

**AFT Local 434
Management Letter Comments
August 31, 2018**

The audit was completed on February 15, 2019. Although there were no material weaknesses in controls or accounting procedures noted during the audit, the following are suggestions or comments to help improve the accuracy and integrity of the financial data:

1. Document approved salary payments for members in the first minutes of the fiscal year. Please clearly document the salary pay periods and a detailed list of individuals and respective monthly stipends in the minutes. (i.e. name/monthly salary, bi-monthly salary, etc.)
2. It has been noted for several years to continue to submit any requests for payment with a written document (i.e. e-mail, memo, letter, note, invoice, etc.). This should include the dollar amount(s), signature, description and date. It is noteworthy to mention that this is occurring on a consistent basis now and we would suggest continuation of these procedures. Brandon provided a new form for us to review for submitting expenditure reimbursements. This form is very adequate based on the new accounting procedures and we would recommend the use of the form.
3. Document specific information approved in the minutes in detail. Discrepancies found this year include:
 - a. Salary payments for members should be documented in the first minutes of the fiscal year. Please clearly document the salary pay periods and a detailed list of individuals and respective monthly stipends in the minutes. (i.e. name/monthly salary, bi-monthly salary, etc.), even if they do not change from the prior year.
 - b. The number of retirees approved for payments should show documentation of the number of retirees @ approved dollar amount = total amount.
 - c. Even though approval is made in the minutes for payment to mentors for a specific amount in a prior month, documentation needs to be provided to show how many actually submitted their paperwork for reimbursement to the District.