External Audit Review Oversight Committee Minutes
November 2, 2015 – 10:00 A.M.

Dodge County Board Chairman, Russell Kottke called the External Audit Review Oversight Committee to order at 10:00 a.m. on Monday November 2, 2015 in Rooms H & I - Auditorium of the Administration Building. Chairman Kottke took roll call with the following members being present: Donna Maly, County Board First Vice-Chair, David Frohling, Finance Committee Chair, Glenn Stousland, Human Services and Health Board Chair, and David Godshall, Human Services and Health Board Vice-Chair.

Also present were: James Mielke, County Administrator, Bonnie Budde, Chief Deputy Clerk and John Muir, WBEV Reporter.

Kottke certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Kottke called for the Election of Officers. Motion by Frohling to nominate Kottke for committee chair. Motion by Stousland to nominate Maly for committee chair. No other nominations were received. The vote was cast by secret ballot with 3 votes for Maly and 2 votes for Kottke, thereby electing Maly as chairman.

Motion by Stousland to nominate Kottke for committee vice-chair. No other nominations were received. Motion by Frohling and second by Stousland to close nominations and cast a unanimous ballot electing Kottke as vice-chairman.

Motion by Kottke to nominate Stousland for committee secretary. No other nominations were received. Motion by Frohling and second by Maly to close nominations and cast a unanimous ballot electing Stousland as secretary.

Maly noted there was no public comment.

Stousland questioned whether the Human Services and Health Department, Baker Tilly Operational Review Recommendations timeline included in the packet was the updated version. Mielke stated the packet timeline had been updated but was unavailable to him at this time. Mielke noted that several high priority items will be resolved once the new billing software is implemented. Stousland questioned if the department is still behind on billing. Mielke stated improvement had been made. Kottke commented that prior billing needed to be current before the new system could be implemented. Frohling requested that the Finance Department provide the committee with target dates for the software implementation. Mielke commented that Division Managers within the Human Services and Health Department had been engaged and involved in the 2015 budget status and the 2016 budget processes.

Next suggested meeting is scheduled for Monday, December 7, 2015, at 10:00 a.m. with a meeting location to be determined. Updated information on the timeline based recommendations will be provided for the December 7th meeting.

With no further business on the agenda, Chairman Maly declared the meeting adjourned at 10:13 a.m.

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Glenn Stousland, Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.

External Audit Review Oversight Committee Minutes
December 7, 2015 – 10:00 A.M.

The meeting was called to order at 10:38 a.m. by External Audit Review Oversight Committee Chair, Donna Maly in Room 1A of the Administration Building.

Members present: Donna Maly, Russell Kottke, Glenn Stousland, and David Frohling.

Member excused: David Godshall.

Also present were: James Mielke, County Administrator, Bonnie Budde, Chief Deputy Clerk, Phillip Gohr, County Board Supervisor, Jeff Berres, County Board Supervisor, Janet Wimmer, Human Services and Health Director, Julie Kolp, Finance Director, Ken Kamps, Fiscal and Support Services Division Manager, Sheila Drays, Community Support Services Division Manager, and Alyssa Schultz, Clinical and Family Services Division Manager.

Maly certified that public notice was given for this meeting and complies with the requirements of Wisconsin's open meetings law.

There was no public comment.

Maly called upon Wimmer who provided information on the Baker Tilly Operational Review chart in the packet. She stated of the thirty three recommendations, there had been significant changes to nine of those recommendations.

Stousland questioned the rates of services - item three on page one of packet. Wimmer explained that rates are reviewed approximately every three years. Kolp asked if the rates of services needed County Board approval and Schultz responded that rate changes have not been brought before the Board and that all rates of services are approved by Wimmer. Frohling requested that the rates of services be reported to the County Board.

Kolp questioned whether the verbiage used on the Baker Tilly Operational Review chart in the packet was stated exactly as the Dodge County Human Services and Health Department Operational Review document presented to the County Board on October 22, 2015. Wimmer stated that the chart in the packet contained similar language. Maly and Mielke agreed that Kolp should research this.

Frohling and Maly asked Wimmer if there were any issues with any of the recommendations listed. Wimmer stated that she had no intention to bring action on item three, page four of the chart and that it should be handled at the committee and county board levels. The committee agreed with this assessment.

Maly asked for a timeline from Wimmer. Wimmer stated that written policies and procedures are in place and that many of the concerns are dependent on the new software to be implemented. She said it may take up to a year to complete the recommendations and the next significant update will take place in the first quarter of 2016.

Maly questioned the Enterprise Resource Planning suite (ERP). Frohling commented that we need to be open to adjustments to get the most out of the new system. Maly stated ERP may have an impact on some of the items listed on the chart. Frohling and Stousland agreed that all systems will be interfaced and Kolp stated a joint effort will be needed to accomplish this.

Stousland questioned if billing entries have been caught up - item three on page one of the packet. Wimmer stated the new software will improve billing entry time from three months to one month. Frohling asked about the billing cycle. Kamps stated it will be the end of the month and the new software has a rolling billing cycle. Kamps said they currently reconcile manually and the new procedures in place have helped so far.

Stousland asked Wimmer what her plans were going forward. She stated there will be ongoing meetings with supervisors and staff, more complex division meetings, additional status updates on policies and procedures, and discussions regarding if additional services are needed from Baker Tilly. Kolp asked if Justin Joseph from Baker Tilly was an asset to the department while Kamps was on leave. Wimmer felt his opinions and insight had helped the department. Kolp requested from Wimmer a copy of the notes taken while Joseph was on staff. Wimmer will provide discussion notes to Kolp. Maly asked to meet with Kolp and Wimmer at a mutual time to be determined for further discussions.

Next suggested meeting is scheduled for Tuesday, March 15, 2016, at 10:00 a.m. in room 1A located in the Administration Building.

With no further business on the agenda, Chairman Maly declared the meeting adjourned at 11:17 a.m.

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Glenn Stousland, Secretary

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OBSERVATION BY BAKER TILLY	PRIORITY	RECOMMENDATION FOR IMPROVEMENT BY BAKER TILLY	RESPONSIBLE PERSONNEL	WORKFLOW	QUESTIONS REGARDING NETSMART myEVOLV SOFTWARE	SOFTWARE CONFIGURATION NEEDS PRIOR TO IMPLEMENTATION	Can Evolv currently do this:
1. The Department is unable to look up the real-time outstanding balance of a client in Clinical Services in current TCM software. New bills have to be manually adjusted for payments received; and a reconciliation process for what is being billed versus what is collected is lacking. (#4/PG5)	HIGH	The new billing software should include the ability to provide current client balances upon request which inlcudes a record of all payments made on an outstanding bill. Payments recorded in the billing sustem as they occur will ensure accuracy of patient accounts and reduce the risk of errors related to manually adjusting bills.	Division Manager Ken Kamps, Supervisor Sandie Evraets, Billing Staff	1. Intake of client with completed financial assessment; 2. service provision and documentation of records in system; 3. records input with correct diagnosis codes and ICD-10 codes trigger an invoice for services; 4. invoice for service is based on both completed financial assessment with ability to pay, service(s) provided and correct diagnosis/ICD-10 codes	1. Can Netsmart myEvolv provide real-time financial information for client accounts? 2. Will the software include a record of all payments made/received?		1. Yes - per billing run & client statement report 2. Yes
2. Account Clerk staff prepare billing in current software. A journal entry is prepared monthly to record the billing activity into the County's general ledger system used for internal and external financial reporting. Currently billing procedures and controls lack reconciliation procedures between the Clinical Services billing sytem and the general ledger either receivables or revenues. This is due in large part to timing issues associated with current billing system. (#5/PG5)	HIGH	An employee without the ability to modify the billing system or collect funds, potentially the Fiscal and Support Services Supervisor should reconcile the subsidiary ledger to the general ledger monthly to ensure accuracy of both general ledger and financial reports. (#5/PG5)	Division Manager Ken Kamps, Supervisor Sandie Evraets	1. Following billing for services, but prior to receipt of payment, journal entries are made; 2. payments received are entered into general ledger as they are received; 3. Reconciliation of billing invoices versus payments is conducted after payment is recieved.	1. How will myEvolv interface with/provide information to the County general ledger? 2. How can the software be used to reconcile the subsidiary ledger with the general ledger?		1. my Evolv is not fully integegrated with any accounting software. You will have the ability to export and import into your county general ledger.
3. Clients seen in Clinical Services are assessed for their ability to pay before services are provided. Some clients are determined to have 'no ability to pay' and therefore, the full charges for services are written off. However, in a group session, all clients regardless of their ability to pay are required to pay a specified amount for each session. Due to system limitations, the amount required to be paid has to be adjust manually each month for those clients with no ability to pay. (#6/PG6)	MEDIUM	The new billing system should be ablt to account for variables based on the type of service to be charged to patients in order to prevent manual billing adjustments.	Division Manager Ken Kamps, Supervisor Sandie Evraets; Billing Staff	1. Intake of client with completed financial assessment; 2. service provision and documentation of records in system; 3. records input with correct diagnosis codes and ICD-10 codes trigger an invoice for services; 4. invoice for service is based on both completed financial assessment with ability to pay, service(s) provided and correct diagnosis/ICD-10 codes; 5. those with no ability to pay are charged for group sessions	1. What processes can be used in myEvolv to manage write-offs and adjustments? 2. How will my Evolv handle tiered billing processes where insurance is billed then Medicare/Medicaid then self-pay?		1. This will be demonstrated in finance trainings. 2. the system will handle this by benefit assignment priority

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4. Medicaid, Medicare and private insurance bills are submitted electronically online. The current TCM system cannot produce a file that can be electronically uploaded to the online systems for Medicare, private insurance and certain Medicaid HMO's. The Department prepared the bills in these instances and then manually enters the billing information into the online system, with the exception of mental health and CSP (Community Support Program) services provided under Medicaid. (#7/PG6)	MEDIUM	The future billing system should be able to export a file than can then be uploaded for all types of insurance billing including Medicaid and Medicare which will remove the duplication of effort and increase efficiency relating to insurance billing. This will also reduce the risk of manual input errors in the online system.	Division Manager Ken Kamps, Supervisor Sandie Evraets, Billing Staff	1. Service provision triggers an invoice with correct diagnoses and ICD-10 codes; 2. files in some instances cannot be generated electronically and must be manually entered	1. How will myEvolv produce insurance billing to prevent manual input and output? 2. What options are available in my Evolv for producing multiple billing files in formats specified for various insurance companies?		1. It's not 100% clear what is being refered to as manual input and output here. Services will need to be entered for clients in evolv - rates are linked to those services. These servicces generate claims when you perform a billing run. Manual entery is nessicary on the client record but not manauall for producing claims or output. 2. you can assign the output type by contracts ex:// CMS 1500, 837i, 837p
5. Currently the write-offs for Clinical Services third party billing are an estimate record in the general ledger. No write-offs, including insurance contractual write-offs have been entered into the Clinical Services billing system. This contributes to the difficulties in reconciling the billing with the general ledger. Aging reports are not able to be run from the current software system. While the Department does have a write-off policy it is silent in relation to procedures on if, how or when to have approval for amounts written off. (#8/PG7)	HIGH	In addition to including a process for approval of write-offs in the current policy, it is recommended that aging reports be run periodically and write-offs be completed on a regular basis, which will improve accuracy of receivable and revenue balances. The reason for the write-offs should be identified, documented, and approved by someone other than the employee determining the write-off in order to enhance internal controls. Write-offs should also be included as part of the reconciliation between the general ledger and the billing software.	Division Manager Ken Kamps, Supervisor Sandie Evraets	1. When clients are assessed for financial ability (based on DHS 1 Uniform Fee Schedule) to pay, this information needs to be entered into the software, 2. Those assessed according to the state policy with "no ability to pay" are not invoiced for the services, 3. no invoice should be generated for an individual with no ability to pay, 3. with no ability to pay, the fees that are charged for services must be written off, 4. Each month the write-offs need to be reviewed and approved and the amounts reconciled	1. Will the myEvolv software have the ability to manage write-offs and report these to the general ledger? 2. Can aging reports on financial accounts be run?		1. yes 2. yes
6. The current process to record the monthly billing produced in Clinical Services into the general ledger is a manual process. The Fiscal and Support Services Supervisor reviews each entry in the billing system to determine the accounts and amounts and records them in the general ledger. This information is summarized in a spreadsheet which is then entered into the general ledger through a journal entry. (#9/PG7)	HIGH	The Department should work with the County IT Department and the new software company to determine if there is an accurate report that can be used for the journal entries into the County's general ledger. This will increase Department efficiency and reduce the risk of errors. The new system should be able to generate a report that provides a summary of the monthly charges and collections by account number.	Division Manager Ken Kamps, Supervisor Sandie Evraets	1. Charges and receipts are generated and recorded on a regular basis and the dollar amounts associated with charges and receipts flow to the correct accounts in our accounting software. 2. Remittance reports are received from Medicare and Medicaid and posted to individual client accounts and corresponding deposits subsequently flow to the general ledger system	1. How will the myEvolv software interface/connect to the county accounting software - JD Edwards? 2. What reports (detail and summary reports) are available in my Evolv to reflect monthly charges and receipts by general ledger account?		1. Again myEvolv is not integrated with your county accounting software. You can export your g/l from evolv and import into another accounting system if that system has import capabilities. 2. this will be covered extensivley during end user trainings - you can find this document on the wiki if you wish to view a list of reports at this time

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7. The Department has one primary fiscal staff (Account Clerk) completing the billing with the assistance of a second Account Clerk. Due to the current billing software issues, these 2 employees have put in significant overtime to complete the billing tasks. (#10/PG8)	LOW	The new software system should increase efficiency in the monthly billing process. Therefore, additional staff may not be needed full-time. Consideration should be given to training existing fiscal staff on how to complete third party billing. Training additional staff ensures back-up to billing clerks, helps segregate duties and reduces the burden/overtime.	Division Manager Ken Kamps, Supervisor Sandie Evraets	1.The 3 Account Clerks assigned to Clinical Services are assigned the task of billing, receipting and following up on issues related to client accounts receivable. Having 3 full time account clerks in place we maintain segregation of duties.	What functionality can be identified that will provide efficiences in billing?		1. With the use of importing electronic files - these files have the capability to perform a large chunk of the adjucation process automatically
8. The Wisconsin Medicaid Cost Reporting (WIMCR) is designed at the state level to bring additional federal funding to Wisconsin. The State Department of Health Services (DHS) makes Medicaid payment adjustments to Counties based on actual costs incurred for specific Medicaid services as reported on cost reports. The process for compiling information for WIMCR is a manual process. The financial portion comes directly from the general ledger, however, the demographic information is compiled by the Division Manager through a variety of manual processes as the current software system is unable to compile the necessary demographic information. (#5/PG21)	LOW	Investigate if demographic data can be obtained from the new Clinical Services software. The new software should be evaluated for tracking demographic information in an efficient manner. Having a system with the capability to report demographic information will create efficiences in reporting as opposed to manually compiling data. Additionally, the new federal rules under Uniform Grant Guidance indicate the likelihood of a shift to more performance metrics and performance reporting, so the ability to report demographic and performance data may have increased importance in the future.	Division Manager Ken Kamps, Supervisor Sandie Evraets	1. Collect and enter client demographic information and Standard Program Category (SPC) codes for all individuals receiving mental health and AODA services	1. Will electronic demographic information reports be available in myEvolv? 2. Can my Evolv provide the information needed in the required format (XML) to submit client data to the State Program Participation System (PPS) on a regular basis?		1. Yes 2. With state reporting functionality yes

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				THIRD PARTY BILLING			
1. Clinical Services Billing: We noted internal control segregation of duties concern in the third party billing process for Clinical Services. The same Account Clerk III is preparing the bills, recording payments when received, occasionally determining the client's ability to pay, and preparing depositis to send to the Treasurer's Department. Most payments are made via check and through electronic payments; however, some actual cash is collected. (#1, Pg 3)	We recommend that the Department split duties or add oversight controls to enhance the Department's internal controls and to ensure accuracy and appropriateness of the billing and collections. Most critical is to separate the collection and custody of receipts with responsiblity fo bill preparation and billing system adjustments.	HIGH	Janet Wimmer, Director; Ken Kamps, Division Manager; Sandie Evraets, Supervisor; Account Clerk Billing Staff - Carrie Bunker, Lisa Zimmerman, Karen Callies	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFOA and other applicable accounting standards	1. Outline work flow currently in use; 2. Determine necessary segregation of duties and oversight controls needed; 3. Revise work flow to include necessary segregation of duties and oversight controls per recommendation; 4. Draft and implement policy and procedures needed to ensure process improvement to meet recommendation; 5. Develop ongoing evaluation and revision within policy/procedures to ensure ongoing process improvement and compliance with recommendation	After experiencing staff turnover in the billing staff, the billing team is fully staffed, and the workflow has been revised to provide segregation of duties as follows: 1. A separate staff person opens the mail and sorts as necessary for billing; 2. Two account clerks alternate weeks recording payment and another account clerk prepares the deposits; 3. Two account clerks alternate weeks meeting with clients to determine ability to pay and a third account clerk only meets with clients in the absence of the other two clerks – this third account clerk prepares the bills, but most of the work happens in the billing system; everyone helps work on the bills and programs after they are run in the billing system.	Based on the implementation of the new software, with a go-live date by July 1, 2016, workflow processes will be revised to reflect the functionality of the software. With full software implementation and workflow revision, the process will be documented in a policy and procedure.
2. Clinical Services Billing: The Department is significantly behind on third party billing which has resulted in delayed recording of revenue and receivables. The current year general ledger activity to date contains revenues related to 2014. Additionally, at the time of the site visits, the current year billing was only completed through February 2015. (#2, Pg 4)	We recommend the Department commit the resources to catch up on billing so that the County does not miss deadlines for billing Medicare and Medicaid within the allowed timeframe and collects private payments timely, ensuring the Department is maximizing its revenues for services provided.	HIGH	Ken Kamps, Division Manager; Sandie Evraets, Supervisor; Account Clerk Billing Staff - Carrie Bunker, Lisa Zimmerman, Karen Callies		1. Review job tasks and duties of current Account Clerk staff to place priority on billing activities; 2. Re-assign duties as from Account Clerks as necessary to allow for priority on billing; 3. Develop ongoing review and status update process to oversee billing processes; 4. Draft and implement policy and procedures needed to ensure process improvement to meet recommendation; 5. Develop ongoing evaluation, revision and ongoing process improvement	Every effort is being made to have account clerks prioritize billing activities. Weekly meetings are held with the billing account clerks, their immediate supervisor and the fiscal division manager to review the current work and receive updates on progress. Third party billing is not as far behind as before. The billing has been completed thru Feb. 4, 2016, payments have been recorded thru July 15, 2015 and write offs are caught up to what we are aware of and there will be additional write offs when we close out of the current system. Every effort is made to process billings to Medicare, Medicaid and private insurance prior to deadlines. Additionally we are working toward being as caught up as possible by the end of June to facilitate implementation of the new software.	Based on the implementation of the new software, with a go-live date by July 1, 2016, workflow processes will be revised to reflect the functionality of the software. With full software implementation and workflow revision, the process will be documented in a policy and procedure. The policy and procedure will be utilized to standardize practice including setting timelines for all billing procedures.

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3. Rates for services are entered into the Clinical Services billing software byt the Division Manager and are reviewed by the Account Clerk III. However, this review has not been historically documented. We understand that typically changes to the rates are required by the state, and that the rates set by the County have not changed for several years. (#3, Pg 4)	We recommend the Account Clerk III document the review of rates entered to authorized rates (either from the state or the County) to reduce the risk that incorrect rates are entered into the Clinical Services billing system. We also recommend that the rates set by the County are reviewed regularly for approriateness which will ensure that the Department is maximizing its revenue potential.	MED	Janet Wimmer, Director; Alyssa Schultz, Division Manager; Ken Kamps, Division Manager; Sandie Evraets, Supervisor		1. Review process needed for review and revision of service rates on an ongoing basis; 2. Complete revision of rates following resource review and data collection; 3. Draft and implement policy and procedures needed to ensure process improvement to meet recommendation; 4. Develop ongoing evaluation and revision within policy/procedures to ensure ongoing process improvement and compliance with recommendation	Based on the feedback from this review, Division Manager did research into what would be required in terms of notification of rate changes for our services, then met with Director and Supervisor Gaska in late October 2015 to discuss need to update rates where appropriate. Based on maximum allowable costs/rates information provided by Forward Health, some rates were agreed to be appropriate, while others could be increased and had not been increased in several years. Following this meeting, Division Manager, updated several rates in TCM for services provided through our outpatient clinic (both mental health and AODA) and notified Account Clerk Bunker that these updates were made and should be reviewed. AC Bunker had several questions upon review, and we went over the rates to be sure everything was within guidelines and billing appropriately in the system.	Ongoing, review of rates will happen on an annual basis as a rule, with more frequent reviews of particular programs as needed based on changes in funding or reimbursement rules through Forward Health. We plan to review and make any changes to rates effective the first of each year, and will document that the review of rates took place, which rates were changed, and who was involved in the process. Division Manager has put a tickler event into Outlook calendar to begin this discussion on an annual basis in mid-October. In addition, a policy will be drafted outlining this process.
4. The Department is unable to look up the real-time outstanding balance of a patient in the Clinical Services billing system due to current system limitations. In addition, payments received have not been recorded in the Clinical Services billing system since March 2015, and are durrently being tracked on an Excel spreadsheet. As a result, new bills have to be manually adjusted for payments received. The Department currently lacks a reconsiliation of what is being billed to what is collected, due in part to time contraints. (#4, Pg 5)	We recommend that the new Clinical Services billing system be able to provide current balances upon request, which inlcudes a record of all payments made on an outstanding bill. Payments should be recorded in the billig system as they occur which will ensure the accuracy of patient accounts and will reduce the risk of errors related to manually adjusting bills. Billing should be compared to amounts collected to ensure timely resolution of collection issuees.	HIGH	Ken Kamps, Division Manager; Sandie Evraets, Supervisor; Account Clerk Billing Staff - Carrie Bunker, Lisa Zimmerman, Karen Callies		1. Outline current workflow to identify areas for process improvement; 2. In the implementation process of the new Netsmart myEvolv software, evaluate current workflow to determine areas of improvement due to new software; 3. Re-write and implement new workflow utilizing new software; 4. Draft and implement policy and procedures needed to ensure process improvement to meet recommendation; 5. Develop ongoing evaluation and revision within policy/procedures to ensure ongoing process improvement and compliance with recommendation	On January 6, 2016, Netsmart was provided with the information on each Baker Tilly observation and recommendation from the Operational Review that will be impacted by the implementation of the new software. Netsmart was asked to confirm that the new software would address the need/recommendation outlined. Please see additional spreadsheet for Netsmart Response.	

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5. As previously mentioned, the Clinical Services billing is currently completed by Department staff in a software system called TCM. A journal entry is prepared monthly to record the billing activity from TCM into the County's general ledger syustem, which isused for external and internal financial reporting. The Department's billing procedures and controls currently lack reconciliation procedures between the Clinical Services billing system and the general ledger (receiveables or revenues). This is due in large part to timing issues associated with the billing system previously discussed. (#5, Pg 5)	We recommend that another employee without the ability to modify the billing system or collect funds should reconcile the subsidiary ledger to the general ledger to ensure accuracy	HIGH	Ken Kamps, Division Manager; Sandie Evraets, Supervisor; Account Clerk Billing Staff - Carrie Bunker, Lisa Zimmerman, Karen Callies			On January 6, 2016, Netsmart was provided with the information on each Baker Tilly observation and recommendation from the Operational Review that will be impacted by the implementation of the new software. Netsmart was asked to confirm that the new software would address the need/recommendation outlined. Please see additional spreadsheet for Netsmart Response.	Based on the implementation of the new software, with a go-live date by July 1, 2016, workflow processes will be revised to reflect the functionality of the software. With full software implementation and workflow revision, the process will be documented in a policy and procedure.
6. Clients seen in Clinical Services are assessed for their ability to pay before services are provided. Some clients are determined to have 'no ability to pay' and therefore, the full charges for services are written off. However, in a group session, all clients regardless of their ability to pay are required to pay a specified amount for each session. Due to system limitations, the amount required to be paid has to be adjust manually each month for those clients with no ability to pay. (#6, Pg 6)	The future billing software should be able to account for variables in the ability to pay to prevent manual billing adjustments	MED	Ken Kamps, Division Manager; Sandie Evraets, Supervisor			On January 6, 2016, Netsmart was provided with the information on each Baker Tilly observation and recommendation from the Operational Review that will be impacted by the implementation of the new software. Netsmart was asked to confirm that the new software would address the need/recommendation outlined. Please see additional spreadsheet for Netsmart Response.	

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7. Medicaid, Medicare and private insurance bills are submitted electronically online. The current TCM system cannot produce a file that can be electronically uploaded to the online systems for Medicare, private insurance and certain Medicaid HMO's. The Department prepared the bills in these instances and then manually enters the billing information into the online system, with the exception of mental health and CSP (Community Support Program) services provided under Medicaid. (#7, Pg 6)	We recommend the Department investigate whether the future Clinical Services billing system can export a file than can then be uploaded for all types of insurance billing including Medicaid and Medicare which will remove the duplication of effort and increase efficiency relating to insurance billing. This would also reduce the risk of manual input errors in the online system.	MED	Ken Kamps, Division Manager; Sandie Evraets, Supervisor; Account Clerk Billing Staff - Carrie Bunker, Lisa Zimmerman, Karen Callies			On January 6, 2016, Netsmart was provided with the information on each Baker Tilly observation and recommendation from the Operational Review that will be impacted by the implementation of the new software. Netsmart was asked to confirm that the new software would address the need/recommendation outlined. Please see additional spreadsheet for Netsmart Response.	
8. Currently the write-offs for Clinical Services third party billing are an estimate recorded in the general ledger. No write-offs, including insurance contractual write-offs, have been intered into the Clinical Services billing system. This also contributes to the difficulties in reconciling the Clinical Services billing system to the general ledger (see Third Party billing recommendation number five.) Aging reports are not able to be run from the Clinical Services billing system. While the Department does have a write-off policy, the Department's billing procedures are currently silent in relation to procedures on if, how, or when the have approval for amounts written off. (#8, Pg 7)	We recommend that the Department formalize a process for the approval of write-offs for inclusion in the Department's current write-off policy. We also recommend that aging reports be run periodically and write-offs completed on a regular basis, which will improve accuracy of the Department's Clinical Services' receivable and revenue balances. The reason for the write-off should be identified, documented, and approved by someone other then the employee determining the write-off in order to enhance internal controls. Write-offs should also be inlcuded as part of the reconciliation between the general ledger and the billing software.	HIGH	Janet Wimmer, Director; Ken Kamps, Division Manager; Sandie Evraets, Supervisor; Account Clerk Billing Staff - Carrie Bunker, Lisa Zimmerman, Karen Callies	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFOA and other applicable accounting standards	Write offs in TCM are caught up as of March 1, 2016 to the limits of staff awareness. Write offs in the general ledger are behind, but we anticipate that all known write offs for 2015 will be recorded in the general ledger before year end close. This issue will also be addressed with implementation of Netsmart.	On January 6, 2016, Netsmart was provided with the information on each Baker Tilly observation and recommendation from the Operational Review that will be impacted by the implementation of the new software. Netsmart was asked to confirm that the new software would address the need/recommendation outlined. Please see additional spreadsheet for Netsmart Response.	Based on the implementation of the new software, with a go-live date by July 1, 2016, workflow processes will be revised to reflect the functionality of the software. With full software implementation and workflow revision, the process will be documented in a policy and procedure.

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9. The current process to record the monthly billing produced in Clinical Services into the general ledger is a manual process. The Fiscal and Support Services Supervisor reviews each entry in the billing system to determine the accounts and amounts and records them in the general ledger. This information is summarized in a spreadsheet which is then entered into the general ledger through a journal entry. (#9, Pg 7)	The Department should work with the County IT Department and the new software company to determine if there is an accurate report that can be used for the journal entries into the County's general ledger. This will increase Department efficiency and reduce the risk of errors. The new system should be able to generate a report that provides a summary of the monthly charges and collections by account number.	HIGH	Ken Kamps, Division Manager; Sandie Evraets, Supervisor	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFOA and other applicable accounting standards	The monthly recording of billing in the general ledger is currently behind, but it is anticipated that all known billing for 2015 will be recorded in the general ledger before year end close.	**Implementation of new Netsmart software in mid-2016 will improve the timeliness of recording revenues.**	Based on the implementation of the new software, with a go-live date by July 1, 2016, workflow processes will be revised to reflect the functionality of the software. With full software implementation and workflow revision, the process will be documented in a policy and procedure.
10. The Department has one primary fiscal staff (Account Clerk III) completing the billing with the assistance of a second Account Clerk III. Due to the Clinical Services billing issues, the two Account Clerks have put in significant overtime to complete the billing tasks. As of June 30, 2015, the two account clerks have been paid $4,312 for overtime worked and have earned an additional 210 hours in comp time, which will likely get paid out if not used since only 24 comp time hours can be carried over the subsequent year. (#10, Pg 8)	The new software system should increase efficiency of the monthly billing process. Therefore, additional billing clerks may not be needed full-time. However, we recommend that when the new system is in place, the Department consider if additional fiscal staff should be trained on how to complete third party billing. Even if additional full-time billing clerks are not needed, having additional staff trained ensure that the current billing clerks have backup support and will help the Department segregate duties. This will reduce the burden on existing staff, as well as reducing overtime costs to the Department.	LOW	Janet Wimmer, Director; Ken Kamps, Division Manager; Sandie Evraets, Supervisor			On January 6, 2016, Netsmart was provided with the information on each Baker Tilly observation and recommendation from the Operational Review that will be impacted by the implementation of the new software. Netsmart was asked to confirm that the new software would address the need/recommendation outlined. Please see additional spreadsheet for Netsmart Response.	The training of additional billing staff and segregation of duties has already begun and will continue. Efficiencies gained in the new software should continue to reduce the need for overtime hours.

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BUDGETING							
1. The 2015 Budget was developed without significant input from program staff, including Division Managers and Supervisors. (#1, Pg 10)	We recommend that the Division Managers and Supervisors be included in the budget creation process of the Department. By including Program Division Managers and Supervisors, the budget will be more collaborative, which will allow both program and fiscal staff to make informed decisions about the programs and services offered.	MED	Janet Wimmer, Director; Alyssa Schultz, Sheila Drays and Ken Kamps, Division Managers	James Mielke, County Administrator		With the development of the 2016 budget the program Division Managers, Alyssa Schultz and Sheila Drays were an integral part of the drafting and formulation of the budget. These Division Managers included their Supervisors, who in turn included their staff in this process with respect to their programming so that when decisions needed to be made on budget cuts or revisions, staff at all levels were involved in and aware of the decisions made and how it would impact delivery of programs.	The process of integrating Division Managers, Supervisors and staff in the budget process will be expanded in the 2017 budget formulation. Beginning with the budget timeline and instructions provided by the County Administrator, a specific process will be implemented and documented, followed by drafting a policy and procedure to capture the process.
2. The timeframe between when the County Administrator reviews the budget and when the budget is finalized is relatively short. The budget is reviewed by the County Administrator during the course of the months of August and September and presented to the County Board in October. Additionally, we understand that the budget submitted to the County Administrator may reflect all items needed by the Department, prioritized as to their importance. The total budget may exceed the constraints and expenditure limitations communicated by the County Administrator as the start of the budget process. Based on the priority of the Department's budget requests, certain items may get eliminated from the budget. (#2, Pg 10)	We recommend that the original budget prepared by the Department reflect, as closely as possible, the actual budget that is likely to be approved by the County Administrator and County Board, which will improve the understanding of the budget constraints by all employees involved in the budget process, as well as reduce the need for late changes in the budget. We recommend that late changes to the budget be communicated to Department Managers and Supervisors.	LOW	Janet Wimmer, Director; Alyssa Schultz, Sheila Drays and Ken Kamps, Division Managers	James Mielke, County Administrator			

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3. Some goverments will use a contingency account to allow funding of unexpected costs that arise during the year. The Department does not currently have a contingency budget. The County, however, does have a general contingency available for all departments. (#3, Pg 11)	Dodge County, is not unlike many other Counties that Bake Tilly surveyed in that the Human Services and Health Deparmtment does not budget for a contingency account. However, we see some value in this if the county wishes to pursue in future years' budgets. This will help the Deparmtne manage unexpected fluctuations in revenues or expenditures in any given year. As a control over the use of funds, a policy could be established requiring Administrator or Human Service Committee approal for use of the funds.	LOW	Janet Wimmer, Director; Ken	James Mielke, County Administrator; Julie Kolp, Finance Director; Dodge County Board of Supervisors;			
4. Currently, the Human Services and Health Department has five (5) accounting departments within JD Edwards. Public Health, Unified, Social Services, Aging, and Nutrition. We understand that because of the County's agreement with the city of Waterton a certain department needs to be maintained separately to record Public Health Activity. We noted that two (2) departments (Social Services and Unified) contain business units of both the Clinical and Family Services Division Manager and the Community Support Services Division Manager. It is our understanding that the other three (3) departments (Public Health, Aging, and Nutrition) are managed by a single Division Manager and there is no overlap of business units within those Departments. (#4, Pg 11)	We recommend that the Social Services and Unified accounting departments be better aligned to the Division Managers responsible for the business units with the departments, which will increase the efficiency of the monthly budget to actual preparation as well as increase the understandability of the financial information presented to Division Managers and Supervisors.	HIGH	Janet Wimmer, Director, Ken Kamps, Division Manager	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFOA and other applicable accounting standards		Starting in May of 2015 Fiscal and Support Division Manager, working in conjunction with the County Finance Director has produced realigned monthly financial reports for Division Managers and Supervisors which are distributed to them via email. Training was provided to Division Managers and Supervisors regarding reading and interpretation of the monthly financial reports. This process will be further enhanced with implementation of a new financial software package in the upcoming years.	Steps have been taken to realign the monthly actual to budget reports according to Divisions and supervisors areas of responsibility. Further modifications will be made if necessary.

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5. All Division Managers and Supervisors receive monthly budget to actual reports for the programs they manage,however, there appear to be different levels of understanding of the reports among the program staff. Also, there are certain revenues that are only received once or twice a year and certain expenditures of the Department that are one-time costs. The Department fiscal staff has offered some training and explanation of the budget, however, opportunities exist for additional training and understanding. (#5, Pg 12)	We recommend that the Department Fiscal staff consider offering additional training to all Division Managers and Supervisors on the budget to actual reports. We also recommend that the Department consider regular monthly or quarterly meetings to discuss budget to actual results, which will assist them in making informed decisions about the care and services provided to clients. These meetings will also aid the fiscal staff in understanding the needs of the program staff.	MED	Ken Kamps, Division Manager			Training was provided in May and June of 2015 by the Fiscal and Support Division Manager to Division Managers and Supervisors regarding reading and interpretation of the monthly financial reports and the relationship of budget to actual columns on these reports. This process will be further enhanced with implementation of a new financial software package in the upcoming years.	Training was provided to Division Managers and Supervisors in the past 6 months and additional training will be provided on the monthly actual to budget reports.
6. Each month, the Fiscal and Support Services Division Manager runs approximately twenty (20) different budget to actual reports customized to each Division Manager and Supervisor. Currently, Division Managers and Supervisors do nothave read-only access to JD Edwards and cannot produce their own budget to actual reports. (#6, Pg 13)	Other Wisconsin Counties surveyed as part of this project only produce one budget to actual report for distribution to program staff monthly or quarterly. We recommend that the fiscal staff concentrate on making one useful budget to actual report that can be distrubuted to all program Managers and Supervisors, which would result in a substantial time savings for the Fiscal and Support Services Division Manager each month. This may require a a reorganization of business units (see budget recommendation under #4) and additional training to ensure Division Managers and Supervisors understand which business units they are responsible for. As an alternative to the Fiscal and Support Services Division Manager running a budget to actual report each month, we recommend that County consider allowing Division Managers and Supervisors read-only access to JD Edwards to produce their own budget to actual reports, as needed. This would result in time savings for fiscal staff and provide more timely information to program staff, which will assist them in making decisions.	MEDIUM	Ken Kamps, Division Manager	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFOA and other applicable accounting standards		Starting in May of 2015 Fiscal and Support Division Manager, working in conjunction with the County Finance Director has produced realigned monthly financial reports for Division Managers and Supervisors which are distributed to them via email. This process will be further enhanced with implementation of a new financial software package in the upcoming years.	Reaaranging reports to meet this and #4 would be difficult in JD Edwards - It appears to have much greater potential in a new fiscal software. We have already taken steps to produce reports appropriate for program supervisors

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7. Budget amendments are approved by the Human Services and Health Department Board, but the original budget for the Human Services Fund is not. Several Wisconsin Counties that Baker Tilly surveyed as part of this project have the Human Services and Health Department Board review and approve/recommend the original budget before being approved by the County Board. Similar to Dodge County, the Human Services Boards or committees of these Counties also approve budget amendments before the County Board as a whole. There also were several Counties that Baker Tilly surveyed that both the original budget and budget amendments go first to the finance or administrative committee before the full board. In one County surveyed, both the original budget and amendments to directly to the full board for approval. (#7 Pg 14)	We recommend that the County consider having the Human Services and Health Department Board review the original budget before it is approved by the County Board.	LOW	James Mielke, County Administrator, Dodge County Board of Supervisors; Human Services and Health Board	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFAO and other applicable accounting standards			This will be initiated with the drafting and implementation of the 2017 budget.
GENERAL TOPICS							
1. Journal entries are an important accounting function as they are used to record transactions and can also be used to adjust the original postings when errors are identified. There are at least four (4) Department employees who have the access right capabilities to post journal entries in the accounting system, and there is no independed review of these entries that are posted. (#1, Pg 15)	In order to obtain adequate segregation of duties, journal entries posted to the general ledger accounting system should be reviewed and approved by someone other than the person preparting the entry. The approval should include a review of this supporting information used to develop the journal entry, and this review should be documented. We recommend that the Fiscal and Support Services Division Manager review all journal entries posted by other employees, and the jornal entries posted by the Fiscal and Support Services Division Manager be reviewed by the Finance Department.	HIGH	Ken Kamps, Division Manager; Sandie Evraets, Supervisor; Identified fiscal staff	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFAO and other applicable accounting standards			The process for creating, reviewing, posting and approving journal entries will be modified to increase segregation of duties. Supporting documentation will be scanned into file director.

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2. There appears to be a general lack of cross-training and formal documentation of job responsibilities for a high percentage of employees, especially after the reorganization that the Department recently experienced. Many fiscal employees in the Department perform complex and multifaceted tasks on a daily baisis. these tasks are completed using a variety of different tools and systems such as Word, Excel, JD Edwards, TCM and paper documentation. Most of these tasks need to be completed accurately and timely to comply with various grant requirements as well as to sustain operational activities. (#2, Pg 16)	We recommend a twofold approach to help mitigate the possible impact of an employees absence. First, all employees should formally document their critical day to day activities in enough detail that someone unrelated to their duties would be able to perform them without significant challenges. Second, most positions should have a "back up" employee who is cross-trained to complete the tasks related to that specific position. It should also be noted that this should be a perpetual recommendation for whenever there is either a new procedure that needs to be completed or when employee turnover occurs.	MED	Ken Kamps, Division Manager; Sandie Evraets, Supervisor, Identified fiscal staff	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFAO and other applicable accounting standards			
3. The relationship between the Human Services and Health Department fiscal division and the program staff is an integral component to the operational efficiency of the Department, and there appears to be an opportunityto increase the communication between the two staff groups. Through discussion with both program staff and fiscal staff, we noted several examples of situations that would benefit from improved communications. Specific examples will not be shared in this report, but this was a consistent theme in many of our interviews. (#3, Pg 17)	We recommend education for both program staff and fiscal staff on the basics of what is important information to the other group. This will help foster communication between the two branches of the Department. There should also be a process in which the cost of a service is balanced with the care of a program participant, and this can be accomplished best through communication between fiscal and program staff to determine treatments and services that are both fiscally responsible and in the best interest of the client.	HIGH	Janet Wimmer, Director; Alyssa Schultz, Sheila Drays, Ken Kamps Division Managers; Sandie Evraets, Supervisor				

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4. There are currently seven (7) Director signature stams help by employees in the Department. These signature stamps are used for a variety of reasons to make processes more efficient by allowing employees to stamp the Director's approval on certain documents. Some examples of what the Director's stamp is used for include approving vouchers, purchase orders for medical prescriptions, foster care certification and thank you letters. (#4, Pg 17)	Discontinue all use of the Director's signature stamp to reduce potential risks and lack of controls	MED	Janet Wimmer, Director; Ken Kamps, Division Manager				All signature stamps have been returned to the Director or destroyed. Actual signature of the Director is not used in all instances.
5. The Department holds funds for various individuals in banks and general ledger accounts called "rep payee" accounts. These accounts are set up for individuals who are not fully capable of managing their finances, such as Social Security Income and living expenses. The County directly receives the income of these individuals and places them into these accounts. The County is expected to assist the individual with money management, along with providing protection from financil abuse. These bank accounts are created using the County's employer identification number (EIN) and are under the County's control. We noticed that there are some rep payee accounts which are not being recorded on the County's general ledger or audited financial statements. (#5, Pg 18)	We suggest that the Department record the rep payee activity in the general ledger in an agency fund since the accounts are using the County's EIN and are under the Department's control.	LOW	Division Manager Ken Kamps, Supervisor Sandie Evraets, Staff	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFAO and other applicable accounting standards			We have a good system in place for recording and tracking Representative Payee accounts - there are strict guidelines on comingling client funds with County Funds. We will review controls on these accounts.

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REVENUES AND ACCOUNTS RECEIVABLE - GRANTS							
1. The Fiscal and Support Services Division Supervisor (Sandie Evraets) uses Excel spreadsheets to prepare various calculations used in grant reporting, most notably the AMSO calculation and cost allocations related to the Aging and Disability Resource grants. The calculations in the spreadsheets include many manual inputs and are not generate or integrated with the general ledger. The spreadsheets are also not linked with each other, resulting in multiple manual entries in the various different worksheets. There is also no review of these calculations by someone independent of the person preparing the calculations. (#1, Pg 19)	We recommend that the Fiscal and Support Services Supervisor limit the manual input of information into calculations by utilizing the formula and linking capabilities of the spreadsheets. We also recommend that the Department investigate if the current system, (or future systems) may allow reports to be written to obtain the information needed for grant report calculations rather than using manual calculations. See also grant recommendation number four (4) related to an independent review of the grant reports that are submitted by the Department.	MED	Division Manager Ken Kamps, Supervisor Sandie Evraets				We are exploring ways to improve the efficiency of the AMSO Calculation. Use of the AR system in JD Edwards is being explored to improve fiscal reporting on grants.
2. The Department is inconcistent with recording grant accruals. Grants reported through CARS/CORe and the TADS grants are not accrued as receivable on a monthly basis, however, other Department grans such as Youth Aids, Alcohol Treatment, Energy Assistance, and Aging are accrued monthly. All grants are accrued at year-end. We noted that several of the other Wisconsin Counties surveyed as a part of this project do not report accruals on a monthly basis. Rather grants are recorded on a cash basis during the year, and accruals are recorded in the general ledger at the end of th year. (#2, Pg 19)	For monthly reporting, we recommend that accruals be recorded consistenlty among all grants. We also recommend that the Department investigate the use of the JD Edwareds accounts receivalbe module. This may increase efficiency in reconciling accounts on a monthly or annual basis and could reduce the risk of errors due to inconsistent practices.	LOW	Division Manager Ken Kamps, Supervisor Sandie Evraets	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFAO and other applicable accounting standards			Use of the AR system in JD Edwards is being explored to improve fiscal reporting on grants.

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3. The Department uses approximately 25-30 receivable accounts in the County's general ledger system. Some accounts are used throughout the year, and some are used only at year end. Detailed receivable lists that reconcile to the general ledger are maintained in Excel. Like Dodge County, other Counties surveyed as part of the project use manaual process versus a computerized receivable system, but most have a limited number of receivable accounts in the general ledger. (#3, Pg 20)	We recommend that Department consider reducing the number of balance sheet receivable accounts being utilized.	LOW	Division Manager Ken Kamps, Supervisor Sandie Evraets	Julie Kolp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFAO and other applicable accounting standards			Use of the AR system in JD Edwards is being explored to improve fiscal reporting on grants.
4. The Fiscal and Support Services Division Manager and Supervisor prepare required financial reports and reimbursement requests for state and federal grants. These reports are not reviewed by someone other than the preparer. (#4, Pg 20)	We recommend that someone other than the preparer review fiscal reports and reimbursement requests, as well as supporting documentation, before reports and draws are submitted . The Fiscal and Support Services Division Manager and Supervisor could review the grant requests prepared by the other. The review should be documented in order to evidence the internal control procedure.	HIGH	Division Manager Ken Kamps, Supervisor Sandie Evraets			A checklist has been developed and is being utilized beginning in 2016 to have the Fiscal Division Manager and Supervisor review fiscal reports and reimbursement requests for State and Federal grants. The process will require them to initial the checklist each month upon completion of the review.	Limited fiscal staff and deadlines for grant claims will make this challenging. We will seek to review and approve grant reimbursement request controls.

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5. WIMCR is designed at the state level to bring additional federal funding to the State of Wisconsin. The State of Wisconsin Department of Health Services, (DHS) will make Medicaid payment adjustments to Counties based on the actual costs incurred for specific Medicaid services as reported by Counties on cost reports. The process for compliling the information for WIMCR program reporting is a manual process. The financial portion is not complex as it comes directly from the general ledger. However, the demographic information is more comploicated, and the Fiscal and Support Services Division Manager compiles this information from discussions with program staff. The current Department systems are unable to compile the necessary demographic information. (#5, Pg 21)	We recommend that the Department investigate if demographic data can be partially obtained from the Clinical Services billing system or other sources. If the County replaces the current billing system, the new software could be evaluated for tracking demographic information in an efficient manner. Having a system with capablilites to report demographic information will create efficiencies in reporting because the Fiscal and support Services Division Manager will nothave to manually compile demographic data. Also the new federal rules under the Uniform Grant Guidance (UGG) indicate the likelihood of a shift to more performance metrics and performance reporting, so the ability to report demographic and performance data may have increased importance in the future.	LOW	Ken Kamps, Division Manager			On January 6, 2016, Netsmart was provided with the information on each Baker Tilly observation and recommendation from the Operational Review that will be impacted by the implementation of the new software. Netsmart was asked to confirm that the new software would address the need/recommendation outlined. Please see additional spreadsheet for Netsmart Response.	
DISBURSEMENTS							

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1. The services performed for clients by outside providers are approved via a preauthorization form. Most of the invoices received for these services are going though a detailed review by the Program Supervisor or Division Manager; however, this is not the case for all invoices. An example of a provider invoice that just recently started to go through a detailed review is the monthly invoices related to the State mental health institutions. The Director is now comparing the invoices received for those services at the State mental health institutions to a detailed spreadsheet showing the number of clients they send to these institutions and the amount of days that they stay. However, prior to January 2015, this detailed review was not occurring. There have also been instances of provider invoices containing errors, which ere identified after payment. Some examples of these errors identified in the last year include providers allocating their services to the wrong funding streams, such as the Youth Aids Programs where there were errors in the chidren that were funded by the tax levy instead of Youth Aids, as well as providers improperly charging the Department for individuals who are not Medicai Assistance eligible. While some provider invoices are going through a detailed review, this is not occurring with all provider invoices, and there appears to be a reasonable likelihood of errors in these invoices as described above. {#1, Pg 22}	We understand that the Department uses pre authorization forms for efficiency, as well as for awareness of the potential expenses relation to provider services. However, a more detailed review of the invoices, including invoices received for services provided under a contract, focused on service units, may save the County costs. Also, the detailed review of the State mental health institutions invoices should be performed by someone other than the Director, preferably either a program or fiscal staff familiar with the services rendered at these institutions.	MED	Janet Wimmer, Director; Ken Kamps, Division Manager; Sandie Evraets, Supervisor; Other fiscal and program staff as further identified				We will review the process used for invoice workflow. We currently have multiple levels of approval and tracking to ensure accuracy.

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2. Throughout our observations at the Department and discussions with employees, we noted enhancements that could be made related to credit cards. Three Division Managers and the Director have credit cards to be used for Department purchases. Each cardholder is responsible for coding his/her own expenses, per the chart of accoutns, on a monthly basis. The Department Fiscal and Support staff have noticed that some of the these credit card purchases are not being coded to the correct expense accounts. Also, the DIrector is responsible for approving the credit card expenses made by the Division managers. The County Finance Department does ensure that receipts exist for all credit card purchases through sampling, but is not responsible for ensuring the appropriateness of the purchases made by Department Heaeds. The Audit Committee is responsible for approving Department Head credit card purchases. (#2, Pg 23)	We recommend that the Department either appont one individual who is familiar with the chart of accounts to code all credit card expenditures or help train the Division Managers on how to accuragtely code expenditures. We also recommend the Audit Committee continue to approve Department Head credit card purchases to ensure that support exists for each purchase andthat the purchase is appropriate for the Department.	LOW	Janet Wimmer, Director, Ken Kamps, Division Manager; Sandie Evraets, Supervisor			A new process was implemented at the end of 2015 to have account clerks receive, review and code county purchase card transactions for our department. Documentation is scanned into File Director and review and final approval of these purchases is made by the Division Managers and Department Director.	A new process is being explored and implemented similar to one used in another County Department to improve the coding process for credit card transactions.

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3. When mileage reimbursement forms are submitted for approval, there are inconsisten descriptions on the purpose of the mileage. Individuals reviewing mileage reimbursement encounter questions on the business purpose of certain requests. For example, if an employee turns in a reimbursement form showing that he went to the City of Beaver Dam and back to the Human Serivces and Health building twice in one day, and if there is not adequate documentation stating why two separate trips had to be made in the same day, then the reviewer might not know if this is an error, or if the employee actually went to the City of Beaver Dam for client services twice in the same day. Also, there appears to be inconsistency on how to compute miles to be reimbursed by the County in certain situations, such as if an employee goes directly from home to a client location. We noted that the Human Services and Health Department Director's mileage reimbursement forms are approved by the Audit Committee, while other Department mileage requests are approved by the appropriate supervisor. Lastly, there is little guidance for reimbursements for purchasing client incentive gift cards and conference registrations. (#3, Pg 24)	We recommend that the Department update its employee expense reimbursement policy on the types of descriptions that need to be included in the mileage reimbursement documentation, how mileiage should be calculated for reimbursement, and the most appropriate ways to purchase client incentive gift cards and to pay for conference registrations, and that this policy be distributed to all employees. This policy should include requirements such as the business reasonfor the mileage being incurred, gift cards being purchased, and conferences attended.	LOW	Janet Wimmer, Director, Ken Kamps, Division Manager; Sandie Evraets, Supervisor				

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4. There are various program staff in the Department who have designated times during the week outside of normal business hours when they are "on-call." These employees are on-call to respond to potential emergencies that may arise with clients after hours. When an individual works during this on-call period, they must submit to their supervisor an on-call report, similar to the exception report that must be submitted when using vacation time. Per our discussion with fical staff, the on-call pay in the Kronos payroll system is included and categorized the same as productive pay. Therefore, fiscal staff do not know how much on-call pay is costing the Department, making it difficult to budget for and to evaluate fiscal impact. (#4, Pg 25)	Per our discussion with the IT Director, it is possible to run a report in Kronos showing the amount of on-call pay charged to the Department for any period of time desired. We recommend that the Department work with the IT Department to determine the most efficient way to run this report from the payroll system.	LOW	Alyssa Schultz and Ken Kamps, Division Managers; Supervisors as identified	Ruth Otto, IT Director	Division Manager Kamps has successfully been able to run the report of on-call expenses in Kronos as IT recommended, and provided a summary of this to Division Manager Schultz in early December 2015 for discussion regarding implementation of a new resource inn 2016. DM Kamps can run this report at any time it is needed and break down costs into overtime, comp time, and pager time pay per staff for any period of time specified.	In December of 2015, a decision was made to move our after-hours on-call services for Clinical Services from coverage by existing Dodge County staff through a rotation, to contracted services provided by Northwest Connections. NWC provides after hours phone and mobile response crisis services to 26 other counties in WI, with Dodge being the 27th county to request this type of contract. We have worked with NWC over the past 3 months to develop a manual for the provision of these services, and have conducted joint interviews of individuals who have applied to be part of the mobile response team staffed by NWC, specific to Dodge County. Implementation is planned for May 1st, 2016. From this point forward, NWC will manage all after hours crisis calls, and Clinical Services staff will no longer be reimbursed for managing these calls. It should be noted, however, that Dodge County will continue to operate an after hours on-call system with existing county staff for our Child Welfare units, and reports to monitor and manage costs related to this will be monitored through the reports in Kronos.	An analysis of the cost of on-call, after-hour services is underway, with a review of less-costly options being explored. A new resource is being considered for implementation in the first quarter of 2016.

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RECEIPTING							
1. Deposits, exluding those related to Public Health and Clinical Services, are generally recorde on a bi-monthly basis. Deposits remail locked up at various collection sites before being deposited with the Treasurer. (#1, Pg 26)	We recommend that deposits be made at least on a weekly basis and even more frequently if there are large amounts of money receipted, such as grant reimbursement checks or large sums of cash.	MED	Ken Kamps, Division Manager; Sandie Evraets, Supervisor, Identified fiscal staff			Starting in mid-October of 2015 deposits are being made on a weekly basis. One of three account clerks are assigned to take the deposit to the Treasurer's office on a rotating basis.	Deposits are now being made on a weekly basis.
2. When cash and checks are received, excluding those related to Public Health and Clinical Services, they are accumulated by Fiscal and Support Staff Supervisor and kept in a binder in a locked cabinet. Bi-monthly, an Adminsitrative Secretary creates a cash log using a notebook that lists all the cash and checks received and the total for the two (2) weeks. This log, as well as all the cash and checks is then passed on to an Account Clerk. The Account Clerk then creates an Excel spreadsheet listing all the cash and checks and the account code they should be deposited to. This Exel spreadsheet total is then compared to the total from the notebook log. The Excel spreadsheet, cash and checks are then brought to the Treasurers office to be deposited. (#2, Pg 27)	We recommend that the Department consider eliminating the Administrative Secretary's role since it is also being performed by the Account Clerk and has very little internal control benefit.	LOW	Ken Kamps, Division Manager; Sandie Evraets, Supervisor, Identified fiscal staff			The cash receipt notebook maintained by the Administrative Secretary was eliminated at the beginning of 2016. The Account Clerks will continue utilizing a spreadsheet to record cash and checks received and reconciling this with the deposit amount.	There is very little duplication of effort in this area and the number of recipts is minimal - we will review the process for improved efficiency.