

## **Other Findings: Financial Systems and Internal Controls Findings**

- Accounting systems and internal controls are inadequate to report grant expenditures, or management controls are insufficient to safeguard Federal funds
- Financial reporting is incomplete, most recent A-133 audit has not been sent to the Federal Clearinghouse
- Records do not identify cost by programmatic year, by budget line item, or do not differentiate between direct and indirect costs or administrative costs
- Lack of written policies and procedures
- Inadequate internal controls for separation of duties
- Did not have adequate oversight systems to ensure subgrantees meet program and member requirements
- Did not ensure tutoring programs met the eligibility, training, supervision, and curriculum requirements for members
- Did not have board approval or appropriate signatory authority for signing awards to subgrantees or did not incorporate/reference required CNCS grant provisions
- Lacked adequate written process to deal with audits of subgrantees, did not have current information on which subgrantees were subject to A-133 audits; or did not track, review, or follow-up on audit reports and audit findings
- No written policies existed related to reasonable accommodation, prohibited activities, and drug-free workplace