

CENTRAL REGIONAL OFFICE

Limited Audit of Financial and Administrative Controls

INTRODUCTION

The Office of Inspector General conducted a limited audit of the financial and administrative controls of the Central Regional Office (CRO). The audit procedures were limited to interviewing CRO staff, reviewing supporting documentation, and conducting limited tests of transactions. The purpose of the audit was to provide the Commission with negative assurance that the controls were adequate, implemented economically and efficiently, and in compliance with Commission policies and procedures.¹ The audit was performed in accordance with generally accepted government auditing standards from November to December 2000.

BACKGROUND

The Central Regional Office (CRO), assisted by the Salt Lake and Ft. Worth District offices, is responsible for administering Commission programs, subject to Commission oversight, in the states of Arkansas, Colorado, Kansas, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, Utah and Wyoming. In carrying out its responsibilities, it exercises a broad range of financial and administrative functions, including maintaining time and attendance records; procuring supplies and services; arranging for staff travel; maintaining an inventory of property; and recording budgeted and actual expenditures of the office.

AUDIT RESULTS

During the limited audit described above, no material weaknesses in the CRO's financial and administrative controls came to our attention.

We informally discussed a number of non-material findings and recommendations with CRO management. CRO generally concurred with the findings and agreed to implement the recommendations.

¹ Negative assurance means that no material internal control weaknesses came to our attention during our limited audit.