

**External Audit Review Oversight Committee Minutes  
December 19, 2017 – 6:00 P.M.**

The meeting was called to order at 6:00 p.m. by David Frohling in Room 4C – Fourth Floor of the Administration Building.

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

Also present were: Monica Hooper Fiscal and Support Services Division Manager, Finance Director Julie Kolp, and Human Services and Health Board Director Becky Bell.

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 Bobholz to approve the minutes of the November 14, 2017 meeting as presented. The motion carried.

At this time, Ms. M. Hooper provided an update on NetSmart. The billing is complete and closed through June.

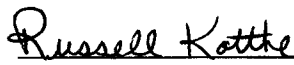
January 3 and 4, 2018 Ms. M. Hooper will be in discussions with NetSmart regarding the billing process. NetSmart will be on site on January 5, 2018. It is anticipated by January 12<sup>th</sup> an answer to how NetSmart will proceed will be made.

Ms. M. Hooper distributed a new Baker Tilly Operational Review chart dated December 19, 2017. Ms. Hooper reported progress is being made on the open items.

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 and she is trying to correct any issues.

Next meeting is scheduled for Tuesday, February 21, 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 6:34 p.m.

  
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Russell Kottke, Secretary

Finding Number	Condition	Effect	Recommendation	Priority	Staff Identified for Process Improvement	Additional County Staff Needed	Steps Taken as of November 10, 2017	Steps Taken as of December 19, 2017	Next Steps to be Taken for Improvement
2015-001	During the audit, we noted various deficiencies and weaknesses in the internal controls and financial reporting over the billing and collectibles of the Human Services Clinical Services. The following weaknesses were noted: The County's billing system is limited in its ability to provide information on a continuous basis. 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 to reconcile the two systems. The Department was significantly behind in recording revenues and receivables, which resulted in accrual 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 reliable documentation.	HIGH	Becky Bell Director Monica Hopper Division Manager Alyssa Schullz Fiscal Support Supervisor Account Clerk Billing Staff Garnie Bunker, Lisa Zimmer, Deb Grady, Kayla Johnson		Human Services is making every effort to get the month of March through July going through a month end process with Kyle from Nelmsnet next week. Once this is completed we will work on closing months as well can.	The months of March through July have been closed in Nelmsnet.	The department will work on closing all of 2017 in Nelmsnet and recording the entries in JDE.
2015-002	Reconciliation procedures of the Schedule of Federal and State Awards The County is responsible for the preparation of the schedule of 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 inaccuracies and omissions in the schedule of awards 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 their procedures include a review by individuals other than those preparing the schedules.	HIGH	Monica Hopper, Division Manager Alyssa Schullz, Fiscal Support Supervisor		Policy 12-2 has been created.	No further steps have been taken.	The department will work on more reconciling the schedule of awards to the general ledger to complete the SEFA.
2015-003	Department of Health Services Audit Cycle - 2.8.2 The Department of Health Services is required to perform an annual audit of the Department of Children and Family Youth - 2.4 Subrecipient Monitoring. Federal and state rules require the County to monitor subsequent activities and to ensure that required audits are performed in accordance with federal standards and that corrective action is taken. At the date of the audit, the County had not properly 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	Becky Bell Director Monica Hopper - Fiscal Division Manager Steve Edwards - Audit and Compliance Officer Sonia Drags - Community Outreach Manager Alyssa Schullz, Manager Division Manager		The contract executed from the internal worksheet are given to the Fiscal Division Manager. The Fiscal Division Manager then furnishes 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 understanding of the data. The report is then reviewed on a monthly basis with Becky Bell, Sheila Drags, Alyssa Schullz, Steve Edwards, and Monica Hopper and amendments are sent out as necessary.	The internal spreadsheet that the audit report. This spreadsheet will be monitored to make sure all audit reports are received.	The department will continue to monitor this spreadsheet and contacts as a whole.
2016-001	Clinical Services Billing and Receivables We had previously noted various deficiencies and weaknesses in the conditions 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 2016 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 links the likelihood that the billing system and general ledger are in agreement on a continuous basis. The year that were still immature related to the level of detail. The County, in 2016, did not catch up with system 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 a new billing system, 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 reliable documentation. Management appears to be committed to implementing improved procedures and compensating employees. Management has already started documenting the new procedures and has started implementing them. In 2017, the County has started doing 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	Becky Bell Director Monica Hopper Division Manager Alyssa Schullz, Fiscal Support Supervisor Account Clerk Billing Staff Garnie Bunker, Lisa Zimmer, Deb Grady, Kayla Larson		Human Services is making every effort to get caught up on billing in Nelmsnet. We will be going through a month end process with Kyle from Nelmsnet next week. Once this is completed we will work on closing months as well can.	The months of March through July have been closed in Nelmsnet.	The department will work on closing all of 2017 in Nelmsnet and recording the entries in JDE.

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2016-003	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 Uniform Guidance requires that the County prepare 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 discrepancy was due to the fact that the County had not properly taken into account 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.	HIGH	Becky Ball-Director Monica Hooper - Fiscal Division Manager Steve Edwards - Audit and Compliance Officer Shana Dray - Community Services Manager Alyssa Schultz - Clinical Division Manager		The contract expenses 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 used for budget 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 with Becky Ball, Shana Dray, Alyssa Schultz, Steve Edwards 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.	No further steps have been taken.	The department will continue to monitor this expenditure and contracts as a whole to walk one through the steps taken to complete the SEFA.
2016-004	Department of Health Services Audit Guide - 2.7 Subsequent Monitoring and Reporting on Audit Report to 2016 to ensure compliance with Federal and state rules.	Federal and state rules require the County to monitor subsequent activities and to ensure that required audits are performed in accordance with federal standards and that corrective action is taken. At the date of the audit, the County had not properly taken into account the federal and state rules.	Subsequent audit reports could have questioned costs and internal control deficiencies that may affect Dodge County.	HIGH					

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 2015	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	UPDATE ON STEPS TAKEN as of December 19, 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 revenues related to 2014. Additionally, at the time of the site visit, the current year billing was only completed through February 2015. (R2, P2-4)		Monitor Hoover, Division Manager; Vasan, Fiscal Support Supervisor; Account Clerk Billing Staff; Care Balance Staff; Finance, DRG Study		1. Review job tasks and duties of current Account Clerk staff to place priority on billing activities; 2. Develop duties as needed to allow for priority on billing; 3. Develop ongoing review and status update process to oversee billing implementation; 4. Draft and implement policy and procedures needed to meet process improvement to ensure recommendation; 5. Develop ongoing evaluation; revision and ongoing process improvement	Third Party Billing: Billing statements for March have been sent. Payments received in April are being processed before the April billing statements are sent. Billing statements for September have been sent. The departure of a fiscal supervisor at the beginning of August was a setback with this projective are in the process of refilling this position and in the meantime, Makenna Day from Finance is providing assistance with gathering the data for revenue and receivables entered prior to 2015 per DRG.	Billing is completed for 2016. The department is now in the process of February with the exception of February which will be completed by the end of this week.	Billing is completed for March, April, and May. All DRG's are being processed. Getting all charts completed.	The agencies waiting for the processing of reimbursement to be validated is being in development before moving to production. Once this is done, the month end process can begin and the remaining months to follow.	The agencies that have provided with the self-pay authorization that we were waiting on from Hestmark. Kyle from Hestmark will be walking us through the month end process early next week. Once that has been completed, we will move forward with closing months in Hestmark.	The months of March through July have been closed in Hestmark.	Continue closing the months in Hestmark as soon as possible.
3	Rates for services are entered into the Clinical Services Billing Software by the Division Manager and this review process is not historically documented. We understand that typically changes to the rates are required by the Clinical Services Billing system. We 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. (R3, P4)	MBO	Andy Hall, Director; Alyssa Schulte, Division Manager; Monica Vasan, Fiscal Support Supervisor		1. Review process needed for review and revision of service rates on an ongoing basis; 2. Complete 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 process to ensure process improvement and compliance with recommendation	Following the review of rates and discussion of questions/issues, the new rates were implemented. There have been no further rate changes / Adjustments. My Evolv contains a rate history field which tracks rates and dates when rates change for specific services.	All rates were verified that they were setup correctly in Hestmark. 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. This will be looked at around mid-October.	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. This will be looked at around mid-October.	The rates will be reviewed in early March for the next year and after that will be reviewed on a yearly basis.

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5. As previously mentioned, the Clinical Services Billing & Revenue Management System is not able to transfer data from the general ledger to the billing system. A data transfer system is needed to record the billing activity from TCM into the County's general ledger system, which is used 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 (receivables or revenues). This is due in large part to billing issues associated with the billing system previously discussed. (P5, Pg 5)	We recommend that another employee without prior experience with a system of codes should be hired to help with the data transfer to the general ledger to ensure accuracy.	HIGH	Monica Hooper, Division Manager, Fiscal Support Supervisor, Account Care Billing Staff, Carrie Bunker, Lisa Zimmer, Deb Grady		Write-off in TCM are caught up as of March 1, 2016 to the limit of staff awareness. Write-off in the general ledger are behind, but we anticipate that all known write-off for 2015 will be recorded in the general ledger before year end close. This issue will still be addressed with implementation of NetSmart.		All TCM write-off have been processed for 2016. The Finance Department has been working closely with the DGIS staff to get this in control. The new system will have an aging report that will be 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.	NetSmart is able to handle this part limitation. This is handled through the ability to pay setup as on with will be renewed by fiscal on a yearly basis.	The agency is waiting for the Private Pay customization to be validated & tested in production. The system is setup to accommodate the Uniform Fee Schedule provided by the State of WI.	The agency has been provided with the set-up customization that we were waiting on from NetSmart. Dodge now needs to run an aging report and complete the write-off process for patients who are unable to pay, as well as, for clients that have pending aging reports. I will work with NetSmart on the exact process for how this is done.	We further steps have been taken since the last meeting.	The JDE custom output has been tested in the end then we have tested the new output. We have tested the new output after closing March-July. After the discussion, testing will be completed and imported the numbers from NetSmart into JDE.	The JDE custom output will continue to be used going forward.
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 assigned manually each month for those clients with no ability to pay. (P6, Pg 6)	The future billing software should be able to account for variables in the ability to pay to prevent manual billing adjustments.	MID	Monica Hooper, Division Manager, Fiscal Support Supervisor		Write-off in TCM are caught up as of March 1, 2016 to the limit of staff awareness. Write-off in the general ledger are behind, but we anticipate that all known write-off for 2015 will be recorded in the general ledger before year end close. This issue will still be addressed with implementation of NetSmart.		All TCM write-off have been processed for 2016. The Finance Department has been working closely with the DGIS staff to get this in control. The new system will have an aging report that will be 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.	NetSmart is able to handle this part limitation. This is handled through the ability to pay setup as on with will be renewed by fiscal on a yearly basis.	The agency is waiting for the Private Pay customization to be validated & tested in production. The system is setup to accommodate the Uniform Fee Schedule provided by the State of WI.	The agency has been provided with the set-up customization that we were waiting on from NetSmart. Dodge now needs to run an aging report and complete the write-off process for patients who are unable to pay, as well as, for clients that have pending aging reports. I will work with NetSmart on the exact process for how this is done.	We further steps have been taken since the last meeting.	The JDE custom output has been tested in the end then we have tested the new output. We have tested the new output after closing March-July. After the discussion, testing will be completed and imported the numbers from NetSmart into JDE.	The JDE custom output will continue to be used going forward.
8. Currently the write-off for Clinical Services Billing & Revenue Management System is an ad-hoc process in the general ledger. No write-offs, 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 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 ad-hoc in relation to procedures on if, how, or when the write-off approval for amounts written off. (P6, 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 reason for the write-off 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.	HIGH	Monica Hooper, Division Manager, Fiscal Support Supervisor, Account Care Billing Staff, Carrie Bunker, Lisa Zimmer, Deb Grady		Write-off in TCM are caught up as of March 1, 2016 to the limit of staff awareness. Write-off in the general ledger are behind, but we anticipate that all known write-off for 2015 will be recorded in the general ledger before year end close. This issue will still be addressed with implementation of NetSmart.		All TCM write-off have been processed for 2016. The Finance Department has been working closely with the DGIS staff to get this in control. The new system will have an aging report that will be 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.	NetSmart is able to handle this part limitation. This is handled through the ability to pay setup as on with will be renewed by fiscal on a yearly basis.	The agency is waiting for the Private Pay customization to be validated & tested in production. The system is setup to accommodate the Uniform Fee Schedule provided by the State of WI.	The agency has been provided with the set-up customization that we were waiting on from NetSmart. Dodge now needs to run an aging report and complete the write-off process for patients who are unable to pay, as well as, for clients that have pending aging reports. I will work with NetSmart on the exact process for how this is done.	We further steps have been taken since the last meeting.	The JDE custom output has been tested in the end then we have tested the new output. We have tested the new output after closing March-July. After the discussion, testing will be completed and imported the numbers from NetSmart into JDE.	The JDE custom output will continue to be used going forward.

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9) The current process to record the monthly billing process in Clinical Services into the general ledger is manual process. The Fiscal Support Services Supervisor reviews each entry in the Billing System to determine if there is an accurate report that can be used for the journal entry process. The current process is manual and prone to errors. The new system should be able to generate a report that provides a summary of the monthly charges and collections by account number.	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 entry process. The current process is manual and prone to 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	Mona Hooper, Division Manager; Fiscal Support Supervisor	June Hoop, Finance Director; Consultant needed to support any procedure to ensure they meet GFCA and other applicable accounting standards.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.
10) The Department has one primary fiscal staff. The current process to record the monthly billing process in Clinical Services into the general ledger is manual process. The Fiscal Support Services Supervisor reviews each entry in the Billing System to determine if there is an accurate report that can be used for the journal entry process. The current process is manual and prone to errors. The new system should be able to generate a report that provides a summary of the monthly charges and collections by account number.	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 aggregate duties. This will reduce the burden on existing staff, as well as reducing overtime costs to the Department.	LOW	Betsy Ann, Director; Monica Hooper, Division Manager; Vazanti, Fiscal Support Supervisor	Julie Kelly, Finance Director; Consultant needed to support any procedure to ensure they meet GFCA and other applicable accounting standards.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.
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13) The Department has one primary fiscal staff. The current process to record the monthly billing process in Clinical Services into the general ledger is manual process. The Fiscal Support Services Supervisor reviews each entry in the Billing System to determine if there is an accurate report that can be used for the journal entry process. The current process is manual and prone to errors. The new system should be able to generate a report that provides a summary of the monthly charges and collections by account number.	We recommend that the Department spot check or add request controls to ensure the Department's billing process is accurate and appropriate. The bill, recording payments were received, occasionally, critical is to separate the collection and custody of bills with responsibility of bill preparation and billing system adjustments.	HIGH	Betsy Ann, Director; Monica Hooper, Division Manager; Vazanti, Fiscal Support Supervisor; Account Clerk Billing Staff; Carine Barker, Lisa Zimmer (Act. Clerk)	Julie Kelly, Finance Director; Consultant needed to support any procedure to ensure they meet GFCA and other applicable accounting standards.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.	The monthly recording of billing in the general ledger is a process that all human participants in the general ledger before year end close.

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1. The 2013 Budget will be developed without a significant input from program staff including Division Managers and Supervisors. (PL 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 accurate. In addition, we will also look at other cost centers and programs that are not currently included and services offered.	MED	Becky Bell, Director; Alyssa Schultz, Sheila Hooper, Division Managers	James Madala, County Administrator		Supervisor and Division Managers were again involved in the 2012 budget process as in the 2016 budget process. Supervisors and manager meetings in the upcoming months will include a budget to actual financial reports.	Updates will be taken through the month end process. Claims will be submitted electronically for Medicaid/Medicare.	Division Managers and Supervisors will be able to submit their budget requests electronically and to longer use paper 1300 claim forms for the submission.	Further action has been taken for the 9/11 meeting.			The process of involving Division Managers, Supervisors and staff in the budget process was reviewed at the 2013 Budget Commission. Beginning with the budget timeline and instructions provided by the County Administrator, a specific process will be implemented for the budget process. The process will include a policy and procedure to apply the process.
2. Some governments 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 available for all departments. (PL 1, Pg 11)	Dodge County is not unlike many other Counties that have this account in that the Human Services and Health Department does not budget for a contingency account. However, we see some value in this type of account. The contingency account 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 Administrator or Human Services Committee approval for use of the fund.	LOW	Becky Bell, Director; Monica Hooper, Division Manager	James Madala, County Administrator; Julie Kops, County Board of Supervisors		This process is continuing on a monthly basis and Division Managers and Supervisors are being kept aware of the status of budget requests.	JZF, per Jim Madala, this will not happen based on the Dodge County Budget. He is aware of this and said that it can be closed out as a whole for the department.					
3. Currently, the Human Services and Health Department has a separate budget for the 2012 Budget. Public Health, United Way, and other agencies are not included in the City of Waukesha's certain department needs to be maintained separately to record Public Health Activity. We recommend that two (2) department (Social Services and United Way) business units of both the Social and Family Services Division be created. 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. (PL, Pg 11)	We recommend that the Social Services and United Way Department be better aligned to the City of Waukesha, 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	Becky Bell, Director; Monica Hooper, Division Manager	Julie Kops, Finance Director; Constance Hooper, Director of Public Health and other applicable accounting standards								Steps have been taken to define the monthly actual to budget reports according to Division and Supervisors areas of responsibility. Further modifications will be made if necessary.

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<p>6. Each month, the fiscal and Support Services Division Manager (with approximately weekly/200) officers' budget to actual reports submitted to each Division Manager and Supervisor. Currently, Division Managers and Supervisors do not have read-only access to JD Edwards and cannot produce their own budget to actual reports. (66   8, 13)</p>	<p>Diana Westwood continues to work as part of the budget process. We recommend that the fiscal staff concentrate on making one useful budget to actual report that can be distributed to all program Managers and Supervisors, and avoid result in a substantial time savings for the month. This report should be reviewed by all Support Services Division Manager each month. This report should be reviewed by all units (see budget recommendation under act) and Supervisors understand which business units they are responsible for. As an alternative to the fiscal and Support Services Division Manager running a budget report, we recommend that the County consider having 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.</p>	<p>MEDIUM</p>	<p>Krista Hoopes, Division Manager Julie Kolp, Finance Director - Coordinate budget process to support any policies and procedures to ensure they meet CFOA and other applicable accounting standards</p>								<p>Reorganizing reports to meet this need and to avoid the difficulty in JD Edwards reports to have ready access to the reports. We have already taken steps to produce reports appropriate for program Supervisors</p>	
<p>7. Budget amendments are approved by the Human Services and Health Department Board review and approved by the County Board. Similar to Dodge County, the Human Services Board of Commissioners of these Counties also have budget amendments that go through a similar process. There also were several County amendments that were approved. We also 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 board for approval. (74   24)</p>	<p>We recommend that the County consider having the Human Services and Health Department Board review and approved by the County Board. Similar to Dodge County, the Human Services Board of Commissioners of these Counties also have budget amendments that go through a similar process. There also were several County amendments that were approved. We also 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 board for approval. (74   24)</p>	<p>LOW</p>	<p>James Meeker, County Administrator, Dodge County Board of Supervisors, Human Services and Health Department Board</p>	<p>Julie Kolp, Finance Director - Consultation needed to support any policies and procedures to ensure they meet CFOA and other applicable accounting standards</p>	<p>No further updates at this time. 2/21 FY 18m budget the Health Department Board reviews and does not approve the budget. This was addressed in the creation/approval of the 2017 budget.</p>	<p>Staff will meet closely on creating the 2017 budget.</p>	<p>No further action has been taken since the last meeting.</p>	<p>The Director, Division Managers, and the County Administrator were actively involved in the 2018 budget process.</p>			<p>This will be finished with the drafting and implementation of the 2017 budget.</p>	
<p>2. The interface 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. County Administrator may review all budget requests to the Department, appointed as to their experience. The total budget may exceed the constraints and expenditure limitations communicated by the County Administrator as the state of the budget process. Based on the priority of the Department budget requests, certain items may get prioritized over the budget. (82   7, 10)</p>	<p>We recommend that the original budget prepared by the Department office, as done, as consider 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 the County Board. We recommend that the County Administrator be communicated to Department Managers and Supervisors.</p>	<p>LOW</p>	<p>Drew Bell, Director, Department of Health and Human Services, Human Services Division Managers</p>	<p>James Meeker, County Administrator</p>								



NUMBER/OBSERVATION	RECOMMENDATION	PRIORITY	STAFF IDENTIFIED FOR IMPROVEMENT	ADDITIONAL STAFF, FOR OTHER REQUIRED MEASURES	INITIAL STEPS IDENTIFIED FOR PROCESS IMPROVEMENT	UPDATE ON STEPS TAKEN as of July 18, 2016 / November 2, 2015	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	UPDATE ON STEPS TAKEN as of December 13, 2017	NEXT STEPS IN PROCESS IMPROVEMENT
5. All Division Managers and Supervisors receive monthly budget reports for the programs they manage. Budget reports are prepared by the Division Manager and reviewed by the Division Supervisor. We also recommend that the Department and certain revenues that are only received once or twice a year. The Department fiscal staff has been trained in making informed decisions about the care and expansion of the budget, however, opportunities exist for additional training and understanding (pg. 121)	We recommend that the Department fiscal staff consider offering additional training in all Division Managers and Supervisors on the budget to a annual basis. We also recommend that the Department and certain revenues that are only received once or twice a year. The Department fiscal staff has been trained in making informed decisions about the care and expansion of the budget, however, opportunities exist for additional training and understanding (pg. 121)	MED	Monica Hooper, Division Manager	Jill Kop, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GAO and other applicable accounting standards.		Supervisor and Division Manager meeting in the upcoming month and review of budget to actual financial reports	New Division Manager is working closely with other Division Managers and/or Supervisor to understand the financial reports	New Division Manager is working closely with other Division Managers and/or Supervisor to understand the financial reports	New Division Manager is working closely with other Division Managers and/or Supervisor to understand the financial reports	New Division Manager is working closely with other Division Managers and/or Supervisor to understand the financial reports	New Division Manager is working closely with other Division Managers and/or Supervisor to understand the financial reports	Training was provided to Division Managers and Supervisors in the budget process. This training will be repeated monthly actual to budget reports.
6. There appears to be a general lack of cross-training and formal documentation of the Department's high percentage of employees. Currently, the Department has a high percentage of employees who are 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, 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 (pg. 16)	We recommend a twofold approach to help mitigate the possible impact of an employee's absence. First, all employees should formally document their critical duty to day activities in a manner that would be able to be understood by other employees. Second, managers 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.		Monica Hooper, Division Manager; Fiscal Support Supervisor; Identified fiscal staff	Jill Kop, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GAO and other applicable accounting standards.		GENERAL TONES Cross training has been initiated between the Account Clerk and Clinical Services intake position. The Compliance Officer have also done cross training. Once we are fully staffed we will proceed with further cross training and documentation of procedures and processes.		Some cross training has begun but this will be an on-going process. The ultimate goal is to have each employee daily tasks documented and saved in one central location for anyone to find.	The change in action since the last meeting.	The change in action since the last meeting.	The change in action since the last meeting.	Continuation of documenting procedures. This will be an on-going process.
7. The relationship between the Human Services and Health Department fiscal division and the County is an integral component to the operations of the Department and there appears to be an opportunity to 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 better through communication between fiscal and program staff to determine treatment and services shown in the report. We also noted a comment from many of our interviewees (pg. 17)	We recommend action for both program staff and fiscal staff on the basis of what is important to the Department. These should also be a focus of a program participant, and this can be accomplished through communication between fiscal and program staff to determine treatment and services shown in the report. We also noted a comment from many of our interviewees (pg. 17)		Becky Reed, Director; Alycia Smith, Sheila Gray, Monica Hooper, Supervisor; Fiscal Support Supervisor	Jill Kop, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GAO and other applicable accounting standards.		Communication is open between the Division Managers and the Director and all three Division Managers. Also in monthly there is a supervisor meeting in which the Division Manager for fiscal and program staff are present and also train them on the fiscal side of the operation.	No change in action since the last meeting.	No change in action since the last meeting.	No change in action since the last meeting.	No change in action since the last meeting.	No change in action since the last meeting.	
8. The Department's bank for various individuals in banks and general ledger accounts are not being recorded on the County's general ledger or audited financial statements. (pg. 18)	We suggest that the Department record the taxpayer activity on the general ledger on an agency fund since these accounts are set up for individuals who are not eligible for managing their finances, such as social security income and living expenses. The County directly receives the income of these individuals and places them into their accounts. The County is expected to assist the individual with financial advice. These bank accounts are not being recorded on the County's general ledger or audited financial statements. We noted that there are some taxpayer accounts which are not being recorded on the County's general ledger or audited financial statements. (pg. 18)	LOW	Business Manager Monica Hooper, Vicki Field, Support Supervisor Staff	Jill Kop, Finance Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GAO and other applicable accounting standards.		This system will be repaired further with the Department's component of the ERP system designed to handle other banking.	Process has been defined and business will be reported to the Director on a quarterly basis.	Process has been defined and business will be reported to the Director on a quarterly basis.	Process has been defined and business will be reported to the Director on a quarterly basis.	Process has been defined and business will be reported to the Director on a quarterly basis.	Process has been defined and business will be reported to the Director on a quarterly basis.	We've got a good system in place and we're working on getting the County's general ledger on a quarterly basis. We will review controls on these accounts.

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1. General review of an employee's accounting ledger is not required. The original position where 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 independent review of these entries that are posted. (PL, Pg 151)	In order to obtain a complete segregation of duties, the original position where errors are identified should be adjusted 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 Supervisor review the original journal entry prepared by other employees, and the journal entries posted by the Fiscal and Support Services Division Manager be reviewed by the Finance Department.	HIGH	Division Manager, Division Support Supervisor, Human Services Supervisor, Licensed Fiscal Staff	Julie Koby, Finance Director. Consultation needed to support any policies and procedures to ensure they meet GFAD and other appropriate accounting standards.	Journal reviews are prepared and documented. Appropriate documentation to support the entries being scanned into the file director.							The process for creating, reviewing, posting and approving journal entries will be reviewed. Actual signature of the Director or Supervisor will be used in all instances.
4. There are currently seven (7) Director signature stamps used by employees in the department. These signature stamps are used by employees to stamp the Director's signature on certain documents. Some examples of what the Director's stamp is used for include approving vouchers, purchase orders, for medical prescriptions, favor over verification and thank you letters. (PL, Pg 171)	Discontinue all use of the Director's signature stamp to reduce potential risks and lack of control.	MED	Becky Hall, Director; Harold Hooper, Division Manager									All signature stamps have been returned to the Director or Supervisor. Actual signature of the Director or Supervisor will be used in all instances.
<b>REVENUES AND ACCOUNTS RECEIVABLE - GRANTS</b>												
1. The Fiscal and Support Services Division Supervisor uses Excel spreadsheets to prepare various grant calculations 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. (PL, Pg 19)	We recommend that the Fiscal and Support Services Supervisor limit the manual input of calculations and cost allocations related to the Aging and Disability Resource grants. We also recommend that the Department investigate if the current system, or future system, 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, Harold Hooper, Division Support Supervisor	Julie Koby, Finance Director. Consultation needed to support any policies and procedures to ensure they meet GFAD and other appropriate accounting standards.	Once the Market Project is implemented we will move forward with implementation of the AR system in JD Edwards.			Finance worked to train Human Services on how to create invoices and then how to apply them to the AR system. This started for 2017.				HSQDA is and will continue to use the AR system in JD Edwards to improve fiscal reporting on grants.
2. The Department is inconsistent with recording grant accruals. Grants are not accrued on a monthly basis. Grants are reported through GAS/COME and the 2010 grants are not accrued on a monthly basis. Although treatment, Emergency Assistance, and Aging and Adult Care grants are accrued at year end, we noted that several of the other Wisconsin Counties surveyed as 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 the year. (PL, Pg 19)	We recommend that the Department consider recording the number of balance sheet receivable accounts being utilized.	LOW	Division Manager, Monica Hooper, Division Support Supervisor	Julie Koby, Finance Director. Consultation needed to support any policies and procedures to ensure they meet GFAD and other applicable accounting standards.								
3. The Department uses approximately 25,300 receivable accounts in the County's general ledger system. Some accounts are used throughout the year, and some are used only at year end. (Prepare receivable lists that include the grant number, grant name, and the grantee like Dodge County. Other Counties surveyed as part of the project use manual process versus a computerized receivable system, but most have a limited number of receivable accounts in the general ledger. (PL, Pg 20)	We recommend that someone other than the supervisor prepare financial reports and reimbursement requests as well as supporting documentation. Financial reports and reimbursement requests should be prepared by someone other than the supervisor. The review should be documented in order to evidence the internal control procedure.	LOW	Division Manager, Monica Hooper, Division Support Supervisor									
4. The Fiscal and Support Services Division Manager and Supervisor prepare financial reports and reimbursement requests for state and federal grants. These requests are prepared for someone other than the supervisor. (PL, Pg 20)	We recommend that someone other than the supervisor prepare financial reports and reimbursement requests as well as supporting documentation. Financial reports and reimbursement requests should be prepared by someone other than the supervisor. The review should be documented in order to evidence the internal control procedure.	HIGH	Division Manager, Monica Hooper, Division Support Supervisor									Implement fiscal staff and deadlines for grant claims will make this challenging. We will seek to review and also our grant reimbursement request controls.



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4. There are various program staff in the Department who have requested times during the week of normal business hours to be able to work on-call for emergency on-call requests. These employees are on-call for requests that occur during the week of normal business hours. When an on-call 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 fiscal staff, we agreed to pay a 10% Krons payroll system is included and the cost of the on-call report is included in the Krons staff do not know how much on-call pay is coming from the Krons making it difficult to budget for and to evaluate fiscal impact. (44, Pg 23)	Per our discussion with the IT Director, it is possible to run a report to Krons showing the amount of on-call pay charged to the Department for any period of time with the IT Department that the Department work with the IT Department to run this report from the payroll system.	LOW	Patricia Solis and Monica Hooper, Division Managers, Supervisors as identified	Paula Ocho, IT Director	Division Manager cannot successfully run the report of on-call expenses in Krons as IT recommended and provided a summary of this to Division Manager Schulte in early 2016. Krons can run this report at any time it is needed and back down costs into overtime, comp time, and other time pay per staff for any period of time specified.	After further review, employees for 2016. To date, two months worth of data has been received including a breakdown of the type of call, the amount of time spent on each call, etc. The report is being reviewed and a final report will be provided to the Director's staff from the collaboration. Staff from OCHS meet frequently with HRG staff to review the data and discuss any areas in need of clarification or improvement. We have seen a decrease in the number of times a possible worker has needed to be dispatched to the scene for a more thorough evaluation. The number of calls center on multiple phone calls or referrals. Clinical services staff no longer manage any after hours on call, and the response has been overwhelmingly positive.						
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 Departmental purchases. Each employee is responsible for their own credit card and must submit a report to the Department monthly basis. The Department fiscal and HR accounts are not being coded to the correct expense account. Also, the Director is responsible for approving the credit card expenses made by the Division managers. The County Finance Department is responsible for approving all credit card purchases. The County Finance Department is responsible for ensuring the appropriateness of the purchases made by the Department Heads. The Audit Committee is responsible for approving Department Head or credit card purchases. (42, Pg 23)	We recommend that the Department either assign one individual who is familiar with the client or account to code all credit card expenses or help train the Division Managers on how to accurately code purchases. We also recommend the Audit Committee continue to approve Department Head purchases to ensure that support staff for the Department.	LOW	Debra Bell, Director, Manager, Human Resources, Fiscal Support Supervisor									
3. When mileage reimbursement forms are submitted for approval, there are inconsistent errors in the type of mileage. Individuals receiving mileage reimbursement requests, for example, if an employee turns in a reimbursement form showing that he went to the City of Denver and back to the Human Services and Health Center, the reimbursement request should be coded as a reimbursement for the City of Denver. If the employee actually went to the City of Denver for client services twice in the same day, also, there appears to be inconsistency on how to complete miles to be reimbursed. The County is certain stations, such as if an employee goes to the City of Denver for client services, the reimbursement should be coded as a reimbursement for the City of Denver. The 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 no guidance for reimbursements for purchasing client resources, gift cards and conference registrations. (43, Pg 24)	We recommend that the Department update its reimbursement policy to include reimbursement for the type of reimbursement. Documentation, how mileage should be calculated for reimbursement, and the most appropriate way to purchase client resource gift cards and to pay for conference registrations, and that this policy be distributed to all employees. This policy should be updated to include reimbursement for the mileage being used for gift cards being purchased, and conference attended.	LOW	Debra Bell, Director, Manager, Human Resources, Fiscal Support Supervisor									

RECEIVING

BAKER III  
OPERATIONAL REVIEW

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 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	UPDATE ON STEPS TAKEN as of December 19, 2017	NEXT STEPS IN PROCESS IMPROVEMENT
1. Deposits, excluding those related to Public Health and General Services, are generally recorded on a monthly basis. Deposits remain locked up at various collection sites before being deposited with the Treasurer (41, 78-20)	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.	NEO	Deborah Hopfer, Division Manager, Vacant, Field Support Supervisor, Supervisor, Identified fiscal staff									Deposits are now being made on a weekly basis.
2. When cash and checks are received, pending those related to Public Health and Clinical Services, they are accumulated by Field and Support Staff Supervisor and kept in a binder in a locked cabinet. Bi-monthly, an Administrative Secretary collects all the cash and checks from the binders and deposits them with the Treasurer. The account clerk then creates an excel spreadsheet listing all the cash and checks and the account code they should be deposited to. This excel spreadsheet is then compared to the cash from the notebook log. The Treasurer then issues a check and the cash is brought to the Treasurer office to be deposited. (41, 78-21)	We recommend that the Department consider eliminating the Administrative Secretary role since it is also being performed by the Account Clerk and has very little internal control benefit.	LOW	Deborah Hopfer, Division Manager, Vacant, Field Support Supervisor, Supervisor, Identified fiscal staff									There is very little duplication of effort in this area and the number of people involved are well controlled, very efficient and efficient.