To:	Steve Austin
Cc:	Brillantes, Heide (SAO)
Subject:	Document Request -City of Clarkston Audit
Date:	Wednesday, October 13, 2021 12:10:24 PM
Attachments:	image001.png Yellow Flag Report.xlsx

Hi Steve,

Following up on our meeting from Monday can we please have the following documentation:

- Confirmation/Explanation of items identified in our Yellow Flag Report, **See attached.**
- Explanation/Source of restriction for Committed Reserved funds reported in FY2020: **See attached**
- Disbursement policies including general accounts payable, credit and fuel cards, travel and employee reimbursement
- Payroll policies (including Leave accrual policies, i.e. Sick, Vacation, comp time etc.)
- Procurement policies/procedures
- Small and attractive assets policy
- List of all year-end journal entries
- List of all journal entries
- Compensated Absence support (to tie out our the reported liabilities on the 2019 and 2020 schedule 09)
- 2019 & 2020 Financial Statement Preparation folder (this is to confirm controls regarding the preparation of the financial statements)
- Support/documentation regarding the Financial Statements independent third party review performed by the Mayor for FY2019 and FY2020
- Bank Reconciliations for the following months (this is to confirm controls regarding the preparation of the financial statements & will be used for our bank reconciliation process):
  - January 2019
  - December 2019
  - January 2020
  - December 2020
- OPEB support (i.e. OPEB actuary report and any other supporting documentation used to determine the liability reported)
- General Ledger Trial Balance for FY2019 and FY2020 (We will use this information to tie out the presented financial statements)
- Fund Roll up supporting documentation if applicable. (This information may include a Fund Roll up worksheet the city prepares during its financial statement preparation process)
- Fund 635: In our review of the city's data, it was indicated that a Custodial Fund was being tracked within the general ledger so we had a few additional questions regarding this fund:
  - Was this activity included in the Schedule 06 for FY2019 & FY2020?
  - Was the activity of this fund included in the reported C4 for FY2019 and FY2020? If so, what fund was this activity rolled into/reported under?
  - Is there any documentation or rationale for the city's interpretation of why these fiduciary activities were not reported on a C-5 for FY2019 and FY2020?

These requests will also be recorded in Thursdays weekly status update. Please let me know if you have any questions or concerns regarding the document request above.

Travis Jones
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