

External Audit Review Oversight Committee Minutes
November 14, 2017 – 7:30 A.M.

The meeting was called to order at 7:30 a.m. by David Frohling in Room 4C – Fourth Floor of the Administration Building.

Members present: David Frohling, Russell Kottke, Mary Bobholz, Donna Maly, and Stephanie Justmann.

Also present were: James Mielke, County Administrator, Monica Hooper Fiscal and Support Services Division Manager, Finance Director Julie Kolp, Human Services and Health Board Director Becky Bell and County Board Supervisor Ed Benter.

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

There were no public comments.

A motion was made by Maly and seconded by Justmann to approve the minutes of the October 17, 2017 meeting as presented. The motion carried.

Frohling called upon Monica Hooper who distributed a new Baker Tilly Operational Review chart dated November 14, 2017. Ms. M. Hooper informed the committee that a contract with NetSmart was going to be here today. Ms. Hooper then reviewed the chart with the committee drawing attention to the following:


- Open items on pages 1-6 are still being worked on.
- Pages 7 & 8, items 2 & 3 under Revenues and Accounts Receivable – Grants, are complete.

All other items on the Baker Tilly Operational Review are being worked on and progressing.

The Committee discussed the Johnson & Block findings as they relate to the Baker Tilly recommendations. It was reported by Ms. M. Hooper that items are being worked on to correct.

Next meeting is scheduled for Tuesday, December 19, 2017, at 6:00 p.m. in meeting room 4C, fourth floor of the Dodge County Administration Building.

With no further business on the agenda, Chair Frohling declared the meeting adjourned at 7:58 a.m.



Russell Kottke, Secretary

Completed Items

Finding Number	Condition	Effect	Recommendation	Priority	Staff Identified for Process Improvement	Additional County Staff Needed	Steps Taken as of November 10, 2017	Next Steps to Be Taken for Improvement
2015-001 Clinical Services Billing and Receivables	During the audit we noted serious deficiencies and weaknesses in the internal controls and financial reporting over the billing and collections of the Human Services Clinical Services. The following weaknesses were noted: • The County's billing software is limited in its ability to provide relevant financial data and reports. • Time consuming manual processes are required to generate useful financial data. • The County's billing system is not integrated with the County's financial general ledger. This requires regular journal entries be made in agreement on a continuous basis. • The billing collection and data entry department was significantly behind in recording revenues and receivables, which resulted in delayed recording of revenues and receivables as well as delays in actual financial reporting.	The accuracy of financial information may not be reliable. Adjustments were proposed to adjust recognition of revenues.	We recommend the county commit time and resources to understanding the deficiencies, catching up on billing and collection data entry and developing standard procedures to ensure that accounts are reconciled, proper cutoff is established and that the financial information that ultimately gets reported is accurate based on credible documentation	HIGH	Monica Hooper, Division Manager; Anne Conners Fiscal Support Supervisor; Account Clerk Billing Staff - Carrie Burker, Lisa Zimmer, Deb Grady, Kayla Larson		Human Services is making every effort to get caught up on billing in Netsmart. We will be going through a month and process with Kyle from Netsmart next week. Once this is completed, we will work on closing months as well as.	The department will work on closing all of 2016 in Netsmart and recording the entries in IDE.
2015-002 Reconciliation procedures of Schedule of Federal and State Awards	Federal and state rules require the County to monitor subrecipient expenditures of federal awards in accordance with the Uniform Guidance. The information in the schedule of awards should be derived from the accounting records used to prepare the financial statements.	During our testing of the schedule of federal awards it was noted that expenditures reported in the general ledger did not, in some instances, reconcile with the expenditures reported in the schedule of awards. This resulted in a variance between the financial statements and the schedule of awards. We also noted allocations between the federal and state awards schedules that required adjustments/reclassifications.	We continue to recommend the County implement procedures to reconcile the schedule of federal and state awards to the general ledger. We also recommend these procedures include a review by individuals other than those preparing the schedules.	HIGH	Monica Hooper, Division Manager; Anne Conners Fiscal Support Supervisor;		Policy 11-2 has been created	The department will work on more formalized documentation that will be created to walk one through the steps taken to complete the SEFA.
2015-003 Department of Health Services Audit Guid 2.8.2 Purchase of Care and Services and Department of Children and Family Audit Guid - 2.4 Subrecipient Monitoring	Federal and state rules require the County to monitor subrecipient expenditures and to ensure that requirements are performed in accordance with federal standards and that those documented. Review of an audit report for 2015 to ensure compliance with federal and state rules.	Subrecipient audit reports could have questioned costs and internal control deficiencies that may affect Dodge County	The County should review provider audits to ensure all audits were properly completed in compliance with federal and state rules	HIGH	Betsy Bell, Director Monica Hooper - Fiscal Division Manager Steve Edwards - Audit Supervisor and Compliance Officer		The contract expense from the internal worksheet are given to the Fiscal Division Manager. The fiscal Division Manager then runs a report from IDE and verifies the numbers. In addition, on the internal worksheet, conditional formatting has been added for targeted percentages for a better handling of if a contract is or is getting close to going over the contract amount. This is then reviewed on a monthly basis and amendments are sent out as necessary.	
2016-001 Clerical Services Billing and Receivables	We had previously noted various deficiencies and weaknesses in the internal controls and financial reporting over the billing and collections of the Human Services Clinical Services that still should be addressed. The following weaknesses were noted: • The County's Human Services billing software utilized during 2015 was limited in its ability to provide relevant financial data and reports • Time consuming manual processes are required to generate useful financial data. • The billing system is not integrated with the County's financial general ledger. This requires regular journal entries be made which limits the likelihood that the billing system and general ledger are in agreement on a continuous basis. The billing collection and data entry department process improved during the year but there were still limitations related to the level of relevant financial information available from the billing system. o The County in 2016 did get caught up with their billing and receivables through year-end	The accuracy of financial information may not be reliable or timely.	We recommend the County commit time and resources to understanding the deficiencies, completing the migration to the new billing software and developing standard procedures to ensure that accounts are reconciled, proper cutoff is established and that the financial information that ultimately gets reported is accurate based on credible documentation. Management appears to be committed to implementing improved procedures and compensating controls. Management has already started documenting and implementing procedures but the process is not finalized and in 2017, the County has started running billings through the new software but the impact on improved financial reporting is yet to be determined. We recommend procedures be updated on a regular basis to ensure they are up to date with changes in new software systems and personnel.	HIGH	Monica Hooper, Division Manager; Anne Conners Fiscal Support Supervisor; Account Clerk Billing Staff - Carrie Burker, Lisa Zimmer, Deb Grady, Kayla Larson		Human Services is making every effort to get caught up on billing in Netsmart. We will be going through a month end process with Kyle from Netsmart next week. Once this is completed, we will work on closing months as well as.	The department will work on closing all of 2016 in Netsmart and recording the entries in IDE.

Johnson Block Audit Findings

Finding Number	Condition	Effect	Recommendation	Priority	Staff Identified for Improvement	Additional County Staff Needed	Steps Taken as of November 10, 2017	Next Steps to Be Taken for Improvement
2016-003 Reconciliation procedures of Schedule of Federal and State Awards	The County is responsible for the preparation of the schedules of expenditures of federal and state awards in accordance with the Uniform Guidance and State Single Audit Guidelines. The information in the schedules of awards should be derived from the accounting records used to prepare the financial statements.	During our testing of the schedules of federal and state awards it was noted that expenditures reported in the general ledger did not, in some instances, reconcile with the expenditures reported in the schedules of awards. This resulted in a variance between the financial statements and the schedules of awards. We also noted allocations between the federal and state awards schedules that required adjustments/reclassifications.	We continue to recommend the County implement procedures to reconcile the schedules of federal and state awards to the general ledger. We also recommend these procedures include a review by individuals other than those preparing the schedules. We also noted allocations between the federal and state awards schedules that required adjustments/reclassifications.	HIGH	Monica Hooper - Director Division Manager, Arne Comer - Fiscal Support Supervisor		Policy J17.2 has been created.	The department will work on more formalized documentation will be created to walk one through the steps taken to complete the SFA.
2016-004 Department of Health Services Audit Guide - 2.3 Subrecipient Monitoring and Department of Children and Family Audit Guide - 2.4	Federal and state rules require the County to monitor subrecipient activities and to ensure that required audits are performed in accordance with federal standards and that corrective action is taken. At the date of this report, the County had not properly documented review of an audit report for 2016 to ensure compliance with federal and state rules.	Subrecipient audit reports could have questioned costs and internal control deficiencies that may affect Dodge County.	The County should review provider audits to ensure all audits were properly completed in compliance with federal and state rules.	HIGH	Betsy Bell, Director Monica Hooper - Fiscal Division Manager Steve Edwards - Audit and Compliance Officer		The contract requests from the internal worksheet are given to the Fiscal Division Manager. The Fiscal Division Manager then runs a report from JDE and verifies the numbers. In addition, on the internal worksheet, conditional formatting has been added for targeted percentages for a better handling of if a contract is or is getting close to going over the contract amount. This is then reviewed on a monthly basis and amendments are sent out as necessary. The department has a reminder set to review what audit reports have come in. If an audit report is missing, a letter will be sent to the provider.	A meeting is set for June 14 for the department to review any issues concerning their audit reports. A letter will be sent to the providers who are missing audit reports.

Completed Items

NUMBER/OBSERVATION	RECOMMENDATION	PRIORITY	STATE IDENTIFIED FOR PROCESS IMPROVEMENT	ADDITIONAL STAFF, COUNTY, OTHER RESOURCES NEEDED	INITIAL STEPS IDENTIFIED FOR PROCESS IMPROVEMENT	THIRD PARTY BILLING	UPDATE ON STEPS TAKEN as of July 16, 2016/ November 2, 2016	UPDATE ON STEPS TAKEN as of March 15, 2017	UPDATE ON STEPS TAKEN as of June 15, 2017	UPDATE ON STEPS TAKEN as of October 11, 2017	UPDATE ON STEPS TAKEN as of November 10, 2017	NEXT STEPS IN PROCESS/IMPROVEMENT
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 revenue related to 2014. Additionally, at the time of the site visit, the current year billing was only completed through February 2015. (R2, Pg 9)	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 collect private payments timely, ensuring the Department is maximizing its revenues for services provided.	HIGH	Human Services Division Manager, Yazan Faisal Support Supervisor, Account Clerk Billing Staff - Carrie Blumler, Lisa Zimmer, Deb Gray		1. Review job tasks and duties of billing staff to ensure billing priority on billing activities; 2. Re-assign duties as from Account Clerk 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 regarding billing processes recommendation to need ongoing evaluation, revision and ongoing process improvement	Following the review of rates and discussion of questions/issues, the new rates were implemented. Complete review of rates and billing system. We also recommend that the rates set by the County have not changed for several years (R2, Pg 4)	All rates were verified that they were setup correctly in NetSmart Rates will be reviewed on a yearly basis around mid-October going forward.	No further action has been taken since the last meeting. This will be looked at around mid-October.	No further action has been taken since the last meeting.	The agency is waiting for the Private Pay customization to be validated & tested in development. Once this is done, month end process for March can begin and the remaining months to follow.	The agency has been provided with the self-pay customization that we were waiting on from NetSmart. We will continue to be available to support the agency with the customization. Once this has been completed, we will move forward with closing months in NetSmart.	After the training from NetSmart on a month end, we will continue closing months and recording the revenue and receivables in IDE.
3. Rates for services are entered into the Clinical Services system as follows by the Division Manager and are reviewed by the Division Manager. The rates are reviewed historically, undocumented. We understood that the changes to the rates are required by the state, and that the rates set by the County have not changed for several years (R2, Pg 4)	We recommend the Account Clerk II document the review of rates entered to authorized rates (either from the state or the County) to reduce the risk that billing system was also recommend that the rates set by the County are reviewed regularly for appropriateness which will ensure that the Department is maximizing its revenue potential.	MED	Be-Vy Bell, Director Alyssa Schultz, Division Manager, Monica, Division Manager, Support Supervisor		1. Review process needed for review and revision of service rates on an ongoing basis; 2. Complete review of rates and billing system. We also recommend that the rates set by the County have not changed for several years (R2, Pg 4)	Following the review of rates and discussion of questions/issues, the new rates were implemented. Complete review of rates and billing system. We also recommend that the rates set by the County have not changed for several years (R2, Pg 4)	All rates were verified that they were setup correctly in NetSmart Rates will be reviewed on a yearly basis around mid-October going forward.	No further action has been taken since the last meeting. This will be looked at around mid-October.	No further action has been taken since the last meeting.	The agency is waiting for the Private Pay customization to be validated & tested in development. Once this is done, month end process for March can begin and the remaining months to follow.	The agency has been provided with the self-pay customization that we were waiting on from NetSmart. We will continue to be available to support the agency with the customization. Once this has been completed, we will move forward with closing months in NetSmart.	After the training from NetSmart on a month end, we will continue closing months and recording the revenue and receivables in IDE.

NUMBER/OBSERVATION	RECOMMENDATION	PRIORITY	STAFF IDENTIFIED FOR IMPROVEMENT	ADDITIONAL STAFF, COUNTY, OTHER RESOURCES NEEDED	INITIAL STEPS IDENTIFIED FOR PROCESS IMPROVEMENT	UPDATE ON STEPS TAKEN as of July 18, 2016, November 2, 2016	UPDATE ON STEPS TAKEN as of March 16, 2017	UPDATE ON STEPS TAKEN as of June 18, 2017	UPDATE ON STEPS TAKEN as of October 11, 2017	UPDATE ON STEPS TAKEN as of November 10, 2017	NEXT STEPS IN PROCESS IMPROVEMENT
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 system, which is used for external and internal reporting. The Department's Billing procedures and controls are not documented. The Department's Billing system (reconcilable or not) is due in large part to billing issues associated with the billing system previously discussed. (MS, 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	Monica Hooper, Division Manager, Vacant, Fiscal Support Supervisor; Account Clerk, Billing Staff -Carrie Bulker, Lisa Zimmer, Deb Grady				Meimart will be back the week of April 17 2016 to go through the month end process. This process will create a csv file which will then be imported into JD Edwards.	Meimart was here May 31 June 2 through the week of April 17 2016 to go through the month end process. This process will create a csv file which will then be imported into JD Edwards.	A manual journal entry will need to be done until Meimart has the system up and running. Meimart's due date of completion to be end of November/early December of this year.	Meimart has put the JDE custom report in our dev environment. Tuesday or Wednesday, after the testing is complete, a manual journal entry will be done in JDE.	Meimart has given us a deadline of December 15, 2017 to have this working in our Production environment.
6. Client care in Clinical Services are assessed for their ability to pay before services are provided. However, in a group 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 added manually each month for those clients with no ability to pay. (MS, Pg 5)	The future billing software should be able to account for clients in the ability to pay to prevent manual billing adjustments.	MED	Monica Hooper, Division Manager, Vacant, Fiscal Support Supervisor				All TCM write off have been done by March 1, 2016 to the benefit 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 Meimart.	Meimart is able to handle this past limitation. This is handled through the ability to pay workflow for Meimart. This is reviewed by fiscal on a yearly basis.	The agency is waiting for the Private Pay customization to be validated & tested in development before moving to production. The system is setup to accommodate to one Union pay schedule provided by the State of WI.	This will now be done on a monthly basis. A procedure will need to be documented as well.	
8. Currently the write-off for Clinical Services third party billing are an estimate recorded in the general ledger. No write-off, including insurance contractual write-offs, have been entered 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 write-off section on the Clinical Services Billing system). The Department's Billing procedures are currently stated in relation to procedures on it, how, or when the have approval for amounts written off. (MS, Pg 7)	We recommend that the Department formulate 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 Department's Billing procedures should be documented, then the employee determining the write-off in order to enhance internal controls. Write-off should also be included as part of the reconciliation between the general ledger and the billing software.	HIGH	Becky Hall, Director; Monica Hooper, Division Manager, Vacant, Fiscal Support Supervisor; Account Clerk, Billing Staff -Carrie Bulker, Lisa Zimmer, Deb Grady	Jill Kof, Finance Director - Consultation needed to support any process improvement and procedures to ensure they meet GQA and other applicable accounting standards	Write off in TCM are caught up as of March 1, 2016 to the benefit 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 Meimart.		All TCM write off have been done by March 1, 2016 to the benefit 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 Meimart.	Now that report client have been done, Meimart will be able to update top of write off. Will be working with Bill Wilky to use the same process and methodology that he used to ensure that write off are done on a timely basis. Once an aging is available, an estimate can be used for doubtful accounts and will be incorporated.	The agency has been provided with the self-pay customization that we were waiting on from Meimart. Dodge now needs to run an Aft report and complete the write-off process to patients with dates that pay on schedule for those that pay manually. I will need to work with Meimart on the exact process for how this is done.	Aging reports will be run monthly. The aging reports will be used to add to the write-off process. The write-off will need to be done on a monthly basis. A procedure will be developed to making sure that this is done.	
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. (MS, 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 any system changes and corrections by account number.	HIGH	Monica Hooper, Division Manager, Vacant, Fiscal Support Supervisor	Jill Kof, Finance Director - Consultation needed to support any process improvement and procedures to ensure they meet GQA 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.		With Meimart the monthly Billing procedure in the general ledger is being imported into the general ledger. This was tested and was successfully exported to a CSV file and then imported into the accounting software. The Financial Staff will be working through this in April when Meimart is on-site with the production.	The the that comes out of Meimart is not what we need. Meimart has given us a deadline of December 15, 2017 to have this working in our Production environment. Tuesday or Wednesday, after the testing is complete, a manual journal entry will be done in JDE.	Meimart has put the JDE custom report in our dev environment. Tuesday or Wednesday, after the testing is complete, a manual journal entry will be done in JDE.	Meimart has given us a deadline of December 15, 2017 to have this working in our Production environment.	

NUMBER/OBSERVATION	RECOMMENDATION	PRIORITY	STAFF IDENTIFIED FOR IMPROVEMENT PROCESS	ADDITIONAL STAFF, COUNTY, OTHER RESOURCES NEEDED	INITIAL STEPS IDENTIFIED FOR PROCESS IMPROVEMENT	UPDATE ON STEPS TAKEN as of	UPDATE ON STEPS TAKEN as of	UPDATE ON STEPS TAKEN as of	UPDATE ON STEPS TAKEN as of	UPDATE ON STEPS TAKEN as of	UPDATE ON STEPS TAKEN as of	NEXT STEPS IN PROCESS / IMPROVEMENT
1. The 2015 budget was developed without significant input from program staff, including Division Managers and Supervisors. (43, Pg 50)	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 realistic and will allow both Program and Supervisors to make informed decisions about the programs and services offered.	MED	Recky Bell, Director; Alyssa Schultz, Sheila Hooper and Monica Hooper, Division Managers	James Meeke, County Administrator	Supervisors and Division Managers were again involved in the 2017 budget process. Supervisors and managers meeting s in the upcoming month will include a time for training and review of budget to actual financial reports.	July 28, 2016/ November 2, 2016	UPDATE ON STEPS TAKEN as of March 16, 2017	UPDATE ON STEPS TAKEN as of June 16, 2017	UPDATE ON STEPS TAKEN as of October 11, 2017	UPDATE ON STEPS TAKEN as of November 20, 2017	UPDATE ON STEPS TAKEN as of	The process of integrating Division Managers, Supervisors and staff in the budget process will be expanded in the 2017 Budget preparation. Beginning with the budget process, the County Administrator, a specific process will be implemented and documented, followed by drafting a policy and procedure to capture the process.
3. Some governments will use a contingency account to allow funding of unanticipated costs that arise during the year. The Department does not currently have a general contingency budget available for all departments. (43, Pg 11)	Public County is not using any other Contingent that Baker Tilly surveyed in that the Human Services and Health Department does not budget for a contingency account. However, we see some value in this if the county wishes to pursue in future year's budgets. This will help the Department 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 Administration or Human Services Committee approval to use all the funds.	LOW	Recky Bell, Director; Monica Hooper, Division Manager	James Meeke, County Administrator; Mike Kolp, Director; Board of Supervisors.			3/21 Per Jim Meeke this will not happen based on the Dodge County Budget. He is aware of this and said that it can be done out. The County has a contingency budget to a whole lot per department.					
4. Currently, the Human Services and Health Department has four (5) accounting departments within JD Edwards. Public Health, United, Social Services, Aging, and Nutrition. We understand that because of the County's agreement with the City of Watertown a certain department needs to be maintained separately to record Public Health Activity. We noted that two (2) departments, (Social Services and United) contain business units of both the Central and Family Services Division Manager and the Community Support Services Division Manager. The Community Support Services Division Manager oversees 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. (44, Pg 11)	We determined that the Social Services and United Services Committee approval to use all the funds. We recommended that the Social Services and United Services Committee approval to use all the funds. We recommended that the Social Services and United Services Committee approval to use all the funds. We recommended that the Social Services and United Services Committee approval to use all the funds.	HIGH	Recky Bell, Director; Monica Hooper, Division Manager	Mike Kolp, Finance Director - Consultation needed to support any request for improvement project and to ensure they meet GFSA and other applicable accounting standards.	This process is continuing on a monthly basis and Division Managers and Supervisors are expected to review the actual to budget reports.							Steps have been taken to realign the budget process and reports according to Division Managers and Supervisors seek of responsibility. Further modifications will be made if necessary.

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6. Each month, the fiscal and support services Division Manager runs a budget review meeting with the Division Manager and the support services Division Manager to review the budget. The Division Manager and the support services Division Manager have read only access to JD Edwards and can produce their own budget to actual reports. (dc, 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. The recommendation is that the fiscal staff concentrate on the budget review process. The budget review can be distributed 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 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 review meeting, the 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	Monica Hoopes, Division Manager	Director - Consultation needed to support any process improvement projects and procedures to ensure they meet the needs of the applicable accounting standards.							Rearranging reports to meet this need as would be difficult in JD Edwards - it appears to have much of the same functionality as the software we have already taken steps to produce reports appropriate for program supervisors
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 the original budget before being approved by the County Board. The Human Services Board is a committee of three County Board members that approves 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. (dc, 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 Melke, County Administrator, Dodge County Board of Supervisors, Human Services and Health Board	James Melke, Finance Director - Consultation needed to support any process improvement projects and procedures to ensure they meet the needs of the applicable accounting standards.		No further updates at this time 8/1 per Jim Melke the Health Department Board reviews and does not approve the budget. This was addressed					This will be initiated with the updating and implementation of the 2017 budget.
8. 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 County Board to approve the budget. The total budget may exceed the County Board's budget authority. Limitations communicated by the County Administrator at the start of the budget process. Based on the priority of the Department's budget requests, certain items may get eliminated from the budget. (dc, pg 10)	We recommend that the original budget reviewed 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.		Beth Solt, Director, Human Services and Health Division Managers	James Melke, County Administrator		Staff will work closely on creating the 2017 budget.	No further action has been taken since the last meeting.		The Director, Division Managers, and the County Administrator were actively involved in the 2018 budget process.		

BAKER TILLY
OPERATIONAL REVIEW

NUMBER/OBSERVATION	RECOMMENDATION	PRIORITY	STAFF IDENTIFIED FOR PROCESS IMPROVEMENT	ADDITIONAL STAFF, COUNTY, OTHER RESOURCES NEEDED	INITIAL STEPS IDENTIFIED FOR PROCESS IMPROVEMENT	UPDATE ON STEPS TAKEN as of 10/18/2016	UPDATE ON STEPS TAKEN as of 11/16/2016	UPDATE ON STEPS TAKEN as of 1/16/2017	UPDATE ON STEPS TAKEN as of 3/16/2017	UPDATE ON STEPS TAKEN as of 6/16/2017	UPDATE ON STEPS TAKEN as of 10/11/2017	UPDATE ON STEPS TAKEN as of 10/10/2017	NEXT STEPS IN PROCESS IMPROVEMENT
5. All Division Managers and Supervisors receive monthly budget to actual reports for the programs they manage. However, there appears to be different levels of understanding of the reports among the program staff. Also, there are some reports that are received once or twice a year and certain reports of the fiscal staff that offer some training and explanation of the budget, however, opportunities exist for additional training and understanding. (pgs. 145, 146, 147)	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 provide a clear picture of the budget and assist them in making decisions on the budget. These meetings will also be provided to clients. These meetings will also be provided to the fiscal staff in understanding the needs of the program staff.	MED	Monica Hooper, Division Manager			Update on steps taken as of 10/18/2016: Supervisor and managers meeting in the upcoming month will include a time for training and review of budget to actual financial reports.	Update on steps taken as of 11/16/2016: New Division Manager is working closely with other Division Managers and/or Supervisors to help better understand their budgets.	Update on steps taken as of 1/16/2017: New Division Manager is working closely with other Division Managers and/or Supervisors to help better understand their budgets. Currently, these one-on-one meetings are being held to explain during the supervisor/manager meeting that is held bi-weekly. The next meeting, the area that was requested previously reflects what we are currently doing. I feel they understand their budget. I have also had several meetings regarding the budget with supervisors and given key tips to understanding the JDE reports supplied to them. With the help of finance, I have also required how to create reports and how they can be used. I have also been shared with supervisor/managers.	Update on steps taken as of 3/16/2017: New Division Manager is working closely with other Division Managers and/or Supervisors to help better understand their budgets.	Update on steps taken as of 6/16/2017: Some cross training has begun but this will be an on-going process. The ultimate goal is to have each employee's daily tasks documented and saved in one central location for anyone to find.	Update on steps taken as of 10/11/2017: No change in action since the last meeting. The department has worked on documenting instructions and having them saved for all to use. This is and will be an ongoing process for the agency.	Update on steps taken as of 10/10/2017: The department continues to work on documenting procedures. This will be an on-going process.	Next steps in process improvement: Completion of documenting procedures for the department. This will be stored in a shared drive for everyone to reference.
6. There appears to be a general lack of cross-training and formal documentation of job responsibilities for a large 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 basis. These tasks are completed using a variety of different tools and systems such as Word, Excel, JD Edwards, CRM and paper documentation. Most of these tasks need to be completed accurately and timely to support the Department's operations. (pgs. 147, 148, 149)	We recommend a working approach to help mitigate the risk of knowledge loss. All employees should formally document their day-to-day activities in enough detail that someone unfamiliar 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 separate recommendation to wherever a new procedure that needs to be completed or when employee turnover occurs.	MED	Monica Hooper, Division Manager, Varant, Fiscal Support Supervisor, identified from staff	Julie Kolb, Finance Director - Consultation needed to support any problems and processes to ensure they meet GFAO and other applicable accounting standards		Update on steps taken as of 10/18/2016: Some cross training has been instituted between the Account Clerks and Clinical Services intake positions. The first supervisor and also done cross training. Once we are fully staffed we will proceed with further cross training and documentation of procedures and processes.	Update on steps taken as of 11/16/2016: Communication is open between the Division Managers and the Supervisor and they have been meeting on a regular basis. The Director and all three Division Managers. Also bi-monthly there is a supervisor meeting in which the Division Manager for Fiscal Support works with the staff in understanding their needs and also train them on the fiscal side of the operation.	Update on steps taken as of 1/16/2017: No change in action since the last meeting.	Update on steps taken as of 3/16/2017: No change in action since the last meeting.	Update on steps taken as of 6/16/2017: No change in action since the last meeting.	Update on steps taken as of 10/11/2017: No change in action since the last meeting.	Update on steps taken as of 10/10/2017: The department continues to work on documenting procedures. This will be an on-going process.	Next steps in process improvement: Completion of documenting procedures for the department. This will be stored in a shared drive for everyone to reference.
7. 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 opportunity to increase the communication between the two staff groups. Through the communication with both program staff and fiscal staff, we noted several examples of situations that would benefit from cross-training between the two groups. (pgs. 149, 150, 151)	We recommend education for both program staff and fiscal staff on the basis 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. Cross-training between the two groups should be a high priority and in the best interest of the client.	HIGH	Back End Director, Alexia Schultz, Shing Dixon, Monica Hooper, Varant, Fiscal Support Supervisor										

GENERAL TOPICS

NUMBER/OBSERVATION	RECOMMENDATION	PRIORITY	STAFF IDENTIFIED FOR PROCESS IMPROVEMENT	ADDITIONAL STAFF, COUNTY, OTHER RESOURCES NEEDED	INITIAL STEPS IDENTIFIED FOR PROCESS IMPROVEMENT	UPDATE ON STEPS TAKEN as of July 18, 2016/ November 2, 2016	UPDATE ON STEPS TAKEN as of March 16, 2017	UPDATE ON STEPS TAKEN as of June 16, 2017	UPDATE ON STEPS TAKEN as of October 11, 2017	UPDATE ON STEPS TAKEN as of November 10, 2017	NEXT STEPS IN PROCESS IMPROVEMENT
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, Medicare and long term care. The County directly pays these individuals. The County is responsible for the individual with money management, along with providing protection from financial abuse. These bank accounts are created using the County's employee 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. (Pg. 78)	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	Dillon Manager Monica Hooper, Vacant, Fiscal Support Supervisor, Staff	John Kopp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFAO and other applicable accounting standards		This issue will be resolved further with the understanding there is a component of the ERP project designed to handle client banking.	Process has been defined and balances will be reported to Finance on a quarterly basis.				We have a good system in place for recording and tracking rep payee accounts. We are completing client files with County funds. We will review controls on these accounts.
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 accounting right capabilities to post journal entries in the accounting system, and there is no independent review of these entries that are posted. (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 preparing 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 Director review all journal entries posted by the fiscal and Support Services Manager by reviewing the financial Department.	MED	Monica Hooper, Director, Betsy Ball, Director, Monica Hooper, Division Manager	John Kopp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFAO and other applicable accounting standards		Journal entries are prepared, approved and reviewed with appropriate documentation to support the entries being entered into the director.					The process for creating, reviewing, posting and approving journal entries will be modified to increase segregation of duties. Supporting documentation will be scanned into the director.
4. There are currently seven (7) Director signature stamps being used for a variety of reasons to make processes more efficient by allowing employees to stamp the Director's approval on various documents. Some examples of what the Director's stamp is used for include: medical orders, medical orders, orders for medical prescriptions, foster care certification and thank you letters. (Pg. 17)	Discontinue all use of the Director's signature stamp to reduce potential risks and lack of controls	MED	Betsy Ball, Director, Monica Hooper, Division Manager								All signature stamps have been returned to the Director or destroyed. Actual Signature of the Director is used for all instances.
1. The fiscal and Support Services Director supervisor uses Excel spreadsheets to prepare various calculations used in grant reporting, most notably the AMSO calculation and cost allocations. The calculations in the spreadsheets include many manual inputs and are not generated or integrated with any other systems. The calculations are also not checked with each other routinely. There is also no review of these different worksheets. There is also no review of these calculations by someone independent of the person preparing the calculations. (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, for future systems may allow reports to be written to obtain the information needed for grant report. We also recommend that the Department investigate if the current system, for future systems may allow reports to be written to obtain the information needed for grant report. We also recommend that the Department investigate if the current system, for future systems may allow reports to be written to obtain the information needed for grant report. We also recommend that the Department investigate if the current system, for future systems may allow reports to be written to obtain the information needed for grant report.	MED	Dillon Manager Monica Hooper, Vacant, Fiscal Support Supervisor	John Kopp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFAO and other applicable accounting standards		A review and update of this spreadsheet is being completed. The proposed changes will provide further options for grant reporting.	The staff will lead into creating efficiencies for 2017.	Any spreadsheets that have been created going forward, all to be scanned in and attached to all notes/comments have been required for backup and understood by all.	This is and will be continued to be improved upon and making sure that notes are in the documents/spreadsheets as well as instructions created.	This is and will be continued to be improved upon and making sure that notes are in the documents/spreadsheets as well as instructions created.	We are exploring ways to improve the efficiency of the AMSO calculation. Use of the AB system for JD Edwards is being applied to improve fiscal reporting on grants.
2. The Department is inconsistent with recording grant accruals. Grants reported through CAGS/CCR and the AAOs are not accrued as receivable on a monthly basis, however, other Department grants such as Youth Aid, Alcohol Treatment, Family 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 the study do not report accruals on monthly basis. Rather, grants are accrued at year end. We noted that the Department's accruals are recorded in the general ledger at the end of the year. (Pg. 19)	For monthly reporting, we recommend that accruals be recorded consistently among all grants. We also recommend that the Department investigate the use of the JD Edwards accounts receivable module. This may increase efficiency in recording accounts on a monthly or annual basis and could reduce the risk of errors due to inconsistent practices.	LOW	Dillon Manager Monica Hooper, Vacant, Fiscal Support Supervisor	John Kopp, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFAO and other applicable accounting standards		Once the Yarnham project is implemented we will move forward with the implementation of the AB system in JD Edwards.	Accounts for 2016 were recorded in year end balances. This will be done going forward. All principles are being used.	Finance worked to train human services on how to create invoices and then how to apply the cash to invoices. This started for 2017.	No change in action since the last meeting.	No change in action since the last meeting. I would consider this closed.	JD Edwards will continue to use the AB system in JD Edwards to improve fiscal reporting on grants.

BAKER TILLY
OPERATIONAL REVIEW

NUMBER/OBSERVATION	RECOMMENDATION	PRIORITY	STAFF IDENTIFIED FOR PROCESS IMPROVEMENT	ADDITIONAL STAFF, COUNTY, OTHER RESOURCES NEEDED	INITIAL STEPS IDENTIFIED FOR PROCESS IMPROVEMENT	UPDATE ON STEPS TAKEN as of July 18, 2016/ November 2, 2016	UPDATE ON STEPS TAKEN as of March 16, 2017	UPDATE ON STEPS TAKEN as of June 16, 2017	UPDATE ON STEPS TAKEN as of October 11, 2017	UPDATE ON STEPS TAKEN as of November 10, 2017	NEXT STEPS IN PROCESS IMPROVEMENT
3. The Department uses approximately 2,300 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 manual processes to manage receivable accounts. The current process a manual review of receivable accounts in the general ledger. (43, Pg 20)	We recommend that Department consider reducing the number of balance sheet receivable accounts being utilized.	LOW	Division Manager Monica Hooper, Fiscal Support Supervisor	Business Analyst Director - Consultation needed to support any process improvement projects and procedures to ensure they meet GASB and other applicable accounting standards				From the implementation of using ARs to 2 AR accounts (Memory and Non-Memory)	No change in action since the last meeting.	No change in action since the last meeting. I would consider this closed.	Limited fiscal staff and difficulties for grant claims will make this challenging. We will seek to scale back our own grant reimbursement request controls.
4. The fiscal and support services Division Manager and supervisor prepare financial reports and reimbursement requests for state and federal grants. These reports are not reviewed by someone other than the preparer. (46, 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 clerk. The review should be documented in order to ensure the internal control procedure	HIGH	Division Manager Monica Hooper, Fiscal Support Supervisor				The Fiscal Support Supervisor is preparing the financial report and the Fiscal Support Manager is reviewing the reports for a better internal control process.	With the departure of the fiscal supervisor, the new fiscal supervisor starting on June 26th, the fiscal support supervisor will be preparing the financial reports and the division manager will be reviewing the reports for a better internal control process.	The fiscal support supervisor is preparing the financial reports and the Fiscal Support Manager is reviewing the reports for a better internal control process.		
5. WILKIE 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 medical payment adjustments to Counties based on the medical payment adjustments reported by Counties on cost reports. The process for compiling the information for WILKIE 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 complicated, and the Fiscal and Support Services Division Manager compile this information from discussions with program staff. The current Department systems are unable to compile the necessary demographic information. (49, Pg 23)	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 system could be designed for tracking demographic information and be able to report demographic information with capabilities to report demographic information will create efficiencies in reporting because the fiscal and support services Division Manager will not have 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	Manager, Hooper, Division Manager								

DISBURSEMENTS

NUMBER/OBSERVATION	RECOMMENDATION	PRIORITY	STAFF IDENTIFIED FOR PROCESS IMPROVEMENT	ADDITIONAL STAFF/COUNTY COPER RESOURCES NEEDED	INITIAL STEPS IDENTIFIED FOR PROCESS IMPROVEMENT	UPDATE ON STEPS TAKEN AS OF 10/18/2016, NOVEMBER 2, 2016	UPDATE ON STEPS TAKEN AS OF MARCH 16, 2017	UPDATE ON STEPS TAKEN AS OF JUNE 16, 2017	UPDATE ON STEPS TAKEN AS OF OCTOBER 11, 2017	UPDATE ON STEPS TAKEN AS OF NOVEMBER 10, 2017	NEXT STEPS IN PROCESS IMPROVEMENT
<p>1. The services performance for clients by provider providers are approved via a pre-approval form. Most of the invoices received for these services are going through 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 process related to the State mental health services received for those services at the County Health Institutions for a detailed breakdown showing the number of clients they served to those 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 are identified after payment. Some examples of these errors identified in the last year include providers allocating their services to the wrong facility, providers charging for services that were not provided, there were errors in the allocation of services to the wrong facility instead of Youth Aids, as well as accidents improperly charging the Department for individuals who are not Medicaid 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. (Pl. Pg. 22)</p>	<p>We understand that the Department uses pre-approval forms for efficiency, as well as for awareness of the potential expense 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 include a review of the number of clients served, preferably either a review of fiscal staff email with the services rendered at these institutions.</p>	<p>MED</p>	<p>Reed and Bessner, Manager, Human Services; Manager, Vocational, Financial Support Supervisor; Other Fiscal and Program Staff as further identified</p>			<p>We have requested and received individual client records from providers providing services. Many services are authorized using an authorization form for units and dollar amount of services. Some services are also governed by contracts in place. Program manager and/or supervisors are reviewing and signing off on authorization forms. They are approved for payment.</p>	<p>Invoices are now approved by the Division Manager related to the Manager, and then the Director for final sign off.</p>	<p>No change in action since the last meeting.</p>	<p>No change in action since the last meeting.</p>		<p>We will review the process used for invoice workflow. We currently have multiple levels of approval and tracking to ensure accuracy.</p>
<p>4. There are various program staff in the Department who are responsible for processing invoices during the week outside of normal business hours. During the week outside of normal business hours, invoices are not being processed and are not being paid. This is a concern for the Department as it may impact the on-call pay in the County payroll system. During this on-call period, the amount submit to their supervisor on an on-call report, similar to the exception report that must be submitted when using vacation time. Per our discussion with fiscal staff, the on-call pay in the County payroll system is included and categorized in the same as productive pay. Therefore, fiscal staff do not know how much on-call pay is coming. The Department is currently unable to budget for and to evaluate fiscal impact. (Pl. Pg. 23)</p>	<p>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. We will discuss this with the IT Department to determine an efficient way to run this report from the payroll system.</p>	<p>LOW</p>	<p>Alyssa Schultz and Monica Hooper, Division Managers, Supervisors as identified</p>	<p>Ruth Ohio, IT Director</p>	<p>Division Manager Kamps has successfully been able to run the report of on-call expenses in Kronos as I recommended, and provided a summary of this to the Department. The report is needed and break down into overtime, comp time, and other time pay per staff for any period of time specified.</p>	<p>After hours on-call coverage for Clinical Services began on May 2, 2016. To date, two months worth of data has been received. The report is needed and break down into overtime, comp time, and other time pay per staff for any period of time specified.</p>	<p>Invoices are now approved by the Division Manager related to the Manager, and then the Director for final sign off.</p>	<p>No change in action since the last meeting.</p>	<p>No change in action since the last meeting.</p>		<p>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.</p>

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1. Throughout our observations at the Department and discussions with employees, we noted embossments that could be made related to credit cards. The Division Managers and the Director have credit cards to be used for Departmental purchases. Each cardholder is responsible for coding his/her own expenses, per the chart of accounts, on a monthly basis. The Department's fiscal and support staff have been responsible for coding and purchasing. It is not being coded to the correct expense code and purchases are not being coded to the correct expense code. The County Finance 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 Heads. The Audit Committee is responsible for approving Department Head credit card purchases. (2, Pg 23)	We recommend that the Department either assign 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 accurately code expenditures. We also recommend the Audit Committee continue to approve Department Head credit card purchases to ensure that support exists for each purchase and that the purchase is appropriate for the Department.	LOW	Barbara D. Gortner, Medical Support Division Manager, Vacant, Fiscal Support Supervisor								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
2. When mileage reimbursement forms are submitted for approval, there are inconsistent descriptions on the purpose of the mileage. Individuals reviewing mileage reimbursement 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 Services and Health Department building, but there is no adequate documentation showing why he was not able to make 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 on the same day. Also, there appears to be inconsistency on how to complete 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 Departmental mileage reimbursement forms are approved by the Audit Committee. The reimbursement forms are approved by the Audit Committee, but the reimbursement forms are not approved by the appropriate supervisor. Lastly, there is little guidance for embossments, for purchasing client incentive gift cards and conference registrations. (3, Pg 24)	We recommend that the Department indicate an employee expense reimbursement policy on the types of descriptions that need to be included in the mileage reimbursement documentation, how mileage should be calculated for reimbursement, and the most appropriate way 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 reason for the expense being incurred, a business reason for the expense being incurred, a business reason for the expense being incurred, and conference registrations. (3, Pg 24)	LOW	Barbara D. Gortner, Medical Support Division Manager, Vacant, Fiscal Support Supervisor								Policy number 2017-01, Mileage Reimbursement and Expense Allowance Process was put into effect on January 1, 2017. See attached policy
REPEATING											
1. Deposits, excluding those related to Public Health and Social Services, are generally recorded on a bi-monthly basis. Deposits remain boxed up at various collection sites before being deposited with the Treasurer. (41, 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 received, such as grant reimbursement checks or large sums of cash.	MED	Monica Hooper, Division Manager, Vacant, Fiscal Support Supervisor, Identified Fiscal Staff								Deposits are now being made on a weekly basis.
2. When cash and checks are received, including those related to Public Health and Social Services, they are accumulated by Fiscal and Support Staff supervisor and kept in a binder in a locked cabinet. Bi-monthly, an Administrative Secretary creates a cash log using a notebook that lists all the cash and checks received and the total for the two (2) weeks, as well as all the cash and checks are passed on to the Treasurer. The cash and checks are not recorded in spreadsheets listing all the cash and checks received. The cash and checks should be deposited to. This Excel spreadsheet total is then compared to the total from the notebook. The Excel spreadsheet, cash and checks are then brought to the Treasurer's office to be deposited. (42, 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	Monica Hooper, Division Manager, Vacant, Fiscal Support Supervisor, Identified Fiscal Staff								There is very little duplication of effort in this area and the number of receipts is minimal. We will review the process for improved efficiency.