**Common Audit Findings and Other Observations CBOG 2/14/13**

**Revenue**

* Deposits not being made timely (should be daily if rec’d daily or within 3 business days)
* Revenue reconciliations not traced to original document (receipt book, cash register tapes, etc.)
* Inclusive receipts numbers not on Receipt Transmittals
* Voids—Reason for voids not marked on Receipts and original copy of receipt not maintained. Reason for voids not marked on register tapes

**HR-Payroll**

* Not removing terminated employees from HR system timely
* Timesheets not exact minute or not signed. Kronos will help with this problem

**Expenditures**

* P card purchases - no receipts or receipts not given to liaison timely
* Fading receipt copies from registers used as documentation of expenditures
* P card monthly statement—cardholder not signing/reviewing.