

2/23/2015

CAPNC Board of Director
800 Werner Ct. Suite 201
Casper, WY 82601

Board of Director's:

Attached is a copy of the Porter, Muirhead, Cornia and Howard Management Letter for Community Action Partnership of Natrona County. I am pleased to say that we had no findings in our FY 2014 Financial Audit; however, you will note three items of advice are included in the management letter.

First, we continue to have debit balances in our Payroll Liability Accounts. We had been working with Huckstep and Associates to determine why our accounts are not clearing properly even though the balances are correct. In the middle of the technical assistance, the service was moved to a new technical assistance company -- Sage. We are continuing to work with them to address the issue. Our goal is to have it cleared up by the end of the current fiscal year.

Second, PMCH noted that we have a reconciliation issue. We are working with Sage to address this issue as well. We have ensured that the grant balances are correct when closing grants; they have been manually adjusted. We anticipate that this issue will be cleared up by the end of the current fiscal year, as well.

For both the above issues, we have found our software technical assistance to be lacking. We are going to explore other fund accounting software systems that have stronger technical support and are more user-friendly. We have already explored Quickbooks. Our bookkeeping firm stated that the software would not allow for the multiple levels of accounting our agency requires. We track all funds by grant, department, and program. Quickbooks will not allow us to do this. Other software providers will be

examined and a recommendation will be presented to the board no later than March 31, 2015.

Finally, we had one expense in FY 2014 that was missing a receipt. This expense was for \$11.80 to purchase doughnuts for a staff training in the morning. The accountant has stated that in the future we need to provide a list of meeting attendees and either an agenda or minutes from that meeting to justify the expense. This process has been put into place. The lack of receipt was an oversight by the administrative assistant. She did not take the receipt from the vendor when she made the purchase. In the future, proper documentation will be included for any expense that is submitted for payment.

In addition to software issues, our programming funding has gotten more complicated over the last three years as our programming has expanded dramatically. Since our inception, we have operated with an Executive Director who also served as the financial officer with the assistance contracted bookkeeper through a local accounting firm to process payroll and cut checks. With our growth, it is my recommendation that we create a financial coordinator position within our agency, rather than contract with an accounting firm. Have an employee who fully understand our programming and the requirements of grant funding, issues can be addressed by a trained bookkeeper in a more timely fashion. Management will pursue additional funding budget modifications to fund the position.

Respectfully,

Brenda S. Eickhoff
Executive Director

