



PAT FRANK
Clerk of the Circuit Court
13th Judicial Circuit

COUNTY AUDIT

HILLSBOROUGH COUNTY, FLORIDA

DEPARTMENT OF FAMILY & AGING SERVICES

HEALTH & SOCIAL SERVICES DIVISION

REPORT # 227 (FOLLOW-UP TO REPORT # 202)

DECEMBER 22, 2011

December 22, 2011

The Honorable Ken Hagan, Chairman
The Honorable Kevin Beckner
The Honorable Victor Crist
The Honorable Al Higginbotham
The Honorable Lesley "Les" Miller, Jr.
The Honorable Sandra Murman
The Honorable Mark Sharpe

Dear Chairman Hagan and Commissioners:

We have performed a follow-up audit of the Department of Family and Aging Services' Health and Social Services Division, Audit Report #202, dated September 16, 2010. Two original audit Findings were contained in this report.

Based on our follow-up audit work and discussions with the Director of Health and Social Services, we are closing one of the original audit Findings. Our follow-up audit indicated that this Finding has been addressed and corrective changes have been implemented, while one Finding remains open. The report on the follow-up audit is enclosed

We appreciate the cooperation and professional courtesies extended to our auditors by the Director and personnel of Health and Social Services during this audit.

Sincerely,

Daniel A. Pohto, CPA, CIA
Director, County Audit

cc: Mike Merrill, County Administrator
Sharon Subadan, Deputy County Administrator
Bart Banks, Interim Director, Department of Family and Aging Services
Audrey Eonda, Interim Director, Social Services Division
Bruce Dangremond, Manager, Performance Mgmt, Business and Support Services

TABLE OF CONTENTS

EXECUTIVE SUMMARY

Background Information	1
Objectives	1
Scope	1
Overall Evaluation	1
STATUS CHART OF ORIGINAL AUDIT CONCERNS This chart provides the status of the original report concerns at the completion of the follow-up audit.	2
SUMMARY OF ORIGINAL AUDIT CONCERNS This chart summarizes the original audit concerns at the completion of the follow-up audit.	3
FOLLOW-UP COMMENT ON OPEN CONCERN WITH CLIENT RESPONSE This section details the open concerns at the completion of the follow-up audit.	4

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EXECUTIVE SUMMARY

BACKGROUND INFORMATION:

The primary purpose of the original audit was to review and evaluate the adequacy and effectiveness of the Health and Social Services Division's general controls and compliance with policies and procedures surrounding general financial assistance.

OBJECTIVE:

The objectives of this follow-up audit were to review and evaluate the conditions reported in County Audit Report #202, dated September 16, 2010, to determine if corrective actions have occurred and are effective, and if the corrective actions appear to be continuous and/or corrections will be monitored to ensure the control weaknesses will not be repeated.

SCOPE:

The follow-up audit was conducted based on the *International Standards for the Professional Practice of Internal Auditing* issued by The Institute of Internal Auditors. The follow-up audit procedures were applied to the records, documents, and controls that were in effect during the period of June 1 through August 31, 2011.

OVERALL EVALUATION:

We found that the Health and Social Services Division (Division) had fully implemented corrective action on one of the two audit Findings noted in the original audit. As a result, we have closed one original audit Finding. The Division has initiated corrective actions on the remaining Finding. However, the actions taken have either not been completed or have not fully corrected the audit concern.

Please see the Summary of Original Audit Concerns on page 3.

We suggest that management monitor the open Finding listed in this report to ensure that appropriate corrective action is taken. In addition, the corrective action for all Findings should be periodically assessed and adjusted, as necessary, so that the control weaknesses will not be repeated in the future.

The final exit conference was held on November 28, 2011.

AUDIT BY:

Daniel A. Pohto, Director, County Audit
Pete McGregor, Audit Manager
Margaret Brown, Auditor

STATUS CHART OF ORIGINAL AUDIT CONCERNS

This chart provides the status of the original report Findings at the completion of the follow-up audit.

For reference purposes, the entire original audit report #202 (issued Fiscal Year 2010, 09/16/2010) can be viewed on the Clerk's web site at <http://www.hillsclerk.com> under Clerk Services, County Audit – Recent Reports.

FINDINGS	OPEN	CLOSED
1	X	
2		X

NOTE: An Open finding is defined as a control weakness that needs additional corrective action and a Closed finding is a control weakness for which corrective action has been completed to the auditor's satisfaction.

SUMMARY OF ORIGINAL AUDIT CONCERNS

This chart summarizes the original audit Findings at the completion of the follow-up audit. The original audit Finding that remains open is detailed in the next section –

FOLLOW-UP COMMENT ON OPEN CONCERN WITH CLIENT RESPONSE.

FINDING	DESCRIPTION	STATUS	COMMENTS
1	Case files had missing documentation.	OPEN	See page 4 of this report.
2	The Division's <i>Emergency Preparedness Plan</i> needs to be periodically updated to reflect current emergency contact personnel.	CLOSED	The <i>Emergency Preparedness Plan</i> was updated to reflect current emergency contact personnel.

FOLLOW-UP COMMENT ON OPEN CONCERN WITH CLIENT RESPONSE

This section details the **open** Finding at the completion of the follow-up audit.

Note: Client Response is included verbatim and is seen in *italics*.

Non-Compliance: Since compliance with agreements, contracts, laws, rules, regulation, policies, and procedures is expected, no recommendation was provided for the non-compliance finding.

FINDING 1: FOLLOW-UP COMMENT(NON-COMPLIANCE)

Case files had missing documentation.

The Division's Policy and Guidelines Manual, Sections 4.01, 4.03, 5.01, and 5.19, establishes the requirements for case file documentation. File documentation requirements should be the same for electronic files as they are for paper files.

The following conditions, regarding case file documentation, were noted during follow-up testing. Of the 30 cases reviewed, 13 (43%) had missing imaged documents. Of the 449 documents expected to be in the 30 cases files, 24 documents (5.3%) were missing:

1. Seven cases did not have the *Universal Application* imaged.
2. Six cases did not have the *Payment Request* imaged.
3. Five cases did not have the *Eligibility (Budget) Worksheet* imaged.
4. Two cases did not have the *Requirements for Assistance* document imaged.
5. One case did not have the *Applicant/Recipient Acknowledgment Form/Consolidated Form* imaged.
6. One case did not have the *Reimbursement Agreement* imaged.
7. Two cases did not have the *Notice of Decision/Approval* document imaged.

As a good internal control, expenditures should be properly authorized and have sufficient supporting documentation. Furthermore, to ensure consistency, policies and procedures should be updated to reflect the current processes involving electronic imaging and specifically state what information is to be electronically imaged.

CLIENT RESPONSE:

Concur

CORRECTIVE ACTION PLAN:

Supervisors and managers will conduct quarterly training sessions on case documentation requirements. HSS Division's policy and procedures manual will be updated to reflect transition from paper to electronic case records. Case documentation training will include and reflect language from revised procedures including specifically stating what information is to be electronically imaged.

TARGET COMPLETION DATE:

06/30/2012

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