

City of Davenport
FY 2009 Audit
Corrective Action Plan
Submitted by: David A. Dyer, MBA, Finance Director
Date: September 16, 2010

Condition 09-3: Vendor maintenance is not periodically reviewed by management for changes made to vendors in the accounts payable system.

Corrective Plan: The Finance Director will review a listing of all vendors on a monthly basis.

Condition 09-4:

Employees have donated sick and vacation time to others without a formal policy in place and documented approval of the transactions by management.

Corrective Plan: The city does not allow sharing of vacation hours. The city will implement a policy allowing the sharing of sick time between employees, upon written approval by the city manager.

Condition 09-5:

Some year end schedules that were provided to support the working trial balance did not include all closing journal entries resulting in immaterial differences and making it difficult to reconcile to the trial balances.

Corrective Plan: The city will ensure that all closing journal entries are made on the supporting schedules before delivering to the auditor.

Condition 09-6:

Our testing of travel reimbursement noted the following:

- The mileage rate used was the IRS rate instead of the Florida Statute rate.
- Meals were reimbursed for a city commissioner at a conference where meals were included as part of the registration fee.

Corrective Plan: The city will use the Florida Statute rate to reimburse travel mileage. A procedure has been implemented wherein personnel will review all travel/conference documentation in order to make sure no meals are reimbursed that were included in the conference/training.

David
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