

Area	Task	Rationale	Owner	Schedule	Status	Continuous Monitoring
Accounts Payable	Remove vendor setup Training	Segregation of Duties Compliance	Eric Cannon Caitlan Smelley	October 1, 2014 Immediately and On-going	Completed In progress	
	Receiving Slip/Approval form	Validation of goods received	Eric Cannon	October 1, 2014	Implementation set for October 1, 2014, training scheduled for September 25, 2014	
Purchasing	Vendor Master File maintenance	Segregation of Duties	Caitlan Smelley	October 1, 2014	Completed	X
	Purchase Orders	Increased control of budget appropriation	Caitlan Smelley	May 1, 2015	Currently reviewing and identifying vendors that are appropriate purchase orders.	X
	Purchase Cards	Increase Accountability/Compliance	Caitlan Smelley	January 1, 2015	Developing system to for monthly review/compliance audit	X
	Interlocal Agreements	Ensure best price	Caitlan Smelley	October 1, 2014	The step has been added to the purchasing process	
Banking	Update Signature information	Mitigate Risk/Control Environment	Eric Cannon	July, 2014	Completed	
	Cancel call-in wire feature	Mitigate Risk/Control Environment	Eric Cannon	July, 2014	Completed	
	Cancel EFT services	Mitigate Risk/Control Environment	Eric Cannon	July, 2014	Completed	
	RFP for banking services	Up for renewal and increase service	Eric Cannon	July, 2015	In progress, vendor has been selected and work is scheduled to begin October 1, 2014	
Payroll	Outsourcing Payroll	Increase controls	Eric Cannon/Passion Hayes	July, 2015	In progress, meeting with qualified vendors for business process review and feasibility	
	Move Lisa Khaleghipour to Finance	Increase controls	Eric Cannon	August, 2014	Completed	
	Remove all HR duties from Payroll Specialist	Segregation of Duties	Steven Glickman/Passion Hayes	October 1, 2014	Training HR personal to assume these duties.	X
Cash Handling/Receipting	Secure Cash Receipts	Increase control environment	Eric Cannon	January 1, 2015	Working through the contract process. Also, working with Loomis for installation requirements/certification.	
	Add all reoccurring payments to Lockbox	Mitigate Risk/Efficiency	Eric Cannon	January 1, 2015	Working with Frost Bank	
Fixed Assets	Select 3rd party to perform fixed assets count	Verify current fixed asset ledger	Steven Glickman (AFD)	Spring 2015	Starting the process October 1, 2014	
	Implement Fixed Asset Module within GEMS	Improve tracking process/financial reporting	Steven Glickman (AFD)	Spring 2015	Will begin when inventory of current fixed assets have	
Organizational Design and Segregation of Duties:	Hire Assistant Finance Director	Segregation of Duties	Eric Cannon	Start Date September 18th	Scheduling final interview next week	
	Hire Accounting Manager	Segregation of Duties	Eric Cannon/AFD	As soon as possible	Waiting approval from Council	
Municipal Court	Separate reconciliations from money handling functions	Segregation of Duties	Paula Dale	October 1, 2014	Process has been identified and will take affect at the start of the fiscal year.	
	Secure Cash Receipts	Increase control environment	Eric Cannon	In progress: Hopeful that units will be installed and operational by January 1, 2015	Analyzing Cost/Benefit per location, reviewing contract with Loomis.	
Information Technology	Review & update employee access to GEMS	Segregation of Duties	Steven Glickman/Sheryl Donihoo	Immediate and On-going	Completed most critical items, other items are in progress	X