

PALM BEACH COUNTY

BOARD of COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: 2/7/2017

[ X ] Consent [ ] Regular  
[ ] Public Hearing

Department:

Submitted By: County Internal Auditor's Office

**I. EXECUTIVE BRIEF**

**Motion and Title: Staff recommends motion to receive and file:**

- A. Audit reports reviewed by the Audit Committee at its December 21, 2016 meeting as follows:
  - 1. 17-01 Engineering and Public Works – *Capital Projects Management* (16-09)
  - 2. 17-02 Parks and Recreation – *Revenue Management* (16-07)
- B. Audit recommendation status follow-up report as of September 30, 2016 reviewed by the Audit Committee at its December 21, 2016 meeting.

**Summary:** Ordinance 2012-011 requires the Internal Audit Committee to review audit reports prior to issuance. Ordinance 2012-012 requires the County Internal Auditor to send those reports to the Board of County Commissioners. At its meeting on December 21, the Committee reviewed and authorized distribution of the attached audit reports. The Committee also reviewed and authorized distribution of the Audit Recommendation Status Follow-up Report as of September 30, 2016. We are submitting these reports to the Board of County Commissioners as required by the Ordinance. Countywide (PFK)

**Background and Justification:** The Internal Audit Committee reviewed and authorized distribution of audit reports 17-01 and 17-02, and the Audit Recommendation Status Follow-up Report as of September 30, 2016 reviewed by the Audit Committee at its December 21, 2016 meeting.

**Attachments:**

- 1. Audit report 17-01 Engineering and Public Works – *Capital Projects Management* (16-09)
- 2. Audit report 17-02 Parks and Recreation – *Revenue Management* (16-07)
- 3. Audit recommendation status follow-up report as of September 30, 2016

Recommended by: Joseph F. Beyerson County Internal Auditor Date: 9 January 2017

Recommended by: [Signature] County Administrator Date: 1/20/17

**II. FISCAL IMPACT ANALYSIS**

**A. Five Year Summary of Fiscal Impact:**

Fiscal Years	2017	2018	2019	2020	2021
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT *	None				
# 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:

*[Signature]*  
 Budget/OFMB 8/1/19

*[Signature]*  
 Contract Administration  
 01/11/17

B. Legal Sufficiency:

*[Signature]* 11/12/17  
 Assistant County Attorney

C. Other Department Review:

\_\_\_\_\_  
 Department Director

**This summary is not to be used as a basis for payment.**



Office of the County Internal Auditor  
Audit Report #2017-01

**Engineering and Public Works**  
*Capital Projects Management*



*Reviewed by Audit Committee*  
*December 21, 2016*

*DATED November 29, 2016*

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*Stewardship – Accountability – Transparency*

## WHY WE CONDUCTED THIS AUDIT

We conducted this audit to address the following:

Did the County Engineer implement effective Capital Project Management controls to ensure that:

- Capital project proposals reflect the needs of the community and reflect the Level of Service (LOS) established in the Comprehensive Plan.
- Capital project proposals are scoped, funded and prioritized effectively.
- Qualified design and construction professionals are selected to implement capital projects.
- Design and construction activities are conducted to ensure the quality and timely completion of projects.
- Periodic and Final Payments to consultants and contractors are made in accordance with contract terms and in a timely manner.
- the Capital Project contracts are approved, awarded, managed, and closed in accordance with Departmental and Countywide policies and procedures.

## WHAT WE FOUND

We found that the County Engineer has implemented effective Capital Project Management controls as described above.

During the course of our fieldwork, we noted certain minor issues related to

timely approval or rejection of consultant pay applications. A management letter was issued to the County Engineer for informational purposes only describing these issues.

## WHAT WE RECOMMEND

The audit report made no recommendations for improvement in controls over capital projects management.

## BACKGROUND

The Engineering and Public Works Department (EPW) provides the citizens of Palm Beach County with a high quality and aesthetically pleasing system of roads, bridges, and pathways made safe and easily accessible by employing appropriate design standards and traffic control; by ensuring development conformance to the engineering standards of the Unified Land Development Code and providing engineering assistance in the zoning process; by assisting in mitigating beach erosion by the operation of sand transfer facilities; and providing effective drainage facilities in County rights-of-way.

The department has six divisions: Administrative Services, Construction Coordination, Land Development, Road and Bridge, Roadway Production, Traffic Division and one section, Streetscape Section. For the fiscal year 2016, the Department had 430 positions and an adopted annual operating budget of \$55,672,122.

EPW oversees all the County roadway construction projects. The department's major capital project is the Five Year Road Program. The department also administers a smaller Capital Improvement Program primarily related to paving and drainage improvements. The major revenue sources for the Five Year Road Program are: gasoline taxes, road impact fees and interest. The Capital Improvement Program is funded through Ad Valorem revenue.

The approved Five Year Road Program for Fiscal Years 2016 - 2020 (adopted August 16, 2016) has a total projected revenue of \$217 million over the five years. The General Engineering & Public Works Capital Improvement Program for Fiscal Years 2016 - 2020 has no approved projects or funding for FY 2016. The tables below show the FY 2016 - 2020 Budgeted Revenues for the Five Year Road Program and the Capital Improvement Program respectively by Funding source.

**Table 1  
Budgeted Revenues - Five Year Road Program - Fiscal Years 2016 - 2020**

<b>Funding Source</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Total</b>
<b>Gas Tax</b>	8,573,600	8,573,600	8,573,600	8,573,600	8,573,600	43,373,400
<b>Grants</b>	0	11,593,540	0	0	0	11,593,540
<b>Impact Fees</b>	39,468,000	69,199,000	27,393,000	9,024,000	17,894,000	158,095,000
<b>Interest/Other</b>	771,624	771,624	771,624	771,624	771,624	3,903,606
<b>Total</b>	<b>48,811,224</b>	<b>90,137,764</b>	<b>36,738,224</b>	<b>18,369,224</b>	<b>27,239,224</b>	<b>216,965,546</b>

**Table 2  
Budgeted Revenues - Capital Improvement Program - Fiscal Years 2016 - 2020**

<b>Funding Source</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>Total</b>
<b>Ad Valorem Taxes</b>	0	10,800,000	0	0	0	10,800,000
<b>Total</b>	<b>0</b>	<b>10,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,800,000</b>

On an annual basis the County Engineer provides the Board of County Commissioners an Annual Report of Thoroughfare Roads which provides a status of all Thoroughfare Roadway

projects. The FY 2015 Report (published February 2016) listed 138 active projects, 101 of which were in the design phase, and 37 were in the construction phase.

**AUDIT SCOPE AND METHODOLOGY**

This audit was part of the 2016 new business process annual audit plan as approved by the Audit Committee. The audit scope included all processes and transactions, relating to the department's capital projects management function for the Fiscal Year 2015. We limited our review and testing to the processes and transactions related to the Projects identified in the FY 2015 Annual Report of Thoroughfare Roads provided to the Board by the County Engineer. These processes and transactions included the Consultant

and Construction contract project stages listed below:

**Consultant Contract project stages:**

- a. Preliminary Consultant Selection Process;
- b. Scope, cost and project concurrency for consultant services authorizations (CSA) and their approvals;
- c. Consultant contract monitoring - fiscal
- d. Consultant contract monitoring - operational;

- e. Consultant contract project closeout.

**Construction contract project stages:**

- a. Preliminary project scope and cost,
- b. Contract bid process
- c. Contract monitoring - fiscal
- d. Contract monitoring - operational
- e. Subsequent scope changes including the change order process
- f. Project closeout.

Audit field work was conducted at EPW from August 2016 to November 2016.

To become familiar with the various Capital Project functions performed at the Department, we reviewed the various Departmental and Countywide policies and procedures, and agreements relating to the Department's Capital Projects management processes. We also interviewed management and staff involved in various processes and transactions. Our review and testing included observation, examination of existing system and file documents as well as analytical procedures applied to transactions for all phases of the department's Capital Projects life cycle, which included both consultant and construction contracts. We used randomly selected judgmental samples as detailed in our sampling plan for the various transaction populations to be tested.

**SAMPLING PLAN**

To meet our audit objective, we judgmentally select samples for testing. Our sampling plan was as follows:

Consultant Contracts: We selected our sample from the 97 Consultant projects listed in the FY 2015 Annual Report of Thoroughfare Roads, which included 36 completed projects and 61 open projects. We judgmentally selected a sample of four consultant contracts. The selected sample included three project specific contracts and one annual contract. Two of these contracts were open contracts and two were closed projects. These contracts included three different consultants, and two of the three design engineering sections of the division. The contracts selected were such in dollar value and time duration, so as to capture a larger number of reviewable transactions.

Construction Contracts: We selected a sample of four construction contracts. These included two open and two closed construction contracts from the 37 construction projects listed in the FY 2015 Annual Report of Thoroughfare Roads. Two of these projects were road construction projects while one was a bridge replacement project, and one was a road project with an intersection. These projects varied in dollar value and time duration in order to capture a larger number of reviewable transactions. One was large in these terms, two were mid-sized and one was small. The selected projects also had different variables such as Project Managers and Field Representatives, Contractors, and Consultants. In addition to the change orders from the projects identified above, we used sampling software to randomly selected an additional 10 change orders from a

cross section of the remaining open and closed contracts for review and testing.

Management is responsible for establishing and maintaining effective internal controls to help ensure that appropriate goals and objectives are met; resources are used effectively, efficiently, and economically, and are safeguarded; laws and regulations are followed; and management and financial information is reliable and properly reported and retained. We are responsible for using professional judgment in establishing the scope and methodology of our work, determining the tests and procedures to be



Joseph F. Bergeron, CPA, CIA, CGAP  
County Internal Auditor  
November 29, 2016  
W/P # 2016-09

performed, conducting the work, and reporting the results.

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.





Office of the County Internal Auditor  
Audit Report #2017-02

**Parks and Recreation**

*Revenue Management*

*DATED November 16, 2016*

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*Stewardship – Accountability – Transparency*

## WHY WE CONDUCTED THIS AUDIT

We conducted this audit to address the following:

Did the Parks Director implement effective revenue management controls to ensure that:

- charges are established, imposed and collected in accordance with established policy and agreements;
- revenues collected are appropriately secured, deposited, and recorded; and
- internal records are periodically reconciled against external sources to confirm their accuracy?

## WHAT WE FOUND

The Parks Director implemented effective revenue management controls as described above.

During the course of our fieldwork, we noted certain minor issues related to approvals of deposit slips, point of sale system access and security procedures,

and documentation supporting establishment of rates for charges for services. A management letter was issued to the Parks Director for informational purposes only describing these issues.

## WHAT WE RECOMMEND

The audit report made no recommendations for improvement in controls over the revenue management process.

## BACKGROUND

The Parks and Recreation Department (Parks) serves residents countywide through 104 regional, district, community, beach, and neighborhood parks encompassing 8,569 acres. Services include public safety, grounds maintenance, recreation programs and a vast array of specialized facilities that include aquatic centers, community centers, nature centers, championship golf courses, fishing piers, equestrian centers, amphitheaters, athletic fields and courts, boating facilities, beaches, and historical and cultural museums. Development and renovation of new and existing parks and recreational facilities to meet the needs of residents and visitors occurs through the Department's Capital Program, which is primarily funded from Park Impact Fees, Grants, General Fund, and Bonds.

The Department has six divisions: Aquatics; Financial and Support Services; Parks Operations; Planning, Research and Development; Recreation Services; and Special Facilities. For the fiscal year 2016, the Department has 581 positions and an adopted annual operating budget of \$50,923,968, with revenues of \$17,726,987 from charges for services. The revenue function is the responsibility of the Financial & Support Services Division. The Revenue Sections' staff includes a Financial Analyst III, four Fiscal Specialist' II, a Customer Service Supervisor, and three Registration Clerks.

## AUDIT SCOPE AND METHODOLOGY

This audit was part of the 2016 new business process annual audit plan as approved by the Audit Committee. The audit scope included a review of existing internal controls, as well as the testing of those controls related to Park's management process for its largest revenue sources derived from charges for services. We analyzed the various revenue sources comprising the budgeted revenues and selected the top

eight revenue sources totaling \$16,431,126 or 92.7% for further testing from the total budget revenues of \$17,726,987. The time period of the audit is Fiscal Year 2016 through January for all programs, and the month of April 2016 was chosen for testing the summer camp program. We conducted field work from May to August 2016 at Parks Headquarters and various sites in the Parks system.

### **FY 2016 Budgeted Revenues for Eight Highest Revenue Sources**

<b>Revenue Source</b>	<b>Budgeted Amount</b>	<b>Percentage of Total Budget Revenue</b>
Golf Course Revenue	\$8,332,668	46.9%
Admission Fees	2,552,167	14.4%
Charges For Services-Park Rental	1,340,741	7.6%
Parks & Rec -Other Fees	1,037,133	5.9%
Parks Parking Fees	1,018,600	5.7%
Parks Swimming Pools	849,854	4.8%
Golf Course Revenue-Other	722,040	4.1%
Parks Program Activity Fees	577,923	3.3%
<b>Sample Population Total</b>	<b>\$16,431,126</b>	<b>92.7%</b>

To become familiar with the various revenue processes, we interviewed Park's management and staff, and discussed various issues relating to the revenue function and management processes. Our discussions focused on the risk associated with these processes and controls implemented to mitigate these risks. We discussed the rate

determination methodology, cash collections, depositing, recording of revenue and the reconciliation processes. We did a walkthrough of the cash sales processes. We reviewed the budget information contained in the Palm Beach County Budget Book for Fiscal Year 2016, County and Parks Revenue Policy and Procedures, and

Fiscal Year 2016 revenue reports and fee schedules.

Our methodology included reviewing and testing backup documentation related to the establishment of fees; and the charging, collecting, recording, and verifying revenue transactions related to the department's eight largest revenue sources. We also reviewed IT controls and access policies for the software applications used in the revenue process. In addition, we selected revenue transactions recorded in the Cash Accounting Receipts System (CARS) to verify that applicable rates and fees were approved, calculated, charged, collected, secured, and recorded in accordance with Departmental and County-wide policies.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### Sample Selections

#### Objective 1A- Fee Establishment

To determine how fees were established, we reviewed a sample of the documentation supporting the fee methodologies for 19 revenue sources and programs. These revenue sources

were selected based on higher revenue amounts and period of time since last audit.

#### Objective 1B-Revenue Collections

The sample for collection point revenue sources and programs included ten revenue sources or programs, from a population of 1,201 transactions totaling \$2,221,461. The sample was based more on the length of time since prior audit, but the revenue level was considered. A sample size of 60 was chosen in accordance with office policy. A random number generator was used to select the 60 transactions and a ratio analysis was performed to determine how many of the 60 should be chosen from each revenue sources. The 60 items selected for testing totaled \$117,102.

#### Objective 1C- Reconciliation

The reconciliation process between Park's internal accounting records and the official accounting record was reviewed to ensure that Park's was conducting the required reconciliations and that Park's cash receipt records are in agreement with Cash Receipts listed in Advantage, the County Financial System.

Management is responsible for establishing and maintaining effective internal controls to help ensure that appropriate goals and objectives are met; resources are used effectively, efficiently, and economically, and are safeguarded; laws and regulations are followed; and management and financial information is reliable and

properly reported and retained. We are responsible for using professional judgment in establishing the scope and methodology of our work, determining the tests and procedures to be performed, conducting the work, and reporting the results.

We conducted this performance audit in accordance with generally accepted government auditing standards. These

standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



Joseph F. Bergeron, CPA, CIA, CGAP  
County Internal Auditor  
November 16, 2016  
W/P # 2016-07

## Appendix 1

### Business Process Objectives and Controls Worksheet Revenue Management Process

This process covers identification of the items that will be sold or charged to our customers, the individual pricing points for those items, the collection of payment for those items, depositing the receipts, recording the revenue activity in the accounting system, and safeguarding the receipts from the time of receipt through time of deposit.

<b>Objectives</b>
1. Identify goods and services that will be provided for a fee.
2. Determine appropriate bases for fees or charges.
3. Establish fees in conformance with above policies.
4. Impose fees in accordance with established fee schedules.
5. Collect, secure, record and deposit receipts.
6. Reconcile internal records of receipts to the accounting system.



**Office of the County Internal Auditor**

**AUDIT RECOMMENDATION STATUS  
FOLLOW-UP REPORT  
AS OF SEPTEMBER 30, 2016**

*ISSUED DECEMBER 21, 2016*

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*Stewardship – Accountability – Transparency*





DATE: December 21, 2016

TO: The Audit Committee

FROM: Joseph F. Bergeron, Internal Auditor

SUBJECT: Transmittal Letter for Recommendation Follow-Up Report Dated September 30, 2016

**Internal Auditor's Office**  
 2300 North Jog Road  
 West Palm Beach, FL 33411  
 (561) 681-4480  
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**Palm Beach County  
 Board of County  
 Commissioners**

- Paulette Burdick, Mayor
- Melissa McKinlay, Vice Mayor
- Hal R. Valeche
- Dave Kerner
- Steven L. Abrams
- Mary Lou Berger
- Mack Bernard

**County Administrator**

Verdenia C. Baker

Attached is the Internal Auditor's Recommendation Follow-Up Report providing the status of audit recommendations as of September 30, 2016. These reports will be prepared semiannually for periods ending March 31 and September 30. The reports are submitted to the Audit Committee at its meeting following the report "as of" dates. We will submit the reports to the BCC (generally January and July) following Audit Committee review.

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

- Exhibit 1 Audit Recommendations Open at Beginning of the April 1, 2016 through September 30, 2016 Reporting Period
- Exhibit 2 Audit Recommendations Issued During the April 1, 2016 through September 30, 2016 Reporting Period
- Exhibit 3 Open Audit Recommendations by County Department at September 30, 2016
- Exhibit 4 Summary Aging of Open Audit Recommendations at September 30, 2016
- Exhibit 5 Recommendation Implementation Dates
- Exhibit 6 Audit Recommendations Submitted for Audit Committee Consideration
- Exhibit 7 Recommendation Status at September 30, 2016

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 and to facilitate oversight by County Administration on departmental implementation activities.

Exhibit 6 includes recommendations which have had final management action without correcting the underlying condition where we believe additional action is necessary (Part A) or that have been open for at least two years (Part B).

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 Affirmative Action Employer"*

Audit recommendation follow-up is conducted to determine if management has implemented the corrective action agreed to during the audit and to ensure the underlying condition has been corrected.

Audit recommendations are proposed by the Internal Auditor's Office and either accepted by management as proposed or management proposes alternate solutions, which are acceptable to Internal Audit. An audit recommendation is "Open" from the time the audit report containing the recommendation has been reviewed by the Audit Committee until management has either implemented the recommendation or decided to take no further action. Audit recommendations remain in this report as long as the recommendation is open. If management chooses to take no further action, Internal Audit reports that in Exhibit 6 and recommends appropriate action to the Audit Committee.

This report tracks every audit recommendation from the date of issuance through to final disposition. Management establishes projected implementation dates for all recommendations during the audit. Internal Audit tracks the projected implementation dates and conducts follow-up on audit recommendations when management confirms the recommendation has been implemented.

If management has not implemented the recommendation by the scheduled implementation date, Internal Audit makes inquiries of management to determine:

- What actions, if any, have been taken by management;
- Why the recommendation has not been implemented as scheduled; and
- When will the recommendation be implemented?

Internal Audit will conduct limited due diligence reviews to determine the validity of management's responses and consult with County Administration to determine if the reasons for delay are reasonable and report delinquencies where appropriate. The recommendation implementation date will be adjusted as necessary based on the new information from management.

Recommendation status is listed in Exhibits 6 and 7 as either:

- **Completed** The recommendation has been fully implemented or management has implemented alternative actions that achieved the same purpose as the original recommendation, and the actions taken by management have corrected the underlying conditions. Internal Audit review confirms management's actions.
- **In process** Internal Audit has conducted a follow-up review and found that management has not fully implemented the recommendation and that additional work is necessary to fully implement the recommendation. Management provides a new projected implementation date for the corrective action. Additional follow-up will be required. In some cases, management tells Internal Audit that implementation is underway but not yet complete. In that case Internal Audit will perform limited procedures to verify management's assertion.
- **Future implementation** The implementation date established by management occurs after the date of this report and Internal Audit has done no review work on the recommendation.
- **Follow-up pending** The department has reported implementation of the audit recommendation. However, Internal Audit has not yet done the follow-up review work to confirm management's actions.

## SUMMARY STATUS OF AUDIT RECOMMENDATIONS

SEPTEMBER 30, 2016

As of September 30, 2016 the Internal Auditor's Database of Audit Recommendations showed that management actions had not been completed on 55 recommendations. These recommendations are considered "Open". Of those 55 open recommendations, follow-up has been conducted on 27 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 April 1, 2016 through September 30, 2016 are shown below:

Open Audit Recommendations as of April 1, 2016	79
Additional Audit Recommendations from Audit Reports Issued April 1, 2016 through September 30, 2016	35
Audit Recommendations Completed April 1, 2016 through September 30, 2016	59
Open Audit Recommendations as of September 30, 2016	55

Recommendation follow-up work is generally conducted within one year of report issuance or earlier if management indicates that final action has been completed. 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 April 1, 2016  
through September 30, 2016 Reporting Period**

<b>Report</b>	<b>Issue Date</b>	<b>Number of Open Audit Recommendations Beginning of Reporting Period</b>	<b>Final Management Action Taken During Reporting Period</b>	<b>Number of Open Audit Recommendations End of Reporting Period</b>
<u>13-09</u> <b>Public Affairs</b> Graphics Division	Sep-13	1	0	1
<u>15-03</u> <b>Water Utilities</b> Operations and Maintenance	Mar-15	8	8	0
<u>15-05</u> <b>Parks and Recreation</b> Special Facilities	Mar-15	1	1	0
<u>15-06</u> <b>Palm Tran</b> Fixed Route	Mar-15	3	0	3
<u>15-07</u> <b>Office of Equal Opportunity</b> Fair Housing and Equal Employment	Mar-15	10	5	5
<u>15-11</u> <b>Criminal Justice Commission</b> Performance Management	Jun-15	6	6	0
<u>15-13</u> <b>Public Affairs</b> Performance Management	Jun-15	3	3	0
<u>15-14</u> <b>Cooperative Extension Service</b> Procurement to Payment	Sep-15	7	0	7
<u>15-15</u> <b>Cooperative Extension Service</b> Performance Management	Sep-15	6	6	0
<u>15-17</u> <b>Office of Small Business Assistance</b> Revenue Management	Sep-15	2	0	2
<u>15-18</u> <b>Office of Small Business Assistance</b> Performance Management	Sep-15	6	6	0
<u>15-20</u> <b>Metropolitan Planning Organization</b> Procurement to Payment	Sep-15	2	2	0
<u>15-21</u> <b>Metropolitan Planning Organization</b> Performance Management	Sep-15	3	3	0
<u>16-01</u> <b>Medical Examiner</b> Procurement to Payment	Dec-15	11	11	0
<u>16-03</u> <b>Fire Rescue</b> Procurement to Payment	Dec-15	1	1	0
<u>16-04</u> <b>ISS</b> Applications Services	Dec-15	3	0	3
<u>16-06</u> <b>ISS</b> Procurement to Payment	Mar-16	2	2	0
<u>16-07</u> <b>OFMB</b> Impact Fees - Boynton Beach	Mar-16	4	4	0
<b>Total</b>		<b>79</b>	<b>58</b>	<b>21</b>

**Exhibit 2: Audit Recommendations Issued During the April 1, 2016 through  
September 30, 2016 Reporting Period**

<b>Report</b>	<b>Issue Date</b>	<b>Number of Audit Recommendations Issued this Reporting Period</b>	<b>Final Management Action Taken During Reporting Period</b>	<b>Number of Open Audit Recommendations  End of Reporting Period</b>
<u>16-09</u> <b>Community Services</b> Procurement to Payment	Jun-16	9	0	9
<u>16-10</u> <b>Purchasing</b> Procurement to Payment	Jun-16	6	0	6
<u>16-11</u> <b>Fire Rescue</b> Revenue Management	Sep-16	8	0	8
<u>16-12</u> <b>Airports</b> Revenue Management	Sep-16	6	1	5
<u>16-14</u> <b>Palm Tran</b> Revenue Management	Sep-16	6	0	6
<b>Total</b>		<b>35</b>	<b>1</b>	<b>34</b>

**Exhibit 3: Open Audit Recommendations  
by County Department  
as of September 30, 2016**

Department	In Process	Future Implementation
Airports	0	5
Community Services	0	9
Cooperative Extension	7	0
Fire Rescue	0	8
ISS	3	0
Office of Equal Opportunity	5	0
Office of Small Business Assistance	2	0
Palm Tran	3	6
Public Affairs	1	0
Purchasing	6	0
<b>Total Open Recommendations</b>	<b>27</b>	<b>28</b>

**Future implementation**

The implementation date established by management occurs after the date of this report and Internal Audit has done no review work on the recommendation.

**Exhibit 4: Summary Aging of Open Audit Recommendations  
As of September 30, 2016**

Timeframe	Inventory at Beginning of Period (Exhibit 1)	Issued During this Period (Exhibit 2)	Closed During this Period (Exhibits 1 and 2)	Open at the End of this Period	In Process	Future Implementation
0 - 6 Months	0	35	1	34	6	28
7 - 12 Months	21	0	18	3	3	0
1 - 2 Years	57	0	40	17	17	0
Over 2 Years	1	0	0	1	1	0
<b>Total</b>	<b>79</b>	<b>35</b>	<b>59</b>	<b>55</b>	<b>27</b>	<b>28</b>

0 - 6 Months	April 2016 to September 2016
7 - 12 Months	October 2015 to March 2016
1 - 2 Years	October 2014 to September 2015
Over 2 Years	Prior to October 2014

**Future implementation**

The implementation date established by management occurs after the date of this report and Internal Audit has done no review work on the recommendation.

**Exhibit 5**  
**Recommendation Status Report as of September 30, 2016**  
**By Report Number and Implementation Date**

A/C Mtg	Report	Rec	OID	AFD	RID	AFD	RID	AFD	RID	AFD
Date	#	#								
Sep-13	13-09	1	Dec-13	Mar-15	May-15	Sep-16	Sep-16			
Mar-15	15-03	1	May-15	Apr-16	complete					
Mar-15	15-03	2	May-15	Apr-16	complete					
Mar-15	15-03	3	May-15	Apr-16	complete					
Mar-15	15-03	4	May-15	Apr-16	complete					
Mar-15	15-03	5	May-15	Apr-16	complete					
Mar-15	15-03	6	Aug-15	Apr-16	complete					
Mar-15	15-03	7	Jul-15	Apr-16	complete					
Mar-15	15-03	8	Jul-15	Apr-16	complete					
Mar-15	15-05	2	Sep-15	Mar-16	complete					
Mar-15	15-05	3	Sep-15	Mar-16	complete					
Mar-15	15-05	1	Sep-15	Mar-16	Apr-16	Jun-16	complete			
Mar-15	15-06	2	Sep-15	Oct-15	complete					
Mar-15	15-06	3	Sep-15	Oct-15	complete					
Mar-15	15-06	7	Sep-15	Oct-15	complete					
Mar-15	15-06	11	Sep-15	Oct-15	complete					
Mar-15	15-06	12	Sep-15	Oct-15	complete					
Mar-15	15-06	13	Sep-15	Oct-15	complete					
Mar-15	15-06	4	Sep-15	Oct-15	Dec-15	Mar-16	complete			
Mar-15	15-06	8	Sep-15	Oct-15	Dec-15	Mar-16	complete			
Mar-15	15-06	1	Sep-15	Oct-15	Dec-15	Mar-16	Dec-16			
Mar-15	15-06	9	Sep-15	Oct-15	Dec-15	Mar-16	Dec-16			
Mar-15	15-06	10	Sep-15	Oct-15	Dec-15	Mar-16	Dec-16			
Mar-15	15-07	2	Oct-15	-	Apr-16	Apr-16	complete			
Mar-15	15-07	6	Oct-15	-	Apr-16	Apr-16	complete			
Mar-15	15-07	7	Oct-15	-	Apr-16	Apr-16	complete			
Mar-15	15-07	9	Oct-15	-	Apr-16	Apr-16	complete			
Mar-15	15-07	10	Oct-15	-	Apr-16	Apr-16	complete			
Mar-15	15-07	1	Oct-15	-	Apr-16	Apr-16	Oct-16			
Mar-15	15-07	3	Oct-15	-	Apr-16	Apr-16	Oct-16			
Mar-15	15-07	4	Oct-15	-	Apr-16	Apr-16	Oct-16			
Mar-15	15-07	5	Oct-15	-	Apr-16	Apr-16	Oct-16			
Mar-15	15-07	8	Oct-15	-	Apr-16	Apr-16	Oct-16			
Jun-15	15-11	1	Apr-16	No follow-up	complete					
Jun-15	15-11	2	Apr-16	No follow-up	complete					
Jun-15	15-11	3	Apr-16	No follow-up	complete					
Jun-15	15-11	4	Apr-16	No follow-up	complete					
Jun-15	15-11	5	Apr-16	No follow-up	complete					
Jun-15	15-11	6	Apr-16	No follow-up	complete					



**Exhibit 5**  
**Recommendation Status Report as of September 30, 2016**  
**By Report Number and Implementation Date**

A/C Mtg	Report	Rec	OID	AFD	RID	AFD	RID	AFD	RID	AFD
Date	#	#								
Jun-15	15-13	1	Apr-16	No follow-up -	complete					
Jun-15	15-13	2	Apr-16	No follow-up -	complete					
Jun-15	15-13	3	Apr-16	No follow-up -	complete					
Sep-15	15-14	2	Oct-15	-	Jan-16	-	Jun-16	Nov-16	complete	
Sep-15	15-14	3	Oct-15	-	Jan-16	-	Jun-16	Nov-16	complete	
Sep-15	15-14	4	Oct-15	-	Jan-16	-	Jun-16	Nov-16	complete	
Sep-15	15-14	5	Oct-15	-	Jan-16	-	Jun-16	Nov-16	complete	
Sep-15	15-14	1	Oct-15	-	Jan-16	-	Jun-16	Nov-16	Dec-16	
Sep-15	15-14	6	Oct-15	-	Jan-16	-	Jun-16	Nov-16	Dec-16	
Sep-15	15-14	7	Oct-15	-	Jan-16	-	Jun-16	Nov-16	Dec-16	
Sep-15	15-15	1	Oct-15	No follow-up -	complete					
Sep-15	15-15	2	Oct-15	No follow-up -	complete					
Sep-15	15-15	3	Oct-15	No follow-up -	complete					
Sep-15	15-15	4	Oct-15	No follow-up -	complete					
Sep-15	15-15	5	Oct-15	No follow-up -	complete					
Sep-15	15-15	6	Oct-15	No follow-up -	complete					
Sep-15	15-17	1	Mar-16	-	Aug-16	Nov-16	complete			
Sep-15	15-17	2	Mar-16	-	Aug-16	Nov-16				
Sep-15	15-18	1	Sep-16	No follow-up -	complete					
Sep-15	15-18	2	Sep-16	No follow-up -	complete					
Sep-15	15-18	3	Sep-16	No follow-up -	complete					
Sep-15	15-18	4	Sep-16	No follow-up -	complete					
Sep-15	15-18	5	Sep-16	No follow-up -	complete					
Sep-15	15-18	6	Sep-16	No follow-up -	complete					
Sep-15	15-20	1	Jan-16	Jun-16	complete					
Sep-15	15-20	2	Jan-16	Jun-16	complete					
Sep-15	15-21	1	Mar-16	No follow-up -	complete					
Sep-15	15-21	2	Mar-16	No follow-up -	complete					
Sep-15	15-21	3	Mar-16	No follow-up -	complete					
Dec-15	16-01	1	Dec-15	Jun-16	complete					
Dec-15	16-01	2	Dec-15	Jun-16	complete					
Dec-15	16-01	3	Dec-15	Jun-16	complete					
Dec-15	16-01	4	Dec-15	Jun-16	complete					
Dec-15	16-01	5	Dec-15	Jun-16	complete					
Dec-15	16-01	6	Dec-15	Jun-16	complete					
Dec-15	16-01	7	Dec-15	Jun-16	complete					
Dec-15	16-01	8	Dec-15	Jun-16	complete					
Dec-15	16-01	9	Dec-15	Jun-16	complete					
Dec-15	16-01	10	Dec-15	Jun-16	complete					
Dec-15	16-01	11	Dec-15	Jun-16	complete					

**Exhibit 5**  
**Recommendation Status Report as of September 30, 2016**  
**By Report Number and Implementation Date**

<b>A/C Mtg</b>	<b>Report</b>	<b>Rec</b>	<b>OID</b>	<b>AFD</b>	<b>RID</b>	<b>AFD</b>	<b>RID</b>	<b>AFD</b>	<b>RID</b>	<b>AFD</b>
<b>Date</b>	<b>#</b>	<b>#</b>								
Dec-15	16-03	1	Jun-16	Sep-16	complete					
Dec-15	16-04	2	Jun-16	Oct-16	complete					
Dec-15	16-04	3	Feb-16	Oct-16	complete					
Dec-15	16-04	1	Jun-16	Oct-16	Feb-17					
Mar-16	16-06	1	Jul-16	Sep-16	complete					
Mar-16	16-06	2	Jul-16	Sep-16	complete					
Mar-16	16-07	1	Apr-16	Sep-16	complete					
Mar-16	16-07	2	Apr-16	Sep-16	complete					
Mar-16	16-07	3	Apr-16	Sep-16	complete					
Mar-16	16-07	4	Apr-16	Sep-16	complete					
Jun-16	16-09	1	Dec-16							
Jun-16	16-09	2	Dec-16							
Jun-16	16-09	3	Dec-16							
Jun-16	16-09	4	Dec-16							
Jun-16	16-09	5	Dec-16							
Jun-16	16-09	6	Dec-16							
Jun-16	16-09	7	Dec-16							
Jun-16	16-09	8	Dec-16							
Jun-16	16-09	9	Dec-16							
Jun-16	16-10	1	Jun-16							
Jun-16	16-10	2	Jun-16							
Jun-16	16-10	3	Jun-16							
Jun-16	16-10	4	Jun-16							
Jun-16	16-10	5	Jun-16							
Jun-16	16-10	6	Jun-16							
Sep-16	16-11	1	Feb-17							
Sep-16	16-11	2	Jan-17							
Sep-16	16-11	3	Feb-17							
Sep-16	16-11	4	Feb-17							
Sep-16	16-11	5	Feb-17							
Sep-16	16-11	6	Feb-17							
Sep-16	16-11	7	Feb-17							
Sep-16	16-11	8	Feb-17							
Sep-16	16-12	1	Mar-17							
Sep-16	16-12	2	Mar-17							
Sep-16	16-12	3	Mar-17							
Sep-16	16-12	4	Mar-17							
Sep-16	16-12	5	Mar-17							
Sep-16	16-12	6	Mar-17							
Sep-16	16-14	1	Dec-16							

**Exhibit 5**  
**Recommendation Status Report as of September 30, 2016**  
**By Report Number and Implementation Date**

<b>A/C Mtg</b>	<b>Report</b>	<b>Rec</b>	<b>OID</b>	<b>AFD</b>	<b>RID</b>	<b>AFD</b>	<b>RID</b>	<b>AFD</b>	<b>RID</b>	<b>AFD</b>
<b>Date</b>	<b>#</b>	<b>#</b>								
Sep-16	16-14	2	Dec-16							
Sep-16	16-14	3	Dec-16							
Sep-16	16-14	4	Dec-16							
Sep-16	16-14	5	Dec-16							
Sep-16	16-14	6	Dec-16							

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

<b>None</b>	

**Recommendations Which Have Been Open Longer Than Two Years**

<b>13-09 Public Affairs Graphics Division</b>	
Report issued September 2013 containing 14 recommendations First follow-up scheduled for January 2014 Second follow-up scheduled for July 2015 Third follow-up scheduled for July 2016	
#1 The Division Manager should ensure that procedures addressing the issues described above are either prepared or updated (as appropriate) in a timely manner.	<p><b>Status – September 2016 In Process</b> This recommendation was turned over to the Internal Auditor for action on 10/28/2016.</p> <p><b>Status - March 2016 In Process</b> No PPMs have been developed to address Controlling and Administering Inventory. The finding remains open pending a response from the Division Manager for a new implementation date.</p> <p><b>Status - September 2015 In Process.</b> This recommendation has been partially implemented. We confirmed procedures for Billing Rates have been established, determined that the</p>

overall risk of not having a written PPM for Revenue is low, as the revenue collection function has since been transferred to Finance, and determined that the overall risk of not having a written PPM for Sales Tax is low or nonexistent as taxable customers are no longer to be provided copying/printing services. We also determined that the risk of not having a set of PPMs for the Division is not significant. However, no PPMs have been developed to address Controlling and Administering Inventory.

**Status - March 2015**

**In process**

This recommendation has been partially implemented. We confirmed PPM CW-L-005, Printing and Publication of County Documents, prepared by Public Affairs, was updated as of April 16, 2013.

However, they continue to work on procedures for establishing billing rates. OFMB reported that PPM-PA-F-005, which addresses the establishment and updating of billing rates, had been submitted to them for review. Further, the PPM addressed the establishing of labor rates, but did not include material type rates. They continue to work on procedures for: Revenue, Sales Tax, as well as a Dept PPM for inventory and a set of Division PPMs.

**Status - September 2014**

**In process.**

	<b>Status - March 2014</b> <b>In process.</b>
	<b>Status - September 2013</b> <b>Future implementation.</b>

<p><b>13-09 Public Affairs Graphics Division</b></p>	
<p>Report issued September 2013 containing 14 recommendations First follow-up scheduled for January 2014 Second follow-up scheduled for July 2015</p>	
<p>#1 The Division Manager should ensure that procedures addressing the issues described above are either prepared or updated (as appropriate) in a timely manner.</p>	<p><b>Status – September 2016</b> <b>In Process</b> This recommendation was turned over to the Internal Auditor for action on 10/28/2016.</p> <p><b>Status - March 2016</b> <b>In Process.</b> No PPMs have been developed to address Controlling and Administering Inventory. The finding remains open pending a response from the Division Manager for a new implementation date.</p> <p><b>Status - September 2015</b> <b>In Process.</b> This recommendation has been partially implemented. We confirmed procedures for Billing Rates have been established, determined that the overall risk of not having a written PPM for Revenue is low, as the revenue collection function has since been transferred to Finance, and determined that the overall risk of not having a written PPM for Sales Tax is low or nonexistent as taxable customers are no longer to be provided copying /printing services. We also determined that the risk of not having a set of PPMs for the Division is not significant. However, no PPMs have been developed to address Controlling and Administering Inventory.</p> <p><b>Status - March 2015</b> <b>In process.</b> This recommendation has been partially implemented. We confirmed PPM CW-L-005, Printing and Publication of County Documents, prepared by Public Affairs, was</p>

	<p>updated as of April 16, 2013. However, they continue to work on procedures for establishing billing rates. OFMB reported that PPM-PA-F-005, which addresses the establishment and updating of billing rates, had been submitted to them for review. Further, the PPM addressed the establishing of labor rates, but did not include material type rates. They continue to work on procedures for: Revenue, Sales Tax, as well as a Dept PPM for inventory and a set of Division PPMs.</p> <p><b>Status - September 2014</b> <b>In process.</b></p> <p><b>Status - March 2014</b> <b>In process.</b></p> <p><b>Status - September 2013</b> <b>Future implementation.</b></p>
<p><b>15-03 Water Utilities</b> <b>Operations and Maintenance</b></p>	
<p>Report issued March 2015 containing 8 recommendations Follow-up scheduled for September 2015</p>	
<p>#1 The WUD Director should implement actions to ensure that consultant pay applications are made in accordance with County requirements. These actions should include the assigning and enforcing of these compliance requirements.</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p>The Division had developed a new SOP 'WUD -Eng - 01 Cross Divisional Project Management, Payment Approval, Contract Deliverable and Addition of Sub-Consultants' relating to the management of Consultant agreements. These procedures address the items addressed in the audit recommendation related to the processing and approval of consultant pay applications. We examined and tested the processes and related documents and found that as it relates to the implementation of this recommendation the new SOP requirements are implemented and functional. Therefore, we consider this recommendation fully implemented.</p>



	<p><b>Status - March 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - September 2015</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for May 2015; follow-up scheduled for September 2015.</p>
<p>#2 The WUD Director should implement actions to ensure the receipt, use and retention of all contract deliverables.</p>	<p><b>Status – September 2016</b> <b>Complete.</b> The Division had developed a new SOP 'WUD -Eng - 01 Cross Divisional Project Management, Payment Approval, Contract Deliverable and Addition of Sub-Consultants' relating to the management of Consultant agreements. These procedures address the items addressed in the audit recommendation related to the receipt and approval of Contract Task Deliverables. We examined and tested the processes and related documents and found that as it relates to the implementation of this recommendation the new SOP requirements are implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - September 2015</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for May 2015; follow-up scheduled for September 2015.</p>
<p>#3 The WUD Director should implement actions to recover the over payments made to the Consultant for the work not done the tasks for CSA # 6.</p>	<p><b>Status – September 2016</b> <b>Complete.</b> The Division has developed a new SOP 'WUD -Eng - 01 Cross Divisional Project Management, Payment Approval, Contract Deliverable and Addition of Sub-Consultants'</p>

	<p>relating to the management of Consultant agreements. The SOP identified guidelines for the addition or deletion of scope of services for a CSA. We examined the modified scope of services and compared them to the original scope of services. We also examined related project documents relating to the payments, deliverables and work products of the Project to ensure they were accurately reflected. We found the new actions taken by management related to this recommendation to be implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - September 2015</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for May 2015; follow-up scheduled for September 2015.</p>
<p>#4 The WUD Director should ensure that consultants use sub-consultants listed as their team members to deliver the required services. The use of outside sub-consultants should be preapproved by the WUD Director after being reviewed for validity of substitution against the consultant's original performance capability.</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p>The Division has developed a new SOP 'WUD -Eng - 01 Cross Divisional Project Management, Payment Approval, Contract Deliverable and Addition of Sub-Consultants' relating to the management of Consultant agreements. The SOP identified guidelines for the addition of a Consultant to an Agreement. We examined the letter of request for the addition of two consultants and the Director's approval. We found the new actions taken by management related to this recommendation to be implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>

	<p><b>Status - September 2015</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for May 2015; follow-up scheduled for September 2015.</p>
<p>#5 The WUD Director should implement actions to ensure only needed licenses are purchased. This could include requiring a needs assessment of required user licenses be conducted prior to purchasing them.</p>	<p><b>Status – September 2016</b> <b>Complete.</b> The Department has conducted an independent audit of all the Maximo Licenses conducted by a consultant which also determined the needs of the department. We examined and verified the audit report and evaluations and the Maximo license agreement documents. We found the new actions taken by management related to this recommendation to be implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - September 2015</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for May 2015; follow-up scheduled for September 2015.</p>
<p>#6 The WUD Director should implement a system to track the use of all Maximo software assets (licenses) owned and used by Department</p>	<p><b>Status – September 2016</b> <b>Complete.</b> An independent audit of all the Maximo Licenses was conducted by a consultant which also determined the needs of the department. The department also instituted a tracking and monitoring system using IBM's Smart Cloud Control Desk software to track the use of all Maximo licenses. Periodic reviews are also conducted. We examined and verified the audit report and evaluations and the Maximo license agreement documents. We also</p>

	<p>examined the processes and related system documents used for the license tracking, and also the most recent review of licenses conducted. We found the new actions taken by management related to this recommendation to be implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - Sept 2015</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for August 2015; follow-up scheduled for September 2015.</p>
<p>#7 The WUD Assistant Director Operations should implement procedures to ensure that all specialized tools assigned to the Division are controlled and accounted for. This should include an accurate perpetual inventory listing of all these asset items held at each location; a signed acceptance of all inventory by asset custodians; accurate backup documentation for lost, missing and surplus items; and an annual reconciliation of items to inventory listing.</p>	<p><b>Status – September 2016</b> <b>Complete.</b> The Division has developed a new SOP 'WUD -L &amp; L - 001 Management Controls over Specialized Tools and Equipment Inventory' relating to the management of operating equipment and tools. We examined and tested the processes and related documents and found that as it relates to the implementation of this recommendation, the new requirements of the SOP are implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - September 2015</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for July 2015; follow-up scheduled for September 2015.</p>

<p>#8 The WUD Assistant Director Operations should implement procedures to standardize the reporting requirements for the work processes incorporating the new Maximo system reporting. The procedures should include reporting requirements for all work process components, and the supervisory monitoring and approval of the work process reporting. Field staff should be trained on these reporting requirements.</p>	<p><b>Status – September 2016 Complete.</b>  The Division has developed a new SOP 'WUD- L &amp; L - 002 Work Order Management' relating to the Maintenance work order functions, which also includes a new standardized form. These procedures address the items addressed in the audit recommendation related to the accurate recording of labor and material resources used for the work order functions. We examined and tested the processes and related documents and found that as it relates to the implementation of this recommendation the new SOP requirements are implemented and functional. We also looked briefly at the Work order process information put into the Maximo system by the Plants for their Maintenance activities. We found the new actions taken by management related to this recommendation to be implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016 Follow-up pending.</b></p> <p><b>Status - September 2015 Follow-up pending.</b></p> <p><b>Status - March 2015 Follow-up pending.</b> Implementation scheduled for July 2015; follow-up scheduled for September 2015.</p>
<p><b>15-05 Parks and Recreation Special Facilities</b></p>	
<p>Report issued March 2015 containing 3 recommendations  Follow-up scheduled for October 2015  Follow-up scheduled for May 2016</p>	

#1 The Special Facilities Division Director should not allow the use of a sales transaction for processing refunds. All refunds should be processed as refunds, documented according to PPM requirements, and all documentation submitted to the Financial and Support Services (FSS) Division for review.

**Status – September 2016**

**Complete.**

We reviewed 11 refunds processed over a three-week period (4/3/16 - 4/23/16) and found that all refund receipts included a customer's signature and 4 included a manager's signature on the receipt. The remaining 7 refunds were approved by a manager on the daily log sheet used to record daily refunds. We found the new actions taken by management related to this recommendation to be implemented and functional. Therefore, we consider this recommendation fully implemented.

**Status - March 2016**

**Follow-up pending.**

The recommendation calls for each refund to be processed as a separate transaction. The POS system was modified to automatically produce a signature line when the total transaction is negative. The policy calls for obtaining the signature of the customer and the facility manager on the refund document. However, because of limitations of the POS system, the modification is not applied when the transaction processes a refund combined with the purchase of other items. Out of eight refunds reviewed, seven did not include a customer signature and five did not include a manager signature on the receipt. However, a manager did approve all refunded transactions listed on the daily log sheet which is submitted to the Financial and Support Services Division for review. While we acknowledge the limitations of the POS system, current practice is not consistent with department policy. We cannot consider this recommendation fully implemented.

**Status - September 2015**

**Follow-up pending.**

**Status - March 2015**

	<b>Follow-up pending.</b> Implementation scheduled for September 2015; follow-up scheduled for October 2015.
<b>15-06 Palm Tran Fixed Route</b>	
Report issued March 2015 containing 13 recommendations Follow-up scheduled for October 2015. Second Follow-up scheduled for January 2016	
#1 The Department Director should enforce overtime scheduling requirements based on seniority order.	<p><b>Status - September 2016</b> <b>Follow-up pending.</b> New implementation scheduled for December 2016; follow-up scheduled for January 2017.</p> <p><b>Status - March 2016</b> <b>In process.</b> Based on Palm Tran's payroll record, we found 9 instances where Palm Tran did not schedule overtime correctly for a supervisor or ATU employees according to union contract since August 2015. The Director of Admin. Services indicated the contract violation relating to SEIU overtime has not been entirely eliminated. We cannot consider this recommendation fully implemented. Implementation scheduled for September 2016; follow-up scheduled for October 2016.</p> <p><b>Status - September 2015</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for September 2015; follow-up scheduled for October 2015.</p>
#9 The Department Director should implement the Agency-Developed Rostering approach to improve controls over scheduled overtime and to improve the bidding process.	<p><b>Status - September 2016</b> <b>Follow-up pending.</b> New implementation scheduled for December 2016; follow-up scheduled for January 2017.</p> <p><b>Status - March 2016</b></p>

	<p><b>In process.</b> This recommendation will be considered during negotiations with the ATU for the next labor agreement which is expected to conclude by October 2016.</p> <p><b>Status - Sept 2015</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for September 2015; follow-up scheduled for Oct 2015.</p>
<p>#10 The Department Director should discuss with ATU and vendors, such as Hastus and/or Trapeze, about implementing an electronic bidding process to improve efficiencies and reduce errors due to the manual bidding process.</p>	<p><b>Status - September 2016</b> <b>Follow-up pending.</b> New implementation scheduled for December 2016; follow-up scheduled for January 2017.</p> <p><b>Status - March 2016</b> <b>In process.</b> This recommendation will be considered during negotiations with the ATU for the next labor agreement expected to conclude by October 2016.</p> <p><b>Status - September 2015</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for Sept 2015; follow-up scheduled for Oct 2015.</p>
<p><b>15-07 Office of Equal Opportunity Fair Housing and Equal Employment</b></p>	
<p>Report issued March 2015 containing 10 recommendations Follow-up scheduled for November 2015 Second follow-up scheduled for May 2016</p>	
<p>#1 The OEO Director should strengthen management controls (i.e. implementation of tracking tools and reports) to ensure investigations for complaints are completed timely in an effort to obtain HUD maximum</p>	<p><b>Status - September 2016</b> <b>In process.</b> The OEO Director has begun to address this recommendation. There is (1) an ISS manpower &amp; funding issue, and (2) ISS</p>



<p>payment allowed, and well as to meet EEOC contractual numbers.</p>	<p>worksheet authorization for more hours to work on OEO tracking issue. Implementation scheduled for October 2016; follow-up scheduled for November 2016.</p> <p><b>Status - March 2016</b> <b>In process.</b> New implementation date requested for April 2016; follow-up scheduled for May 2016.</p> <p><b>Status - September 2015</b> <b>Future implementation.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for October 2015; follow-up scheduled for Nov 2015.</p>
<p>#2 The OEO Director should seek assistance from Human Resources to identify reasons for investigative staff turnover; and if necessary, implement corrective actions to retain staff needed to ensure complaints are processed timely in accordance with Federal laws, agreements and contracts, as well as local ordinances.</p>	<p><b>Status – September 2016</b> <b>Complete.</b> Average Annual Turnover Rate = Number of employee separations divided by average number of employees for the period. We utilized this formula to compare hiring/termination activity between calendar years for the five investigative positions; beginning with the inception of the audit period [Jan 1, 2013] through reporting [May 31, 2014] and subsequently through year to date. There was an increase in the turnover rate between calendar years 2013 and 2014, however, there has been a decrease between calendar years 2014, 2015, &amp; 2016 since this time. The rate decreased from 146% to 90% between calendar years 2014 and 2015, and from 90% to 0% between calendar years 2015 and 2016 year to date. It was noted one of the investigative positions was vacated October 2014 and has not yet been filled. Lastly, we confirmed there have been discussions with HR in an attempt to identify reasons for turnover. According to the HR Director some actions have been taken, in which time will show if there are any positive changes in staff retention as a result. This recommendation has</p>

	<p>been completed.</p> <p><b>Status - March 2016</b>  <b>In process.</b>  New implementation date requested for April 2016; follow-up scheduled for May 2016.</p> <p><b>Status - September 2015</b>  <b>Future implementation.</b></p> <p><b>Status - March 2015</b>  <b>Follow-up pending.</b>  Implementation scheduled for October 2015; follow-up scheduled for Nov 2015.</p>
<p>#3 The OEO Director should develop written standard operating procedures for the prompt and appropriate handling of complaints in accordance with Federal and local requirements.</p>	<p><b>Status - September 2016</b>  <b>In process.</b>  The OEO Director does not have SOPs completed. Implementation scheduled for October 2016; follow-up scheduled for November 2016.</p> <p><b>Status - March 2016</b>  <b>In process.</b>  New implementation date requested for April 2016; follow-up scheduled for May 2016.</p> <p><b>Status - September 2015</b>  <b>Future implementation.</b></p> <p><b>Status - March 2015</b>  <b>Follow-up pending.</b> Implementation scheduled for October 2015; follow-up scheduled for Nov 2015.</p>
<p>#4 The OEO Director should request an enhanced software system application from Information Systems Services that facilitates accurate data input, capturing and reporting of information, and provides for meaningful reports to better assist OEO management in the monitoring, handling, and processing of complaints and charges of discrimination.</p>	<p><b>Status - September 2016</b>  <b>In process.</b>  The OEO Director has begun to address this recommendation. The focus is on the electronic questionnaire log. Plans to replace CATs, thus, ISS does not want to put anymore efforts into this system.  Implementation scheduled for October 2016; follow-up scheduled for November 2016.</p> <p><b>Status - March 2016</b></p>

	<p><b>In process.</b> New implementation date requested for April 2016; follow-up scheduled for May 2016. <b>Status - September 2015</b> <b>Future implementation.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for October 2015; follow-up scheduled for Nov 2015.</p>
<p>#5 Consideration should be given to revising the County's Equal Employment Ordinance to increase the number of days, allowing for a respondent to provide requested information, to be congruent with industry practice.</p>	<p><b>Status - September 2016</b> <b>In process.</b> The Equal Employment Ordinance is in the process of being revised. There is no comparable in the Federal Laws. Thus, this requirement is being considered for removal from the ordinance that is now in the process of being revised. Implementation scheduled for October 2016; follow-up scheduled for November 2016.</p> <p><b>Status - March 2016</b> <b>In process.</b> New implementation date requested for April 2016; follow-up scheduled for May 2016.</p> <p><b>Status - Sept 2015</b> <b>Future implementation</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending</b> Implementation scheduled for Oct 2015; follow-up scheduled for Nov 2015.</p>
<p>#6 The OEO Director should implement management controls to ensure respondents of Equal Employment complaints are not automatically granted more than the one extension allowed by the EEOC to provide requested information, which can unnecessarily add to further delays in the resolution of an Equal Employment complaint.</p>	<p><b>Status – September 2016</b> <b>Complete.</b> We confirmed the OEO Director has implemented guidelines for granting extensions utilizing a 30-day threshold and a point in which the matter shall be referred to someone higher up for further handling. This was communicated to the staff involved in this process. This recommendation has been completed.</p>

	<p><b>Status - March 2016</b>  <b>In process.</b>  New implementation date requested for April 2016; follow-up scheduled for May 2016.</p> <p><b>Status - September 2015</b>  <b>Future implementation.</b></p> <p><b>Status - March 2015</b>  <b>Follow-up pending.</b>  Implementation scheduled for October 2015; follow-up scheduled for Nov 2015.</p>
<p>#7 The OEO Director should revise the certified letter sent to respondents of Fair Housing complaints to reflect the number of days specified in the County's Fair Housing Ordinance.</p>	<p><b>Status – September 2016</b>  <b>Complete.</b>  We confirmed the certified has been revised for cases going forward. We reviewed a letter dated 12/29/15, and confirmed the number of days in the letter was “ten days” as opposed to “ten business days.” This recommendation has been completed.</p> <p><b>Status - March 2016</b>  <b>In process.</b>  New implementation date requested for April 2016; follow-up scheduled for May 2016.</p> <p><b>Status - September 2015</b>  <b>Future implementation.</b></p> <p><b>Status - March 2015</b>  <b>Follow-up pending.</b>  Implementation scheduled for October 2015; follow-up scheduled for Nov 2015.</p>
<p>#8 The OEO Director should ensure the parties to an Equal Employment complaint are promptly notified, in writing, when OEO is unable to complete an investigation within 100 days of filing a complaint. In addition, the written notification should include the reason for not completing the investigation within the 100 day timeframe.</p>	<p><b>Status - September 2016</b>  <b>In process.</b>  The Equal Employment Ordinance is in the process of being revised. There is no comparable in the Federal Laws. Thus, this requirement is being considered for removal from the ordinance that is now in the process of being revised. Implementation scheduled for October 2016; follow-up scheduled for November 2016.</p>

	<p><b>Status - March 2016</b> <b>In process.</b> New implementation date requested for April 2016; follow-up scheduled for May 2016.</p> <p><b>Status - September 2015</b> <b>Future implementation.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for October 2015; follow-up scheduled for Nov 2015.</p>
<p>#9 The OEO Director should ensure the parties of a Fair Housing complaint are notified within the federal required timeframe when unable to complete an investigation within 100 days after the filing of a complaint.</p>	<p><b>Status – September 2016</b> <b>Complete.</b> We selected 3 cases that appeared to be open for more than 100 days. Our review of all 3 cases confirmed a letter was sent to the parties indicating the investigation would not be completed within 100 days of the date the complaint was filed. Also, the letters outlined the reasons for the delay, as well as provided the anticipated date the investigation would be completed. Further, letters were sent within 110 days of the date the complaint was filed for 2 of the 3 cases (or 66%). This recommendation has been completed.</p> <p><b>Status - March 2016</b> <b>In process.</b> New implementation date requested for April 2016; follow-up scheduled for May 2016.</p> <p><b>Status - September 2015</b> <b>Future implementation.</b></p> <p><b>Status - March 2015</b> <b>Follow-up pending.</b> Implementation scheduled for October 2015; follow-up scheduled for Nov 2015.</p>
<p>#10 Consideration should be given to revising the County's Fair Housing Ordinance to mirror the federal requirement to provide written notification of a delay of an investigation no later than 110 days of filing the complaint.</p>	<p><b>Status – September 2016</b> <b>Complete.</b> The OEO Director provided written notification via email that she felt it was not necessary to revise the County Ordinance any</p>

	<p>further. Consideration was given; however, the OEO Director determined an update was not needed and in doing so, has assumed any risk that may result in the decision to not update the ordinance. This recommendation has been completed.</p> <p><b>Status - March 2016</b>  <b>In process.</b>  New implementation date requested for April 2016; follow-up scheduled for May 2016.</p> <p><b>Status - Sept 2015</b>  <b>Future implementation.</b></p> <p><b>Status - March 2015</b>  <b>Follow-up pending.</b> Implementation scheduled for October 2015; follow-up scheduled for Nov 2015.</p>
<p><b>15-14 Cooperative Extension Service Procurement to Payment</b></p>	
<p>Report issued September 2015 containing 7 recommendations  Follow-up scheduled for November 2015  Second follow-up scheduled for May 2016</p>	
<p>1. The County Extension Director should initiate actions to ensure:</p> <ul style="list-style-type: none"> <li>a. the person doing the physical receiving should be someone other than the person entering the receiver in the Advantage financial system.</li> <li>b. the person initiating the purchase orders in the Advantage financial system should be someone other than the person entering the receiver in the Advantage financial system.</li> <li>c. In lieu of the above action the Department Director must institute compensating controls such as periodic reviews of purchase orders for accuracy and appropriateness.</li> </ul>	<p><b>Status – September 2016</b>  <b>Follow-up pending.</b></p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  New implementation date requested for April 2016.</p> <p><b>Status – Sept 2015</b>  <b>Future implementation.</b>  Implementation scheduled for October 2015; follow-up scheduled for November 2015.</p>

<p>2. The County Extension Director should require proper support to substantiate all payment requests prior to disbursement of funds.<sup>2</sup> The County Extension Director should require proper support to substantiate all payment requests prior to disbursement of funds.</p>	<p><b>Status – September 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2016</b> <b>Future implementation.</b> New implementation date requested for April 2016.</p> <p><b>Status - Sept 2015</b> <b>Future implementation.</b> Implementation scheduled for October 2015; follow-up scheduled for November 2015.</p>
<p>3. The County Extension Director should ensure the requestor signs the receiving document to confirm the receipt of goods and services. If there is no back-up receiving documents such as a packing slip, a confirmation notice (such as an email) should be obtained from the requestor.</p>	<p><b>Status – September 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2016</b> <b>Future implementation.</b> New implementation date requested for April 2016.</p> <p><b>Status - Sept 2015</b> <b>Future implementation.</b> Implementation scheduled for Oct 2015; follow-up scheduled for November 2015.</p>
<p>4. The County Extension Director should ensure that policies and procedures memoranda (PPM) relating to the procurement to payment process are up-to-date. The PPM should include procedures for reviewing, signing, and maintaining back-up receiving documents indicating the item and quantity received.</p>	<p><b>Status – September 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2016</b> <b>Future implementation.</b> New implementation date requested for April 2016.</p> <p><b>Status - September 2015</b> <b>Future implementation.</b> Implementation scheduled for October 2015; follow-up scheduled for November 2015.</p>
<p>5. The County Extension Director should obtain appropriate authorization for the establishment of petty cash with an approved fund amount. If the amount approved is higher than \$1000, the expenditures should be controlled through the use of an Imprest checking account per</p>	<p><b>Status – September 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - March 2016</b> <b>Future implementation.</b> New implementation date requested for April 2016.</p>

<p><i>CW-F-041.</i></p>	<p><b>Status - September 2015</b>  <b>Future implementation.</b>  Implementation scheduled for October 2015;  follow-up scheduled for November 2015.</p>
<p>6. The County Extension Director should ensure that monthly petty cash reconciliations are being completed, documented, and signed by the custodian's supervisor.</p>	<p><b>Status – September 2016</b>  <b>Follow-up pending.</b></p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  New implementation date requested for April 2016.</p> <p><b>Status - Sept 2015</b>  <b>Future implementation.</b>  Implementation scheduled for October 2015;  follow-up scheduled for November 2015.</p>
<p>7. The County Extension Director should ensure that petty cash replenishment requests are submitted on a more regular and frequent basis to avoid petty cash deficits.</p>	<p><b>Status – September 2016</b>  <b>Follow-up pending.</b></p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  New implementation date requested for April 2016.</p> <p><b>Status - Sept 2015</b>  <b>Future implementation.</b>  Implementation scheduled for October 2015;  follow-up scheduled for November 2015.</p>
<p><b>15-17 Office of Small Business Assistance Revenue Management</b></p>	
<p>Report issued September 2015 containing 2 recommendations  Follow-up scheduled for April 2016</p>	
<p>1. The OSBA Director should work with the Office of Financial Management and Budget to determine the appropriate fees for providing certification, modification, and recertification services.</p>	<p><b>Status – September 2016</b>  <b>Follow-up pending.</b>  New implementation scheduled for August 2016.</p> <p><b>Status - March 2016</b>  <b>Follow-up pending.</b></p>



	<p><b>Status - September 2015</b>  <b>Future implementation.</b>  Implementation scheduled for March 2016;  follow-up scheduled for April 2016.</p>
<p>2. The OSBA Director should ensure the calculations supporting the fee schedule are maintained and reviewed on an annual basis to determine if fee schedule should be adjusted based on either changes in the Consumer Price Index or changes in the OSBA cost structure.</p>	<p><b>Status – September 2016</b>  <b>Follow-up pending.</b>  New implementation scheduled for August 2016.</p> <p><b>Status - March 2016</b>  <b>Follow-up pending.</b></p> <p><b>Status - September 2015</b>  <b>Future implementation.</b>  Implementation scheduled for March 2016;  follow-up scheduled for April 2016.</p>
<p><b>15-20 Metropolitan Planning Organization Procurement to Payment</b></p>	
<p>Report issued September 2015 containing 2 recommendations  Follow-up scheduled for February 2016</p>	
<p>1. The MPO Executive Director should initiate actions to ensure the person initiating the Purchase orders in the Advantage financial system, be someone other than the person entering the receiver in the Advantage financial system.</p>	<p><b>Status – September 2016</b>  <b>Complete.</b>  We examined and tested the processes and related documents and found that as it relates to the implementation of this recommendation the new procedures and recommendation are implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b>  <b>Follow-up pending.</b></p> <p><b>Status - September 2015</b>  <b>Future implementation.</b>  Implementation scheduled for January 2016;  follow-up scheduled for February 2016.</p>
<p>2. In lieu of the above action the MPO Executive Director can institute a compensating control such as; conducting a documented periodic (monthly) review</p>	<p><b>Status – September 2016</b>  <b>Complete.</b>  During our review we examined and tested the processes and related documents and found</p>

<p>of all closed purchase orders for accuracy and appropriateness.</p>	<p>that as it relates to the implementation of this recommendation the new procedures and recommendation are implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p> <p><b>Status - Sept 2015</b> <b>Future implementation.</b> Implementation scheduled for January 2016; follow-up scheduled for February 2016.</p>
<p><b>16-01 Medical Examiner Procurement to Payment</b></p>	
<p>Report issued December 2015 containing 11 recommendations Follow-up scheduled for January 2016</p>	
<p>1. The District Medical Examiner should initiate corrective actions to ensure the person physically receiving goods at the Administrative Office location is someone other than the person requesting/ initiating purchase orders and entering the receiver document into the Advantage financial system.</p>	<p><b>Status – September 2016</b> <b>Complete.</b> Our review of ten procurement transactions showed that the person who initiated/ requested the purchase was not the same person who signed off on the physical receipt of the order; and the person who physically received the order was not the same person who processed the RC document in Advantage. Further, two of the ten purchases reviewed appeared to have been goods delivered at the Admin Office location. Lastly, the Admin Secretary maintains a log of all purchased goods and services, which is provided monthly to the District Medical Examiner for review. This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p>2. The District Medical Examiner should initiate corrective actions to ensure the person physically receiving goods at the Morgue location is someone other than the person requesting the purchase of the same supplies.</p>	<p><b>Status – September 2016</b> <b>Complete.</b> Our review of ten procurement transactions showed that the person who initiated/requested the purchase was not the same person who signed off on the physical receipt of the order;</p>

	<p>and the person who physically received the order was not the same person who processed the RC document in Advantage. Further, eight of the ten purchases reviewed appeared to have been delivered at the Morgue location. Lastly, the Admin Secretary maintains a log of all purchased goods and services, which is provided monthly to the District Medical Examiner for review. This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p>3. In lieu of the above actions, the District Medical Examiner must institute a compensating control such as the director or his designee can conduct a documented periodic (monthly) review of all closed purchase orders for accuracy and appropriateness.</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p>A spreadsheet was developed to log every purchase and related payment and receivable information to show closed purchases. It is printed out monthly by the Admin Secretary and provided to the District Medical Examiner for review. Initially, the spreadsheet was not signed by Dr. Bell and filed by the Admin Secretary. However, it is currently being initialed by the District Medical Examiner and returned to the Admin Secretary to be maintained. Being audit recommendation #1 and #2 were implemented, the implementation of recommendation #3 is not necessary. However due to the limited staffing at MEO, the implementation of this additional control enhances the assurance of appropriate purchases and receipt of goods. This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p>4. The District Medical Examiner should ensure all purchases are appropriately approved prior to procurement.</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p>A written SOP was issued and approved that indicates that the District Medical Examiner shall approve all orders for goods or services; and delegates this responsibility in his absence for orders, excluding Direct Payment Vouchers. Approval of procurements are</p>

	<p>evidenced by the manual initialing and dating of the purchase document. Our review of 10 procurement documents showed the initial procurement was approved prior to submission in Advantage. Of the 10 procurement transactions, 5 were later modified. Of the 5 modified procurement transactions, one modification order was not approved. Thus, of 15 purchase order documents, (or 6 %) was not approved. The Admin Secretary indicated that this was an oversight and protocols for approvals are understood and are being done. The full amount of this procurement was included in the monthly spreadsheet provided to the Medical Examiner for his review. This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p>5. The District Medical Examiner should ensure all Delivery Order (DO) purchase orders (including those related to on-going services) are reviewed and approved prior to submission in the Advantage financial system.</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p>Per the Admin Secretary, the monthly RC documents for ongoing services approved via a DO purchase order document are approved by the District Medical Examiner or designated back-up in his absence. Our review of five RC documents related to an on-going DO purchase order for the vendor, Elite Removal Services, showed the approval date for one (or 20 percent) of the RC documents was one day after the date it was submitted in Advantage. The Admin Secretary indicated all RC documents are approved prior to submission in Advantage and that the approval date may have been incorrectly written by the District Medical Examiner at that time he signed the RC document. This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p>6. The District Medical Examiner should designate a back-up [someone outside the procurement process] for purchasing</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p>A written SOP was issued that indicates that in</p>

<p>approvals in his absence.</p>	<p>the District Medical Examiner's absence, the Acting District Medical Examiner shall approve orders for goods or services prior their submission in Advantage. Our review of 15 purchases order documents revealed an instance wherein Dr. Moate approved the purchase. Thus, it appears that the designated staff person is approving purchases in the District Medical Examiners absence. This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p>7. The District Medical Examiner should initiate actions to ensure persons physically receiving goods initial and date the receiving document (i.e. packing slip, PO copy) used to verify shipping contents, as well as notate quantities and items received as evidence of receipt of goods; which are then maintained for future records.</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p>Per the Admin Secretary, the current protocol is for the staff person who physically receives an order to initial, date, and notate quantities on the receiving document. Also, the recently written SOP indicates that the receiving document (i.e. packing slip) shall be signed. Our review of the receiving documents (related to ten procurement transactions) showed that the person receiving the order had signed and dated the packing slip (or receiving document). Quantities were not noted on receiving documents wherein quantities were for 1 or 2 items, but was done wherein multiple items were listed. This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p>8. The District Medical Examiner should initiate actions to ensure records of services received, such as body transportation and requested lab work, are maintained to reconcile against vendor invoices to confirm receipt and/or review for reasonableness of billed services.</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p><u>Body Transport Services</u></p> <p>The MEO currently maintains a log, located in the Medical Examiner Software Application, to log bodies transported by Elite. In addition, the investigators notify the Admin Secretary via email of request for medical records from Elite. Both the log and email information are used by the Admin Secretary to ascertain services received and to reconcile against the</p>

	<p>vendor's invoice. Reconciled info is then used to prepare RC document in Advantage. Our review of an Elite transaction showed that the internal records [log and emails] were reconciled against the vendor's invoice, which agreed to the quantities shown in the RC document.</p> <p><u>Lab Services</u></p> <p>The MEO currently maintains a manual log, located in the Morgue, for doctors to log all lab requests. Once a month, the Morgue Supervisor scans the log to the Admin Secretary for reconciliation against the vendor's invoice. Our review of a Weustoff transaction showed that the vendor invoice was reconciled against MEO's internal records (manual log).</p> <p>This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p>9. The District Medical Examiner should initiate actions to ensure internal records of vendor provided services (and not vendor invoices) are utilized to process associated receiver documents (RC) in Advantage.</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p>The Admin Secretary currently utilizes MEO internal records (i.e. body transport log) to process RC documents in Advantage. There is a KPO for lab services with Weustoff in which a direct payment (thru Special Payables) is issued against the KPO; and an RC document is not processed. The information from the reconciled invoice is used to complete the Direct Payment form. Further, our review of RC documents related to Elite Removal Svcs showed the quantities in the RC documents agreed to the quantities shown in the internal records, and the information shown in the reconciled Weustoff invoice agreed to the completed Direct Payment form. This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p>10. The District Medical Examiner should initiate actions to ensure documentation of</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p>

<p>key processes (i.e. approvals) are consistently maintained.</p>	<p>Documentation showing authorizations (approvals) is being maintained. Our review of 16 procurement type transactions requiring approval showed the associated documentation showing the required approvals was maintained and available for our review. This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p>11. The District Medical Examiner/ Director should ensure that policies and procedures (PPM, SOP) relating to the procurement to payment process are developed and implemented. Written procedure should include, but not be limited to, protocols for:</p> <ul style="list-style-type: none"> <li>• Reviewing, documenting and maintaining back-up receiving documents,</li> <li>• Obtaining proper procurement approvals, and</li> <li>• Petty cash administration.</li> </ul>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p>The MEO has developed two written SOPs: 1. Procurement of Goods &amp; Services, and 2. Petty Cash. The first SOP outlines protocols for procurement that include reviewing, documenting, reconciling, and maintaining back-up receiving documentation, as well as obtaining procurement approvals. The second SOP addresses petty cash administration, including reconciliation of the fund. Our review of these SOPs show them to be appropriate and complete for addressing significant areas of procurement noted in our review. This recommendation has been implemented.</p> <p><b>Status - March 2016</b> <b>Follow-up pending.</b></p>
<p><b>16-03 Fire Rescue Procurement to Payment</b></p>	
<p>Report issued December 2015 containing 1 recommendation Follow-up scheduled for July 2016</p>	
<p>1. The Fire Rescue Administrator should ensure that purchasing documents such as quotes, requisitions and Advantage documents should be completed before goods are received. Also invoices should be processed in a timely matter.</p>	<p><b>Status – September 2016</b> <b>Complete.</b></p> <p>The Fire Administrator sent a memo to all Personnel to ensure vendors are paid properly and promptly and that appropriate accounting documentation is prepared and entered in the accounting system promptly. We tested 9 purchase orders from the Support Services Division to ensure that purchasing documents</p>

	<p>were created before items were received and payments were processed timely. We found the Fire Rescue Administrator implemented corrective actions on each of the recommendations. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  Implementation scheduled for June 2016;  follow-up scheduled for July 2016.</p>
<b>16-04 Information System Services</b>	
<b>Application Services</b>	
Report issued December 2015 containing 3 recommendations Follow-up scheduled for July 2016	
1. ISS Management should consistently enforce the requirements contained in PPM IS-ADM-004 for all application development projects.	<p><b>Status – September 2016</b>  <b>Follow-up pending.</b></p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  Implementation scheduled for June 2016;  follow-up scheduled for July 2016.</p>
2. The Application Services Division Director should ensure that change request initiators complete and submit the change request in the appropriate time frame as required by the Change Management Guide.	<p><b>Status – September 2016</b>  <b>Follow-up pending.</b></p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  Implementation scheduled for June 2016;  follow-up scheduled for July 2016.</p>
3. The Application Services Director should: <ul style="list-style-type: none"> <li>a) Create formal procedures for maintaining security group access. The procedures should include how to request, modify, and delete group members including the transfer of group members to or from sensitive positions within the department.</li> <li>b) Review the list of users with administrative rights to the groups and delete any users that no longer require these rights.</li> <li>c) Delete the generic user id.</li> </ul>	<p><b>Status – September 2016</b>  <b>Follow-up pending.</b></p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  Implementation scheduled for June 2016;  follow-up scheduled for July 2016</p>



d) Establish a schedule for periodic reviews of access rights.	
<b>16-06 Information System Services Procurement to Payment</b>	
Report issued March 2016 containing 2 recommendations Follow-up scheduled for August 2016	
1. The Department Director should ensure that no one individual initiates purchase orders in the Advantage financial system, physically receives the orders, and enters receivers in the Advantage financial system for the same transactions.	<p><b>Status – September 2016 Complete.</b> Our review examined and tested the processes and related documents and found that as it relates to the implementation of this recommendation the new procedures and recommendation are implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016 Future implementation.</b> Implementation scheduled for July 2016; follow-up scheduled for Aug 2016</p>
2. The Department Director should ensure that receipt of all goods and services is appropriately verified and documented prior to entry of receiving documents in Advantage. The verification and documentation should show that the goods or services received are of the quality and quantity ordered, the signature of the individual who received and verified the goods or services, and the date the goods or services were received.	<p><b>Status – September 2016 Complete.</b> Our review examined and tested the processes and related documents and found that as it relates to the implementation of this recommendation the new procedures and recommendation are implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016 Future implementation.</b> Implementation scheduled for July 2016; follow-up scheduled for Aug 2016</p>
<b>16-07 OFMB Municipal Impact Fee Review - Boynton Beach</b>	
Report issued March 2016 containing 4 recommendations Follow-up scheduled for May 2016	

<p>1. The Boynton Beach City Manager should initiate actions to ensure that the Impact fees not assessed/collected and due are collected and remitted to the County.</p>	<p><b>Status – September 2016</b>  <b>Complete.</b>  Our review tested backup documents and system records to identify actions taken for the permits as related to communicating with the permit holders, updating the fee information in the Naviline database, receiving and remitting fees from the permit holders, and remitting fees received to County. We verified the actions taken by the City's Development Department to collect and remit the impact fees due on the nine permits identified in the report. We found that as it relates to the implementation of this recommendation, the new procedures and recommendation are implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  Implementation scheduled for April 2016; follow-up scheduled for May 2016.</p>
<p>2. The Boynton Beach City Manager should initiate actions to make refunds to the fee-payers for the over assessed/collected impact fees.</p>	<p><b>Status – September 2016</b>  <b>Complete.</b>  Our review tested backup documents and system records to identify actions taken for the four permits where permit holders were over assessed and due refunds. We reviewed communications with the County Impact Fee Office seeking assistance and direction and with permit holders instructing them of the refunds due. We also verified the updating of the fee information in the Naviline database. We found that as it relates to the implementation of this recommendation, the new procedures and recommendation are implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  Implementation scheduled for April 2016;</p>

<p>3. The Boynton Beach City Manager should initiate actions to obtain and retain missing documentation relating to Impact Fee Coordinator approval for the credits taken as identified in the finding and ensure future credits are properly documented.</p>	<p>follow-up scheduled for May 2016</p> <p><b>Status – September 2016</b>  <b>Complete.</b>  We reviewed all correspondence and information received from the County Impact Fee Office relating to the credits issued for the permits for the four development projects identified in the audit. We verified that the City has retained these documents in their permit files as well as incorporated them electronically into the Naviline database. We found that as it relates to the implementation of this recommendation, the new procedures and recommendation are implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  Implementation scheduled for April 2016; follow-up scheduled for May 2016</p>
<p>4. The Boynton Beach City Manager should initiate actions to work with the Palm Beach County Impact Fee Manager to determine the fees due on the Vista Bella project permits and obtain payment of the fees due from the developer.</p>	<p><b>Status – September 2016</b>  <b>Complete.</b>  We reviewed all correspondence and information received from the Palm Beach County Impact Fee Office relating to the fees due for the nine permits identified in the audit for the Vista Bella Project. We also reviewed communications with the Developer informing them of the fees due. We reviewed information in the Naviline database and verified recording of the fees due on the nine permits. We found that as it relates to the implementation of this recommendation the new procedures and recommendation are implemented and functional. Therefore, we consider this recommendation fully implemented.</p> <p><b>Status - March 2016</b>  <b>Future implementation.</b>  Implementation scheduled for April 2016; follow-up scheduled for May 2016.</p>

<b>16-09 Community Services Procurement to Payment</b>	
Report issued June 2016 containing 9 recommendations Follow-up scheduled for January 2017	
1. The Department Director should work with Information System Services to implement controls to ensure the system audit trail is monitored routinely to prevent manipulation.	<b>Status – September 2016 Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.
2. The Department Director should review the current security profiles for all STARS users and administrators and ensure security access is appropriate to users.	<b>Status – September 2016 Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.
3. The Department Director should maintain super user access to the minimum required for operation.	<b>Status – September 2016 Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.
4. The Department Director should ensure that agenda items awarding contracts to providers with effective dates later than start of work dates, have a statement to that effect, and request BCC's approval of payment for that work.	<b>Status – September 2016 Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.
5. The Department Director should ensure the supervisor of the petty cash custodian conducts unannounced count of petty cash periodically.	<b>Status – September 2016 Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.
6. The Department Director should ensure the petty cash fund is reconciled on a quarterly basis in accordance with PPM #CW-F-041 and that documentation of the reconciliations are maintained.	<b>Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.
7. The Department Director should ensure all goods and services delivered are to be received and accepted, evidenced by a receiving document indicating the receiver [staff person], items and quantities received, and the receiving date, prior to the receiver (RC) document being entered into the Advantage financial system.	<b>Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.
8. The Department Director should ensure persons physically receiving goods should	<b>Future Implementation.</b> Implementation scheduled for December 2016; follow-up

initial and date the receiving document (i.e. packing slip, PO copy) used to verify shipping contents, as well as notate quantities and items received as evidence of receipt of goods.	scheduled for January 2017.
9. The Department Director should ensure the PPM is updated to reflect the difference in receiving requirement for services versus commodities.	<b>Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.
<b>16-10 Purchasing Procurement to Payment</b>	
Report issued June 2016 containing 6 recommendations Follow-up scheduled for December 2016	
1. The Warehouse Manager should request the Buyer Assistant's access in Advantage be deleted.	<b>Status – September 2016 In Process.</b> Implementation scheduled for June 2016; follow-up scheduled for December 2016.
2. The Warehouse Manager should review and approve purchases of office supplies for Warehouse use.	<b>Status – September 2016 In Process.</b> Implementation scheduled for June 2016; follow-up scheduled for December 2016.
3. The Warehouse Manager should periodically review all modifications to system generated automatic orders.	<b>Status – September 2016 In Process.</b> Implementation scheduled for June 2016; follow-up scheduled for December 2016.
4. The Warehouse Manager should ensure the person physically receiving orders is not the person entering the receiving document in the accounting system.	<b>Status – September 2016 In Process.</b> Implementation scheduled for June 2016; follow-up scheduled for December 2016.
5. The Warehouse Manager should ensure price quotes are obtained, documented and maintained for DPO purchase orders.	<b>Status – September 2016 In Process.</b> Implementation scheduled for June 2016; follow-up scheduled for December 2016.
6. The Warehouse Manager should require the SRQ document be entered in the accounting system prior to the delivery/receipt of warehouse stock items requested by warehouse office and mailroom staff and the Pick and Issue ticket generated from the entry of the SRQ be used to document when the items are received, who received the order, and what items were received.	<b>Status – September 2016 In Process.</b> Implementation scheduled for June 2016; follow-up scheduled for December 2016.

<b>16-11 Fire Rescue Revenue Management</b>	
Report issued September 2016 containing 8 recommendations Follow-up scheduled for March 2017	
1. The Fire Rescue Administrator should ensure staff complete a monthly reconciliation of transport service recorded in the Fire Rescue Department to ADPI's system.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for February 2017; follow-up scheduled for March 2017.
2. The Fire Rescue Administrator should determine the reasons for the discrepancies noted and ensure that any properly billable transport charges that have not been billed are promptly billed.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for February 2017; follow-up scheduled for March 2017.
3. In order to comply with HIPPA's regulation, the Fire Rescue Administrator should review the current security profiles for all SafetyPad users and ensure that appropriate system access rights are assigned only to employees whose current duties and responsibilities require system access.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for February 2017; follow-up scheduled for March 2017.
4. The Fire Rescue Administrator should establish written procedures covering requesting, modifying, and deleting system access for users, and schedule periodic reviews of user lists and the associated access rights for SafetyPad.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for February 2017; follow-up scheduled for March 2017.
5. The Fire Rescue Administrator should offer patients the option to pay their ambulance bill using an online payment method in accordance to contract requirement. The online payment option should include a convenience fee.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for February 2017; follow-up scheduled for March 2017.
6. The Fire Rescue Administrator should conduct a cost analysis of the average unit cost of providing transport services and then adjust billing rates accordingly, if appropriate.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for February 2017; follow-up scheduled for March 2017.
7. The Fire Rescue Administrator should perform quarterly review of receivables.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation

	scheduled for February 2017; follow-up scheduled for March 2017.
8. The Fire Rescue Administrator should perform periodic write-offs of accounts that are uncollectible; in order to more clearly represent the financial position of the County and in accordance with County's Policy.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for February 2017; follow-up scheduled for March 2017.
<b>16-12 Airports Revenue Management</b>	
Report issued September 2016 containing 6 recommendations Follow-up scheduled for April 2017	
1. The Airport Director should ensure timely and accurate communications between the Finance and Business Affairs/ Properties sections are incorporated into the workflow with regards to notifying the Finance Section of actions that impact revenue billing.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for March 2017; follow-up scheduled for April 2017.
2. The Airport Director should ensure rental car MAGs are accurately computed and verified.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for March 2017; follow-up scheduled for April 2017.
3. The Airport Director should initiate actions to ensure contracts are timely billed.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for March 2017; follow-up scheduled for April 2017.
4. The Airport Director should implement a monitoring function such as the incorporation of periodic reviews to confirm revenue billing information is accurate (i.e. Business Affairs/Properties Section compares monthly invoice information against existing agreements).	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for March 2017; follow-up scheduled for April 2017.
5. In addition, GSA monthly billings prior to the beginning of FY 2016, should be reviewed to identify incorrect charges for rental, maintenance & repair costs, and ATO Common area use; and any necessary adjustments are made.	<b>Status – September 2016</b> <b>Future Implementation.</b> Implementation scheduled for March 2017; follow-up scheduled for April 2017.

<p>6. The Airport Director should impose late fees in accordance with the Signatory Airline agreements, and in accordance with other airline and concessionaire agreements.</p>	<p><b>Status – September 2016</b>  <b>Future Implementation.</b> Implementation scheduled for March 2017; follow-up scheduled for April 2017.</p>
<p><b>16-14 Palm Tran Revenue Management</b></p>	
<p>Report issued September 2016 containing 6 recommendations  Follow-up scheduled for January 2017</p>	
<p>1. The Palm Tran Executive Director should ensure that all required documents are received and properly retained for the approved application for the ADA and TD programs of the department. This should include a supervisory review of the documentation.</p>	<p><b>Status – September 2016</b>  <b>Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.</p>
<p>2. The Palm Tran Executive Director should ensure that vendor complies with the timely payment of revenues due.</p>	<p><b>Status – September 2016</b>  <b>Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.</p>
<p>3. The Palm Tran Executive Director should ensure that late fees are assessed for late payments as defined in the contract.</p>	<p><b>Status – September 2016</b>  <b>Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.</p>
<p>4. The Palm Tran Executive Director should assess and collect the late fees for the late payments identified in the audit.</p>	<p><b>Status – September 2016</b>  <b>Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.</p>
<p>5. The Palm Tran Executive Director should develop and implement policy and procedures to establish a reconciliation and monitoring process for the contract. This should include, verifying the accuracy, completeness and timeliness of contractor billing reports, including the quantity and type of advertisement product, and the gross space, gross production and net invoice dollar amounts; verifying the types of advertising by type/category installed, location on the bus, bus number and expiration date of the advertising on the contractor inventory reports; ensuring the</p>	<p><b>Status – September 2016</b>  <b>Future Implementation.</b> Implementation scheduled for December 2016; follow-up scheduled for January 2017.</p>



timely installation and removal of advertising products; and tracking the frequency, type and amount of rate deviations approved.	