continue to be mindful of and identify any solutions in which they may further segregate duties to minimize associated risk. The City’s new financial accounting software will further allow the segregation of duties, especially those related to payroll, adding of customers, charge write-offs, transaction management, and reconciliations.</p>

**City of Lawton**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2020**

<b>Reference Number</b>	<b>Finding</b>
2020-002	<p>Criteria or Specific Requirement – Management is responsible for establishing and maintaining effective internal control over financial reporting.</p> <p>Condition – The City was required to record material adjustments related to construction in progress additions, accounts payable and insurance claims payable as a result of our testing.</p> <p>Context – Accurate financial statements are critical to managing operations and communicating financial position and results of operations to interested parties.</p> <p>Cause – The controls currently in place are not adequate, are not being performed timely or are not functioning effectively to identify all payable amounts at year-end. Additionally, timely reconciliation of capital asset activity did not occur in the prior or current year due to staffing limitations.</p> <p>Effect – Material misstatements in the financial statements, resulting from errors that occurred, were not detected and/or corrected in a timely manner and created the need to record adjustments that were material to the financial statements in the current year to correct the errors.</p> <p>Recommendation – We recommend the City evaluate and implement enhancements to its controls, to the extent necessary, to ensure that accurate financial statements are produced.</p> <p>Views of Responsible Officials and Planned Corrective Actions – Management agrees. For the year ended June 30, 2020, capital assets were reconciled quarterly as per BKD’s recommendation. The City’s Finance Department will continue to be mindful of and identify any solutions regarding construction in progress additions, accounts payable and insurance claims payable.</p>

**City of Lawton**  
**Schedule of Findings and Questioned Costs (Continued)**  
**Year Ended June 30, 2020**

**Section III – Federal Audit Findings and Questioned Costs**

<b>Reference Number</b>	<b>Finding</b>
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No matters are reportable.





# City of Lawton

## FINANCIAL SERVICES

Finance Department

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May 19, 2021

### Summary Schedule of Prior Audit Findings Year Ended June 30, 2020

Reference Number	Finding	Status
2019-001 2018-001	The City's annual audited financial statements are prepared in conformity with generally accepted accounting principles (GAAP). The City's budgetary basis accounting system does not support an effective and efficient conversion from the budgetary basis of accounting to the GAAP basis of financial reporting. The City's internal audit department does not include the testing of internal controls outside of contracts and capital assets; instead, management relies upon department directors and subordinates to identify weaknesses in current policies. The City lacks an anonymous channel for employees, citizens and others to report inappropriate conduct. Documentation of procedural reviews conducted by the City to identify risks, weaknesses in internal controls and the consistent application of internal controls is lacking. Adjusting entries were required during the audit process to correct the City's accounting records. The current system also significantly complicates the process of building and supporting year-end GAAP basis financial statements, impacting the timeliness of preparing and issuing the year-end audited GAAP basis financial statements.	Partially Corrected

Reference Number	Finding	Status
2019-002 2018-002	<p>The City does not have formal accounting policies and procedures over the City’s accounting and internal control processes, and current policies and procedures may not effectively limit duties to minimize risks associated with segregation of duties. Misstatements in the financial statements resulting from errors that occurred and were not detected and/or corrected in a timely manner created the need to record audit adjustments to correct the errors.</p> <p>This prior year finding was repeated by the auditor in the Fiscal Year 2020 Schedule of Findings and Questioned Costs. As noted in the City’s response in the current year, the City is working on implementing and documenting appropriate controls regarding the preparation, review and approval of the SEFA to ensure accurate schedules. When a grant is awarded, departments have been instructed to go through the Finance Director for review.</p>	Partially Corrected

<b>Reference Number</b>	<b>Finding</b>	<b>Status</b>
2019-003 2018-003	Timely reconciliation of account balances is crucial to the internal control process to detect and correct potential adjustments and to identify potential misappropriation or misuse of assets. Due to limitations in staffing, the City fell behind on reconciliations of accounts receivable, inventory, capital assets, investments and bank reconciliations.	Partially Corrected

<b>Reference Number</b>	<b>Finding</b>	<b>Status</b>
2019-004 2018-004	The City does not have review and approval processes implemented to prevent misstatements of the SEFA schedule. An accurate SEFA is critical in the selection of major programs. The City's lack of controls in the preparation, review and approval of the SEFA resulted in required adjustments and impacted the major programs determination. An inaccurate SEFA could result in major programs not being properly tested each year.	Partially Corrected

Reference Number	Finding	Status
2019-005 2018-005	<p>The City recorded audit adjustments for construction in progress additions. Additionally, there are certain instances where accumulated depreciation is not being calculated correctly and the City’s capitalization policy was not being followed. Accurate financial statements are critical to managing operations and communicating financial position and results of operations to interested parties. The controls currently in place are not adequate, are not being performed timely or are not functioning effectively. Material misstatements in the financial statements resulting from errors that occurred and were not detected and/or corrected in a timely manner created the need to record adjustments in the current year to correct the errors. Timely reconciliation of the capital asset activity did not occur in the prior year or current year due to limitations on staffing.</p> <p>This prior year finding was repeated by the auditor in the Fiscal Year 2020 Schedule of Findings and Questioned Costs. As noted in the City’s response in the current year, the City is working to review its current procedures and consider areas for improvement to prevent and detect future misstatements.</p>	Not Corrected

Reference Number	Finding	Status
2019-006 2018-006	<p>Adjustments were made to correct accounts payable balances following completeness testing. Additionally, adjustments were made to correct the insurance payable balance due to a duplication in the recording of certain invoices and for invoices paid before year-end not timely recorded as a reduction of the liability. Accurate financial statements are critical to managing operations and communicating financial position and results of operations to interested parties. The controls currently in place are not adequate, are not being performed timely or are not functioning effectively. Multiple misstatements in the financial statements resulting from errors that occurred and were not detected and/or corrected in a timely manner created the need to record adjustments in the current year to correct the errors. Timely reconciliations of accounts payable did not occur in the current year and review of invoices received after year-end to determine the appropriate period to record accounts payable in did not occur.</p> <p>This prior year finding was repeated by the auditor in the Fiscal Year 2020 Schedule of Findings and Questioned Costs. As noted in the City's response in the current year, the City is working to review its current procedures and consider areas for improvement to prevent and detect future misstatements.</p>	Not Corrected