

**City of Santa Monica Policy Validation**

<b>Control Objectives</b>	<b>Relevant Recommendation or Management Response Excerpt</b>	<b>Status</b>	<b>Status Notes</b>	<b>Relevant Document</b>	<b>Page Number</b>
B. Purchasing and Accounts Payable	B6 - Document the new process in the Accounts Payable Division's policies and procedures, including the process for documenting and following up on issues detected.	Validated - 10/11/17	We are looking for in terms of documented policy/process for monitoring AP (i.e. cumulative vendor payment).	Monthly Bank Reconciliation to Financial Records Desk Procedures	25
B. Purchasing and Accounts Payable	B7- Staff has implemented monthly duplicate payment monitoring.	Validated - 10/11/17	The finding relates to duplicate outgoing payments from the City to vendors. Something about this is addressed on p. 443 but it is NOT monthly monitoring by staff.	Billing & Collections - DRAFT Miscellaneous Accounts Receivable (MAR) Policies & Procedures v1.2	547
D. Grants Management	D1 - Adopt Grants Administrative Instruction.	Validated - 10/11/17		Policy for City grant applications and grant resources management/Budgeting Grants	381,767
D. Grants Management	D2 - Develop written procedures in accordance with new Uniform Grant Guidance that address key compliance requirements that are applicable to the City.	Validated - 10/11/17		Policy for City grant applications and grant resources management/Budgeting Grants	381,767
E. Revenue and Cash Collections	E3 - Finance has already implemented a process where someone outside the Counting Room (Senior Administrative Analyst in Administration Division) reconciles on a weekly basis the meter collections with reports from the IPS meter software.	Validated - 10/11/17	Moss Adams: We have reviewed the "Processes and Procedures for the Counting Room, Parking Meter Coin Collections, and Big Blue Bus Revenue" and determined that this process has been implemented and adequately documented.	Counting Room Processes and Procedures Parking Meter Coin Collections and Big Blue Bus Revenue	634

E. Revenue and Cash Collections	E4 -Reconcile the number of permits issued each day with the number of permit transactions conducted per eTIMS or the POS system.	Validated - 10/11/17	Moss Adams: The process has changed significantly since the time of the Internal Controls Review. Permits and reconciliations are now handled by a third-party vendor and these concerns no longer exist. Based on the changes in practice, we consider this issue resolved.	City comments: Parking issue (no longer under Finance)	
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<p><b>Legend:</b></p> <p><i>Validated:</i> Verified documented policy, procedure, or Administrative Instruction addresses internal controls finding or element of finding.</p> <p><i>Pending Final Review:</i> Documented policy, procedure, or Administrative Instruction is pending final review by the City Attorney's Office and/or City Manager's Office.</p> <p><i>Draft:</i> Documented policy, procedure, or Administrative Instruction is in draft form.</p>
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