

County Audit Department

Quarterly Status Report of Audit Recommendations and Board of County Commissioners' Management Action Plans Quarter Ending June 30, 2015

Report # 290

July 16, 2015



Date: July 16, 2015

To: The Honorable Sandra L. Murman, Chairman

The Honorable Kevin Beckner
The Honorable Victor D. Crist
The Honorable Ken Hagan
The Honorable Al Higginbotham
The Honorable Lesley "Les" Miller

The Honorable Stacy White

From: Peggy Caskey, CIA, CISA, CFE, Director of County Audit

Subject: Quarterly status report of audit recommendations and Board of County

Commissioners' management action plans

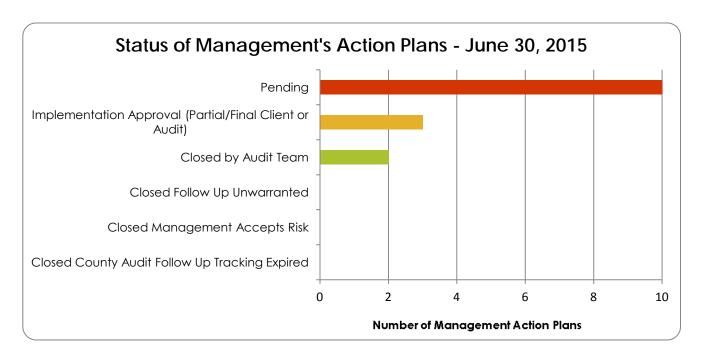
Dear Chairman Murman and Commissioners:

The County Audit Department prepared the attached quarterly report on the status of audit recommendations and management action plans. Implementing the management action plans will enhance the Board of County Commissioners' overall operations and mitigate risks to the organization.

As a result of audit testing, it is common practice for the County Audit Department to make a recommendation based on the auditor's observations and conclusions. The recommendation calls for action to correct an existing condition or improve operations. The recommendation may suggest an approach to correct or enhance performance as a guide for management in achieving a desired result.

In compliance with the Institute of Internal Auditors Standard 2500, the County Audit Department monitors management's action plans for up to 12 months after the audit report issuance date (or longer if authorized by the Director of County Audit). At the end of the monitoring time period, any management action plan whose implementation has not yet reached the "audit approved" step in the monitoring life cycle is reported to the County Internal Auditor.

During the second quarter ending June 30, 2015, the County Audit Department monitored 15 management action plans. The County Audit Department closed 2 of these plans. The remaining 13 plans that are in the pending/started or implementation stage of the monitoring life cycle are being carrying forward to the third quarter 2015. The table below shows a status summary as of June 30, 2015. The attached Status of Audit Recommendations and Management Action Plans report contains specific information about each of the 15 management action plans.



I appreciate this opportunity to be of service to the Board of County Commissioners. I will be pleased to respond to any questions that you may have concerning the attached report and to furnish you with any desired information.

CC: Mike Merrill, County Administrator

Greg Horwedel, Deputy County Administrator

Lucia Garsys, Chief Development & Infrastructure Services Administrator

Carl Harness, Chief Human Services Administrator

Ramin Kouzehkanani, Chief Information & Innovation Officer

Liana Lopez, Chief Communications Administrator

Bonnie Wise, Chief Financial Administrator

Dexter Barge, Assistant County Administrator

Ron Barton, Assistant County Administrator

Tom Fass, Assistant County Administrator

Kevin Brickey, Performance Mgmt, Management & Budget

Peggy Caskey, Interim County Internal Auditor

Pat Frank, Clerk of the Circuit Court

Dan Klein, Chief of Staff

Rick Van Arsdall, Chief Deputy, Finance & Budget

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Chief Human Services Administrator	
None	NA
Chief Information and Innovations Officer	
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Steps in the Management Action Plan Monitoring Process



DEFINITIONS:

Pending = Indicates that the recommendation was recently sent to TeamCentral and client management has not yet started implementation.

Implemented = Indicates that the recommendation was implemented but the recommendation has not yet been approved by the client and the Audit Team.

Partial Client Approval = Indicates that the recommendation received one or more client approvals, but not yet final client management approval.

Final Client Approval = Indicates that the recommendation received final client management approval and is now ready for the Audit Team to approve or reject the implementation.

Audit Approval = Indicates that the recommendation received the Audit Team's approval and is now ready to be tested and closed.

Closed = Indicates that the County Audit Department stopped monitoring.

By Audit Team = Indicates that the Audit Team reviewed or verified the actions taken to implement the recommendation and the recommendation is closed.

Follow-Up Unwarranted = Indicates that the recommendation was closed by the Audit Team because the concern is no longer applicable or no corrective action is needed.

Management Accepts Risk = Indicates that the recommendation was closed by the Audit Team because client management accepted the risk exposure and is not implementing the recommendation.

County Audit Follow-Up Tracking Expired = Indicates that the target completion date for implementing the recommendation has passed and no actions have been taken by client management during the monitoring period.

Project Name RCD Maintenance Inventory & Supplies Control Environment Status Coixed - Sy Audit Team Audit Report Date Project Name Rescommendation Management at both storeroom locations has the following apportunities to improve overall inventory appearations. Consideration should be given to: 1. Developing written procedures. In the procedures, define the inventory management process and steps to be performed to help ensure the physical inventory are provided inventory records are managed properly including procedures to address identification and disposal of obsolete inventory. 2. Segregating incompatible duties or adding additional monitoring controls to provide assurance that work is being properly performed. Currently, the storekeepers are responsible for ordering, receiving, recording, stocking, and issuing inventory as well as maintaining the perpetual inventory records and reconciling physical inventory counts. 3. Improving the storeroom's procedures for tracking inventory usage. Manual forms are used to record items taken from inventory. The current process also not provide assurance that all removed items are recorded or that the information is timely and completely entered into the perpetual inventory system's records. Response (Note: Corrective Action Plans 1 and 2 address recommendations 1-4, Corrective Action Plan 3 addresses Recommendation 5,] 1. Written policies and procedures shall be implemented to ensure compliance with segregated duties and shall include weekly cycle counts, supervisor's responsibilities, store keeper's respo	COUNTY AUDIT DEP	
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Closed By Audit Team	Entity	Construction & Maintenance
Audit Report Date 9/18/2014 Recommendation Nanagement at both storeroom locations has the following apportunities to improve overall inventory operations. Consideration should be given to: 1. Developing written procedures. In the procedures, define the inventory management process and steps to be performed to help ensure the physical inventory and perpetual inventory records are managed properly including procedures to additions distillation and disposal of absolute inventory. 2. Segregating incompatible duties or adding additional monitoring controls to provide assurance that work is being properly performed. Currently, the storekeepers are responsible for ordering, receiving, recording, stocking, and issuing inventory as well as maintaining the perpetual inventory records and reconciling physical inventory counts. 3. Improving the storerooms' procedures to tracking inventory usage. Manual forms are used to record items taken from inventory, The current process does not provide assurance that all removed items are recorded or that the information is timely and completely entered into the perpetual inventory system's responsibilities, store keeper's responsibilities, purchasing guidelines, inventory adds, moves and changes guidelines, and annual inventory guidelines. Plate: Corrective Action Plans Land 2 address recommendations 1-4. Corrective Action Plan 3 addresses Recommendation 5-3. In Witten policies and procedures shall be implemented to ensure compliance with segregated duties and shall include weekly cycle counts, supervisor's responsibilities, store keeper's responsibilities, purchasing guidelines, inventory adds, moves and changes guidelines, and annual inventory guidelines. 2. Training on the new procedures and guidelines shall be conducted with store keepers and supervisors, after the policies and procedures have been written, to ensure everyone is aware and onboard with the changes. 3. Quotes have been received for handheld computer scanners to create a more efficient process of receivin	Project Name	PRCD Maintenance Inventory & Supplies Control Environment
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Implementation Revised 0 Implementation Days from report 285 Issue date 285	Response	 Written policies and procedures shall be implemented to ensure compliance with segregated duties and shall include weekly cycle counts, supervisor's responsibilities, store keeper's responsibilities, purchasing guidelines, inventory adds, moves and changes guidelines, and annual inventory guidelines. Training on the new procedures and guidelines shall be conducted with store keepers and supervisors, after the policies and procedures have been written, to ensure everyone is aware and onboard with the changes. Quotes have been received for handheld computer scanners to create a more efficient process of receiving and decrementing parts inventory.
Implementation Days from report issue date 285	Estimated Implementation	1/1/2015
issue date	Revised Implementation	
Close Date 5/22/2015	Days from report issue date	
	Close Date	5/22/2015

Project Code 265 Cont'd Entity Construction & Maintenance	
Entity Construction & Maintenance	
Project Name PRCD Maintenance Inventory & Supplies Control Environment	
Status Closed - By Audit Team	
Audit Report Date 9/18/2014	
4. Improving recordkeeping procedures for items added to inventory or used on a project. The current process requires manually record the addition of inventory items and the use of items on a project. The current process does not provide assurd recorded accurately, completely, and timely. he Unit I Storekeeper purchases inventory items on his purchasing card. He is resistent into the perpetual inventory system records. The Audit Team and storeroom management reviewed a sample of 157 purand found that 50 of the 157 items (or 32%) had not been entered into the perpetual inventory system records. The Unit II Store usage was not tested because the control weakness had already been identified. Additional testing was not necessary. 5. Improving the use of technology. Storeroom personnel rely on manual forms and manual inventory counts to monitor the perpetual inventory amounts. To improve the efficiency and accuracy of the inventory records and inventory counts, store make use of electronic bar code scanners. Per Storeroom management the Department's MP2 system has a module available may require the module to be activated. Consideration should be given to the cost benefit of incurring the cost of purchasing related to implementing this tool.	ance that this information is sponsible for entering these rchasing card transactions ekeeper's purchasing card or the inventory usage and teroom management could le for using scanners. This
Response Continued from previous page.	
Estimated 1/1/2015 Implementation	
Revised 0 Implementation	
Days from report issue date 285	
Close Date 5/22/2015	!

Project Code	265
Entity	Construction & Maintenance
Project Name	PRCD Maintenance Inventory & Supplies Control Environment
Status	Closed - By Audit Team
Audit Report Date	9/18/2014
Recommendation	Consideration should be given to limiting storeroom key access to only those personnel responsible for maintaining the inventory storeroom.
Response	 Keys have been removed from all non-supervisors and placed in a lock box to be signed out for emergencies. Supervisors will continue to keep their keys due to afterhours and weekend calls for emergency service. Alternative solutions to enhance security are being researched. Solutions may include swipe card entry locks, security cameras inside the store room, or biometric entry solutions.
Estimated	3/1/2015
Implementation	
Revised Implementation	0
Days from report issue date	285
Close Date	5/22/2015

COUNTY AUDIT DEPA	· · · · · · · · · · · · · · · · · · ·
Project Code	<u>268</u>
Entity	Information & Technology Services
Project Name	Information and Technology Services Department's (ITS) Physical and Environmental Security Controls
Status	Pending
Audit Report Date	11/25/2014
Recommendation	3. Consideration should be given to monitoring all forms of access to the main server room locations.
Response	ITS will research solutions for surveillance cameras to be placed at each main server room entrance and submit a Decision Unit for funding in FY16 or procure in FY15 if funding becomes available.
Estimated Implementation	4/30/2016
Revised Implementation	8/31/2015
Days from report issue date	217
Close Date	0

COUNTY AUDIT DEP	PARTMENT Status of Audit Recommendations and Management Action Plans June 30, 2015
Project Code	<u>274</u>
Entity	Surplus Operations
Project Name	Surplus Property Disposal Operations
Status	Implemented - Final Client Approved
Audit Report Date	1/7/2015
Recommendation	Consideration should be given to: • enforcing the applicable policies, administrative directives, and standard operating procedures; and • implementing a more complete, accurate, and reliable recordkeeping process. This can be accomplished by enhancing the current manual system or implementing an automated inventory system. Well designed manual and electronic systems, when used appropriately, provide accurate tracking of items and reduce recordkeeping and posting errors.
Response	The Real Estate and Facilities Services (REFS) Department concurs with Audit Comment One. REFS would like to thank the County Audit Department for their positive review and critique of our Surplus Warehouse operations. The proposed (and some already implemented) enhancements articulated below, will: Define and improve recordkeeping policies and controls. Codify the physical controls and safeguards in place but which have not always been strictly enforced. Create a more effective and efficient operating environment. At the beginning of Fiscal Year 2011 the Surplus Warehouse experienced a reduction in force of two full-time employees: a Custodian (Surplus Warehouse) and an Office Assistant I. During the subsequent three-year period there was an unprecedented increase in surplus property as many County agencies, departments and partners consolidated resources, right-sized/down-sized operations and outsourced programs and services. The Surplus Warehouse retained two (2) full-time positions and began to rely on senior volunteers for clerical and filing duties as resources were refocused in the areas of inventory out-processing, revenue generation, recorded asset inventory management and transfer/source document handling. Maintenance of the Pallet Inventory Lists was compromised resulting in many of the errors identified during this review. Despite stresses, the Surplus Warehouse recently achieved several remarkable goals, to include:
Estimated Implementation	2/28/2015
Implementation	
Revised Implementation	0
Days from report issue date	174
Close Date	0
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Fields Supuls Operations Project Name Surplus Property Disposal Operations Project Name	COUNTY AUDIT DEP	ů ,
Stock	Project Code	274 Cont'd
Audit Report Date	•	·
Response Helped create and operate a central custodial product warehouse. Helped create and operate a central modular waristation product warehouse. The last three [3] annual recorded asset inventories were the most accurate in the Surplus Warehouse's history. Generated the highest average annual sales of about \$72,000 each during the past three [3] years. As stated in the Audit Report the Surplus Warehouse have began to research and procure an outlanded asset tracking system to improve or replace ineffective manual tracking and reporting procedures and to generate (HAST), published by Computer Directions, will be installed with staff trained and our operations converted on or before, Rebruary 28, 2015. FATS will provide significant reporting a popular process. The research of processing to include infilial receipt, movement and include should promote it mely and efficient surplus properly throughput. FATS will create asset history records at various stages of processing to include infilial receipt, movement and include should promote it mely and efficient surplus properly throughput. FATS will create asset history records at various stages of processing to include infilial receipt, movement and include should promote include infilial receipt, movement and include should promote include infilial receipt, movement and include should promote include infilial receipt, movement and include should be supplus properly. Hermal FATS records a be easily instructed accuments – a feature critically locking in our current manual process. There are many more features of FATS which will enhance operations and promote efficiency. An overview of FATS is attached to this response. Bilimated implementation Days form report 2/28/2015 Implementation	Project Name	
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Implementation Revised Implementation Days from report issue date 174	Response	Helped create and operate a central modular workstation product warehouse. The last three (3) annual recorded asset inventories were the most accurate in the Surplus Warehouse's history. Generated the highest average annual sales of about \$72,000 each during the past three (3) years. As stated in the Audit Report the Surplus Warehouse has well defined and documented process controls in place. Approximately 15 months ago we began to research and procure an automated asset tracking system to improve or replace ineffective manual tracking and reporting procedures and to generally enhance the existing structure and framework. The vetting and procurement process is now complete and the Fixed Asset Tracking Software (FATS), published by Computer Directions, will be installed with staff trained and our operations converted on or before, February 28, 2015. FATS will provide significant reporting capability and allow the management of inventory based on age; a capability heretofore unavailable. This single feature alone will promote timely and efficient surplus property throughput. FATS will create asset history records at various stages of processing to include initial receipt, movement and final disposal of surplus property. Internal FATS records can be easily matched to source documents – a feature critically lacking in our current manual process. There are many more features of FATS which will enhance operations and promote efficiency. An overview of FATS is attached to this response.
Implementation Days from report issue date 174		2/28/2015
issue date		0
Close Date 0		174
	Close Date	0

COUNTY AUDIT DEPA	RTMENT Status of Audit Recommendations and Management Action Plans June 30, 2015
Project Code	274 Cont'd
,	Surplus Operations
*	Surplus Property Disposal Operations
	Implemented - Final Client Approved
Audit Report Date	1/7/2015
Recommendation	Continued from previous page.
	Surplus Warehouse policy systematizes the proper handling and filing procedures for property transfer forms and other source documents. It will become part of the Surplus Warehouse Procedures Manual and be strictly enforced. Surplus property transfer forms consist of a Fixed Asset (FAACS) Action Request form, Multiple FAACS form or Transfer of Surplus Property form. During the recent past there had been a gradual loosening of enforcement of standards regarding the use of unapproved or incorrect forms, manual changes to source documents and the signing/approval of source/transfer documents by unauthorized personnel. These issues are addressed and documented within the new operating policy. The policy flowchart visualizes the surplus property processing environment. It identifies where in the process source documents are generated and where FATS will supplant old manual processes. Emphasis is placed on correcting administrative issues and source document problems at the commencement of the surplus process. FATS will greatly improve our ability to locate single or multiple assets during any stage of processing. As we become acclimated with FATS we will create a unique policy for the use of this software application and peripheral equipment. Lastly, REFS has been leveraging its staff from other functional areas to provide part time supplemental support to the Surplus Warehouse. An Administrative Specialist II and a Custodian are each assigned at the Surplus Warehouse for two (2) days per week. The Custodian provides physical labor such as loading and unloading surplus property, palletizing products, and cleaning the warehouse showroom. The Administrative Specialist II is assigned clerical and filling responsibilities to eliminate our dependence on senior volunteers from the ExperienceWorks program. The senior volunteers will continue to answer phones and provide some office support.
Estimated Implementation	2/28/2015
Revised Implementation	0
Days from report issue date	174
Close Date	0

COUNTY AUDIT DEP	ů ,
Project Code	<u>274</u>
Entity	Surplus Operations
Project Name	Surplus Property Disposal Operations
Status	Implemented - Final Client Approved
Audit Report Date	1/7/2015
Recommendation	Consideration should be given to: 1. Creating formal guidance for the timely disposition of unrecorded tangible personal property; 2. Complying with Administrative Directive PI-01; 3. Revising Administrative Directive PI-01 to establish a time limit for the disposal of recorded property items once approved by the BOCC for disposal and removal from the Clerk of Circuit Court's financial records; and 4. Storing items no longer than necessary.
Response	REFS concurs with Audit Comment 3 in general, however REFS does not agree that the Surplus Warehouse may be violating Administrative Directive (AD) PI-01. REFS also believes that modification of AD PI-01 is not necessary in order to meet the intent of this audit comment and recommendations. The REFS Department shall implement several key initiatives that: Establishes formal guidance for the timely disposition of unrecorded surplus property. Expedites the throughput of surplus property. Adheres to AD PI-01 by promoting the internal reuse of as many assets as possible before final disposal or donation. The Surplus Warehouse Manager must comply with the following Statutes and policies when final disposing of surplus property: Florida Statute 274.06 generally requires the sale of surplus assets at public offering. AD IT-01 prohibits the reissuance of surplus computer equipment into the County work environment. Board Policy 08.01.01.01 requires that surplus computer equipment is made available to qualified non-profit entities. It further requires the Surplus Warehouse Manager to operate a non-profit donation program and to properly qualify non-profit entities in accordance with Florida Statute 273.01. Hillsborough County recently completed a non-profit donation event which spanned 2-½ months, served over 75 qualified non-profits and issued approximately 1,300 surplus assets, 98% of which was computer equipment. These are very time consuming and labor intensive events.
Estimated Implementation	2/28/2015
Revised	
Implementation	
Days from report	174
issue date	
Close Date	0

Project Gode Entry Surplus Departations Wright Nome Surplus Proporty Disposal Operations Totals Recommendation The Surplus Worehouse Manager must balance divergent, competing and time-consuming requirements (with limited resources) and requires flexibility to adapt to market and workplace conditions. Rather than modifying AD Pi-DI with hard coded time restrictions, RES shows to leverage technology and establish base line requirements and improvement incentives through performance and evaluation standards. This will be replaced by FAIS. FAIS comment section were the result of poorly designed, manual, and institutional falled inventory lists which will be replaced by FAIS. FAIS consists of an asset facility and processing of surplus property which expedit computing device in his generation and result of the property of the comment section were the result of poorly designed, manual, and institutionally the property which will be replaced by FAIS. FAIS consists of an asset facility and processing of surplus property which computing device conductions which will be replaced by FAIS. FAIS consists of an asset facility and software application and hand-half computing device and his facility of the property of each point of francaction in the objects and will streamline manual efforts thereby reducing labor hours. FAIS will create as surplus property navigation that his greated but surplus which will be replaced by the property in a commendation of the control of the property in a commendation of the property inventors in the register date and FAIS runtime licenses. If accommendate manual efforts the property inventors that his degree date and FAIS runtime licenses. If accommendate manual efforts the property inventors that his degree date and FAIS runtime licenses. If accommendation is a commendation in the commendation in the property inventors and the property inventors and the pro	COUNTY AUDIT DEP	Ů,
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Implementation Revised Implementation Days from report issue date 174	Response	adapt to market and workplace conditions. Rather than modifying AD PI-01 with hard coded time restrictions, REFS chose to leverage technology and establish base-line requirements and improvement incentives through performance and evaluation standards. This will enhance throughput and allow creative management of surplus property while attaining the goals referenced at the beginning of this comment section. Many errors cited in this comment section were the result of poorly designed, manual, and insufficiently maintained Pallet Inventory Lists which will be replaced by FATS. FATS consists of an asset tracking database and software application and hand-held computing devices with integrated bar code scanners and FATS runtime licenses. It accommodates mass processing of surplus property at each point of transaction in the disposal process and will streamline manual efforts thereby reducing labor hours. FATS will create asset history records as surplus property navigates the disposal process. These history records replace the manual Pallet Inventory Lists and will be accurate and easily matched to source documents. FATS will provide considerable reporting capability and the ability to report by inventory/asset age. FATS is sophisticated and powerful yet simple to operate. It will have a very positive impact on operations Another technology tool recently deployed is the on-line surplus Marketplace. This software application is a joint effort between the Surplus Warehouse and ITS Department. It resides on COIN and is used to advertise available merchandise using photographs and descriptions. The Surplus Warehouse Manager populates and administers this system which is expected to develop into a valuable tool for increasing throughput. A description of the
Implementation Days from report issue date 174		2/28/2015
issue date		0
Close Date 0		174
	Close Date	0

COUNTY AUDIT DEPA	ARTMENT Status of Audit Recommendations and Management Action Plans June 30, 2015
Project Code	274 Cont'd
Entity	Surplus Operations
Project Name	Surplus Property Disposal Operations
Status	Implemented - Final Client Approved
Audit Report Date	1/7/2015
Recommendation	Continued from previous page.
Response	Evaluation Form has been modified and provides formal guidance, base standards and incentives to decrease surplus asset retention time and increase processing time for all categories of surplus assets. A copy of the form is attached. The evaluation and performance document defines acceptable standards and expectations and provides incentives for creative problem solving as follows: Contains minimum and recurring reporting standards. Establishes acceptable inventory accuracy rates based on industry standards. Requires twice-annual recorded asset Board Agenda Items with performance incentives for more. Requires a minimum annual inventory turnover rate of 90% with performance incentives to achieve a higher rate. Requires a minimum of two (2) annual non-profit donation events with performance incentives to complete more events. Contains performance incentives to design creative methods for disposing of surplus property. The State of Florida, Department of Management Services recently chose not to renew Term Contract Number 991-705-09-1 which provided State-wide services for the recycling of end-of-life electronics equipment. Many governmental entities must now pay vendors to remove and dispose of old computer equipment and electronics. This performance standard will promote creative thinking and solutions to problems such as described above, difficult to market surplus property, workplace changes and adverse market conditions. Requires attainment of minimum self-sufficiency standards and provides performance incentives to achieve higher turnover and mitigate operating costs.
Estimated Implementation	2/28/2015
Revised Implementation	0
Days from report issue date	174
Close Date	0

Finish Public Utilities Folipt Nome Public Utilities Inventory and Supplies Control Environment Folipt Nome Public Utilities Inventory and Supplies Control Environment Folipt Nome Public Utilities Inventory and Supplies Control Environment Folipt Nome Recommendation Consideration should be given to developing written standard operating procedures to complement the Department's existing control environment, witten operating procedures provide assurance that operating procedures to complement, and they provide a tool for employee training and performance measurement. The written operating procedures should address: The written operating procedures should address: The inventory purchasing process and receipt of goods: Conducting periodic inventory counts: Determining and honoling absolute inventory: Adjusting the perpetual inventory system records due to inventory counts or obsolete items; and Section Management will develop written Standard Operating Procedures as outlined in the Recommendations area of this corrective action section. Response Management will develop written Standard Operating Procedures as outlined in the Recommendations area of this corrective action section. Response Adjusting the perpetual inventory adjustment review. Response Adjusting the perpetual inventory adjustment review. Response Adjusting the perpetual inventory adjustment review.	COUNTY AUDIT DEP	J ,
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Sadus Innolemented - Final Client Approved	Entity	Public Utilities
Available	Project Name	Public Utilities Inventory and Supplies Control Environment
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Implementation Days from report issue date 71	Implementation	
issue date		
Close Date 0		71
	Close Date	0

Major Maintenance and Repair reject Name Repair, Replacement, Renovation & Maintenance Program (R3M) Ops totus Started Walf Report Date 4728/2015 Consideration should be given to developing invoice preparation and submitted instructions for vendors. An invoice checklist or users guide will be developed to improve the quality of contractor invoices. It will be provided to all miscellaneous contractors upon completion of the checklist or users guide. Following that initial distribution, It will be provided when a new option period is exercised, or when a new contract is established. Should a confractor submit invoices with discrepancies, a special meeting will be established to after additional review and guidence with the contractor's invoicing staff. Attracted 7/31/2015 replacement, Renovation & Maintenance Program (R3M) Ops Total Replacement, Renovatio	COUNTY AUDIT DEPA	ARTMENT Status of Audit Recommendations and Management Action Plans June 30, 2015
Indication Repair, Replacement, Renovation & Maintenance Program (R3M) Ops Indication At 128/2015 Lecommendation Consideration should be given to developing invoice preparation and submittal instructions for vendors. An invoice checklist or users guide will be developed to improve the quality of contractor invoices. It will be provided to all miscellaneous contractors upon completion of the checklist or users guide. Following that initial distribution, it will be provided when a new option period is exercised, or when a new contract is established. Should a contractor submit invoices with discrepancies, a special meeting will be established to after additional review and guidance with the contractor's invoicing staff. Intimated 7/31/2015 Intimated 7/31/2015 Internation 7/31/2015	Project Code	<u>281</u>
tesponse An invoice checklist or users guide will be developed to improve the quality of contractor invoices. It will be provided to all miscellaneous contractors upon completion of the checklist or users guide. Following that initial distribution, it will be provided when a new option period is exercised, or when a new contract is established. Should a contractor submit invoices with discrepancies, a special meeting will be established to offer additional review and guidance with the contractor's invoicing staff. Stimpated 7/31/2015	Entity	Major Maintenance and Repair
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Implementation Revised 0	Response	upon completion of the checklist or users guide. Following that initial distribution, it will be provided when a new option period is exercised, or when a new contract is established. Should a contractor submit invoices with discrepancies, a special meeting will be established to offer additional review
	Estimated Implementation	7/31/2015
	Revised Implementation	0
	Days from report issue date	63
Close Date 0	Close Date	0

Project Code	Status of Audit Recommendations and Management Action Plans June 30, 2015 281
Entity	Major Maintenance and Repair
Project Name	Repair, Replacement, Renovation & Maintenance Program (R3M) Ops
Status	Started
Audit Report Date	4/28/2015
Recommendation	Consideration should be given to: Developing and implementing a written guiding principle to establish criteria for R3M Program project dollar range. This may require revisiting the intent and purpose of the R3M Program regarding project size and duration. The directive should include re-enforcement to Section 5 of the Real Estate and Facilities Services' Policies and Procedures Manual. It requires all new project requests to be in writing, unless it is an emergency situation or a work stoppage situation. R3M should not be used for purposes inconsistent with the Policies and Procedures Manual's stated purpose. Implementing industry best practices of ranking the funded projects listed on the R3M Project Schedule and identifying project benefits in addition to estimated project work order costs, such as a reduction in future maintenance costs. Developing and implementing a process whereby personnel from the R3M Program and Operations and Maintenance (Facilities Services) communicates with each other on a regular basis. Sharing information between the two sections will be beneficial in coordinating work efforts. Increasing the dollar capacity of service contracts with stipulations that identify a specific percentage or dollar amount restricted to R3M Program funding. The remaining portion could be made available to others for non-R3M Program related work, payable from sources identified by the other party.
Response	Management Response (project size and duration) The Architecture and Engineering Services Section follows BOCC Board Policy 03.02.02.00 (effective January 17, 2001) to execute R3M projects that exceed \$150,000. This policy states that a Major Repair, Renovation or Replacement Capital Project is a project over \$100,000 intended to preserve or enhance the operational condition of an existing facility and may increase the capacity of the facility. While this policy's written dollar threshold requires an update, the current practice for this policy is \$150,000. There is no written policy that prevents R3M from executing projects that are less than \$5,000. In practice, these projects are necessary for contracted engineering studies and reports that better quantify or evaluate the scope of a currently planned and prioritized project. There is no written policy that limits R3M from executing projects that are longer in duration than 12 months. The funding threshold of \$150,000 is the mechanism that limits the size and in turn the duration of projects. Projects over that threshold are executed as Capital projects. Corrective Action Plan: The Real Estate and Facilities Services Department's intent is to submit a recommendation to update BOCC Board Policy 03.02.02.00 from \$100,000 to the current \$150,000 threshold that defines a Major Repair, Renovation or Replacement Capital Project. The Real Estate and Facilities Services Department will update Chapter 5 of the Real Estate and Facilities Policies and Procedures Manual with a reference to Board Policy 03. 02.02.00.
Estimated Implementation	9/30/2015
Revised Implementation	0
Days from report issue date	63
Close Date	0

Entity Major Maintenance and Repair Froject Name Repair, Replacement, Renovation & Maintenance Program (R3M) Ops Stotus Stotus Audif Report Date 4/8/2015 Recommendation Continued from previous page. Response	Project Code	281 Cont'd	Status of Addit Recommendations and Management Action Plans June 30, 2015
Project Name Repair, Replacement, Renovation & Maintenance Program (R3M) Ops Status Started Audit Report Date Recommendation Continued from previous page.			
Status Audit Report Date Recommendation Continued from previous page.			
Audit Report Date 4/28/2015 Recommendation Continued from previous page.			
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	Response		
Estimated 9/30/2015 Implementation	Estimated Implementation	9/30/2015	
Revised 0 Implementation	Implementation		
Days from report 63 issue date	issue date		
Close Date 0	Close Date	0	

Project Code	281 Cont'd
Entity	Major Maintenance and Repair
Project Name	Repair, Replacement, Renovation & Maintenance Program (R3M) Ops
Status	Started Started
Audit Report Date	4/28/2015
Recommendation	Continued from previous page.
Response	This plan will also establish a Configuration Management Group that will meet to review the documented information and ensure that it is being captured accordingly. Management Response (increasing the dollar capacity of Misc. contracts) The current R3M process is able to forecast future year(s) repair and preservation workloads and cost estimates. In addition, we reach out to other departments to determine their expected upcoming annual needs to establish an accurate total miscellaneous contract capacity. To meet this total capacity, we establish multiple, overlapping Miscellaneous contracts to spread this level of capacity across a number contractors and performance periods. As a best practice, R3M projects are awarded across the pool of contractors keeping dollar values as equal and balanced as possible to provide a wider economic opportunity throughout the area. Increasing contract capacity is one approach to ensure R3M does not run out of contract capacity. However, unless the projects are identified up front, this could place an additional financial burden on the miscellaneous contractors by requiring them to have to purchase higher bonding capacity, which would be an unnecessary cost should this added capacity not be consumed. Our preferred method should we become capacity limited mid-year, would be to exercise a new contract option along with its new capacity. Then prior to the next fiscal year, the total capacity forecast would be revisited to decide if any new Miscellaneous contracts should be solicited to add more capacity or to replace expiring contract capacity.
Estimated Implementation	9/30/2015
Revised Implementation	0
Days from report issue date	63
Close Date	0

Project Code	2ARTMENT Status of Audit Recommendations and Management Action Plans June 30, 2015 283
Entity	Fleet Services
Project Name	Vehicle Fuel Billing, Payment, and Usage Processes
Status	Pending
Audit Report Date	4/29/2015
Recommendation	Consideration should be given to: Continuing FleetManagement's partnering with Information Technology Services and the FleetFocus vendor to determine and then address the cause of the inconsistent odometer data. Providing user departments with consistent and reliable vehicle odometer readings and fuel usage data for monitoring purposes. Adopting a Fleet or County administrative policy to prohibit the personal use of County fuel and formally assign responsibility for monitoring vehicle fuel usage to user departments.
Response	Asset Works has confirmed that mileage which is significantly off from software program calculated mileage (+/- expected usage), will result in no change from the previously entered reading. Additionally, data conflicts between FuelMaster software and AssetWorks software also contribute to inconsistent data and reporting. This combination of variables has driven the need for sole reporting from FuelMaster. Fleet Management in coordination with Information Technology Services is in the process of developing a report which will provide miles per gallon (MPG) based solely on data from the FuelMaster database. Once created, this report will be made available to all using departments via the County Online Information Network (COIN) website. Fleet Management anticipates this report being available to all departments by June 1, 2015. Fleet is updating Fleet Fuel Management Policies and Procedures Manual, FM-2.03 dated September 2013, to include statements which prohibit the personal use of County fuel and formally assigns the responsibility of monitoring fuel usage to using departments. These actions will be completed by June 1, 2015. Fleet will also incorporate this language into Administrative Directive (AD) FM-04 for the County Administrator's signature during this directive's annual review. Anticipated completion date is August 15, 2015.
Estimated Implementation	6/1/2015
Revised Implementation	8/31/2015
Days from report issue date	62
Close Date	0

Public Works Policy Notes Public Works INVENTORY AND SUPPLIES CONTROL ENVIRONMENT Status Noticing Audit Report Date Recommendation 1. Segregating incompatible duties or adding additional monitoring controls to provide a reasonable level of assurance that work is performed properly; 2. Performing unannounced periodic cycle counts; and 3. Improving the measurement method used to estimate sheeling material inventory. Response The Public Works Department will reassign staff to help segregate the ordering and receiving duties at the Traffic Operations site. Crew Leaders and/or Shop Supervisors will be present when materials are received, in addition, periodic unannounced counts will be completed at ALL Public Works Inventory sites that will include the Traffic Operations site. Finally, Public Works anticipates that MaintStar will go an-line at the Traffic Operations site this summer that will address the inadequacies of the previous HANSEN system and accompanying methodology of inventory measurement for sheeting material. Estimated 1. Segregating incompatible duties or adding additional monitoring controls to provide a reasonable level of assurance that work is performed properly; 2. Performing unannounced periodic cycle counts; and 3. Improving the measurement method used to estimate sheeting material inventory. Segregating incompatible duties or adding additional monitoring controls to provide a reasonable level of assurance that work is performed properly; 2. Performing unannounced periodic cycle counts; and 3. Improving the measurement method used to estimate sheeting and receiving duties at the Traffic Operations site. Crew Leaders and/or sheeting and receiving duties at the Traffic Operations site in addition, periodic unannounced counts will be completed at ALL Public Works Inventory. Response Response The Public Works Department will reassign staff to help segregate the ordering and receiving duties at the Traffic Operations site. From the All Public Works Inventory. The Public Works De	COUNTY AUDIT DEP	
Project Name Public Works Inventiony And Surplus Control Environment Status Status Solidaria Audit Report Dot Solidaria Response The Public Works Department will reasign staff to help segregate the ordering and receiving duties at the traffic Operations site. Crew Leaders and/or Shop Supervisors will be present when materials are received. In addition, periodic unannounced counts will be completed at ALL Public Works Inventory sites that will include the firefile Operations site. Finally, Public Works anticipates that Mainsfor will go on-line of the Traffic Operations site this summer think will addiess the inadequacies of the previous HANSEN system and accompanying methodology of inventory necessariement for sheeting material. Estimated Implementation Revised Of Traffic Operations State S	Project Code	<u>286</u>
Note that the provided in the	Entity	Public Works
Second Page	Project Name	PUBLIC WORKS INVENTORY AND SUPPLIES CONTROL ENVIRONMENT
Recommendation Consideration should be given to: 1. Segregating incompatible duties or adding additional monitoring controls to provide a reasonable level of assurance that work is performed properly; 2. Performing unannounced periodic cycle counts; and 3. Improving the measurement method used to estimate sheeting material inventory. The Public Works Department will reassign staff to help segregate the ordering and receiving duties at the Traffic Operations site. Crew Leaders and/or Shop Supervisors will be present when materials are received. In addition, periodic unannounced counts will be completed at ALI Public Works inventory sites that will include the Traffic Operations site. Finally, Public Works anticipates that Maintstar will go ar-line at the Traffic Operations site this summer that will address the inadequacles of the previous HANSEN system and accompanying methodology of inventory measurement for sheeting material. Editinated 9/30/2015 Implementation 9/30/2015 Implementation 55	Status	Pending Pending
Segregating incompatible duties or adding additional monitoring controls to provide a reasonable level of assurance that work is performed property: Performing unannounced periodic cycle counts: and Improving the measurement method used to estimate sheeting material inventory. The Public Works Department will reassign staff to help segregate the ordering and receiving duties at the Traffic Operations site. Crew Leaders and/or Shop Supervisors will be present when materials are received. In addition, periodic unannounced counts will be completed at ALP Jubic Works inventory sites that will include the Traffic Operations site this summer that will address the inadequacies of the previous HANSEN system and accompanying methodology of inventory measurement for sheeting moterial. ### Stimated Implementation Py30/2015	Audit Report Date	5/6/2015
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Implementation Revised 0 Implementation Days from report 55 Insue date 55	Response	Shop Supervisors will be present when materials are received. In addition, periodic unannounced counts will be completed at ALL Public Works inventory sites that will include the Traffic Operations site. Finally, Public Works anticipates that MaintStar will go on-line at the Traffic Operations site this summer that will address the inadequacies of the previous HANSEN system and accompanying methodology of inventory measurement for sheeting
Implementation Days from report issue date 55	Estimated Implementation	9/30/2015
issue date	Revised Implementation	
Class Data	Days from report issue date	55
Ciose Daile 10	Close Date	0

Public Works Project Name Public Works INVENTORY AND SUPPLIES CONTROL ENVIRONMENT Status Personal Audit Report Data Staff2015 Recommendation Consideration should be given to limiting stareroom access to authorized persons responsible for maintaining the inventory stareroom. Employees who need access to the stareroom should be escorted, the stareroom gate should be kept locked at all times. Response N/A – The 24 hours response requirement for this site precludes the ability for staff to be accompanied at all times, Public Works will however move inventory items that are accessed more often than others to an intermediate secured inventory common area that will limit full inventory access. Estimated implementation Revised Implementation Secured On Secured On Secured On Secured Se	COUNTY AUDIT DEP	ARTMENT Status of Audit Recommendations and Management Action Plans June 30, 2015
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Audit Report Data 5/4/2015 Recommendation Consideration should be given to limiting storeroom access to authorized persons responsible for maintaining the inventory storeroom. Employees who need access to the storeroom should be escorted. The storeroom gate should be kept lacked at all times. Response N/A – The 24 hours response requirement for this site precludes the ability for staff to be accompanied at all times. Public Works will however move inventory items that are accessed more often than others to an intermediate secured inventory common area that will limit full inventory access. Estimated Implementation Resided O Doys Torn report 55	Entity	Public Works
Audit Report Date Recommendation Response Res	Project Name	PUBLIC WORKS INVENTORY AND SUPPLIES CONTROL ENVIRONMENT
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Implementation Days from report issue date 55	Estimated Implementation	9/30/2015
issue date	Revised Implementation	0
Close Date 0	Days from report issue date	55
	Close Date	0

Fire Recue Fire Recue Recommendation Status Audit Report Date Specification of the Chief Control of the Chief County from all month reports. Response Specification of the received in the control	COUNTY AUDIT DEP	ARTMENT Status of Audit Recommendations and Management Action Plans June 30, 2015
Project Name	Project Code	287
Audit Report Date 5/13/2015 Recommendation Consideration should be given to: 1. Spot-checking samples of individual patient billings for accuracy. 2. Contracting with a collection agency for accounts that are aged over one year before writing off receivables as uncollectible. Response Spot-checking samples of individual patient billings for accuracy. Management Response; Management concurs. To implement this recommendation, staff will select 10 patient accounts randomly from all month-end ADPI patient billing reports and will verify the billed rates on those accounts correspond to the rates satabilished in the confract. This action will start with the April 2015 reporting cycle. The selected accounts will be documented and filled monthly with the end of the month reports. Contracting with a collection agency for accounts that are aged over one year and before writing off receivable as uncollectible offer three years, Management Response: Management concurs, To implement this recommendation, management will work with the Procurement Services Department and the Clerk of the Circuit Court to evaluate the feability of implementing conspicues, thewever, the Board of County Commissioners is the final authority on implementing a new collection policy, and Board approval of the changes therefore will be required 1. Spot-checking samples of individual patient billings for accuracy. 2. Contracting with a collection agency for accounts that are aged over one year and before writing off receivable as uncollectible offer three years, Management Responses: Management concurs, To implement this recommendation, management will be decumented and filed monthly with the end of the Crust Court to evaluate the feability of implementing an expectation of the crust Court of well acted the feability of implementing an expectation policy, and Board approval of the changes therefore will be required to court of the crust Court to evaluate the feability of implementing an expectation policy, and Board approval of the changes th	Entity	Fire Rescue
Spot-checking samples of individual patient billings for accuracy.	Project Name	Advanced Data Processing, Inc. Billing and Collections Agreement
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Implementation Revised Implementation Days from report issue date Days from report issue date	Response	staff will select 10 patient accounts randomly from all month-end ADPI patient billing reports and will verify the billed rates on those accounts correspond to the rates established in the contract. This action will start with the April 2015 reporting cycle. The selected accounts will be documented and filed monthly with the end of the month reports. Contracting with a collection agency for accounts that are aged over one year and before writing-off receivable as uncollectible after three years. Management Response: Management concurs. To implement this recommendation, management will work with the Procurement Services Department and the Clerk of the Circuit Court to evaluate the feasibility of implementing a cost effective collections process. However, the Board of
Implementation Days from report issue date 48		9/30/2015
issue date		
Close Date 0		48
	Close Date	0

COUNTY AUDIT DEPA	
Project Code	<u>288</u>
Entity	Recreation
Project Name	PRCD Canoe/Kayak, Classroom/Shelter, and Vendor Fee Revenue Collections Control Environment
Status	Pending
Audit Report Date	5/15/2015
Recommendation	To help ensure that all canoe/kayak ticket sales and ticket revenue is accounted for, consideration should be given to: 1. Establishing a procedure for reconciling canoe/kayak ticket numbers issued to parks to ticket numbers sold and then providing timely research and resolution of any missing ticket numbers.
	2. Performing unannounced monitoring of the canoe/kayak rentals to ensure that rentals have a ticket number documenting the sale.
	3. Establishing a procedure to periodically reconcile canoe/kayak revenue recorded in the PRCD's Excel file record to the revenue amount recorded in the Oracle financial record.
Response	As opposed to currently issuing canoe/kayak tickets to all park sites from one set of ticket numbers, a separate set of numbered tickets will be printed for each park with the park's name shown on its batch of tickets. Once the new site-specific tickets are created, the remainder of the current tickets that were issued will be collected, reconciled, documented and then remaining tickets destroyed. On a biannual basis, the tickets for each site will be reconciled with the sign-out book (located at Administrative Office) and within the Oracle Financial system, to ensure all tickets are accounted for and fees were collected. Park Managers, Sr. Park Managers and Regional Area Coordinators will conduct unannounced checks confirming all rental canoe/kayaks in use at that time have the appropriate paperwork completed and a corresponding ticket number confirming the fee was collected. On a biannual basis, the revenue collected for canoe/kayak tickets sold will be reconciled within the Oracle Financial system to ensure all revenues received are being recorded correctly.
Estimated Implementation	10/1/2015
Revised Implementation	0
Days from report issue date	46
Close Date	

COUNTY AUDIT DEP	
Project Code	<u>288</u>
Entity	Recreation
Project Name	PRCD Canoe/Kayak, Classroom/Shelter, and Vendor Fee Revenue Collections Control Environment
Status	Pending
Audit Report Date	5/15/2015
Recommendation	To help ensure that all revenue is properly recorded and phone reservations and payments by mail are processed timely, consideration should be given to:
	1. Reconciling the revenue reported in RecTrac to the revenue reported in the Oracle financial record.
	2. Cross training a second employee to process phone reservations and payments by mail when the employee normally assigned these responsibilities is unavailable.
	3. Segregating the duties of payment collections and payment posting .
Response	 On a biannual basis during the fiscal year, staff will reconcile the revenue recorded in the RecTrac database to the revenue recorded in the Oracle Financial system to ensure the correct amount of revenue is being recorded. Additional staff will be cross-trained in all phases of the reservation process to ensure reservations are taken and payments are processed in a timely manner. The additionally trained staff noted in corrective action plan number two will also be utilized in the separation of duties between the taking and posting of payments into RecTrac. All payments received by mail will be processed by a separate staff member than the one posting the payment into RecTrac
Estimated	5/31/2015
Implementation	
Revised Implementation	
Days from report issue date	46
Close Date	0

Project Name Status Parading Audit Report Date Statis Parading Audit Report Date Consideration should be given to establishing controls to ensure: 1. Vendor permits are property recorded in the Access database. 2. Duties are segregated between payment collection and posting of the payments. 3. Vendor fees are correctly listed on the PRCD's website. 4. Vendor permits are property completed. 5. Vendor fees are property collected. 6. Revenue recorded in the Access database reconciles to the revenue recorded in the Oracle financial record. Property of the Access database and what fields/codes are used to property ke accurate record of agreements/vendor permits. Staff will attend a review training to make sure they are issuing the correct agreements/vendor pand receiving the appropriate amount of funds at the correct time as set forth in the agreement. Employee (1) will unite up agreement/vendor pand receiving the appropriate and greements/vendor permits and a copy of the three-part receipl. Employee (2) receive original application, original agreement/vendor permit and a copy of the three-part receip from employee (1) and enter that information the Access Database. Additional staff will be cross trained to assist when employee (1) or (2) is unavailable. The approved vendor fees have been added to the Courty Website. Below is the links to BOCC Policy 03.04.09.00 (Fee Schedule for HC PRC Dept.). Staff will attend a review training to ansure they are knowledgable in a facting agreements/vendor permits for the agreement. On a biannual basis during the correct agreements/permit received from an agreement. On a biannual basis during the fiscal year, staff will reconcile the revenue recorded in the Access database to the revenue recorded in the Correct dargement. On a biannual basis during the fiscal year, staff will reconcile the revenue recorded in the Correct agreements.	
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