

Charter Township of Redford

15145 BEECH DALY ROAD • 313-387-2700 • FAX 313-387-2711 • REDFORD, MICHIGAN 48239
www.redfordtwp.com



Tracey Schultz Kobylarz, Supervisor
Garth J. Christie, Clerk
Lily Cavanagh, Treasurer

Trustees
Linda Jackson
Elizabeth Kangas
Ed King
Kim Taylor

September 9, 2020

Summary Schedule of Prior Audit Findings

Fiscal Year Ended March 31, 2020

Prior Year Finding Number: 2019-001

Fiscal Year in Which the Finding Initially Occurred: 2015

Federal Program, CFDA Number and Name: N/A

Original Finding Description: During the year, the township changed procedures in which to record entries and close the year. In performing our audit, there were instances whereby the accounting records were not yet closed for the year and accounting records required adjustment.

Status/Partial Corrective Action (as applicable): In process

Planned Corrective Action: This finding is repeated from the prior year. Management will focus on ensuring adjustments are made prior to the beginning of the audit.

Prior Year Finding Number: 2019-002

Fiscal Year in Which the Finding Initially Occurred: 2018

Federal Program, CFDA Number and Name: N/A

Original Finding Description: During our audit, we noted that the bank reconciliations had not been reviewed for several months and had multiple unresolved reconciling items.

Status/Partial Corrective Action (as applicable): In process

Planned Corrective Action: This finding is repeated from the prior year. Management will focus on ensuring controls are in place for timely review of bank reconciliations.

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Corrective Action Plan

Fiscal Year Ended March 31, 2020

Finding Number: 2020-001

Condition: In performing our audit, there were instances whereby the accounting records were not yet closed for the year and accounting records required adjustment.

Planned Corrective Action: The Township has reinstated certain procedures that were changed. The Township management will monitor the procedures to ensure accounting records are properly recorded.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2021

Finding Number: 2020-002

Condition: During our audit, we noted that the bank reconciliations had not been completed timely and had multiple unresolved reconciling items.

Planned Corrective Action: The Township will focus on ensuring reconciliations are completed timely.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2021

Finding Number: 2020-003

Condition: During our audit of Federal Expenditures, we noted that the Schedule of Expenditures of Federal Awards (SEFA) was not prepared in accurate manner and required revisions identified by the audit team.

Planned Corrective Action: The Township will focus on ensuring schedules are prepared accurately and reviewed.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2021

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Finding Number: 2020-004

Condition: During our audit of retirement systems, it was noted that the Township did not have complete personnel information for certain retirees
Planned Corrective Action: The Township will put procedures in place to track and maintain employee files.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2021

Finding Number: 2020-005

Condition: During the audit of retirement systems, it was noted that the Township had incorrectly adjusted OPEB benefits related to health insurance costs in the prior fiscal year.
Planned Corrective Action: The Township will put procedures into place to ensure retiree health care is properly tracked and reported.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2021

Finding Number: 2020-006

Condition: During the audit of retirement systems, it was noted that the Township had incorrectly overpaid a police and fire retiree.
Planned Corrective Action: The Township will put procedures into place to ensure retiree payments are properly calculated and reviewed.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2021