



Exit Recommendations
Port of Peninsula
Audit Period Ending: 12/31/2020

We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

Accountability:

Fuel Tracking - Segregation of Duties

The employee who reconciles fuel on a monthly basis to ensure it is appropriately used also has a key for fuel. This lack of segregation between duties creates a control risk.

We recommend the Port ensures there are adequate segregation between duties to adequately safeguard public resources.

Credit Card - Custody Tracking

We noted two of the three credit cards at the Port are kept in a room to which all five Port employees have access. The Port's controls are not adequate to have assignability for any losses that occur with these credit cards.

We recommend the Port ensures controls are adequate to assign responsibilities for any losses.