

Charter Township of Redford



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Adam D. Bonarek, MBA,
Finance Director

Pat McRae, Supervisor
Garth J. Christie, Clerk
Lily Cavanagh, Treasurer

Trustees
Linda K. Jackson
Patricia Kennedy
Edward L. King
Kim Taylor

August 30, 2021

Summary Schedule of Prior audit Findings

Prior Year Finding Number: 2020-001

Fiscal Year in Which the Finding Initially Occurred: 2015

Federal Program, CFDA Number and Name: N/A

Original Finding Description: 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 continues to focus on ensuring adjustments are made prior to the beginning of the audit.

Prior Year Finding Number: 2020-02

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 completed timely 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 the controls are in place for timely review of bank reconciliations.

Prior Year Finding Number: 2020-003

Fiscal Year in Which the Finding Initially Occurred: 2020

Federal Program, CFDA Number and Name: N/A

Original Finding Description: 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.

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

Planned Corrective Action: This finding is repeated from the prior year. Management will focus on adding additional procedures to ensure schedules are prepared accurately and reviewed.

Prior Year Finding Number: 2020-004

Fiscal Year in Which the Finding Initially Occurred: 2020

Federal Program, CFDA Number and Name: N/A

Original Finding Description: During our audit of retirement systems, it was noted that the Township did not have complete personnel information for certain retirees

Status/Partial Corrective Action (as applicable): Complete

Planned Corrective Action: N/A

Prior Year Finding Number: 2020-005

Fiscal Year in Which the Finding Initially Occurred: 2020

Federal Program, CFDA Number and Name: N/A

Original Finding Description: 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.

Status/Partial Corrective Action (as applicable): Complete

Planned Corrective Action: N/A

Prior Year Finding Number: 2020-006

Fiscal Year in Which the Finding Initially Occurred: 2020

Federal Program, CFDA Number and Name: N/A

Original Finding Description: During the audit of retirement systems, it was noted that the Township had incorrectly overpaid a police & fire retiree.

Status/Partial Corrective Action (as applicable): Complete

Planned Corrective Action: N/A

August 30, 2021

Corrective Action Plan

Fiscal Year Ended March 31, 2021

Finding Number: 2021-001

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

Planned Corrective Action: The Township will put additional procedures in place order to ensure the proper entries are posted prior to year-end.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2022

Finding Number: 2021-002

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 put procedures into place to ensure bank reconciliations are prepared and reviewed timely, and that reconciling items are resolved quickly.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2022

Finding Number: 2021-003

Condition: During our audit of federal expenditures, we noted that the schedule of expenditures of federal awards was not prepared in an accurate manner and required revisions identified by the audit team.

Planned Corrective Action: The Township will put additional procedures into place to ensure the schedule is prepared accurately.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2022

Finding Number: 2021-004

Condition: During the audit of utility billings, it was noted that for the period in which the utility rates were increased, that the Township's billing system did not correctly calculate billed amounts.

Planned Corrective Action: The Township will put procedures into place to ensure utility rate changes are properly accounted for within the utility billing system.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2022

Finding Number: 2021-005

Condition: During the audit of building and safety fees, it was noted that the financial reporting system was not calculating bill amounts in accordance with board approved fees.

Planned Corrective Action: The Township will put procedures into place to ensure proper billings within the building department are taking place.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2022

Finding Number: 2021-006

Condition: During the audit of employee compensation, it was noted that an individual at the District Court had not properly received their pay rate increase for the current year.

Planned Corrective Action: The Township will put procedures into place to ensure wage information is properly updated for employees.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2022

Finding Number: 2021-007

Condition: During the audit of federal expenditures, it was noted that the Township incorrectly reported fringe benefit expenses to the State of Michigan for reimbursement request.

Planned Corrective Action: The Township will put procedures into place to ensure appropriate layers of review are performed when reporting expenditures.

Contact person responsible for corrective action: Finance Director

Anticipated Completion Date: 3/31/2022