

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2012	2013	2014	2015	2016
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	* See below				
# ADDITIONAL FTE					
POSITIONS (Cumulative)					

Is Item Included In Current Budget? Yes ___ No

Budget Account No.: Fund ___ Agency ___ Org. ___ Object ___

Program Number _____ Revenue Source _____

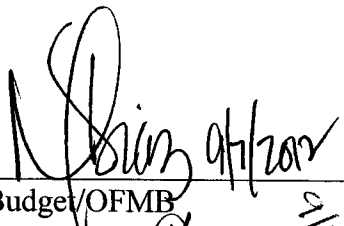
B. Recommended Sources of Funds/Summary of Fiscal Impact:

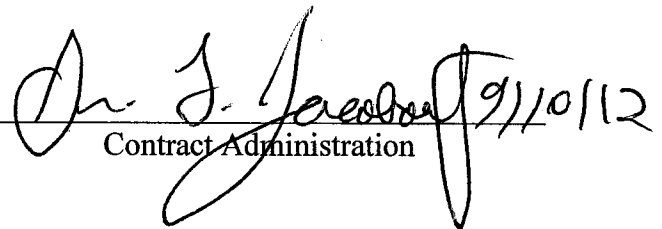
* No fiscal impact

A. Department Fiscal Review:

III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Administration Comments:


 Budget/OFMB
 9/7/12


 Contract Administration
 9/10/12

B. Legal Sufficiency:


 Assistant County Attorney
 9/10/12

C. Other Department Review:

 Department Director

Summary of Audit Recommendation Process

Audit recommendations are developed during the course of an audit. The recommendations are discussed with department management and are either agreed to by management or management proposes alternate corrective action that is acceptable.

Management establishes projected implementation dates for each audit recommendation.

Audit Committee reviews audit report and recommendations and authorizes issuance.

Internal Audit records projected implementation dates in recommendation tracking file and schedules follow-up based on those dates.

Internal Audit provides implementation date information to County Administration for monitoring department action in implementing audit recommendations.

Management takes action to implement recommendations.

County Administration requests status information from departments in advance of scheduled implementation date. Administration takes appropriate follow-up actions with departments when necessary.

Internal Audit requests status information from departments following the scheduled implementation date and conducts follow-up reviews as appropriate.

Internal Audit prepares semi-annual reports on the status of all open audit recommendations. An audit recommendation is open from the time of Audit Committee review until final action has been taken to implement the recommendation. Audit recommendations remain in the semi-annual report until final action has been reported.

Status of Recommendations Open at March 31, 2012 as of September 1, 2012

Report	Issue Date	Open Audit Recommendations on March 31, 2012 Report	Status as of September 1, 2012
07-23 Facilities Development & Operations Property & Real Estate Management Division	Sep-07	1	Implementation scheduled for 8/31/12
09-22 Fire Rescue Overtime	Jun-09	1	Implementation scheduled for 9/8/12; IA review pending
10-06 Community Services Department Ryan White Program	Mar-10	2	Completed, IA review completed
10-07 Purchasing Warehouse Operations	Mar-10	3	Management reported 2 completed; IA review pending. 1 in process due date not yet established
10-23 Fire Rescue Bureau of Safety Services	Sep-10	2	Implementation scheduled for 8/31/12
11-03 Administration Global Spectrum	Dec-10	2	Management reported implementation; IA review pending
11-05 Administration Follow-up on Countywide PPM CW-O-001	Dec-10	2	Recommendations substantially implemented, IA review scheduled for December 2012
11-09 Housing & Community Development Commission on Affordable Housing	Dec-10	1	Implementation due date 9/30/12
11-14 Information Systems Services Voice Services	Mar-11	4	Management reported 1 implementation, 2 in process due in August 2012 and 1 due in December 2012
11-20 Palm Tran IT Systems	Mar-11	2	Implementation scheduled for 7/31/12, no status reponse from department
11-21 Palm Tran Transportation Disadvantaged Bus Pass Pgm	Mar-11	1	Implementation due date 10/30/12
11-22 Administration Countywide Audit of Take Home Vehicles	Jun-11	4	Management reported implementation; IA review in process
11-24 Information Systems Services WAN Agreements/Public Sector & Non-profits	Jun-11	1	Implementation due date 10/30/12
11-28 Risk Management Prescriptions	Sep-11	1	Implementation due date 1/1/13
11-32 Water Utilities Inventory Warehouse	Sep-11	5	Implementation due date 10/1/12
12-01 Administration Cell Phone Stipend Audit	Dec-11	8	Completed, IA review completed
12-02 Parks & Recreation Cash Collections Audit	Dec-11	5	Management reported implementation; IA review pending
12-03 Water Utilities Cash Collections Audit	Dec-11	1	Implementation due date 9/30/12
Total		46	



Office of the County Internal Auditor

Audit Recommendation

Follow-Up Report

Status Update as of

March 31, 2012

Issued June 20, 2012

Attachment # 3



Internal Auditor's Office

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**Palm Beach County
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DATE: June 20, 2012
TO: The Audit Committee
FROM: Joseph F. Bergeron, Internal Auditor
SUBJECT: Recommendation Follow-Up Report

Attached is the Internal Auditor's Recommendation Follow-Up Report providing the status of audit recommendations as of March 31, 2012. We plan to report on audit recommendations semiannually for periods ending March 31 and September 30. We plan to provide the reports to the Audit Committee at its meeting following the cut-off dates. We will submit the reports to the BCC following Audit Committee review.

The report contains a Summary Status of Audit Recommendations followed by:

- Exhibit 1 Audit Recommendations Open at Beginning of the October 1, 2011 through March 31, 2012 Reporting Period
- Exhibit 2 Audit Recommendations Issued During the October 1, 2011 through March 31, 2012 Reporting Period
- Exhibit 3 Open Audit Recommendations by County Department at March 31, 2012
- Exhibit 4 Summary Aging of Open Audit Recommendations
- Exhibit 5 Audit Recommendations Submitted for Audit Committee Consideration
- Exhibit 6 Recommendation Status at March 31, 2012

The purpose of this report is to keep the Audit Committee, the BCC and County Administration informed of the status of recommendations made by the Internal Auditor's Office. We welcome any suggestions to improve this report to enhance oversight of Internal Auditor Office operation.

Exhibit 5 includes recommendations that are at least two years old or which have had final management action without correcting the underlying condition where we believe additional action is necessary.

SUMMARY STATUS OF AUDIT RECOMMENDATIONS

MARCH 31, 2012

As of March 31, 2012, the Internal Auditor's Database of Audit Recommendations showed that management actions had not been completed on 46 recommendations. These recommendations are considered as "Open". Of those 46 open recommendations, follow-up has been conducted on 18 showing that management action has started but was not yet complete. The other 28 open recommendations are scheduled for follow-up in the future and no audit evaluation has been conducted at this time.

Changes in the inventory of Audit Recommendations during the period October 1, 2011 through March 31, 2012 are shown below:

Open Audit Recommendations as of October 1, 2011	65
Additional Audit Recommendations from Audit Reports Issued October 1, 2011 through March 31, 2012	19
Audit Recommendations Completed October 1, 2011 through March 31, 2012	38
Open Audit Recommendations as of March 31, 2012	46

Recommendation follow-up work is generally conducted within one year of report issuance or earlier if management indicates that final action is expected to occur. Follow-up is done to determine the following:

- Was the recommendation implemented as agreed to by management? Or, if not, did alternative management action(s) correct the identified deficiency (ies)?
- Was the underlying cause (condition) corrected?

Sufficient audit evidence is developed to support a conclusion as to implementation of the recommendation and correction of the underlying cause (condition). If final management action has been taken on all audit recommendations in an audit report, the recommendations are considered "Complete" and are included in the current report, but not in future reports.

If management action(s) are not complete on any or all of the audit recommendations in an audit report, they are included in this report as "In Process" and another audit follow-up will be scheduled. In those cases where final management action has been taken and the underlying cause (condition) has not been corrected, we show this recommendation as Completed, Not Implemented. These recommendations are included within Exhibit 5 for Audit Committee consideration.

**Exhibit 1: Audit Recommendations Open at Beginning of the October 1, 2011
Through March 31, 2012 Reporting Period**

Report	Issue Date	Number of Open Audit Recommendations Beginning of Reporting Period	Final Management Action Taken During Reporting Period	Number of Open Audit Recommendations End of Reporting Period
<u>07-11</u> Community Services Department Financially Assisted Agencies	Jun-07	1	1	0
<u>07-23</u> Facilities Development & Operations Property & Real Estate Management Division	Sep-07	1	0	1
<u>09-22</u> Fire Rescue Overtime	Jun-09	1	0	1
<u>10-06</u> Community Services Department Ryan White Program	Mar-10	2	0	2
<u>10-07</u> Purchasing Warehouse Operations	Mar-10	3	0	3
<u>10-17</u> Engineering & Public Works Land Development Division	Jun-10	1	1	0
<u>10-23</u> Fire Rescue Bureau of Safety Services	Sep-10	2	0	2
<u>11-03</u> Administration Global Spectrum	Dec-10	2	0	2
<u>11-05</u> Administration Follow-up on Countywide PPM CW-O-001	Dec-10	2	0	2
<u>11-09</u> Housing & Community Development Commission on Affordable Housing	Dec-10	9	8	1
<u>11-10</u> County Library Main Library Follow-up on Previous Recomm	Dec-10	1	1	0
<u>11-14</u> Information Systems Services Voice Services	Mar-11	4	0	4
<u>11-15</u> Planning, Zoning, & Building Public Service Tax - Electricity & Franchise Fees	Mar-11	2	2	0
<u>11-16</u> Public Safety Justice Services Division	Mar-11	2	2	0
<u>11-20</u> Palm Tran IT Systems	Mar-11	2	0	2
<u>11-21</u> Palm Tran Transportation Disadvantaged Bus Pass Pgm	Mar-11	1	0	1
<u>11-22</u> Administration Countywide Audit of Take Home Vehicles	Jun-11	4	0	4
<u>11-23</u> Parks & Recreation Osprey Point Golf Course Cash & Revenue Controls	Jun-11	2	2	0
<u>11-24</u> Information Systems Services WAN Agreements/Public Sector & Non-profits	Jun-11	3	2	1
<u>11-26</u> Housing & Community Development ARRA Internal Controls & Reporting	Jun-11	4	4	0
<u>11-28</u> Risk Management Prescriptions	Sep-11	2	1	1
<u>11-31</u> County Attorney Interdepartmental Billings	Sep-11	1	1	0
<u>11-31</u> Financial Management & Budget Interdepartmental Billings	Sep-11	3	3	0

**Exhibit 1: Audit Recommendations Open at Beginning of the October 1, 2011
Through March 31, 2012 Reporting Period**

Report	Issue Date	Number of Open Audit Recommendations Beginning of Reporting Period	Final Management Action Taken During Reporting Period	Number of Open Audit Recommendations End of Reporting Period
<u>11-32</u> Water Utilities Inventory Warehouse	Sep-11	8	3	5
<u>11-33</u> Administration Consultants Overhead Rates	Sep-11	1	1	0
<u>11-34</u> Financial Management & Budget Public Service Tax - Ferrellgas	Sep-11	1	1	0
Total		65	33	32

**Exhibit 2: Audit Recommendations Issued During the October 1, 2011 Through
March 31, 2012 Reporting Period**

Report	Issue Date	Number of Audit Recommendations Issued this Reporting Period	Final Management Action Taken During Reporting Period	Number of Open Audit Recommendations End of Reporting Period
12-01 Administration				
Cell Phone Stipend Audit	Dec-11	8	0	8
12-02 Parks & Recreation				
Cash Collections Audit	Dec-11	5	0	5
12-03 Water Utilities				
Cash Collections Audit	Dec-11	6	5	1
Total		19	5	14

**Exhibit 3: Open Audit Recommendations
by County Department
as of March 31, 2012**

Department	Open Recommendations in Process	Open Recommendations Future Implementation with Follow-up Pending
Administration	2	14
Community Services Department	0	2
County Attorney	0	0
County Library	0	0
Engineering & Public Works	0	0
Facilities Development & Operations	1	0
Fire Rescue	1	2
Housing & Community Development	1	0
Information Systems Services	1	4
Office of Financial Management & Budget	0	0
Palm Tran	3	0
Parks & Recreation	0	5
Planning, Zoning, & Building	0	0
Public Safety	0	0
Purchasing Department	3	0
Risk Management	0	1
Water Utilities	6	0
Total Open Recommendations	18	28

**Exhibit 4: Summary Aging of Open Audit Recommendations
As of March 31, 2012**

Timeframe	Inventory at Beginning of Period (Exhibit 1)	Issued During this Period (Exhibit 2)	Closed During this Period (Exhibits 1 & 2)	Open at End of Period (Exhibit 7)	In Process	Follow-up Not Yet Scheduled
0 -3 Months	0	0	0	0	0	0
3 - 6 Months	0	19	5	14	1	13
6 - 12 Months	29	0	18	11	6	5
1 - 2 Years	28	0	14	14	6	8
Over 2 Years	8	0	1	7	5	2
Total	65	19	38	46	18	28

0 -3 Months	January 2012 to March 2012
3 - 6 Months	October 2011 to December 2011
6 - 12 Months	April 2011 to September 2011
1 - 2 Years	April 2010 to March 2011
Over 2 Years	March 2010 or Earlier

Exhibit 5: Audit Recommendations
Submitted for Audit Committee Consideration

**Recommendations for which Final Management Action Has Been Taken
Without Resolving the Underlying Condition**

None	

Recommendations Which Have Been Open Longer Than Two Years

10-06 Community Services Department Ryan White Program	
Report Issued 03/17/2010 First follow up October 2011 Second follow-up May 2012	
#3 The Community Services Department Director should ensure that contracted agencies comply with the law in determining client eligibility and ensuring that Ryan White funds are the payer of last resort. In this regard, he should follow-up on the results of the Treasure Coast Health Council study made in regards to Ryan White Part B, and consider the potential for applicability to Ryan White Part A funding.	<p>Status – March 2012 Follow-up Pending Implementation scheduled for May 2012. Follow-up scheduled for June 2012.</p> <p>Status – September 2011 In Process. The Department Director revised the contract with agencies to better delineate the requirements for eligibility. Enhancements to the “Careware” database are still required. Department officials told us that the target completion date is March 2012.</p>
#4 The Community Services Department Director should ensure that program monitors specifically address client eligibility in their program oversight function. In this regard, monitors need to go beyond the supporting documentation in the file such a paystubs, and other income determination, and review the ‘due diligence’ exercised by case management agencies in carrying out the law regarding the Ryan White payer of last resort requirement.	<p>Status – March 2012 Follow-up Pending Implementation scheduled for May 2012. Follow-up scheduled for June 2012.</p> <p>Status – September 2011 In Process. The “Care-ware” database discussed in Recommendation 3 will help fully implement this recommendation. Department officials told us that the target completion date</p>

Exhibit 5: Audit Recommendations
Submitted for Audit Committee Consideration

	is March 2012.
10-07 Purchasing <i>Warehouse Operations</i>	
Report Issued 03/17/2010 First follow up September 2011 Second follow-up May 2012	
#1 The Warehouse Manager should ensure that written policies and procedures are issued for its warehouse operations function as required by PPM CW-O-001. Written policies and procedures should include guidelines for ordering, receiving, storing, and issuing of stock items from the Warehouse.	<p>Status – March 2012 In Process PPMs have been drafted and are being reviewed by the Department Director as of the end of May 2012. PPM issuance expected in June 2012.</p> <p>Status – September 2011 In Process. Department Director estimated completion of PPMs by March 2012.</p>
#3 The Purchasing Department Director should study the issue of cost effectiveness of warehouse operations considering the issues contained in this report and the impact of the move to the new warehouse in 2010. Issues include whether (a) full cost recovery should be considered in warehouse pricing, (b) cost savings extend to other items not included in our sample, (c) governmental agencies other than those under the BCC should be charged for supplies and storage, and (d) County departments and agencies should be able to buy supplies from vendors rather than the warehouse, thus reducing the number of items needed to be stored at the warehouse.	<p>Status – March 2012 In process. Department Director is working with Administration to develop a scope and process for implementing the study of warehouse operations. Projected completion of this process is expected in June 2012.</p> <p>Status – September 2011 In process. Department Director told us that additional time is needed to conduct study. She estimated a revised completion date as March 2012.</p>
#4 The Purchasing Department Director should develop written policies and procedures for the storage of items in the Warehouse. These procedures should include who can store items in the Warehouse, how to request storage space and any restrictions on types of items the Warehouse will store.	<p>Status – March 2012 In Process PPMs have been drafted and are being reviewed by the Department Director as of the end of May 2012. PPM issuance expected in June 2012.</p> <p>Status – September 2011 In process. Department Director stated that PPMs should be completed by March 2012.</p>

**Exhibit 6
Recommendation Status at
March 31, 2012**

Audit Report Number, Title and Recommendation(s)	Recommendation Status
07-11 Community Services <i>Financially Assisted Agencies</i>	
Report originally issued 6/20/07 Recommendation #4 open after follow-ups in 2008, 2010 and 2011. Final follow-up in May 2012.	
#4 The CSD Manager of Planning and Evaluation should ensure that all Program Monitors maintain adequate documentation of site visits and other FAA contacts in agency files.	<p>Status - March 2012 Complete. Our review showed that site visits had been prepared as recommended.</p> <p>Status - September 2011 In process. Our testing showed that although site visit reports were prepared, some were not in accordance with PPM CSO-110 as required. Manager stated corrective action to be completed by March 1, 2012.</p>
07-23 Facilities Development and Operations <i>Property and Real Estate Management Division</i>	
Report issued 9/12/07 Recommendation #1 open after follow-ups in 2008, 2010 and 2011. Fourth follow-up May 2012.	
#1 The Department Director should review issues involved in Division not carrying out responsibilities assigned in CW PPM CW-L-023 and CW-L-024, including the extent that other County departments administer leases within the Division's responsibility.	<p>Status - March 2012 In process. The Department Director stated that the draft PPM has been with the County Attorney's Office for over a month. One issue needs to be agreed upon in order to issue the PPM final. Target date is May 31, 2012.</p>

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	<p>Status – September 2011 In process. Department Director expects Countywide PPMs to be completed February 2012.</p>
<p>09-22 Fire Rescue Overtime</p>	
<p>Report Issued 6/10/2009 Recommendation #1 open after follow up in 2010 and 2011. Third follow-up May 2012</p>	
<p>#1 The Fire Recue Department Administrator should ensure that overtime assignments and verification of overtime worked is documented in accordance with Operational Procedure I-54. Specifically, he should ensure that:</p> <ul style="list-style-type: none"> • District Chiefs document the personnel assigned in accordance with the Overtime Computer Program, and limit use of ‘Skipped DC did not try’ to those situations included in the Operational Procedure. • All personnel earning overtime to individually submit Employee Leave Requests, and limit the authority of District Chiefs to sign as both authorizing and approving officials. • Station log books are maintained to show all time in and out for personnel working overtime. 	<p>Status March 2012 In process. Vendor delays reported by the Department result in a new projected implementation date of May 31, 2012. We will follow-up after that date to determine status.</p> <p>Status – September 2011 In process. Fire Rescue Administrator stated that original plan to implement an in-house system did not work properly. New system was purchased (Telestaff) in September 2011 and should be implemented by March 2012.</p>
<p>10-06 Community Services Department Ryan White Program</p>	
<p>Report Issued 03/17/2010 First follow-up October 2011 Second follow-up May 2012</p>	
<p>#3 The Community Services Department Director should ensure that contracted agencies comply with the law in determining client eligibility and ensuring that Ryan White funds are the payer of last resort. In this regard, he should follow-up on the results of the Treasure Coast Health Council study made in regards to Ryan White Part B, and consider the potential for applicability to Ryan White Part A funding.</p>	<p>Status – March 2012 Follow-up Pending Implementation scheduled for May 2012. Follow-up scheduled for June 2012.</p> <p>Status – September 2011 In Process. The Department Director revised</p>

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	the contract with agencies to better delineate the requirements for eligibility. Enhancements to the "Careware" database are still required. Department officials told us that the target completion date is March 2012.
<p>#4 The Community Services Department Director should ensure that program monitors specifically address client eligibility in their program oversight function. In this regard, monitors need to go beyond the supporting documentation in the file such as paystubs, and other income determination, and review the 'due diligence' exercised by case management agencies in carrying out the law regarding the Ryan White payer of last resort requirement.</p>	<p>Status – March 2012 Follow-up Pending Implementation scheduled for May 2012. Follow-up scheduled for June 2012.</p> <p>Status – September 2011 In Process. The "Careware" database discussed in Recommendation 3 will help fully implement this recommendation. Department officials told us that the target completion date is March 2012.</p>
<p>10-07 Purchasing Warehouse Operations</p>	
<p>Report Issued 03/17/2010 First follow up October 2011</p>	
<p>#1 The Warehouse Manager should ensure that written policies and procedures are issued for its warehouse operations function as required by PPM CW-O-001. Written policies and procedures should include guidelines for ordering, receiving, storing, and issuing of stock items from the Warehouse.</p>	<p>Status – March 2012 In Process PPMs have been drafted and are being reviewed by the Department Director as of the end of May 2012. PPM issuance expected in June 2012.</p> <p>Status – September 2011 In Process. Department Director estimated completion of PPMs by March 2012.</p>
<p>#3 The Purchasing Department Director should study the issue of cost effectiveness of warehouse operations considering the issues</p>	<p>Status – March 2012 In process. Department</p>

Audit Report Number, Title and Recommendation(s)	Recommendation Status
<p>contained in this report and the impact of the move to the new warehouse in 2010. Issues include whether (a) full cost recovery should be considered in warehouse pricing, (b) cost savings extend to other items not included in our sample, (c) governmental agencies other than those under the BCC should be charged for supplies and storage, and (d) County departments and agencies should be able to buy supplies from vendors rather than the warehouse, thus reducing the number of items needed to be stored at the warehouse.</p>	<p>Director is working with Administration to develop a scope and process for implementing the study of warehouse operations. Projected completion of this process is expected in June 2012.</p> <p>Status – September 2011 In process. Department Director told us that additional time is needed to conduct study. She estimated a revised completion date as March 2012.</p>
<p>#4 The Purchasing Department Director should develop written policies and procedures for the storage of items in the Warehouse. These procedures should include who can store items in the Warehouse, how to request storage space and any restrictions on types of items the Warehouse will store.</p>	<p>Status – March 2012 In Process PPMs have been drafted and are being reviewed by the Department Director as of the end of May 2012. PPM issuance expected in June 2012.</p> <p>Status – September 2011 In process. Department Director stated that PPMs should be completed by March 2012.</p>
<p>10-17 Engineering & Public Works Land Development Division</p>	
<p>Report Issued 06/23/2010 First follow-up October 2011 Second follow up April 2012</p>	
<p>#1 The Land Development Division Director should ensure that a report is generated by the ePermits system when modifications are made to user access. The report should identify the status (active or inactive), level of access, assigned role(s), and agency for all users in the security table highlighting the records modified and identifying the date of the modification and the user id used to make the modification.</p>	<p>Status - March 2012 Complete. Our review showed that management has implemented a system.</p> <p>Status – September 2011 In process. Our testing shows that the Land Development Division Director is provided</p>

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	information on certain types of changes, but not others. Final implementation is expected December 2011.
10-23 Fire Rescue <i>Bureau of Safety Services</i>	
Report Issued 09/15/2010 First follow-up October 2011	
#1 The Bureau of Safety Service Deputy Chief should establish internal control procedures to ensure that false alarm activations are billed in accordance with the Code.	Status - March 2012 Follow-up Pending Implementation scheduled for May, 2012; follow-up scheduled for June, 2012. Status – September 2011 In process. New software system has been purchased and, according to Department official, should be implemented by December 2011.
#2 The Bureau of Safety Service Deputy Chief should establish and implement internal controls to ensure that fire inspections are billed in accordance with the Code.	Status - March 2012 Follow-up Pending Implementation scheduled for May, 2012; follow-up scheduled for June, 2012. Status – September 2011 In process. New software system has been purchased and, according to Department official, should be implemented by December 2011.
11-03 Administration <i>Global Spectrum</i>	
Report Issued 12/08/2010 First follow up October 2011 Second follow-up future	
#1 The Deputy County Administrator should modify the requirement to submit the Operations Manual for review and approval annually.	Status - March 2012 Follow-up Pending Implementation scheduled for April, 2012; follow-up scheduled for May, 2012.

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	<p>Status – September 2011 In process. Deputy County Administrator decided not to amend contract which was in its final year. She expects to include new provisions in RFP when issued next year.</p>
<p>#2 The Deputy County Administrator should amend the requirements of the annual audit removing the requirement for a letter from the accounting firm expressing its opinion as to the effectiveness of internal controls.</p>	<p>Status - March 2012 Follow-up Pending Implementation scheduled for April, 2012; follow-up scheduled for May, 2012.</p> <p>Status – September 2011 In process. Deputy County Administrator decided not to amend contract which was in its final year. She expects to include new provisions in RFP when issued next year.</p>
<p>11-05 Administration Follow-up on Countywide PPM CW-O-001</p>	
<p>Report Issued 12/08/2010 First follow-up October 2011 Second follow-up May 2012</p>	
<p>#1 The Assistant County Administrator should ensure that follow-up is made of all PPMs that are still shown as under review/revision by departments, particularly those where efforts have been ongoing for more than one year.</p>	<p>Status - March 2012 In process. Our review showed management has taken action to monitor and follow-up on PPMs due for updating. However, at the time of our review 22 PPMs that were pending following our previous follow-up are still pending. We will follow-up again in December 2012.</p> <p>Status – September 2011 In process. Audit follow up showed that 80 percent of Countywide PPMs have been updated as required at August 2011. However,</p>

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	<p>there were still 48 or 20 percent of PPMs still not updated. Management did not meet the target date. New target date set by the Assistant County Administrator is December 31, 2011.</p>
<p>#2 The Assistant County Administrator should ensure that instructions are provided to all departments regarding the need to include target dates for review/revision of PPMs and follow-up periodically to see that the time frames are met or reasons provided for any extension.</p>	<p>Status - March 2012 In process. Our review showed management has taken action to monitor and follow-up on PPMs due for updating. However, at the time of our review 22 PPMs that were pending following our previous follow-up are still pending. We will follow-up again in December 2012.</p> <p>Status – September 2011 In process. Audit follow up showed that instructions were provided to departments for review/revision. However, 20 percent of PPMs were still non-compliant with County policy at August 2011. New target date set by Assistant County Administrator is December 31, 2011.</p>
<p>11-09 Housing & Community Development Commission on Affordable Housing</p>	
<p>Report Issued 12/08/2010 First follow-up May 2012</p>	
<p>#1 The HCD Department Director should ensure that reports are submitted as required by the PBC Affordable Housing Ordinance and Resolution R94-158.</p>	<p>Complete. Follow up in May 2012 showed that management submitted reports were submitted as required, however due to lack of a quorum, the reports had not yet been</p>

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	submitted to the BCC. We believe sufficient action has been taken to close this audit recommendation.
#2 The HCD Department Director should ensure that the required Homebuyer Education Certificates are obtained for the two NSP-1 loans approved without this evidence.	Complete. Follow up in May 2012 showed that management submitted the certificates as required.
#3 The HCD Department Director should ensure that reviews are made of the two NSP-1 loans approved when (a) household size was not adequately verified, and (b) the loan amount was in excess of NSP-1 guidelines. If either of the two reviews shows that the recipients were ineligible or that the amount loaned was excessive, the HCD Department Director should act to remedy the errors.	Complete. Follow up in May 2012 showed that management had reviewed the loans in questions and resolved any issues.
#4 The HCD Department Director should ensure that a review is made of eligibility for an expanded sample of SHIP, HOME, and NSP-1 loans. We will review the results of this expanded sample when performing our follow-up on prior audit recommendations.	Complete. Follow up in May 2012 showed that management had performed a complete review of eligibility in conjunction with adoption of the Calyx Point loan servicing system.
#5 The HCD Department Director should ensure that follow-up actions on the remaining 130 SHIP program recipients are completed in a timely manner, and that any recipient found to be ineligible be referred to the County Attorney's Office for evaluation as to whether action is appropriate.	In Process. Follow up in May 2012 showed that management had not yet completed action on the 130 SHIP program recipients. Management believed final action will be taken by September 30, 2012.
#6 The HCD Department Director should ensure that timely action is taken to refer the three SHIP program recipients found to no longer be eligible for the loans to the County Attorney's Office.	Complete. Follow up in May 2012 showed that management sent the files to the County Attorney's Office for action. However, no action was taken as the County Attorney concluded that foreclosure action would have been cost prohibitive on two loans. The third case found that the recipient was residing in the home.
#7 The HCD Department Director should ensure that monitoring	Complete. Follow up in

Audit Report Number, Title and Recommendation(s)	Recommendation Status
<p>is performed for the entire SHIP and HOME program portfolios. This would involve follow-up on portfolios encompassing more than 2,000 loans valued at more than \$50 million.</p>	<p>May 2012 showed that management uploaded all 2,624 loans into a new Calyx Point system database and are now monitoring the entire universe of loans.</p>
<p>#8 The HCD Department Director should ensure that SHIP and HOME loan portfolios are monitored and the results of these actions are tracked and recorded using automated systems such as a fully functional database. The present use of spreadsheets is not sufficient to track results timely and accurately.</p>	<p>Complete. Follow up in May 2012 showed that the use of spreadsheets has been discontinued as management now tracks using the Calyx Point system.</p>
<p>#9 The HCD Department Director should ensure that foreclosure information tracked for the SHIP and HOME programs is complete, accurate and up-to-date. He should eliminate the backlog of lis pendens and foreclosures needing to be added to the spreadsheet, and coordinate with the County Attorney's Office to ensure that all notices are received.</p>	<p>Complete. Follow up in May 2012 showed that management now tracks all foreclosure information as part of the Calyx Point system and is currently up-to-date.</p>
<p> </p>	
<p>11-10 County Library <i>Main Library Follow-up on Previous Recommendations</i></p>	
<p>Report Issued 12/08/2010 First follow up September 2011 Second follow-up January 2012</p>	
<p>#4 The Library Department Director should ensure that an accounts receivable account is established in the County's financial system for fines and comply with requirements of PPM CW-F-048 regarding reports to the County's Debt Collection Coordinator.</p>	<p>Status – March 2012 Complete. The County Administrator approved an exception to the PPM requirements for the Library in January 2012. Internal Audit supports the position reflected in the exception.</p> <p>Status – September 2011 In process. Library Department Director to request exemption from PPM requirement by December 2011.</p>
<p> </p>	
<p>11-14 Information Systems Services <i>Voice Services</i></p>	
<p>Report Issued 03/16/2011 containing 4 recommendations.</p>	

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#1 The ISS Department Director should require the individual receiving the loaner device to sign for and date the loaner log at the time of issue and when the loaner device is returned, as evidence of the change in custody and timeframe of the loan.	Follow-up Pending Department implementation scheduled for April 2012. Follow-up scheduled for May 2012.
#2 The ISS Department Director should modify the PPM to allow the monitoring of loaner device usage by ISS and charge the borrowing department for device usage only when notable abuse is found.	Follow-up Pending Department implementation scheduled for April 2012. Follow-up scheduled for May 2012.
#3 The ISS Department Director should ensure that changes in ownership/status of cellular communication devices is communicated to the Sierra Gold Call Management systems administrator to ensure accurate reporting to the departments.	Follow-up Pending Department implementation scheduled for April 2012. Follow-up scheduled for May 2012.
#4 The ISS Department Director should ensure that a copy of the Statement of Use form is submitted as required.	Follow-up Pending Department implementation scheduled for April 2012. Follow-up scheduled for May 2012.
11-15 Planning, Zoning and Building <i>Public Service Tax - Electricity & Franchise Fees</i>	
Report Issued 03/16/2011 containing 2 recommendations for PZB action. First follow-up May 2012	
#1 The Planning, Zoning and Building Department Director should ensure that Lake Worth Utilities is provided a current listing of addresses for levying the Public Service Tax.	Complete. Management provided a current address listing to Lake Worth Utilities.
#2 The Planning, Zoning and Building Department Director should ensure that address listing are made available to electricity providers quarterly as required by Florida Statute. Address listings may be made available to providers through notification that the current address listing is available on the County or other website.	Complete. Management informed FPL and Lake Worth Utilities of the availability of updated address listings on the PZB website and is posting quarterly updates to the web site.
11-16 Public Safety <i>Justice Services Division</i>	
Report Issued 03/16/2011 First follow-up May 2012	
#1 The Justice Services Division Director should evaluate the statistical reporting information distributed by the Pre-Trial and	Complete. Management has added statement to clarify

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SOR Manager to determine if the report recipients should receive either "revisions" or quarterly reports which update variances to the original monthly reports.	information 'as of' date.
#2 The Justice Services Division Director should ensure that the job description for the Volunteer Coordinator reflects actual job responsibilities and duties. This would include the addition of case management duties if the Volunteer Coordinator is responsible for this function.	Complete. Management stated that position was eliminated as part of FY2012 budget reductions.
11-20 Palm Tran IT Systems	
Report Issued 03/16/2011 First follow-up May 2012	
#1 The Palm Tran Executive Director should ensure compliance with County Security Policy Manual System Access Control and Access Privileges Policies (CWO-59- 17.0) and COBIT standards. These should include: <ul style="list-style-type: none"> • Complete, accurate and timely tracking of the in/out off all backup media inventory. • Backup media inventory is protected from physical and environmental hazards during transit and storage. • A periodic onsite inspection of the offsite storage facility and of backup media inventory at the facility. 	Status - March 2012 In process. Management stated that they were still working on changes that would comply with the criteria contained in the audit recommendation. Revised date of implementation is July 31, 2012.
#2 The Palm Tran Executive Director should implement the use of an asset management system for all software assets (licenses) owned and used by Palm Tran. This should include the three components of the COBIT standard: Asset Register; Asset Labeling; and Asset Status Reporting.	Status - March 2012 In process. Management stated that until recently, their search for an adequate system did not yield results. However, they believe that a system has been identified to accomplish goals. Date of implementation is July 31, 2012.
11-21 Palm Tran Transportation Disadvantaged Bus Pass Program	
Report Issued 03/16/2011 First follow-up October 2011 Second follow-up May 2012	
#6 The PTC Director should consult with Palm Tran's Information Technology Department and/or Palm Beach County's Information System Services Department to develop and	Status - March 2012 In process. Follow up in May 2012 disclosed that

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<p>implement a computer-assisted or web-based data base to be used by PTC and all participating agencies.</p>	<p>management is working with ISS to develop a system. We will follow-up in September 2012.</p> <p>Status – September 2011 In process. Audit follow up showed that Palm Tran and the ISS department have been reviewing a database developed by another not-for-profit agency. However, it will take additional time for the review to be completed. According to Palm Tran, further information should be available by January 2012.</p>
<p>11-22 Administration Countywide Audit of Take Home Vehicles Report Issued 06/15/2011</p>	
<p>#1 The County Administrator should ensure that all employees assigned 24-hour vehicles meet the criteria specified in Countywide PPM CW-O-021, i.e., the assignment is of benefit to the County and not made as a benefit of employment or convenience to the individual. Actions to achieve this objective could include:</p> <ul style="list-style-type: none"> • Reviewing/Updating PPM CW-O-021 to comply with PPM CW-O-001 entitled “Policies and Procedures Memoranda” dated February 2010 requiring review/update every five years; • Designating a senior County official overall responsibility for program administration and compliance. • Requiring an analysis of the costs related to the commute portion of 24-hour vehicles, including, among others, fuel, maintenance, vehicle devaluation, and risk (accident cost). Analysis could lead to consideration of alternatives to 24-hour vehicle assignment, such as limiting use of vehicles to non-take home use only, or eliminating vehicles used primarily for personal commuting purposes. 	<p>Follow-up Pending Implementation scheduled for June 30, 2012. Follow-up scheduled for July 31, 2012.</p>
<p>#2 The County Administrator should ensure that assignments of 24-hour vehicles to employees are maintained centrally, and that all departments having such assignments be required to periodically report to this central management official.</p>	<p>Follow-up Pending Implementation scheduled for June 30, 2012. Follow-up scheduled for July 31, 2012.</p>

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#3 The County Administrator should ensure that all assignments of 24-hour vehicles are reported to the Clerk and Comptroller's Payroll Department to comply with Internal Revenue Service requirements.	Follow-up Pending Implementation scheduled for June 30, 2012. Follow-up scheduled for July 31, 2012.
#4 The County Administrator should obtain a legal opinion from the County Attorney's Office as to the status of FR assigned 24-hour vehicles and any requirement for these assignments to be reported to the Clerk and Comptroller's Payroll Department.	Follow-up Pending Implementation scheduled for June 30, 2012. Follow-up scheduled for July 31, 2012.
11-23 Parks and Recreation Osprey Point Golf Course Cash and Revenue Controls	
Report Issued June 16, 2011 First follow up May 2012	
#1 The Special Facilities Division Director should ensure that Osprey Point Managers instruct staff in how to record golfers on the daily required Starter Reports. The Division Director should also have the Golf Course Manager perform random daily reconciliations from the Point of Sale System showing number of paid rounds to the Starter Reports to ensure only paid golfers are playing the course. The Golf Course Manager should also reconcile the original Starter Receipts produced by the Point of Sale System against the Starter's paperwork turned in to ensure they are collecting those receipts as required in PPM GO-F-005	Complete. Our review showed training had been provided and continues to be provided to staff, and that reconciliations are being conducted as recommended.
#2 The Special Facilities Division Director should ensure that Liability Waivers are signed by golfers using carts and that Starters are collecting these forms and turning them in with daily required paperwork. The Golf Course Manager should reconcile the numbers of Liability Waivers for selected days each week to ensure all golf cart users are producing readable signatures, signing the forms, and that Starters are ensuring all applicable users are completing the Waivers as required in internal policies to protect the County.	Complete. Our review showed that Liability Waivers are being collected and that reconciliations are being conducted as recommended.
11-24 Information Systems Services WAN Agreements/Public Sector & Non-profits	
Report Issued 06/15/2011 First follow up October 2011 Second follow-up May 2012	
#1 The ISS Department Director should present to the BCC a business plan and rate structure on providing broadband services to public sector and non-profit organizations. The business plan should include, at a minimum, policy(ies) that apply to the program, criteria for entering into agreements, establishment of standardized terms and conditions, and reimbursement rates for	Status – March 2012 Complete. Follow up in May 2012 showed that management had presented a business plan to the BCC on August 20, 2011.

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connection fees and other services to be provided.	<p>Status – September 2011 In process. The ISS Department Director stated that a business plan would be presented to the BCC by the end of November 2011.</p>
<p>#2 The ISS Department Director should perform a comprehensive review of all current agreements and prepare, for BCC review and approval, amendments necessary due to (a) changes that may have been made subsequent to BCC approval as in the case of the School Board, and (b) inclusion of erroneous and misleading payment provisions.</p>	<p>Status – March 2012 In process. Follow up in May 2012 showed that the comprehensive review had not yet been submitted to the BCC. Target date is September 30, 2012.</p> <p>Status – September 2011 In process. The ISS Department Director stated that the review would be part of what is presented to the BCC by the end of November 2011.</p>
<p>#3 The ISS Department Director should ensure that the standardized rate structure is supported by methodology as to the manner in which such rate(s) were established. In this regard, the ISS Department Director should consider the use of an outside rate consultant to define ‘competiveness’ of the proposed rates.</p>	<p>Status – March 2012 Complete. Our review showed that the rate structure and methodology had been approved by the BCC on January 25, 2012</p> <p>Status – September 2011 In Process. The ISS Department Director stated that the rate structure methodology would be part of the presentation to the BCC by the end of November 2011.</p>
<p>11-26 Housing & Community Development ARRA Internal Controls & Reporting</p>	
<p>Report Issued 06/15/2011 First follow-up April 2012</p>	
<p>#1 The HCD Department Director should ensure that efforts are made to correct the error made on the federal CDBG-R report for the quarter ended September 30, 2010.</p>	<p>Complete. Follow up in May 2012 showed that management made several</p>

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	efforts to correct the error made on the Federal report; however, the report remained in error. We consider management actions sufficient to consider the recommendation as closed.
#2 The HCD Director should ensure that senior management review all data to be included in reports to the federal government prior to final submission of the report.	Complete. Follow up in May 2012 showed that management had taken alternative action to have Section Managers review all information. We consider this action as responsive to the audit recommendation.
#3 The HCD Department Director should ensure that a written agreement between the Department and EDO is prepared to address EDO's administrative requirements. The agreement should include provisions relating to the statement of work, records and reports, and program income.	Complete. Follow up in May 2012 showed that an agreement had been implemented in response to the audit recommendation.
#4 The HCD Department Director should ensure that additional PPMs are expeditiously developed for the ARRA grants to guide staff in program implementation and compliance with the grant agreements.	Complete. Follow up in May 2012 showed that additional PPMs, sufficient to provide guidance on the ARRA grants, had been issued.
11-28 Risk Management Prescriptions	
Report Issued 09/21/2011 First follow-up May 2012	
#1 The Risk Management Department Director should design and implement an outreach or educational program such as that implemented in Orange and Hillsborough counties, informing Palm Beach County employees of the participating company programs for generic drug prescriptions. Information to be provided could consist of handouts, information of participating company internet sites, and charts showing popular use prescriptions and the savings that could accrue to employees as well as to the County.	Complete. Management implemented an outreach/education program to Palm Beach County employees and their dependents during the Open Enrollment Plan Year 2012. This included Open Enrollment in-person meetings attended by 694 employees. In addition, new employees receive handouts during their orientation training. We concur with

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<p>#2 The Risk Management Department Director should design and implement a formal follow-up program to determine the effectiveness of its outreach or educational program. This could consist of trend analyses of the County/employee cost of filling generic drug prescriptions, as well as employee surveys obtaining information on whether employees are using the alternative programs and the reasons for employee participation or lack of participation.</p>	<p>management actions.</p> <p>Follow-up Pending Scheduled implementation date is January 31, 2013. Scheduled follow-up date is February 28, 2013.</p>
<p>11-31 Office of Financial Management & Budget <i>Interdepartmental Billings</i></p>	
<p>Report Issued 09/21/2011 First follow-up May 2012</p>	
<p>#1 The OFMB Department Director should ensure that departmental interdepartmental billing procedures submitted to OFMB as required by PPM CW-F-044 are reviewed and approved.</p>	<p>Complete. Management submitted the results of its review of interdepartmental billing procedures for each department.</p>
<p>#2 The OFMB Department Director should ensure that departmental interdepartmental billing rate calculations submitted to OFMB as required by PPM CW-F-044 are reviewed and approved.</p>	<p>Complete. Management reviewed but did not formally approve billing rate calculations as they believed such review would have required more audit-type work. We concur with management's actions.</p>
<p>#3 The OFMB Director should reconsider the changes proposed to PPM CW-F-041 and continue its responsibilities for review and approval of both procedures and annual billing rates.</p>	<p>Complete. Management stated that it had revised PPM CW-F-044 in August 2011 retaining its responsibilities except for approving the billing calculations. We concur with management's actions.</p>
<p>11-31 County Attorney <i>Interdepartmental Billings</i></p>	
<p>Report Issued 09/21/2011 (Note: This report was issued with OFMB shown above as joint auditee). First follow-up May 2012</p>	
<p>#4 The County Attorney should either seek an exception to the PPM requirement for use of full cost in developing</p>	<p>Complete. Management told us that the County</p>

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interdepartmental billing rates or ensure compliance with PPM CW-F-044 by submitting actual billing rates to OFMB for review and approval annually.,	Attorney's Office has issued a PPM on the subject. However, it stated that the County Attorney's Office is not subject to County-wide PPMs. We concur with management actions.
11-32 Water Utilities <i>Inventory Warehouse</i>	
Report Issued 09/21/2011 First follow-up April 2012	
#1 The WUD Director should take steps to ensure that that records of inventory are periodically compared to on hand quantities and that adjustments are made as necessary to the records.	In process. Management issued a PPM to address performing cycle counts. The procedures have not yet been implemented in both warehouses. Management expects full implementation by October 1, 2012.
#2 The WUD Director should ensure that discrepancies found during the periodic counts are investigated, documented and that appropriate management action is taken.	In process. Management issued a PPM to address performing cycle counts. The procedures have not yet been implemented in both warehouses. Management expects full implementation by October 1, 2012.
#3 The WUD Director should ensure that inventories are periodically examined for obsolete items and that those items are properly segregated, disposed of and that records are appropriately updated.	Complete. Our review showed obsolete items were being identified and reviewed by management for disposition.
#4 The WUD Director should establish a Department policy addressing obsolete, damaged or surplus items. The policy should address the requirements of Countywide PPM CW-F-059 and establish how that policy will be implemented in WUD.	Complete. Management issued a PPM as recommended. Our review showed the new procedures were implemented.
#5 The WUD Director should ensure that changes to stock requisitions which occur after initial supervisory approval are also approved before stock issuance. The WUD Director should take actions to ensure that stock shortages or stock outs are minimized and that inventory ordering procedures incorporate consideration of stock utilization levels and order fulfillment lead times.	In process. Management issued a PPM to address inventory management. Our review showed monitoring reports for stock-outs and backorders are still being developed. Management

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	expects full implementation by October 1, 2012.
#6 The WUD Director should ensure that all tools and equipment assigned to the tool rooms are controlled and accounted for.	In process. Management issued PPMs to address tool room inventories. Our review showed several items still in process relating to a fully reconciled master tool inventory and controls over tagging tool assets. Management expects full implementation by October 1, 2012.
#7 The WUD Director should review and update as necessary PPM L-008 and ensure that Warehouse staff comply with the requirements of that PPM.	In process. Management issued PPMs to address tool room inventories. Our review showed several items still in process relating to a fully reconciled master tool inventory and controls over tagging tool assets. Management expects full implementation by October 1, 2012.
#8 The WUD Director should research its history of past issuance of tools and ensure that all tools issued have been returned. Further research should be performed in cases where tools remain unaccounted for.	Complete. Management has implemented controls over tool inventories to account for tool issuances and returns.
11-33 Administration Consultants Overhead Rates	
Report Issued 09/21/2011 First follow-up April 2012	
#1 The County Administrator should consider revising PPM CW-O-066 to: <ul style="list-style-type: none"> • Require departments providing consultant services under federal or state grants to comply with the requirements set forth in their agreements. Departments should implement a PPM that meets the requirements of the grantor(s). • Require departments providing consultant services using funds from other than federal/state sources, i.e., County (ad-valorem or other) funds, to implement a PPM to help ensure compliance with Florida Statute 287.055 requiring that consultant contracts be fair, competitive, and 	Complete. Management issued a revised PPM-CW-O-066 on January 20, 2012 which substantially met the intent of the audit recommendation.

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reasonable. Department PPMs should specifically identify how the Statute requirement for making a detailed cost analysis is to be met.	
11-34 Office of Financial Management & Budget Public Service Tax - Ferrellgas	
Report Issued 09/21/2011 First follow-up April 2012	
#2 The OFMB Director should consider modifying the County Ordinance 89-13 to specifically identify the acceptable databases to be used by companies supplying gas subject to the County's Public Service Tax. Databases that could be acceptable include PAPA, PZB and the State of Florida.	Complete. Management amended County Ordinance 89-13 on November 15, 2011 to include acceptable databases for use by sellers of electricity.
12-01 County Administration Cell Phone Stipend Audit	
Report Issued 12/21/2011	
#1. County department directors should ensure an annual review of the business need for stipends authorized within their department is performed to determine if stipends should be added, changed or discontinued as required by Countywide PPM CW-O-085. The review of the business need should include a comparison of the voice service level and any additional services approved on the Cell phone Stipend Authorization form to the employee's monthly cell phone bills.	Follow-up Pending Implementation scheduled for April, 2012. Follow-up scheduled for May, 2012.
#2. County department directors should review the individual cases of those employees cited in this report as being outside of the business cell phone usage (either over or under) that warranted by the stipend level, and take appropriate corrective action.	Follow-up Pending Implementation scheduled for April, 2012. Follow-up scheduled for May, 2012.
#3 The Facilities Development and Operations Department Director should ensure that: (a) the employee utilizing a cell phone service provider that does not provide the details needed to substantiate business usage either change cell phone providers or terminate the stipend, and (b) change is made to the one employee's stipend which includes a data plan to remove the allowance until a data plan is purchased, and review the stipend received by the employee since January 2009 and recoup any excess funds received.	Follow-up Pending Implementation scheduled for April, 2012. Follow-up scheduled for May, 2012.
#4. The OFMB Department Director should ensure that submissions of lists of employees who have been approved to receive cell phone stipends are made part of the formal budget	Follow-up Pending Implementation scheduled for April, 2012.

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process.	Follow-up scheduled for May, 2012.
#5. The OFMB Department Director should require department directors to provide a listing of stipend recipients generated by the Payroll Department with the required documentation submitted to OFMB as part of the annual operating budget process to ensure the lists agree.	Follow-up Pending Implementation scheduled for April, 2012. Follow-up scheduled for May, 2012.
#6. The Facilities Development and Operation Department Director should submit a discontinuance of the employee's stipend and review the stipend received by the employee who transferred from the department in February 2011 and recoup any excess funds received.	Follow-up Pending Implementation scheduled for April, 2012. Follow-up scheduled for May, 2012.
#7. County department directors should ensure that County employees requesting cell phone stipends have not been issued County owned cell phones.	Follow-up Pending Implementation scheduled for April, 2012. Follow-up scheduled for May, 2012.
#8. The Deputy County Administrator should review the stipend received by the TDC employee and recoup any funds received from February 2010 through the date that the cell phone was transferred to his personal account.	Follow-up Pending Implementation scheduled for April, 2012. Follow-up scheduled for May, 2012.
12-02 Parks and Recreation Cash Collections Audit	
Report issued 12/21/2011	
# 1. The Recreation Services Division Director should ensure that the Okeehetee Nature Center Manager prepares the appropriate deposit form and submits the funds to the Department's Revenue Section in a timely manner.	Follow-up Pending Implementation scheduled for January 2012. Follow-up scheduled for June 2012.
#2. The Parks Maintenance Division Director should ensure that the need for change funds at the South Bay Campground is reviewed and the number is reduced to that only necessary for providing change for cash transactions.	Follow-up Pending Implementation scheduled for January 2012. Follow-up scheduled for June 2012.
#3. The Recreation Services Division Director and the Parks Maintenance Division Director should review policies concerning the holding of customer deposits and cancellation refunds and adopt a uniform policy for such if conditions at facilities are judged similar.	Follow-up Pending Implementation scheduled for January 2012. Follow-up scheduled for June 2012.
#4. The Aquatics Division Director should ensure that policies regarding complimentary passes at County pools are reviewed and modified as necessary to ensure consistent handling at each	Follow-up Pending Implementation scheduled for January 2012.

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facility.	Follow-up scheduled for June 2012.
#5. The Parks Maintenance Division Director should ensure that periodic checks are made of campground utilization and that occupied sites are reconciled to the accounting records.	Follow-up Pending Implementation scheduled for January 2012. Follow-up scheduled for June 2012.
12-03 Water Utilities Cash Collections	
Report Issued 12/20/2011 First follow-up May 2012	
#1 The WUD Director of Finance and Administration should ensure that GUA again requests the Pahokee City Manager to allow the drop box to be repositioned to the main Pahokee City Hall.	Complete. Follow up in May 2012 showed that management had opted to install its own lockbox at the Pahokee City Hall. We consider this appropriate given that the Pahokee City Manager did not respond to requests.
#2 The WUD Director of Finance and Administration should ensure that GUA cashiers at the Pahokee collection site are required to check the drop box only one time per business day.	Complete. Follow up in May 2012 showed that the drop box is checked only one time per business day.
#4 The WUD Director of Finance and Administration should ensure that GUA requires cashiers to forward copies of all customer receipts to GUA Headquarters as part of the daily work packets. The receipts should be kept in the order in which they were issued in order to facilitate verification by the Senior Customer Service Specialist.	Complete. Follow up in April 2012 showed that the recommendation had been implemented with few minor exceptions found in our audit tests. We consider the recommendation closed.
#5 The WUD Director of Finance and Administration should ensure that GUA corrects, in coordination with the bank, the four deposit errors in March 2011 identified by the audit.	In process. Follow up in April 2012 showed that the recommendation had been partially implemented. Management established a new implementation date of August 31, 2012.
#6 The WUD Director of Finance and Administration should ensure that GUA bank reconciliations are performed as required.	Complete. Follow up in April showed that bank reconciliations were up-to-date.
#7 The WUD Director of Finance and Administration should ensure that GUA adds requirements for the use of manual receipts and the treatment of post-dated checks to its written policies and	Complete. Follow up in April 2012 showed that new PPMs were issued covering

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procedures.	the subjects included in the audit recommendation.