

# POST AUDIT REPORT ACCOUNTS PAYABLE PAR21-03



WEST PALM BEACH

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Internal Audit

December 21, 2020

**City of West Palm Beach  
Internal Auditor's Office**

Beverly Mahaso Esq., CIA, CFE  
Chief Internal Auditor

December 21, 2020

Audit Committee  
City of West Palm Beach  
401 Clematis Street  
West Palm Beach, Florida

**RE: POST AUDIT REPORT OF ACCOUNTS PAYABLE (PAR21-03)**

Dear Audit Committee Members:

In FY 2018, the Internal Auditor's Office released an audit of Accounts Payable (**AUD16-01**) within the Finance Department. We performed certain procedures, as enumerated below, with respect to activities of the Accounts Payable Division in order to render a conclusion on the status of the recommendations made as a result of that review.

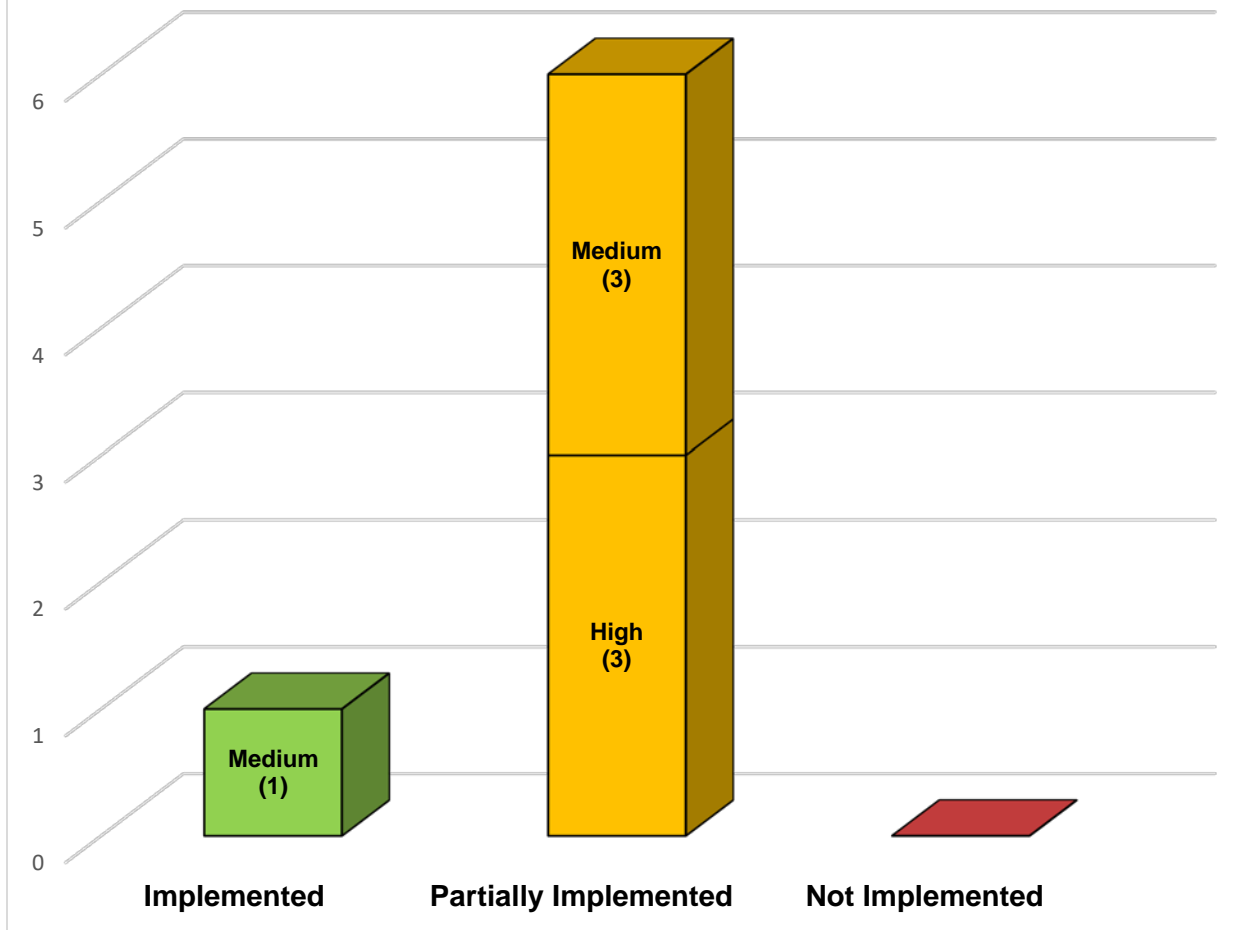
This Post Audit Report (PAR) consisted primarily of inquiries of City personnel and examinations of various supporting documentation. It was substantially less in scope than an audit in accordance with generally accepted government auditing standards.

The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

The audit contained seven (7) recommendations that addressed the audit's findings. Based on the review performed, we concluded that recommendation 5 was implemented and recommendations 1-4, 6, and 7 were partially implemented.

We have enclosed a table listing all the recommendations with the current statuses. We found that management made significant efforts to take corrective action. Further, we note that the Accounts Payable Division is actively continuing to make improvements. As such, additional steps may have been taken to implement the recommendations after the conclusion of this Post Audit Review. We will conduct another Post Audit Review in approximately 6 to 12 months, resources permitting, at which time we will review all additional changes made after the conclusion of this Post Audit Review.

## Recommendations Status with Priority



We thank the personnel from the Accounts Payable Division for their assistance in conducting this review and on continuing implementation efforts.

Respectfully Submitted,

s/ Beverly Mahaso  
Chief Internal Auditor

cc:

Kelly Shoaf, Commission President  
Christina Lambert, Commissioner  
Cory Neering, Commissioner  
Christy Fox, Commissioner  
Joseph Peduzzi, Commissioner

Keith James, Mayor  
Faye Johnson, City Administrator  
Mark Parks, Chief Financial Officer

Encl.

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- Legend**
- Implemented
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## AUDIT RECOMMENDATIONS

No.	Auditor's Condition and Recommendation	Management's Initial Response	Auditor's Status Update
1 High Priority	<p><b>Condition:</b> The Procurement to Payment (P2P) process is designed to ensure accurate payments. Central to this process is the 3-Way Match procedure which in general, consists of verifying the terms, quantities, and prices listed on the purchase order, invoice, and receipt documents. We reviewed AP's procedures and found several opportunities for improvement as follows:</p> <ul style="list-style-type: none"> <li>• <b>Three-Way Match.</b> We reviewed payments made from August 2016 to August 2017, and found approximately 48,000 payment transactions. However, approximately 43 percent of the transactions were not matched to a Purchase Order, which is one of the three elements of the 3-Way Match. This may occur due to the use of the Form 121 Request for Payment which is discussed further below.</li> <li>• <b>Payment Disbursements.</b> Over the past number of years, the number of checks issued through the manual check request or "Form 121 Request for Payment"</li> </ul>	<p><b>Management's Initial Response:</b> The Finance Department agrees with the recommendation. We will implement procedures to deter and reduce the use of Form 121 requests. We will work with department managers and directors to identify a list of vendors whereby their monthly recurring invoices may be paid without individual department approvals (for example, Florida Power and Light, and related benefits, etc.). Invoices from preapproved vendors will be approved by designated Finance Department personnel, other than accounts payable, once the vendor is confirmed as listed on the approved list. Accounting staff will exercise scrutiny of invoices and billed amounts to determine reasonableness and consistency with previously paid amounts. Invoices with unusual amounts will be verified with department personnel to determine approval prior to payment. All payment of invoices will be supported by the respective supporting documents to ensure controls and proper monitoring as intended.</p>	<p><b>AUDITOR'S STATUS UPDATE PARTIALLY IMPLEMENTED UPDATE AS OF 12/2020</b></p> <p>Based on the review we conducted, we found that this recommendation was partially implemented. The Accounts Payable Division (AP) made progress in implementing the recommendation particularly in decreasing the use of the 121 process and eliminating certain Purchase Orders that were increasing AP's workload. However, additional work is needed to ensure that payments consistently comply with the 45-Day Prompt Payment requirement. We were advised by management that a new target implementation date is <b>June 30, 2021.</b></p>

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	<p>process has increased as a method to expedite payments, thereby adding to the workload of not just the Accounts Payable Unit, but the entire Accounting Section. There are valid instances where a Department has to initiate a "Form 121 Request for Payment" in order to get an invoice paid. However, we have been advised that this practice of paying invoices on a Form 121, rather than being matched with a Purchase Order, has in some instances, resulted in Purchase Orders remaining open, along with the associated encumbrance of funds, even though all goods or services were recorded as received, and all obligations to the vendor satisfied.</p> <ul style="list-style-type: none"> <li> <b>Processing Invoices.</b> We note that AP uses Quillix software to gather documents needed for receiving and invoice approval. However, Quillix is a routing software and is not a substitute for either a receiving or invoice approval process. We have been advised that invoices can remain in the Quillix queue for prolonged periods, which could cause the City to exceed the 45-Day Prompt Payment requirement.         </li> </ul>	<p>The Finance Department will also obtain information to determine the feasibility of having a dedicated Oracle professional to assist with necessary requirements and improvements. Furthermore, we will provide training to new users and others who are performing receiving and approval functions.</p> <p><b>Target Implementation Date: September 30, 2019</b></p>	
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	<p><b>Recommendation:</b></p> <p>Finance should review its process for ensuring that invoices are duly matched to both purchasing and receiving documents.</p> <ul style="list-style-type: none"><li>-The use of the manual check request form, known as Form 121, should be discouraged, except in extenuating circumstances and for those instances, properly monitored and controlled.</li><li>-The receiving process of each department should be strengthened to ensure that the City is in compliance with the 45-day payment requirement under the Prompt Payment Act. This should be reinforced for all invoices supported by a Purchase Order or Project so as to increase matches to Purchase Orders.</li><li>-Expenses such as Utilities, Payroll, and Employee Expense Reimbursements (approved via a specific approval process) should be removed from the purchase order driven process or limited to an annual purchase order. This could positively impact the AP workload by streamlining the overall efficiency of disbursements processing.</li><li>-Finally, Finance should incorporate its own routing within Oracle, rather than utilizing an external software that does not have optimal interfaces with Oracle which would help expedite</li></ul>		
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	<p>payment of vendor invoices. This may require the assistance of an Oracle expert who can address various the Oracle needs. In addition, if Finance continues the use of Quillix software, we recommend incorporating its bar code capabilities which will increase efficiencies with proper training.</p>		
<p>2 Medium Priority</p>	<p><b>Condition</b>                  We reviewed payments made by AP and found that the manner in which payments are made and payment information is entered, creates challenges in monitoring and preventing duplicate payments. We noted that Oracle software is programmed to prevent duplicate payments by requiring unique suppliers and invoice numbers. We analyzed several reports related to payments and found the following:</p> <ul style="list-style-type: none"> <li>• <b>Data Entry</b> – A review of the payment data disclosed that the manner in which the data is entered creates unique transactions such that it would be very difficult for AP to flag or prevent duplicate payments. Supplier names and invoice numbers contain extra spaces, dashes, numbers, letters, or characters, thereby creating unique transactions and defeating the duplicate payment controls in place. This appears to occur in an</li> </ul>	<p><b>Management’s Initial Response:</b>                  The Finance Department agrees with this recommendation and will revise policies and procedures to ensure that there are adequate controls to prevent duplicate payments. We will ensure that our business practices and procedures are in alignment particularly as related to data entry and payment request procedures. Users will be trained on the procedures and going forward, we will implement monitoring procedures for the various changes.</p> <p><b>Target Implementation Date:</b>                  September 30, 2019</p>	<p><b>AUDITOR’S STATUS UPDATE</b>  <b>PARTIALLY IMPLEMENTED</b>  <b>UPDATE AS OF 12/2020</b>                  Based on the review we conducted, we found that this recommendation was partially implemented. AP made significant efforts to implement the recommendation and as of April 2020, a third-party vendor (Card Integrity) was brought in to review payments and ensure the accuracy of the payments including analyses to identify duplicate payments and invoices. Additional time is needed for the third-party to continue this process which should help clean up the Supplier Master File and improve the data entered for invoices. Currently, limited staffing is hindering research of all transactions flagged by Card Integrity which would include documenting the results. However, once the recommendation is fully implemented, there will be better controls in place to prevent duplicate payments. Finance management advised that they also need to develop and realign the relationship and policies with Procurement to ensure</p>

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	<p>effort to force payments through the system due to backed up work and a heavy workload. More importantly, this is the primary issue that may lead to duplicate payments.</p> <ul style="list-style-type: none"> <li>• <b>Purchase Orders</b> – As previously mentioned, we reviewed data of payment transactions from August 2016 to August 2017, and found that there were approximately 20,000 (43%) transactions that were not matched to a Purchase Order. We were advised that this typically occurs when the Form 121 Request for Payment is used to request an expedited payment. As such, it is possible to generate a duplicate payment because the Form 121 Request for Payment is not matched to a Purchase Order where a duplicate payment request may be identified.</li> <li>• <b>Purchasing Card Payments</b> – We requested a report to compare payments made to vendors on purchasing cards versus payments made by any other method. We were advised that because purchasing card transactions do not go through AP, there is no report to compare these payments. As such, duplicate payments can occur if departments pay a vendor on their</li> </ul>		<p>that responsibilities are clear for both departments. We were also advised by management that the new target implementation date is <b>September 30, 2021</b>.</p>
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	<p>purchasing card while a request for payment is in AP's queue. We acknowledge that there is a review of the purchasing cards, but the timing of that review may not coincide with a review of payments made through AP.</p> <ul style="list-style-type: none"><li>• <b>Negative Entries</b> – An analysis of payment transactions mentioned previously, identified approximately 1,500 negative payment entries which represent transactions being backed out. While this represents a small percentage of the transactions, it is concerning considering AP's heavy workload. We were advised that these transactions occur when correcting a range of issues such as: overpayment/deposit refunds, changing and correcting the general ledger period, fund, cost center, and other corrections. We note that these issues are not all generated by AP because departments request payments to specific accounts, then later request that the same payments be applied to different accounts.</li></ul> <p><b>Recommendation</b> The Finance Department should ensure that all payments are accurate and timely by:</p>		
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	<p>-Improving controls and revising processes related to data entry and the creation of invoices and suppliers,          -Revising the data that is relied upon for making payments,          -Implementing monitoring procedures to ensure consistent application of changes made, and          -Revising the Form 121 Payment process such that it is used for extenuating circumstances only.</p>		
<p>3 High Priority</p>	<p><b>Condition:</b>          We analyzed various aspects of user profiles and accesses and found that there were a number of opportunities for improvement as follows:</p> <ul style="list-style-type: none"> <li>• <b>Conflicting Access</b> – We found that a number of employees have access to various applications, which can create conflicts in terms of segregation of duties, in that they can purchase, receive, and approve invoices as well as authorize payments to vendors.</li> <li>• <b>Unidentified Users</b> – We reviewed overpayment refund data from August 2016 through August 2017, and found approximately 1,000 refunds for services rendered by the City such as utility overpayments. A further analysis of these refunds found over 100 instances where the overpayment refund was created by a user identified as</li> </ul>	<p><b>Management’s Initial Response:</b>          The Finance Department agrees with this recommendation and plans to implement a policy which addresses the access to various financial related modules within the Oracle database. User access will be based upon specific user needs and job requirements. The policy will incorporate necessary controls which segregate the approval of purchase, receiving of goods, and payment of expenditures. We will work with the Human Resources Department to ensure relevant personnel are updated annually in the Oracle database, or as needed with regards to separations or changes in roles/responsibilities. We will also work with an Oracle specialist to find a suitable resolution to the anonymous user issue. On an annual basis, we will review user access and</p>	<p><b>AUDITOR’S STATUS UPDATE          PARTIALLY IMPLEMENTED          UPDATE AS OF 12/2020</b>          Based on the review we conducted, we found that this recommendation was partially implemented. Progress was made related to ensuring appropriate user roles and access. AP, IT, and HR improved their processes for adding and removing users. However, additional work is needed to ensure consistent and timely review of roles for internal transfers. Further, additional work is needed to resolve the issue of users who are not identified when making changes or processing transactions in Oracle. Management advised that they are exploring the assignment of users to system generated tasks in Oracle to determine if the changes are feasible. Finally, we were advised by management that the new target implementation date is <b>April 30, 2021.</b></p>

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	<p>“anonymous.” We were advised that analysts log into Oracle with their identifying credentials when importing overpayment refund data. However, when the import occurs, the system marks the transactions as “created by anonymous” instead of attaching the analyst’s name. Based on our review, this has been occurring since at least 2005. While we acknowledge that system generated transactions do occur for various reasons, transactions should not be created by anonymous users even if they are ultimately found to be valid.</p> <ul style="list-style-type: none"> <li>• <b>Role Changes</b> – There is no verifiable process in place to ensure that role changes caused by separating employees, promotions, or changes in duties, are duly reviewed and implemented with the appropriate approvals. Further, we reviewed the 2016 CAFR and found that similar conditions existed. We note that the recommendations in the CAFR state that all user access requests and user changes should be sent and logged into the IT Department’s ticketing system, Solarwinds. Currently, this recommendation has not been fully implemented.</li> </ul>	<p>responsibilities to ensure controls are operating as intended.  <b>Target Implementation Date:</b>  September 30, 2019</p>	
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	<p><b>Recommendation:</b></p> <p>The Finance Department should ensure that access to payment software is properly safeguarded by:</p> <ul style="list-style-type: none"><li>-Developing standard user profiles based on user roles, responsibilities, and business needs, in compliance with Segregation of Duties principles.</li><li>-Ensuring that all access requests are properly logged into Solarwinds prior to granting access.</li><li>-Implementing on-going review and monitoring procedures to ensure compliance with policies.</li></ul> <p>The Finance Department should ensure that transactions are transparent and users can be held accountable by:</p> <ul style="list-style-type: none"><li>-Removing or deactivating unidentifiable users,</li><li>-Conducting periodic reviews of user transactions to ensure that all transactions are performed by identifiable users, and</li><li>-Considering available options to obtain Oracle expertise on a regular basis.</li></ul>	
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4 Medium Priority	<p><b>Condition:</b> We reviewed the Approval Levels and Assignment Report in Oracle in order to determine dollar level approvals for Oracle users. We determined that many individuals in the City who are authorized to approve requisitions, purchase orders, and invoices have an approval authority of \$999,999,999.00 which is the “by default” setting in Oracle. There is no criteria to determine approval authority based on title or business function.</p> <p><b>Recommendation:</b> The Finance Department should ensure that an Appropriate Delegation of Authority Policy is established and updated annually. In addition, Finance should evaluate approval levels and set approval levels in Oracle to reflect the employees’ actual responsibilities within the workflow process.</p>	<p><b>Management’s Initial Response:</b> The Finance Department agrees with this recommendation and plans to implement a policy which addresses the Delegation of Authority and appropriate approval thresholds equivalent to department personnel functional responsibilities. We will work with department managers and directors to identify specific needs and determine applicable thresholds. The relevant thresholds will be updated in the City’s Oracle database. Furthermore, we will also work with the Human Resources Department to ensure the information is updated annually or as needed with regards to terminations or changes in roles/responsibilities. Finally, we will work with City Administration in regards to more readily available Oracle expertise solutions.</p> <p><b>Target Implementation Date:</b> September 30, 2020</p>	<p><b>AUDITOR’S STATUS UPDATE</b>  <b>PARTIALLY IMPLEMENTED</b>  <b>UPDATE AS OF 12/2020</b></p> <p>Based on the review we conducted, we found that this recommendation was partially implemented. Corrective action was taken as related to evaluating and establishing approval levels in Oracle based on the employee’s actual responsibilities. However, additional action is needed to draft a policy, implement it, and ensure consistent application. We were advised by management that due to significant changes to Government Accounting Standards, the new target implementation date for all new policies is <b>September 30, 2021</b>.</p>
5 Medium Priority	<p><b>Condition:</b> As of September 1, 2017, there were approximately \$12,677,382 in outstanding invoices listed on the Accounts Payable Aging Report. Based on the percentages listed on the report, there were 30% or approximately \$3.8 million of the</p>	<p><b>Management’s Initial Response:</b> The Finance Department agrees with this recommendation and plans to implement monthly reviews of all significant balances including accounts payable. Management has proactively developed work arounds to</p>	<p><b>AUDITOR’S STATUS UPDATE</b>  <b>IMPLEMENTED</b>  <b>UPDATE AS OF 12/2020</b></p> <p>Based on the review we conducted, we found that this recommendation was fully implemented. AP created a custom report that accurately reflects aging and outstanding credits.</p>

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	<p>outstanding invoices which did not appear on the report, resulting in an out of balance report. Based on that premise, we reached out to Finance and were advised that the aging “buckets” in the Report, as currently configured, only capture invoices less than 120 days old, while invoices older than 120 days are not reflected in the Aging. Finance is taking steps to address our concerns to ensure all invoices, including those over 120 days are properly classified so that management can perform an appropriate analysis of the Aging. We identified a similar issue with the Outstanding Credit Memos Aging Report, in that it also only captures credits less than 120 days old, and not those over 120 days. As of September 30, 2017, there were approximately \$217,121 in outstanding credit memos reflected on the Aging, however, approximately \$156,000 in outstanding credit memos were not captured on the report, due to the same factors impacting the Accounts Payable Aging. We were also advised that there are variances in these aging reports that result in differences as compared to the general ledger. As such, management has resorted to finding alternate solutions to determine the proper aging of accounts payable</p>	<p>determine the proper aging of accounts payable balances and will specifically review the Accounts Payable Aging detail and identify any significant liabilities greater than 60 days. Balances which are deemed to be contingencies, as in the case of ongoing litigation or having other payment arrangements with specific vendors, will be reclassified from Accounts Payable to other liability categories. Furthermore, we will work to identify and resolve all vendor payables in a timely manner in accordance with the 45 day Prompt Payment Act. Finally, we will work with City Administration in regards to more readily available Oracle expertise solutions.  <b>Target Implementation Date:</b>  September 30, 2019</p>	
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	<p>balances such as Excel spreadsheets. Management stated that they are aware of the issue, however, they do not have the Oracle expertise to make the changes necessary in a timely manner.</p> <p><b>Recommendation:</b>          Finance should take steps at the earliest opportunity to review its assigned categories, for proper classification of payables to ensure that all invoices in the AP system are appropriately classified and accounted for, thus ensuring that the City's financial statements represent an accurate reflection of the City's obligations.</p> <p>To ensure timely resolution of general issues that may arise during the ordinary course of business, Finance should work to identify potential solutions to obtaining Oracle assistance.</p>		
<p>6 High Priority</p>	<p><b>Condition:</b>          The Supplier Master File is the foundation for all Procure to Pay (P2P) activities and is an important asset for the City of West Palm Beach. This file is used to create and update the City's master file listing of suppliers for goods and services. We determined that there are inconsistencies in the manner in</p>	<p><b>Management's Initial Response: Finance Department</b>          The Finance Department agrees with this recommendation. We will work with the Procurement Department in the creation of new vendors to the Supplier Master File. We agree that Accounts Payable personnel have the capabilities to add new vendors to the supplier</p>	<p><b>AUDITOR'S STATUS UPDATE          PARTIALLY IMPLEMENTED          UPDATE AS OF 12/2020</b>          Based on the review we conducted, we found that this recommendation was partially implemented. Significant progress was made on this recommendation and the Procurement Division is now responsible for the Supplier Master File, which helps ensure</p>



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	<p>which suppliers were entered into the Supplier Master File. For example, there are suppliers listed twice with small differences in the name or address as the data entry is neither consistent nor standardized, and does not follow standard data conventions, such as those outlined in Procurement Policy and Procedure Chapter 20-65. This may lead to a Supplier Master File with potentially invalid or duplicate vendors. For example, names are entered, such as “ADOPT A” and “ADOPT-A”, thereby creating two unique suppliers. Furthermore, we also came across a generic supplier named “SUPPLIER”, which is inconsistent with best practices. During our review, we identified several examples where these naming convention issues created a new supplier rather than flagging it as a possible duplicate. Finally, we found that AP personnel have the ability to modify the Supplier Master File, which is inconsistent with best practices. Although AP should have the ability to review the Supplier Master File, due to the nature of their tasks, they should not be able to modify or change a supplier.</p> <p><b>Recommendation:</b> The Finance Department and Procurement should:</p>	<p>master file to facilitate the processing of on-demand and time-sensitive payments. As a mitigating control, the Finance Department will add additional layers of review to monitor and eliminate any abuse of these assigned privileges. The Accounting Manager will review and verify the need to add new suppliers and ensure all required information is present at the time of processing, including a supplier request form. The supplier request form must be signed by the Accounting Manager or the Chief Financial Officer. Additionally, the Accounts Payable Department will maintain a numerical log for all new suppliers added which will be reviewed by the Accounting Manager on a monthly basis as part of the monthly close process. The log maintained by Accounts payable personnel will be reconciled to the new vendor information in the Oracle database for the same time period.</p> <p><b>Target Implementation Date:</b> September 30, 2019</p> <p><b>Procurement Department</b> The Procurement Department agrees with the recommendation and will work with the Finance Department to transition the</p>	<p>better segregation of duties. Additional work is needed to fully clean up the Supplier Master File. A third-party vendor (Card Integrity) was brought in to assist and a policy was recently updated which should help address the Supplier Master File issues going forward. We were advised that additional resources may be needed to update and correct the Supplier Master File for preexisting suppliers such that it accurately reflects only valid, unique suppliers. In the meantime, Procurement management advised that they will continue to correct any inaccurate information found and work with Finance to explore the different strategies that may prove effective at addressing these issues. Finally, additional action is needed to ensure that training on the new procedures is provided and to ensure that new procedures are consistently applied. Finance Management advised that they need to develop and realign the relationship and policies with Procurement to ensure that responsibilities are clear for both departments. We were advised by management that the new target implementation date is <b>December 31, 2021</b>.</p>
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	<p>a) Work together in order to determine the appropriate responsibilities for each business process involving the Supplier Master File to ensure that individuals with the ability to make changes to the Supplier Master File do not also have the ability to process payments.</p> <p>b) Update the Procurement Procedure to include standards for the roles and responsibilities of personnel which impact Procure to Pay and Accounts Payable activities.</p> <p>c) Revise the Supplier Master File to accurately reflect valid, unique suppliers.</p> <p>d) Conduct periodic training and monitoring to ensure understanding and compliance with the new procedures.</p>	<p>Supplier Master File protocols to the Finance Department.  <b>Target Implementation Date:</b>  September 30, 2019</p>	
<p>7 Medium Priority</p>	<p><b>Condition:</b>  Invoices and Form 121 Requests for Payment approvals are not supported by signature specimens to validate the signatures. We were informed by Finance that at one time a form existed which authorized signatures by control center. Currently, since electronic signatures are used, updates are made on request, in the system by Finance's System Administrator. However, there is no current Delegation of Authority policy or procedure in place to ensure all</p>	<p><b>Management's Initial Response:</b>  The Finance Department agrees with this recommendation and plans to implement a policy which addresses the Delegation of Authority and the proper approval of invoices and Form 121 requests. Signature specimens will also be obtained and reviewed periodically. We will work with department managers and Directors to identify those individuals who are authorized to approve purchases and payment of expenditures. The</p>	<p><b>AUDITOR'S STATUS UPDATE</b>  <b>PARTIALLY IMPLEMENTED</b>  <b>UPDATE AS OF 12/2020</b>  Based on the review we conducted, we found that this recommendation was partially implemented. Significant progress was made as related to establishing user roles and responsibilities. Adjustments were made to the process and approvals are now provided electronically, thus largely eliminating the need for signature specimens. Additional action is needed to draft a policy, implement it, and</p>

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	<p>updates are made as they occur or to require a review of the approver's signature.</p> <p><b>Recommendation:</b> The Finance Department should develop and implement an enterprise-wide Delegation of Authority Policy which should establish a procedure for transmittal of changes to approval paths, appropriate proxies for instances such as vacation leave, and obtaining signature specimens for employees who are responsible for approving requests for payment.</p>	<p>relevant personnel will be updated in the City's Oracle database. Furthermore, we will also work with the Human Resources Department to ensure the information is updated annually and promptly with regards to terminations or changes in roles/responsibilities.</p> <p><b>Target Implementation Date:</b> September 30, 2019</p>	<p>monitor its application to ensure consistent and accurate use. We were advised by management that the new target implementation dates are <b>January 1, 2021</b> for signature specimens and <b>September 30, 2021</b> for policy completion.</p>
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