

BUNCOMBE COUNTY, NORTH CAROLINA
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
For the year ended June 30, 2009

Finding: 08-01

Description: Internal Service Fund expenditures exceeded appropriations by \$60,234.

Status: This finding was made in a separate fund in the current year audit findings.

Corrective Action: The County has designated specific staff members to monitor and take action on items requiring budget amendments.

Finding: 08-02

Description: Audit procedures discovered a check that had been prepared and recorded as a disbursement, but not distributed until weeks after year-end.

Status: Current year testing revealed that prior year corrective actions were successful.

Finding: 08-03

Description: Two files out of our sample did not contain the required Form DMA-5046 or documentation that it was sent to the applicant.

Status: Current year testing revealed that prior year corrective actions were successful.

Finding: 08-04

Description: The County's method of estimating accrued salaries could have resulted in a misstatement of total salaries incurred for a particular month when the month end did not coincide with the end of the pay period.

Status: Current year testing revealed that prior year corrective actions were successful.