
Department of Agriculture (AGR)

Agency: 495

Audit Report: 1001664

Finding Number: 001

Finding: The Department of Agriculture has inadequate internal controls over revenue collection in the Plant Services Division.

Resolution: In response to this audit finding, the Department has strengthened internal controls as follows:

In regards to the nursery inspector invoices, the Plant Services Division implemented the following procedure:

1. Headquarters staff distribute prenumbered invoices to each nursery inspector to use for billing their services. Staff maintain a spreadsheet application to record, monitor, and track the invoices.
2. Nursery inspectors issue invoices at the time services are provided. On a weekly basis, inspectors send copies of the issued invoices to headquarters.
3. Headquarters staff update accounts receivable records and perform a monthly reconciliation of invoices distributed to each inspector. Staff document the results and submit the reconciliation to the program manager.
4. Program manager reviews and signs the monthly reconciliation.
5. Program manager submits monthly reconciliation to chief financial officer.
6. Program manager follows up with inspectors on invoices issued to the inspectors but not yet used or reported on that are over 120 days outstanding.

In regards to the Prosser Laboratory invoicing, the Plant Services Division decommissioned the invoicing feature of the laboratory computer application in July 2009. Instead of issuing invoices, the laboratory staff send all billing information electronically to headquarters and prenumbered invoices are issued from the Olympia office.

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