

Yellow Medicine County
Monitoring & Testing Controls Narrative
December 31, 2014

PAYROLL

After the payroll has been run and is ready to be issued the F&A Deputy/HR Coordinator checks to see that the people receiving a check or direct deposit are authorized to receive a payroll payment. She also verifies that the total checks and direct deposits match the warrant register from the F&A Deputy in charge of payroll. She dates and initials the warrant register to show she monitored these controls. The County Finance Manager verifies that the amount each person receives seems reasonable for the position they hold. She stamps the 'Payroll Distribution Account Summary' with her dater and initials that she has monitored this control. The County Finance Manager also monitors the quarterly 'Revenue/Expend Budget Report-QTR' for all funds except Human Services and Road & Bridge and asks questions if they vary from the budget expected to be used for that quarter/year.

DISBURSEMENTS

The F&A Deputy in charge of accounts payable audits each claim by proofing that the claim has been initialed and dated by a department head, an invoice or required information is attached and matches the claim, and the appropriate IFS accounts are included. Once she has verified the claim she initials the claim. The Board Chair and Finance Manager reviews the warrant register and claims, and then signs the warrant 'Audit List for Board' for both Auditors Warrants and Commissioners Warrants as evidence of their review. The County Finance Manager also monitors the quarterly 'Revenue/Expend Budget Report-QTR' for the Revenue Fund and asks questions if it varies from the budget.

CASH

The County Finance Manager reviews the banks statement reconciliations prepared by the P&A Deputy. She stamps the bank statements with the date of review and initials the bank statement and reconciliation.

JOURNAL ENTRIES

The P&A Deputy prepares a cash balance work paper and the F&A Deputy in charge of financial duties prepares an investment work paper by reserved account or fund as well as a work paper for each of the agency funds by account number. She also prepares a work paper to tie out the State Fund and the T & P Fund. The County Finance Manager reviews the monthly journal entries prepared by the F&A Deputy in charge of month end duties and the work papers. She stamps the journal entry edit list with her dater showing the date she monitored these controls.

Various people prepare work papers to use for the year-end financial statements. The County Administrator reviews the year end closing and reversing journal entries prepared by the Finance Manager and the work papers. She/he signs and dates the journal entry edit list with the date she/he monitored this control.

CONTRACT

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December 31, 2014

It is up to each Department head or designee to verify that all documentation is complete and retained for contracts by following the contract policy.

ROAD & BRIDGE

CASH AND RECEIPTS

All monies for Road & Bridge are receipted directly into the IFS program by the Accountant, before submitted to the F&A office for further processing. A copy of each receipt is returned to R&B for entry into the Costrite program. The Accountant keeps a manual journal to track and verify monies received and reconciles the Costrite cash balance with the County Finance Manager's trial cash balance each month and at year end. A \$50 Petty Cash fund is kept in a lockbox at R&B; keys to this box are held by the Accountant and the Assistant County Engineer. The Accountant keeps a separate journal to track petty cash; each invoice is stapled to a documented petty cash slip. Replenishing the fund is done periodically through a Board and County Engineer approved warrant. At year end the Accountant and County Engineer reconcile and document the petty cash balance.

ACCOUNTS PAYABLE & CONTRACTOR PARTIAL PAYMENTS

Claims are processed by the Accountant after approval by supervisors and the County Engineer. The Assistant County Engineer reviews and documents the printout received from the County Finance Manager which lists the payments approved by the Board.

INVENTORY

The Accountant does the periodic reconciliation of the computer count to the physical count; the Maintenance Supervisor reviews and documents the reconciliation spreadsheet.

ACCOUNTS RECEIVABLE

Inventory withdrawal logs are kept at the county shops from which invoice information is taken. The supervisors document in writing if charges should vary from the usual 10% additive over cost. The County Engineer reviews quarterly budget reports on revenue sales and services, and cost reimbursements.

JOURNAL ENTRIES

Each month, the Accountant receives a copy of the County Finance Manager's manual journal entries for the R&B Fund. These journal entries are then recorded in the Costrite program.

MONTH END AND YEAR END

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December 31, 2014

The Accountant prepares reports for review and approval by County Engineer for the R&B Annual Report. Submitted annual maintenance reports to the State are signed and approved by County Engineer and District Engineer.

HUMAN SERVICES

DISBURSEMENTS

The Accounting Technician will process and print checks from the CSIS and SSIS system and the Fiscal Supervisor will review, sign and date the warrant register to verify the warrants seem reasonable. The Fiscal Supervisor will then mail the checks.

The claim forms processed in the IFS system are approved by a Social Service Supervisor, Financial Assistance Supervisor or the Director. The Fiscal Supervisor will process and print the checks in the IFS system and a Board approval report will be submitted to the Board for the Chairman's signature. The Director will also review, sign and date the report to verify the warrants being issued are reasonable.

The Fiscal Supervisor will on a monthly basis, reconcile the bank statement for the Yellow Medicine County Social Welfare Fund. The director reviews the bank reconciliation, then dates and signs it to show that it has been reviewed.

GENERAL REVENUE

SHERIFF AND JAIL

The Administrative Assistant does the bank reconciliation for the Special Account in the Sheriff's Office. The Jail Administrator does the bank reconciliation for the Jail Account. Monthly the Sheriff reviews both of the bank reconciliations to see that they have been completed and that all deposits and checks written appear to be for authorized purposes.

PPSD

Receipting

Person with 'cash up' duties completely verifies that all documents have a corresponding receipt # & fee, and verifies that non-document filings (such as vitals, notary, etc.) have a receipt & correct fee amount.

Accounts Receivable

The Director verifies the system balance at the end of each month.

End-of-month report

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December 31, 2014

- Director prints monthly fee totals from DocuPro
- Director also prints an IFS report for the month's activity
- DocuPro report & IFS report are compared. The Director dates and initials the documents to say she has reviewed them.

Security Paper ~ Vitals system through Minnesota Dept. of Health

- When an order of security paper arrives, a deputy checks that all the numbers are correct, and logs this in to a security paper log sheet.
- Any voided security papers are marked with a permanent marker as voided, & the date of the void & are stored in the locked security box in a file folder marked voided security paper; at the beginning of the next month, a deputy processes the past month's voided security paper by cutting the voided security paper so that the VRV number remains (saving a margin of probably 3" x 8 ½" in size) and then shreds the remaining part of the security paper; when the deputy completes this process, she notifies the Director by e-mail that this has been done.
- The Director then reviews the security paper log sheet to see that it is being maintained and randomly checks two voided Security papers each month to help insure that voided security papers are actually voided. She then signs and dates the log of voided security paper to show she has monitored these processes.

PLANNING & ZONING

The Administrative Secretary issues receipts and prepares the monthly reports that are submitted to the County Finance Manager. The Water Plan Coordinator reviews the monthly report prior to sending it to the Courthouse, to ensure that all permits, receipts and money is accounted for. She initials the report and dates it to show she has checked the report.