

Finding
Supporting Observation

Facilitating Condition

Plan of Action

Target Date

#5

There was a lack of segregation of duties -

- Maintenance Director was observed to order, receive and approve items for payment.

Observation related to a special restocking arrangement with vendor in which miscellaneous small parts, fittings and fasteners were delivered directly to Parts Room in response to Maintenance Department report of stock depletion.

Purchase orders identifying items and prices ordered will be prepared in advance of vendors delivery. Items delivered will be verified and documented by an employee separate from the Maintenance Director and Supervisor placing orders and approving invoices for payment.

January 1, 2000