External Audit Review Oversight Committee Minutes September 18, 2018 – 6:00 P.M.

Call to Order:

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

Roll Call:

Members present: David Frohling, Russell Kottke, Mary Bobholz, Stephanie Justmann, and Joe Marsik.

Absent: None

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

There were no non-committee member County Board Supervisors in attendance.

Public Comment:

There were no public comments.

Approval of Minutes:

A motion was made by Marsik and seconded by Bobholz to approve the minutes of the June 19, 2018 meeting as presented. The motion carried.

Update on Netsmart:

At this time, Ms. M. Hooper provided an update on NetSmart. The billings for July are complete. The Joxel group worked with Human Services staff on September 17th and 18th and the work continues on open items. August billings are done except for CCS which should be complete in the next week. Procedures and processes are being worked on and staff update processes as work on the system continues.

Appreciation was given to the Joxel Group.

Baker Tilly Recommendations:

Ms. M. Hooper distributed a new Baker Tilly Operational Review chart dated September 18, 2018 and reviewed the open items. She reported county billings are up to date and the goal is to get the billings out by the 20th of every month. Policies are in place and staff are working with the Joxel Group on how-to document items and processes. Ms. M. Hooper reported rates will be looked at yearly starting in May of 2019. Ms. M. Hooper further reported collections are staying up to date and there have been no extra hours for staff for the last couple of months. Ms. M. Hooper reports the department continues to work on documenting procedures and this is an ongoing process. Notes and comments are added to spreadsheets so staff know the correct procedures.

Ms. M. Hooper reported they are down to using two receivable accounts.

Johnson & Block (J&B) Findings:

Ms. M. Hooper reviewed the open items on the J&B Report. She reported Human Services has implemented the policy recommendations of J&B and nothing new has been reported by J&B. Julie Kolp reported the audit report from J&B did not have any new findings and no management letter has come from J&B with any concerns or recommendations for improvements. This is a positive for the County.

There was a short discussion as to whether or not the committee could be abolished. A decision was made to have a meeting in December and to place abolishing the committee on the agenda. The Resolution creating the committee would be reviewed at that time.

Set Next Meeting Date & Time:

Next meeting is scheduled for Tuesday, December 18, 2018, at 6:00 p.m. in meeting room 4C, fourth floor of the Dodge County Administration Building.

Adjourn:

With no further business on the agenda, Chair Frohling declared the meeting adjourned at 6:17 p.m.

Russell Kottke, Secretary

Completed Items

de -	Recordination procedures of Schooling of Federal and State Awards	s Billing and	Department of health Semelose Audit Califac 28 2 Plumbase of Care and Sex-foces and Department of Children and Family guidt Guide - 24 Silb morphent Monitoring	and of	2015-001 Climati Service Billing and Racondotes	Finding Number
confided and to separe beit required suchs are performed in sconfided and the Sealer such and the Confidence action is commented reviewed at a such as the confidence action is commented reviewed at a such second 2011 (i) to ensure ornplines with factions and state value.	In Country & Responded by the preparation of the schedule of the funder of the property of the search of the country of the funder of the property of the schedule of the test information in the schedules of awards should be devied from the school funder of the schedules of awards should be devied from the school funder of the schedule of the schedule of the school funder of the schedule of the school funder of the school funder of the school funder of the school funder school funder of the school funder of the school funder school funder of the school funder of the school funder school funder of the school funder of the school funder school funder of the school funder of the school funder school funder of the school funder of the school funder school funder of the school funder of the school funder school funder of the school funder of the school funder school funder of the school funder of the school funder school funder of the school funder of the school funder school funder of the school funder of the school funder school funder of the school funder of the school funder of the school funder school funder of the school funder	We seem a troops of teach of the control and and constructed in the control of the addresses. The following constructed were record. The Courty's throat Seeme Court Seeme throat of the control of the	ers we are unatured in square (in). Courtly to instance are expendent with Societies in Standards and Standards Standards and St	The Courty interprobable for the preparation of the schedule of sometimes of deeped services and the Lindon Charleson. The information is the scheduleson with the Lindon Charleson. The information is the schedule of services the scheduleson of the accounting records used to prepare the francist statements.	During the sadd we relate version deformation and evaluations in the internal controls and financial message and the bring and collections of the internal control and financial collections. The silventy is also as we re could: - The Country's bring quadware in inside in its sability to provide in the country and are reports. - The Country's bring systems in or disregarded with the Country's bring systems in or disregarded with the Country's financial flash. - The Country's bring systems in or disregarded with the Country's financial flash are required and the property of the country of the country's bring systems and systems in a systems and country of the country of the extension of the country of the systems and	Condition
and informit control deficiencies that may shed Dodge County	8	ima scennoy of francial information may not be reliable to	SUD referent sold injects could have quantised costs and atomat costs of efficiency little tay little Delge Costy.	Oring our restring of the schools of fabrial resents it was noted that repositions reported as the general lodger distance, in con- nections, or consolir with the possibilization proposed in the schools of seaths. This resulting is a sequence shower late famoust accuments as the fashbad of covered, we gave pro- ference of contracts and the schools of covered and thoughout the research to father and state awards a thould in that respected objects and contract and state awards a thould in that respected objects and contract and contract of the respected objects and contract and contract and the contract of the contract of the contract of the respected objects and contract of the contract of the respected objects and contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of	nay as to reliable. recognition of trommes	Effect
sada wee properly completed in compilaros with federal and state rules.	Via continue to recomment the County Implement procedure for to record the resolution of Seeting and state procedure for the control to record the resolution of Seeting and state procedure are michael as resolved the seeting of the abot concernment these procedures michael as resolved by abotic distinct than those properting the advantage.	We occurred the County control time and measures to United seatoring the addressing controlling the regulation growing within a strategy and the county of the county of the seatoring county of the county of the county of the seatoring county of the county of the county county of the county of the county of the county county of the county of the county of the county county of the county of the county of the county of the county of the county of the county of the county of the county of the county of the county of the county on a street of an and design in thought the tree as design as the county facility of the county on the county on a street of an and the county of the county of the county of the county of the county of the county of the county of the second of possible the second of the seator the county of the county of the county of the second of possible the county of the seator the county of the county of the county of the second of possible the county of the seator that the county of the county of the county of the second of the county of the second of the second of the county of the second of the county of the second of the county of the second of the second of the second of th	The Goarly through review provides sales to counted its self- ure: preparty completed in complanter with federal and take new.	We continue to reconnect the County implement precedures to recontract to the County in plement precedures to reconstruct the chadule of Stead and state a weed to the percent larger. We also reconnect them procedure no solder a record by individuals other than those preparing the solder-late the county of the solder in the	and resources to up on billing and of procedures copier of the cutoff is alson that	Recommendation
Moncha Hoper F Facal Delech Manage Steve Edwards - Audit Steve Edwards - Audit Steve Edwards - Audit Steve Discord Steve Discord Steve Discord Steve Discord Steve Manager Delech Manager HIGH Delech Manager	Morica Hooper (Dviston Mareager Anno Comens Fiscal Support Supervisor: HIGH	Beuty Bel Director. Manuar Hooper Division Manuar Hooper Division Manuar Anne Connex Amena Ropped Supervasic. Amount Chek Billing Staff HIGH	Bedy Bel-Oractor Montres Hospar Faceal Division Manager Share Eswards - Audit and Compliance Officer Shale Days - Community Shale Days - Community HOH Jaysas Schillz - Cimital Division Manager	Monida Hooper, Divasion Mahaper, Anna Conners Friscal Support Supervision	P 21 ≤ ≤ P	Priority Staff Identified for
read: Code Road Brand W Intered		. The moreins of these to recough buty folion have been closed in Neumant. Or the service of the	The financial generatives chair the financial coloratives with an observative transition of the financial coloratives will also also also also also also also al	No further steps have been taken pension:		Steps Taken
		All more than a to be became the war have a closed it an a subjugate gar of large December by the and of the west.	The inherits (prodefined that the department uses has a column for Audit moor.) This productions will continue to the column for the continue to the continue to make to make using all audit reports are received.	No further steps have been taken	9.5.2), Steps Taken as of February 20,
to claim any may be and a second a second and a second and a second and a second and a second an	i7.	The apparents of the appropriate products of the appropriate products of the appropriate products of the appropriate products and will be used and.	The internal spreaditional that the department state has a solution for Judit report. This spreadsteaw will continued to be monitored for make use all such reports are received:	The department is prosping and will begin preparing the SEFA for 2017.		Steps Taken as of April 11, 2018
	The department has competed properties of the SEFA for 2017 and has communicated that to the Francia Director.	The department of strongs of shough full 2018. Cheen first that plain (or an an an and produced and will be selected.	The department has shaded in provious and mainted them of the Aby 1 deadline for making these and in more than 1 the Aby 2 deadline for making these and in provious 1 the control of the	The department has completed preparing the SEFA for 2017 and has communicated that to the France Director.	complete learn the change of a change of a change of the c	Stone Taken as of him 12 2048
A SEAD ON NA SEAD AND AND AND AND AND AND AND AND AND A		A marker in the Spid, what import from JAC. The Courty and denibled and spid of marker from the Court of marker and the Court of marker in the Numer beneates of water in the 2020 Vices. And in the 2020 Vices.	A cancel in the Study Audit Report Fore AC. Procedure own Implemental in record the procedure of White Accel and Case are 2017 in the consider of White Accel and Case are 2017 in the consider the 2017 wide.	As seaded in the Singlia Audit report from IRC. The County has developed not implemented the franciscopy podes in the Primary Society of the Indian Society of Indian In	12th. Assessment on August 13, 2018 12th. Assessment in the page Assessment 25, 12th Assessment in the page Assessment 25, 12th Assessment in the page Assessment 25, 12th Assessment 25,	
				•	Mand Shapa to Go Takem for improvement	

ber 18, 2018

OPERATIONAL REVIEW	BAKER TILLY	

Status Review Working Document	Human Services and Health Department

2. Clinical Services Miling: The Department is significantly behind on third party biling which has resulted in adapted recording of revenue and recondates. The current year garned sleege a schinly to date contains revenues soluted to 2014. Additionally, at the time of the site voids; the current year billing was the time of the site voids; the current year billing was	only completed through Fetrulary 2015. [82, 9] 4)	Amen to the merca we criticate into the Linda Services of the billing Software by the Dockston Manager and are revewed by the Account Cark III. However, this revew has not been intolated pocumentand by the indextand the state, and that the rails set by the Country have not captured by the Salate, and that the rails set by the Country have not changed for several years. (93, Bg 4)	on the processory mentioned, the Lunde sharkest billing of out the first properties of the processor of the	6. Clients seem in Olinical Services are assessed for their ability to pay before services are provided. Some clients, in the full charges for services are offerended to have into ability to pay and therefore, the full charges for services are written off. However, in a group session, all clients regardless of heir ability to pay ser required to go a specified amount for each assession. Due to system inimitations, the amount required to be paid has to be paids han to be adult; manually earth month for those clients with no ability to pay. (46, 6; 6)
We recommend the Department commit the resources to catch up on billing so that the County does not must deadlines for billing of Medicare and Medical within the allowed at time traine and collect private payments timely, ersuning the Department is maximizing its	revenues for servers provided.	on we recommend the Account clark is abcomment the review of these respected leasts with the county to reduce the table that incorrect class are called to the county to reduce the table that incorrect class are entered into the Control affective to billing system. We also recommend that the relate are the the County are reviewed regularly for appropriateness which will crouse that the Department is maximizing its revenue potential.	the ability or modify be billing visited in collect in the ability or modify be billing visited in collect in the billing visited in collect in the billing visited visited in the billing visited vi	The future billing otherwise should be able to be account for warnishes the billing to pay to be prevent manual billing adjustments of
~ > ~ > D >	HGH	X > 0 2 > 6	#IGH	MED SE 2- DF M
Monica Hooper, Division Manager; Division Manager; Anne Conners, Fiscal Support Supervisor; Account Clerk Billing Staff	· · · · · · · · · · · · · · · · · · ·	Becky Ball, Derecus, Amarager, Monra, Marager, Monra, Dielion Mawager; Anne Cornets, Fizal Support Sujervisor	Dekion Nanger; Dekion Nanger; Suppar Comes, Fife al Suppar Light Comes, Fife al Kacount Cerk Biling Staff	Monica Hooper, Division Manager; June Connex Fiscal Support Supervisor
RESOURCES NEEDED				
Review job tasks and duties of current Account Clerk staff to place priority on billing activities; 2. Re-assign duties as from Account Clerks as necessary to allow for priority.	cocks as to waiter for planning or hilling. 3. Develop on posing it revers and status infedite process to oversee hilling processes. 4 to let and implanent policy and of planning processes to oversee hilling processes to oversee the processes of the planning processes the processes of the planning processes the processes of the planning processes of the planning processes of the planning process of the planning	I Review process needed for review and revision of struce real or nogaring basis; 2 Complete review and revision of struce real or or crate. The construction of crates following revolute review and data collection; 3. Derivat and process improvement to meet tecommendation; 4. Develop origing evaluation and revision within policy/procedure revision within policy/procedure revision provision or crates or provision or control or		
The agency is waiting for the Private Pay customization to be validated & tested in development before moving to Production. Once this is done, month end process for March	mannin da perces sor Madroi Can hagha and the remaining months to Adaw.	Mo urther action has been taken since the lat meeting. This will be baked at around mid-bauber.	Anneual Journal entry will meet du be book until the house meet du be book until the house completed, the character play to a settinate of completion to be end of thosenber/play. Occember of this year.	The agency is waiting for the This agency has been provided friends by continuation to be with the self-pay extremeation validated & kerted in Chart the self-pay in a waiting on from Production. The system is con an act is open needs to the three size plot occommodate to the Chart write of pinces by Uniform fee Schedule produced patients with me addity to pay, by the State of Wil. Source of the Wil. Source of the Wil. Source of the Will State of Wil. Source of the Will State of Wil. Source of the Will State of Will State of Will State of Will State of Will
Y BILLING The agency has been provided with the self-pay customization that we were waiting on from Metsmart. Kyle from Netsmart will be walking us through the month end process self years.	month and purees supply next week. Once it is his being completed, we will move forward with shorting months in in Wethmart.	96 further action has been taken since the last meeting.	Returnant ha put the DE (union mulput in our De meriorment. We are bediver; for have a dedication early or week funding you wherestay, After the discussion, string will be depth until examing is complete, a manual journal entry will be done in DE.	The agency has been provided with the self-pay extensionation that we see waiting an interest waiting and the feetmant. Dodge on needs to unan Air separt and configure to the write-off punces for patients with ron adulty to pay, as well as, for clerity that have made their morthly adulty or pay amounts; I will need to work with Netsonat con the cent of the work with Netsonat con the cent process for how this is done.
The months of March through July have been closed in Netsmart.		400 further action has been taken since the last meeting.	The DE cashon output has been readed now and the was pat the Production. We have pat do the readed now and the Production. We have used the reave cashed the reave cashed and may be the readed for the cashed the pat	Jam still avading further training from bessuart force: training from bessuart force from how to write oil collections and the reports to use, third wall be done on a monthly basis.
All months up to December have been closed. I am anticipating on closing December by the end of the week.		Nectory MS S for Medical Nectory of S for Medical New Ching MS S for Medical New Ching MS S for MS for MS S for MS for MS S for MS S for MS S for M	The DE extom output has been used when chaining his been used when chaining his months in Hestmatt Hrough Novembers. The DE extons it The DE output will commer to be used going forward.	The based Group gave us instructions on two to do this. Instructions on two to do this. Instructions of the Group
The department is closed up through February 2018. Currently the March billing runs are being produced and will be sent out:		No further action has been taken since the last meeting.	No further exten has been taken since the last meeting.	No further exton has been clause since the last meeting. This will be accessed in the further than the clause since the accessed in the bases of the further state review with the local Group.
The department is closed up through April 2018. Currently s the May billing runs are being produced and will be sent out.		No futbor action has been taken stock the latt meeting.	No burber action has been taken since the last meeting.	No further action has been taken since the last meeting.
	and Health Oppartment. No similar findings, were noted in the 2017 audit.	We further action has been taken since the last meeting.	taken since the last meeting.	The local Group has informed and trimed us on what needs to be accompleted in Nethernart. The process is being documented and will be become part of the fiscal workflow.
INFRAUVEMEN		The rates will be rendement in early May for the new year and after that will be overdement on a yearly basis.		Finalize documents and succeptuate in fiscal workflow.

						TING	BUDGETING						100
							No further action has been taken since the last meeting.		概 1	Monica Hooper, Division Manager; Anne Corners; Fiscal Support Supervisor; Account Clerk Billing Staff	ther ortal o	We recommend the Department investigate whether the future Chichal Sworces links grann can negling spram can negling spram can negling spram can negling from the proposal of the spram of insurance belief probability and spram of the spram which will remove the digitalization of rifest part increase all links of the countries all links of the countries all links of the spram would also neduce the risk of manual input errors in the couline system.	7. Medicali, Medicare and printer insurance sits a re- submitted selectronicially cannine. The current "Table system among produces fill that us the Meterocachin yapodade to the online systems for Medicare, present number and set skin Medicali MMO; The Department produced the skills in these focusions and them measuring events that silling information for the online system, with the exception of mental heading for CGS (Formannish) Sapport Program) services provided under Medicald (#7. Fg. 6)
							No brother action has been saken blue the less state the let meeting.	Lodific corner workflow to iterating reach to provide a control to the implements; Ju in the implements are to the implements; Ju in the implements control to the implements corner to provide to the exhibition of the implement can workflow and implement can control to call the commendation; Supplements could be provided and control to call the provided and control to call the commendation; Supplements are caused country provided proposed as the provided provided as the commendation of the control to call the control to call the country provided provided as the control to call the control to	3.7 / 3	Manda Hope: Division Manager, Anne Converger, Anne Converger, Anne Converger, Fiscal Support Systemics: Account Chek Billing Staff	alling HIGH made worlded sure e the Billing	We excommed that the new Clinical Services Bling generate, which includes a record of any members upon request, which includes a record of all payments made or an outstanding sill imprement should be recorded in the falling system as other years which will ensure the accuracy of prieme recorded or of includes the solution of the prieme and the years of the solution of the prieme and the prieme	# P P P P P P P P P P P P P P P P P P P
								L. Outline work flow currently in use; 2. Deterritine necessary segregation of ductor and overally controls reseled; 3. Entirely work flow to Include necessary segregation of ductor and overally controls are recommendation. A Document of the control of the control of proaducts medical to ensure posts important us meat posts important us necessary within policy/proaducts use or policy/proaducts used or policy/proadu	Alle Roby, Flarance Olicetos - Complacing, mediad to support any proposition of the support any proposition and procedures till policies and procedures till policies and procedures (SPA and other applicable accounting standards.)	Bedy Bell, Director, Montal Rooper, Discher Manger, Anne Convers, Fled Sopper Spermer, Account Clerk Billing Steff Account Clerk Billing Steff	est or High	We recommend that the Oppartment split incline or add overlight control is not where the Oppartment of add overlight control is not where the Oppartment of a propriativeness of the split, and collection of all one was accusary and appropriativeness of the split, and collection of the oppartment oppartme	L Clinical Services Billing (W. In creed Interest sourced sergespars on duties consorted sergespars on duties consorted. The same Account Clerk III is preparing the control of the contro
	After the Returnal project is completed there will be no need for additional hours.	haddisonal Account Cert is III was also haddisonal Account Cert is III the processor of training the new employee.	The department currently but an open ductom (Edit plant) and the thermore and the control of the thermore and the control of ferourical are assisting in potting the work completed.	The department is working on identify the new portfolious, as identify the new portfolious, as well as, documenting instructions. Cross training the continue to take place so that we continue to take place so that on any one parson.	An additional Account Cash III was hired on November 1964 We are in his postas of Lawring the new crosloses of Cott trained to the was not to reduce addition should be not need for overtime and comp time.	An additional Account Clark III was Intered on Norember Cit. We are in the process of training fibre new employes. Once training the new employes. Once training we swant to reduce and/or eliminate the need for overtime and comp time.	The Speptrement is currently in the processed birling an additional Account Cerk III.			Becky Bell, Director; Monica Hooper, Division Manager; Anne Comers, Fiscal Support Supervisor	be after that that the that the that the that the the the the the the the the the th	The new software system should increase efficiency of the monthly lailing process. Therefore, additional billing cheeks may not be messed in laid sine. However, we recommended, we recommend the district the control of additional billing, which have been districted to on how to complete their darking with great set his cheek per laid provided that their billing effects are not needed to have been as the cheek of party billing. (both of here beautiful state that the current billing cheek have beautiful state that the current billing cheek have beautiful such as the billing cheek have beautiful such as well in below to the business traditional state of the business on socialing state its are so making state as well are laid to the business or socialing state its are social state of the business of the business or socialing state its are social state of the business or socialing state its are social state of the business of the busi	Let the Department has one primary head staff (Account Cick II) (completing the balling with the assistance of a second account Cort III. Due to the Climal services billing Suscip. The two Account Cicks have pur in psynificant overtime to complete the billing tasks. As of June 30, 2012. The two account device been paid 54, 112 for overtime worked and have cancel an additional 310 though morning time, which will lawly get paid out if not used time unity 24 comp time shours, can be carried over the subsequent year. [et 13, Fg. 61]
	No further steps have been taken since the last meeting.	to further steps have been usen since the last meeting.	No further steps fower been users and the lost meeting.	No further steps have been usen since the last meeting.	The IDE custon output has been texted in Dow and then was put into Production. We have used the new custom output after closing March-Jaly III and imported the numbers from Mestmant into JDE.	Meatmart has put the JDE custion output in our Dev environment. We are looking to have a discussion early near week lineday of Wednesday. After the discussion, testing wit begin. Until testing is complete, a manual journal entry will be done in JDE.	Metmart has given us an estimated completion date of and of November learly the potential of the spar. His Hotal and crasted policy Fr. La (Cleant Saling Mount) and Collection Process). This policy will be followed going forward.	The monthly recording of billing in the general indiger is currently behind, but it is anxionate half around billing for 2015 will be recorded in the general edger before year end close.	Jule toly, France Director - Consultation needed to support any process improvement policies and procedures to ensure they meet GFOA and other applicable accounting standards		ny/fr y/to trean nty's n new HIGH		If the current process to record the mounthly billing produced in Clinical Servers into the general elegater a manual process. The Frical and Support Services Supervisor reviews each entry in the billing system to determine the accounts and anounts and record she may be accounts and anounts and record in the general sheight. This formation is summarized in a suprodubent which is then entered into the general sedger through a pournal entry, (16, 7g. 7).
		No further action has been have in the same size in the last meeting. The will be assessed in the fund to assessed in the found state review with the load doub.	No further action has been been been been been been been bee	No further steps have been taken arize the last meeting.	ito further steps have been cann most the automostops.	No further step have been when since the last meeting.	is fish as create first product of the control of t			Mo Div Ann Sup Sta	aize a aize a off off nn a nd		As Currently the write offs for Clinical Services three party billing are an estimate recorded in the general leager. No write-offs, multiding insurance contractual write-offs, break bears entered that the Clinical Services billing system. The abot contributes to the difficulties in recommendation general leager (see Third Party billing recommendation number fore). Applying prices are not alse to general leager sevents billing systems to the prevail party that the provided of the control of the c
NEXT STEPS IN PROCESS IMPROVEMENT	UPDATE ON STEPS TAKEN as of August 13, 2018	UPDATE ON STEPS TAKEN as of June 12, 2018	UPDATE ON STEPS TAKEN as of April 11, 2018	of UPDATE ON STEPS TAKEN as of February 20, 2018	f UPDATE ON STEPS TAKEN as a December 19, 2017	INITIAL STEPS INDENTIFIED UPOATE ON STEPS TAKEN as of UPDATE ON STEPS TAKEN AS OF UPD	UPDATE ON STEPS TAKEN as of October 11, 2017		OR ADDITIONAL STAFF, COUNTY, OTHER RESOURCES NEEDED	STAFF IDENTIFIED FOR PROCESS IMPROVEMENT	PRIORITY	RECOMMENDATION	NUMBER/OBSERVATION

The timestaries between when the County Administrator (and with the County Administrator (and the County Admini	and relatify beginner it has dig as the object beginner in the content for the content beginner in several and relative beginner beginne	Avalger uns approximately newsy (20) different beder to actual records catalonaled to act bounded by the control catalonaled to act bounded by the control catalonaled by the control bedget to actual reports. (16, fg 1.3)	In (5) control and an extraction that the control cont	Some perminents all use a complement account to allow for the control to leave the control to leave the control to control to the control to control to the control to	(from corption safe) footoor Managers and Statembook (III, Fg. 10)	NUMBER/OBSERVATION 1. The 2015 Budget was developed without significant input
We recommend that the original budget prepared by In Debutromen rises, as along it a possible, the second budget that is likely to a spoonder by the count budget that is likely to a spoonder by the count budget that the likely to a spoonder by the count of the county along the county along the county along the county and the county along the county and the county along the county and the count	And Andreas (Andreas	simple convenience may be seen use and of con- distribution to program and from they or quarterly we recommend that the flinds still concerns so on saling one would begin to easily interest that can be distributed to all program Messages and Super-tons, which would result in a substantial does a supply to the floral and Suppert Services Debinsh Messages each monit. This may requise a recognition of balances and here begin recommendation under still an one begin to commendation under still an one begin to the substantial does a supply to the floral and Suppert Services Debinsh Messages and florate Debinsh for the an interest to the final and florate Debinsh for the an interest to the final and florated Debinsh for the an interest to the final and florated Debinsh that supply and Supplementar consider all florated Debinsh that agree and all spaintenars read-only access to 10 Service to a credule in the would result in times service for final staff and produce more timely information to program staff, which will seat them in making decision.	or recommend of services and unless described by the services and unless described by the services and unless of services and unless on the business units with the described by the business units with the described by the services and ill courses the services and services and preparation to wait as to receive by cought to seat and preparation to wait as to receive the vertical allocations presented to Division Managers and Supervisors.	ging County, for at unifier many other Counting that the "Tilly averaged in that the Forumal Services and shift Department does not bought for a comingency count." However, we see a some value in this of the county winters to pursue in folger a year? boughts. That I was not to pursue in folger a present boughts. The services of the purposes of the purpose of the forum of the fo	Supprison to the control to the cont	RECOMMENDA
ICOW Beety Be Alyssa Sc Oryssa no Hoopen Property Be Hoopen Property Hoopen Pr	Admins Admins County E Supervis Services	MEDAUM	9	6 ¥	M. ED	PRIORITY IM
Bedy Bell Director: lar Myse Schulz Shells Ad Drap and Monical Hooper: Director Managers	Limes Meles, County Datal Administrator, Oodge Scury Sparid Supervisors; Limes Supervisors	3	ooper, Division	l, Director; coper, Division	Secry May, Unitator, A. Aliyas Afridia, Selaid Sela	1 2
Administrator	Julia folj. France Director: Consistation needed to support any pocessi improvement policies and procedures to ensure they meet GPAD and other applicable accounting standards	Julia Rolp, Hance Director, consultation, most of upport any model of upport any policies and procedure policies and procedure of control of the original applicable accounting tamolarists	Julie tolp, France Director - Consideration Intended to support any process improvement policies and procedures to resure they meet display and other spilicable accounting standards	James Micke, County Administrator; Julie Kolp, Filnance Director; Dodge County Board of Supervisions;	Administraco:	ADDITIONAL STAFF, COUNTY, OTHER RESOURCES NEEDED
Do State						INITIAL STEPS INDENTIFIED FOR PROCESS IMPROVEMENT
The Director Division Managers, and the County Administrator were actively involved in the 2018 bridges process.						UPDATE ON STEPS TAKEN as of UP
						DATE ON STEPS TAKEN as of UPI November 10, 2017
						DATE ON STEPS TAKEN as of UP December 19, 2017
						DATE ON STEPS TAKEN as of U
						UPDATE ON STEPS TAKEN as of April 11, 2018
						UPDATE ON STEPS TAKEN as of June 12, 2018
						UPDATE ON STEPS TAKEN as of August 13, 2018
	office all principles with the double program of the 2017 budger.	Sacranging regent to meet this sold at would be difficult on to Gewards. It papers to have much greater profession for control or a new final ofference. We have already rates taps to produce reports as appropriate for program supports to program supports.	Shape have been claim to exigin shape have been been to exigin report according to this tops of superior according to this top of the production and to expendition, for the modification will be made if reaccurary.		The scores of Integering Division Wanagers, supervious and self in the sudget poses will be expended in the 2017 budget formation, legimong with the budget femiliers and throughout provided by the County Alministrator, is self-the process will be implemented and documented, followed by defining a policy and procedure to carticus the process.	NEXT STEPS IN PROCESS IMPROVEMENT

	A Time a real currently sense (7) Director signature stumps to the Director's signature stump to the board of the Control of the student of	in order to share adequate suggestion of desire, portal service scaled to large and select account system should be reviewed and approach for smooth system should be reviewed and approach postero and the service selecting the earth. The approach should reside as every of this supporting information used to devide the journal stora, and reviewed should be documented. We entormed that the Final and Support Service Delicion Manager territer all journal entiring postated by other endpower. Support Service Delicion Manager be reviewed by the Manager Service Delicion Manager by by the Manager Service Delicion Service Delicion Manager by the Manager Service Delicion Service Delicio	S. The Dispartment holds funds for various individuals in banks. We suggest that the Department record the rep payer are grant and the payer accounts are as any for individuals are as an exist. He represents the state of the representation are as any for individuals are passed in the payer for individuals are passed that the payer individuals are passed to any the payer individuals are payer any the payer and the payer and the payer are payer any the payer and the payer are payer any the payer are payer any the payer are payer any the payer and the payer are payer any the payer and the payer are payer any the pay	A rife establishing between the forum fraction and feasible. We recommend education for both peggian staff and compression to see design peggian staff and compression to the observable and the peggian staff and compression to the control of the peggian staff and the seed of the peggian staff and find staff and compression to the control of the peggian staff and find staff and compression to the control of the peggian staff and find staff and compression to the control of the peggian staff and find staff and compression to the peggian staff and find staff and control of the peggian staff and find staff and control of the peggian staff and find staff and control of the peggian staff and	We recommend a worlold approach to help militigate the possible impact of an employees about one. First, all employees should formally cocurrent for the country of the control of the con	All Division Manages and Supervisors receives monthly begin to extra received by the Department Flad shift bedget to exical respect to the program they make the orders and office program of the program and if Nou, they are considered with the program and if Nou, they are considered with the program and if Nou, they are considered with the Program and if Nou, they are considered with the Program and the program and if Nou, they are considered with the Program and the pr	L
	MED	HGH	low	HIGH Bec	MED	MED	PRICEIT
	Becky Bell, Director; Monica Hooper, Division Manager	Monica Hooper, Division Manager, Anne Conners, Manager, Anpport Supervisor, Fiscal State of Bussi staff	Dhiston Manager Monita Kedoper, Ame Coners, Kedoper Supervisor, Saif	Backy Bell, Director; Alexas Schulz, Shella Drays, Monitas Hooper Drays, Managers, Amer Convent, Head Support Supervision	Monica Hopper, Division Manager; Anne Connets, Fiscal Support Supervisor, Identified fiscal staff	Monis Hooper, Davidon Manager	IMPROVEMENT
		Julie Kolp, Finance Director - consultation needed to support re- process in go overheat any process may overheat any process may overheat policies and procedures, to ensure they meet GAO and othe applicable accounting standards	bile kidp, finance plinetor - consultation ineedal to support any process improvement policites and procedures to ensure they meat of procedures to ensure they meat of procedures to ensure they meat of procedures to ensure they meat the policites accounting standards		Julie Kolp, Finance Director - Consultation needed to support any process improvement, policies and procedures to orause they meet GFAO and other applicable accounting standards		RESOURCES NEEDED
					7 4 5		FOR PROCESS IMPROVEMENT
REVENUES AND ACCOUNTS RECEIVABLE - GRANTS				No change in ection since the last meeting.	No charge in action street the last meeting. The department has worked on documenting traductions and having them stated for all to use. This is and the will be an onigning process for the agency.	Research State of the Control of the	October 11, 2017
RECEIVABLE GRANTS				·	(DDPCs) The department continues to work on documenting was observed as no one procedures. This will be an one procedures. This will be an one procedures.		November 10, 2017
					The department continues to work on documenting work on documenting procedures. This will be an only procedures. This will be an only process.	,	October 11, 2017 November 10, 2017 December 19, 2017
					The department combinate to work or documenting work or documenting procedures. The well-be an one going process:		February 20, 2018
					The department continues to work on documenting procedures. The will be an one grown growes.		February 20, 2018 April 11, 2018
					The department continues to work on documenting procedures. This will be an on-going procedures.		June 12, 2018
					The department continues to work on documenting procedures. This will be an ongoing process.		UPDATE ON STEPS TAKEN as of UPDATE ON STEPS TAKEN as of August 13, 2018
	All signature stamps have been returned to the Director or destroyed. Actual signature of the Director is not used in all instances.	The process for creating, reviewing, posting and spacroling and spacroling and spacroling countries will be modified to increase agregation of during. Supporting documentation will be scanned into file director.	We have a good system in place for necoting and reading for necoting and reading for necoting and reading for necoting and reading for necoting for death (necoting fo		·	Training was provided to Division Manages and Spenniscs in the past is months and seldional training will be provided on the monthly actually and be provided on the monthly actual to budget reports.	IMPROVEMENT

Human Services and Health Department Status Review Working Document

September 18, 2018

I. The services performed for clients by outside providers are supposed via a present outside from the service excellent for these services are going though a desirable review of the property of the propert	5. WMCG is deligibled at this state level to bring additional tested illustria to the last of Wiscombin. This state of Wiscombin This state of the Miscombin This process of the State of the Miscombin for WIMMS program reporting is a manual process. The financial process in the complete the information for WIMMS programs of the State of State of State of the State of the State of State	4. The field and Septont Sevented Division Manager and Septented propers required formulal reports and semblacement requested formulal reports and expect for same and depend grants. These reports are not endemed by commons other than the present (IM- 78 20)	3 The Opportment uses approximately 25-30 retenable accounts in the County's perval ledger system. Some used only a pare and obtainghout the parts and some are used only a pare as to be believe the control of the records to the general ledger are manneared in Exect Lab Codig of county, other Counties surveyed as part of the project use manneal process sees are computerized the control of the project of the project of the project user manneal process sees are computerized the control of the project of the project of the project user manneal receivable accounts in the general ledger. (83, §2.20)	2 The Oppartment is inconsistent with recording grant accrusion. Grant is reported through (Asily, Cole and the LADS grant are not accrused as recovable on a monthly basis, however, other Oppartment, grans using a Youth Auds, Michoel Treatment, tenig Assistance, and Aging are accrused monthly, all grants are accrused as year end. We noted that several of the other Watsonson Counties were yet as a part of this project do not report accrusis on amonthly basis, lather grants are recorded in a task that during the year, and accrusis are recorded in the spentral ledger at the end of the year, [42, Pg 19]	1. The fiscal and Support services Devision Supervisors uses to explain explaints of the first state of the supervisor to seak the register to prepare visions administration used on a part reporting, most motably the AMSO calculation and cast to the Aging and Obtainity Resource grains. The administration of the grant of the first state of the supervisor of the seak the cast other, the prevailed of the supervisor of the	NUMBER/OBSERVATION
The Use understand that the Department uses pre- advicabilities forms for efficiency, a set all to to the product received. It because it among detailed inview of the product received. Including features received for reviews product users a contract, footands on previous out; may save the County count. Alloy the detailed releve of the Sales mental health multilation; invoices should the profused by previous order than the projection; the detail yet force a program of the sale of familiar with the province of the previous order than the projection; the detail yet force a program to live and if familiar with the province of the program of the property of the prope	We recommend that the Experiment hereingane if demangapities that are in particular holding of the County of the County replaces the current billing systems not be recommended to the County replaces the current billing systems not between county of the county of the County replaces the current billing systems have been demanded in the county of the c	We recommed that common and we than the prepared review float report and combinatement requests, as a well as supporting documentation, before reports and for of even as earthwester. He residual and Support as showed the property of the combination of the second property of the combination of the combination of grant requests prepared by the other. The review about the documentate in other or evidence the linear all control procedure.	ble live recommend that Oxpartment consider the reducing the number of labilities there is exercised by the constitution of th		or We recommend that the Field and Support or Services Superiord into the manual hipse of information microcalculation by utiliting the and formula and inviting explaints or the spreadbaret, whe also recommend that the thought systems in my allow reports to be written to obtain the information needed for grant reports to obtain the information needed for grant report to abtain the information needed for grant report as declarations rather than neigh annual explaints of the grant reports that are submitted the Department.	
and the state of t	ow.	Q.	LOW	LOW	MED	PRIORITY
Backy Ball Conetor. Montals happy of the Manual August And Conet, And Conet, And Conet, And Conet, Conet days Conet days of the fall shaped and program staff as further dentitled as for the fall of	Monita Hooper, Dividion Variages	Division Manager Monica Hooper, Anne Connors, Fiscal Support Supervisor	Division Manager Monika Hopper, Anne Connets, Fiscal Support Supervisor	Division Manager Monica Hooper, Arme Connexi, Ficcal Support Supervisor	Övision Manager Montica Hooper, Anne Conners, Fiscal Support Supervisor	PROCESS IMPROVEMENT
			Lulle Kolp, Finance Director - Consultation needed to support any process improvement pokies and procedures to ensure they meet GFAO and other appikable accounting standards	Julie Kolp, Finance Director - Consultation I needed to support any process improvement procedures to ensure they meet GFAO and other applicable accounting standards		COUNTY, OTHER RESOURCES NEEDED
						INITIAL STEPS INDENTIFIED FOR PROCESS IMPROVEMENT
DESUSSEMENT ITS CONTROL TO SET I		The Fiscal Support Supervisor is preparing the flandual reports and the Fiscal Support Manager is reviewing the report for a better internal control process.	No change in action since the tast meeting.	No change in action since the last meeting	This is and will be continued to be improved upon and making but the notes are in its decument/spreadheet as well as miturctions created.	UPDATE ON STEPS TAKEN as of October 11, 2017
MENTES			No change in action since the last meeting. I would consider this closed.	No change in action since the fact meeting. I would consider this closed.	This is and will be continued to be improved upon and making sure that notes are in the decimant of the decimant/spreadtheet as well as instructions created.	UPDATE ON STEPS TAKEN as of November 10, 2017
			No change in action since the last meeting. I would consider this closed.	No change in action since the last meeting, i would consider this closed.	This is and will be continued to This is and wall be continued to the improved upon and making be improved upon and making sure that notes are in the sure than notes are in the document/pyreadsheet as well decument/pyreadsheet as well as instructions created. as instructions created.	UPDATE ON STEPS TAKEN as of December 19, 2017
			No change in action since the last meeting. I would consider this closed.	No change in action since the last meeting, I would consider the closed.	This is and will be continued to be improved upon and making sure that notes are in thing durantly/apreadcheet as well as instructions created.	UPDATE ON STEPS TAKEN as of February 20, 2018
			No chagge in action since the last meeting, I would consider this closed.	No change in action since the last meeting, I would consider this closed.	This is and will be continued to be improved upon and making sure that notes are in it the document/foreadheet as well as instructions created.	UPDATE ON STEPS TAKEN as of UP
			No change in action since the last meeting, I would consider this closed.	No change in action since the last meeting. I would consider this closed.	This is and will be continued to be improved upon and making the that notes are in the document/spreadheet as well as instructions created.	UPDATE ON STEPS TAKEN as of June 12, 2018
			No change in action since the last meeting.	to further action has been taken since the last meeting.	This is and will be continued to be improved upon and making be improved upon and nating jure that notes are in the document/pgreadbeet as well as instructions created.	UPDATE ON STEPS TAKEN as of August 13, 2018
We will review the process used for invoke workflow. We currently have multiple feeds of approach and trading to source accuracy.		Umited fiscal saif and deadlines for grant claims will make this chillenging. We will seek to review and approve grant reimbursantent request controls.			# A A # # #	of NEXT STEPS IN PROCESS IMPROVEMENT

4	\$3,000,000,000	2 2 2 2 2 2 3 3 2 2 2 2	<u> </u>	ing a control of the	1. Clir Der	English to The
	tho the state of t	discussion with miniposes, we noted exhibited the country by could be made either to sold either the country by country by the		sade ce of	Deposits, excluding those rejuted to Public Health and Unical Services, are generally recorded on a bi-monthly basis. with Deposits remain in locked up at various collection sites before being deposited with the Treasurer. (81, 8 ₂ 26)	It Wenn salt and desks are scenered enoughing themerised for habits shadling a thorse released for habits shadling a street as a blocker in a blocker shadling and the street and shadling a shadling a street and shadling a shadling
RECOMMENDATION	For our discussion with the FT Protects, it is possible to our a regard in drouse sharing the amount of derival or put of large of the Educations in Care played out of the sharing the Statement of any period of the sharing the Statement of the Education and sharing the Statement of the Statement of the sharing the sharing the most of education. So to all this sharing the most sharing the sharing the sharing the sharing the Statement of the Statement of the sharing the Statement of the sharing the Statement of the sharing the Statement of the sharing the sharing the Statement of the sharing the Statement of the sharing the shari	in inclusion to the temporal model appoint from inclusion which is made and expendences or indi- ying the property of the property of the property of the region of the inclusion of the property of the region of the property of the property of the property of the property of the property of the confirmation on the property of the property of the property of the the Oppartment.	We recommend that the Department update its	We recommend that the Department optical in the test pass entropies in the series of the included in the missage of champions in fact meetic to be included in the missage with the series of the series series for the missage being secured, gift cards being purchased, and conference, attended.	We recommend that disposits be made at least on a weekly basis and even more frequently if there are large amounts of money receipted, such as grant retributement checks or large sums of cash.	we recommend that the flagstonest consider elementary for Administration of the second sizes it is also ledg-preference by the Source Clark and has wery little internal control burnels.
PRIORITY	5 \$	WOJ		50 ¥	MED	W 00
	Mayas Sohita yad Montan Rospe Division Maragen; Japandoss a Jaconikol	Beety Bel. Jarector, Manical Hoper, Division Manager, Anne Conners, Fissal Support Supervisor	Becky Bell, Director,	Seek plat Dietect. Moleki Page Dietect. Marker Notes Dietect. Marker Note Convent. Fistal Support Supervisor.	Monica Hooper, Division Manager; Anne Conners, Fiscal Support Supervisor, Supervisor, Identified fiscal staff	Morata Hoper, Division Manager, fance Comers, Fitcal Support Supervisor, Identified fiscal staff
ADDITIONAL STAFF, COUNTY, OTHER RESOURCES NEEDED	Ruth Otto, IT Director					
<u> </u>	Deuken Menger Karngs has uzzezdi Myelm alte or un dhe tropor el Grezia Repensa in Korosa al Trecommended, and prodede a summary of this to Deuken Karnager Schall et an est production and the summary of the to production and the summary of the production and the summary of the summary of the production and the summary of the transplant on the report et any time it is resided and beach down costs into overtime, comp time, and pager time pay per call for and period of time specified.					
UPDATE ON STEPS TAKEN as of October 11, 2017	The Opportment of Ill accontinuity to to show the Colds a week of our shows the Colds and official or the cold industrial to the cold industrial to the cold industrial to the Colds and				RECTIFYING	
UPDATE ON STEPS TAKEN as of November 10, 2017	·				NG	
UPDATE ON STEPS TAKEN as of December 19, 2017						
UPDATE ON STEPS TAKEN as of UPDATE ON STEPS TAKEN as of December 19, 2017 February 20, 2018						
UPDATE ON STEPS TAKEN as of April 11, 2018						
F UPDATE ON STEPS TAKEN as of June 12, 2018						
UPDATE ON STEPS TAKEN as of August 13, 2018						
NEXT STEPS IN PROCESS IMPROVEMENT	9 7 8 8 7 8	Area proces is being explored and implementation to one used in senter county to one Department to increase the coding process for ordiff and transactions.			Deposits are now being made on a weedy basis.	There is early little dualization of effects in this less and the number of research is in initial. We also in initials will be a process for improved efficiency.