

# Top Ten Financial Related Audit Findings

Based on FY2015 - FY2016 Financial Related Results

- \*1. Tracking & Management of Inventory / Assets
- \*2. Physical / System Access After Termination
- \*3. Conflict of Interest / Commitment
- \*4. Accounts Receivable / Billing Accuracy – Rates / Coding
- \*5. Separation of Duties
6. Training – Cash / Merchant / Concur Approver (New)
- \*7. Employment / Time Keeping Approval (New)
- \*8. Lack of Defined / Documented Process (New)
9. Cash Handling – Receiving Checks / Timeliness of Deposits
- \*10. SOA Reconciliation

\* Includes one or more high priority audit findings