



Corrective Action Plans and
Summary Schedule of Prior Audit Findings
Year Ended December 31, 2021

A. FINANCIAL STATEMENT FINDINGS

None.

B. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

C. MINNESOTA LEGAL COMPLIANCE FINDINGS

2021-001 CLAIMS AND DISBURSEMENTS

Criteria and Condition

Minnesota Statutes § 471.425, Subd. 2. requires the City of Plymouth, Minnesota (the City) to pay each vendor obligation according to the terms of each contract or within a standard payment period of 35 days from the receipt of goods and services or the invoice for the goods or services. If such obligations are not paid within the appropriate time period, the City must pay interest on the unpaid obligations at the rate of 1.5 percent per month or part of a month. For 2 of 25 disbursements selected for testing, the City did not pay the obligation within the required time period and did not pay interest on the unpaid obligation.

Corrective Action Plan

Actions Planned – The City will review its claims and disbursements procedures in place to ensure future compliance with Minnesota Statutes.

Official Responsible – Jennifer Rhode, Finance Manager, in coordination with other departments.

Planned Completion Date – December 31, 2022.

Disagreement With or Explanation of Finding – The City is in agreement with this finding.

Plan to Monitor – Jennifer Rhode, Finance Manager, will review the City's procedures for claims and disbursements with city employees responsible for making and approving purchases.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No findings were reported in the prior year.

