



City of Chattanooga

Stan Sewell
Director

INTERNAL AUDIT
City Hall
Chattanooga, Tennessee 37402

Ron Littlefield
Mayor

September 1, 2009

Mayor and City Council
City of Chattanooga
Chattanooga, TN 37402

RE: Post Audit Review of Flu Shot Collections, Audit 08-14

Dear Mayor and Council Members:

On December 4, 2008, the Internal Audit Division released an audit on Flu Shot Collections. We performed certain procedures, as enumerated below, with respect to Flu Shot Collections in order to render a conclusion on the status of the recommendations made as a result of that audit.

This Post Audit Review was substantially less in scope than an audit in accordance with generally accepted government auditing standards.

The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

The conclusions of Audit 08-14 were:

1. Receipts are being issued and duplicate receipts are being retained for flu shot collections.
2. Flu shot sales revenue and flu shot inventory are properly accounted for.
3. Flu shot sales revenue was submitted to the Treasurer's Office within three (3) days of the initial receipt.

Audit 08-14 contained no findings. Flu shot collections occur at the City on an annual basis during the late fall/early winter months. At the time of this Post Audit Review, there has been no new flu shot collection activity since the time that Audit 08-14 was released. We will consider this report to be final unless directed to continue our review.

Sincerely,



Stan Sewell, CPA, CGFM
Director of Internal Audit

cc: Dan Johnson, Chief of Staff
Daisy Madison, City Finance Officer
Donna Kelley, Personnel Administrator
Audit Committee Members