

City of Joseke Grove

# Independent Audit Report - FY2025

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Audit Date: November 14, 2025

Auditor: Harlan and Keating Municipal Accounting Group

Finance Contact: Finance Director Laura M. Hensley

Clerk Contact: City Clerk Daniel R. Calloway

## Audit Findings

Finding 1 - Procurement Documentation

Some capital purchases lacked full competitive bid documentation.

Management Response: The city will implement updated procurement tracking software beginning FY2026.

## Finding 2 - Utility Billing Reconciliation

Quarterly reconciliation between the billing system and ledger accounts showed minor timing discrepancies.

Management Response: Monthly reconciliation procedures were adopted in October 2025.

## Finding 3 - Records Retention Compliance

Certain archived financial documents exceeded recommended retention schedules.

Management Response: A records review program is scheduled with the Clerk's Office in FY2026.

## Finding 4 - Asset Inventory Updates

Departmental equipment inventories were not updated annually in all departments.

Management Response: An annual inventory certification policy has been adopted.