

# TOP TEN FINDINGS

1. Lack of policies, procedures and internal controls
  2. State Law compliance (Anti-donation, open meetings)
  3. Budgetary compliance
  4. Financial reporting
  5. Cash & investments (Stale checks, no reconciliation)
  6. Payroll & related liabilities (W/H, pay rates, I-9)
  7. Grant compliance
  8. Capital assets (No inventory)
  9. Improper Procurement
  10. Revenue & receivables (Deposit 24 Hr., Cut-off)
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