



STATE OF MISSISSIPPI  
OFFICE OF CAPITAL POST-CONVICTION COUNSEL

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Honorable Phil Bryant  
State Auditor  
PO Box 956  
Jackson, MS 39205-0956

Dear Mr. Bryant:

We received your Limited Internal Control and Compliance Review Management Report for our agency. Our response to this report is provided below.

**Immaterial Weaknesses in Internal Control**

1. Controls Over Petty Cash Should Be Strengthened

We concur that additional controls should be implemented over the petty cash account. The person responsible for writing checks from this account has never been the person seeking reimbursement of expenditures from the account. When reimbursements are made, the fiscal consultant reviews the expenses at that time. We will increase the responsibilities of the fiscal consultant to include performing monthly bank reconciliations. Additionally, the Executive Director will review the account periodically to ensure expenditures are appropriate.

2. Controls Over Procurement Card Purchases Should Be Strengthened

Our agency has a fiscal consultant who is responsible for the accounts payable functions of the agency. The consultant receives copies of the invoices and does not use the original documents when performing these functions. The consultant performs a detailed review of the procurement card purchases, ensuring receipts are available for each purchase, contract items are not purchased or are purchased for less than the contract amount, and the billing statement is accurate. Since this review is performed on a copy, which is not retained, there was no evidence of this detailed review process; however, it should be noted that the review does occur.

All future receipts will be signed by the purchaser and the fiscal consultant will verify the signatures and dates as part of the accounts payable process for procurement card purchases.

### 3. Controls Over Travel Expenditures Should Be Strengthened

All requested travel vouchers were provided to the auditor performing the audit. The auditor assigned to our agency made numerous requests for the same records, even though the records were previously provided. We cannot determine what happened to the records provided; we explained that if provided documentation was missing, the auditor would have to be obtained from DFA as the original records and not copies had already been provided. In the future, we can provide copies of records to the auditor to ensure if they are misplaced, they can be reproduced.

The fiscal consultant performs a detailed verification of all travel vouchers submitted. Again, the verification is noted on a copy of the voucher and not on the original voucher. An examination of the paid vouchers would more than likely reveal no clerical errors or inaccuracies were encountered.

### 4. Collateral Sufficiency Analysis Reports Should Be Reconciled to Agency Records

The only bank account utilized by this office is the \$1,000 Petty Cash Account. The collateral report will be reviewed as part of the bank reconciliation process in the future.

## **Noncompliance with State Laws and Regulations**

### 1. Purchases Should Be Made in Compliance with State Laws

The agency makes every effort to comply with state purchasing laws and every attempt is made to issue a purchase order prior to ordering goods or services. Although the audit report does not define which purchase orders were prepared after the invoices were received, we assume that it was for computer repairs. In the past, if the network was down, a service vendor may have been called to perform maintenance functions immediately, which may have occurred before a purchase order was approved by DFA. In an attempt to ensure that this does not occur in the future, we have instructed our fiscal consultant to enter an encumbrance order for computer repairs, in the same manner as is done for copies and books.

We will ensure that DFA's online approval is received prior to ordering the goods or services from vendors in light of the fact that DFA no longer requires purchase orders to be forwarded to them.

### 2. Agency Should Comply with State Travel Laws and Regulations

The Office has instituted procedures to ensure travel reimbursements comply with all laws and regulations. The reimbursable rates and all documentation are currently being reviewed prior to processing travel vouchers. Generally, employee lodging is paid via direct bill with the hotel; therefore, the state single rates are utilized.

Often the employees incorrectly complete their vouchers but the correct information is entered into SPAHRS (i.e., taxable meals vs. non-taxable meals and allowable meal rates) when the fiscal consultant reviews the vouchers. If the auditor only reviewed the travel vouchers and not the SPAHRS documentation, the finding may have changed.

The cost savings for use of a personal vehicle will be denoted on the travel vouchers in the future.

### 3. Receipt of Goods and Services Should Be Documented

Although the Office has only four employees and knowledge of receipt of items received is known, we have instructed the fiscal consultant not to pay any bill that does not have a receipt of goods or services noted on its face.

Thank you for providing our Office this opportunity to review our policies and procedures and recommending methods for internal controls to be strengthened. We will make every effort to ensure this Office complies with the recommendations set forth in your report and in our response to that report.

Sincerely,

  
Robert Ryan, Director