



**OPEN/UNRESOLVED RECOMMENDATIONS
OVER SIX MONTHS OLD
AS OF DECEMBER 31, 2016**

“Actions speak louder than words.”

The Palm Beach County Office of Inspector General (OIG) is committed to working with leaders in our County government, the municipalities, Children's Service Council (CSC), and the Solid Waste Authority (SWA) to help make government better. To do this, we conduct audits, contract oversight activities, and investigations; and recommend ways for carrying out responsibilities in the most efficient and effective manner. We also issue recommendations for corrective actions to address issues of compliance, waste, fraud, abuse, and mismanagement.

This *Open/Unresolved Recommendations Over Six Months Old* report lists recommendations we issued more than six months ago that have not yet been implemented. All of the recommendations listed herein were accepted by management at the time our initial reports were issued.

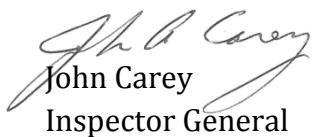
OIG recommendations remain open/unresolved until management completes the agreed upon recommended actions, and the OIG verifies that the actions were completed. Recommendations may also be closed by the OIG based on the circumstances. For example, other actions taken may have answered the problem, or met the intent of the recommendation.

On a quarterly basis, we follow up individually with County departments, municipalities, CSC, and SWA on each open/unresolved OIG recommendation. This separate semi-annual report lists all open/unresolved recommendations over 6 months old. It is distributed to the public, the Inspector General Committee, and to all effected senior and elected/appointed officials for information and appropriate action.

We often say, "Good government is everyone's business." In this respect, this report is intended to strengthen this partnership through providing information so we may better work together to implement our agreed upon recommendations to make government better.

More information on the OIG, frequently asked questions, our reports, tips, trends, best practices, and other reference materials can be found on our OIG website: <http://pbcgov.com/OIG/>. If you have any questions or suggestions on how we can work together better in our mutual goals as stewards of the taxpayers' dollars; or to improve our OIG role in providing insight, oversight, and foresight; please contact us by phone at (561) 233-2350 or Email: inspector@pbcgov.org.

Sincerely,



John Carey
Inspector General

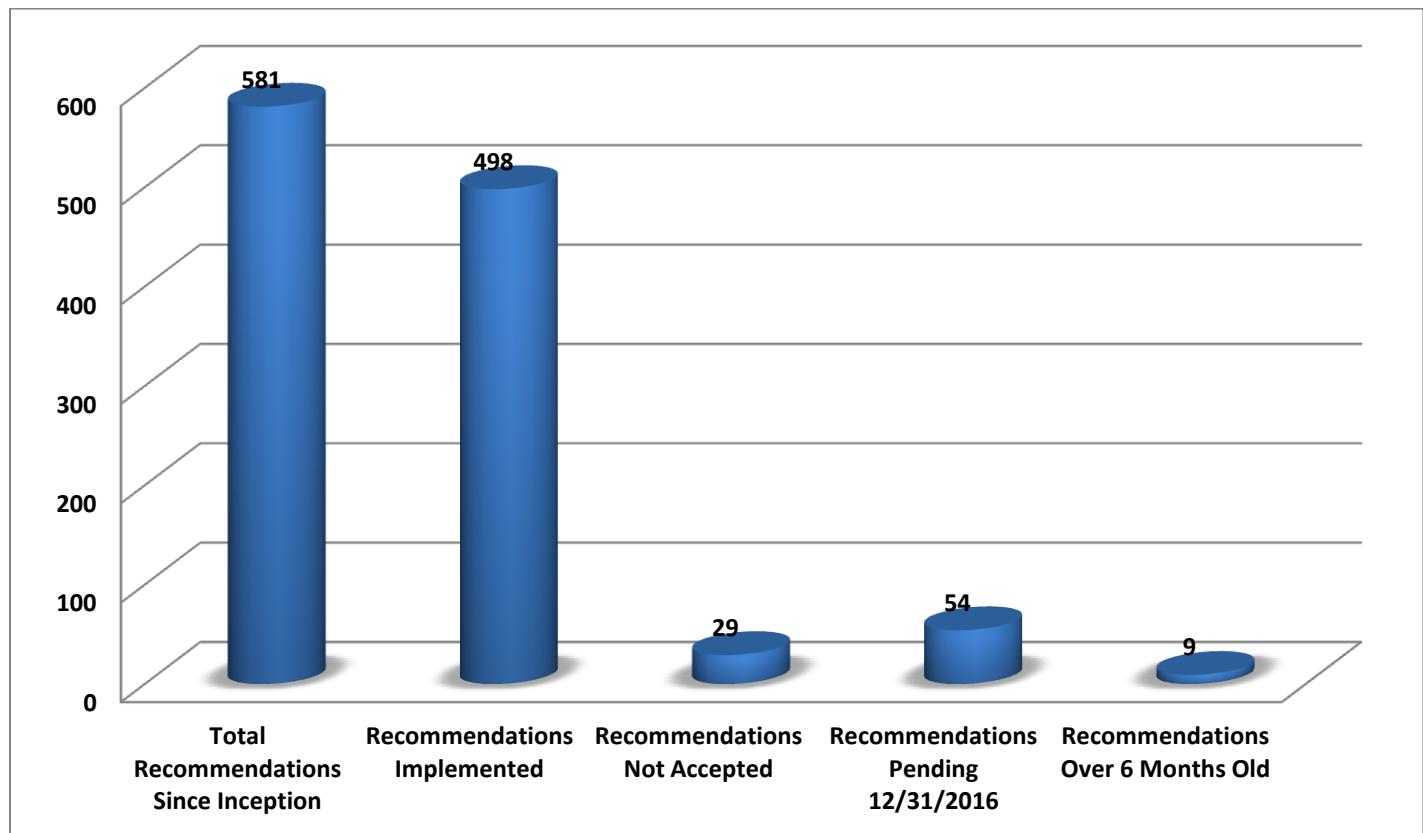
Section A: Summary/Graphic Presentation of All Recommendations 1

Section B: List Of Open/Unresolved Recommendations Over Six Months Old..... 2

Since the Office of Inspector General's inception the Office has made 581 recommendations through December 31, 2016. Of those recommendations, 29 recommendations were not accepted by the municipality or County department, 498 have been implemented and 54 recommendations have yet to be implemented.

Of the 54 recommendations yet to be implemented, 9 recommendations are over six months old.

This report summarizes those 9 open/unresolved recommendations which are over six months old.



Open/Unresolved Recommendations Over Six Months Old

INVESTIGATIVE REPORTS

Date

12/31/2014 City of Riviera Beach – Purchasing-card

Report Number

2014-0011 Recommendation Numbers:

2. Recoup all funds associated with expenditures that did not have a valid business purpose.

Pending implementation

3. Implement a written policy addressing the City's insurance coverage as it relates to the leasing of vehicles by employees and disseminate to all employees.

Pending implementation

AUDIT REPORTS

Date

11/22/2013 Village of North Palm Beach – Public Works

Report Number

2014-A-0001 Recommendation Numbers:

1. The Village should develop, implement and enforce comprehensive written policies and procedures for accounting, monitoring and general oversight within Public Works. The manual should clearly outline the specific duties, authorities, and responsibilities for all employees, thus providing the essential foundation needed to establish employee accountability, management oversight and effective internal controls. The approved manual should be distributed and clearly communicated to all employees within Public Works.

Pending implementation

Date

9/22/2014 Belle Glade- Cash Disbursements

Report Number

2014-A-0005 Recommendation Numbers:

2. The City Manager should direct the establishment of a contract management process. The process may be supported by tracking: a list of department contracts and the status of those contracts; contract pricing; a list of contract liaisons and the

specific contract(s) monitored by those liaisons; proof of insurance documents; dates of contract expiration and terms of the contract for termination.

Pending implementation

3. The City Manager should propose a policy that ensures all contracts containing an auto-renewal are brought to the Commission in a timely manner before the contract renewal date.

Pending implementation

6. The City Commission should revise the current travel Ordinance to provide more specific guidelines for per diem and other travel expenses.

Pending implementation

7. The City Commission should establish a policy that provides guidance for use of City credit cards including purchases of local meals.

Pending implementation

14. The City should seek an opinion from the State Attorney General as to the legality of the City's Retirement Recognition Ordinance.

Pending implementation

3/2/2016
2016-A-0002

City of Delray Beach - Purchasing

Recommendations Numbers:

9. We recommend duties of the Inventory Control Clerk be segregated. If this is not practical due to staffing limitations, then compensating controls should be implemented. For example, a second individual should participate in key functions such as receiving goods and performing inventory counts, or periodic supervisory reviews should be performed and documented.

Pending



A copy of this report is posted on the Office of Inspector General, Palm Beach County website at www.pbcgov.com/OIG. If you have any questions or suggestions on how we can work together better in our mutual goals as stewards of the taxpayers' dollars; or to improve our OIG role in providing insight, oversight, and foresight; please contact us by phone at (561) 233-2350 or Email inspector@pbcgov.org.

REPORT FRAUD, WASTE OR ABUSE

To report alleged fraud, waste, abuse, mismanagement or misconduct relative to county or municipal government, Children's Services Council, or Solid Waste Authority, use one of the following methods:

- Complete complaint form on web site at www.pbcgov.com/OIG and send to Inspector@pbcgov.org
- Write to Office of Inspector General, Palm Beach County, P.O. Box 16568, West Palm Beach, Florida 33416
- Call the Office of Inspector General HOTLINE at: (877) 283-7068