

**PALM BEACH COUNTY**  
**BOARD of COUNTY COMMISSIONERS**  
**AGENDA ITEM SUMMARY**

Meeting Date: **1/15/19**

[ 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 recommendation status follow-up report as of November 15, 2018.

**Summary:** County Code Section 2-260.16 requires the Internal Audit Committee to review audit reports prior to issuance. County Code Section 2-463 requires the County Internal Auditor to send those reports to the Board of County Commissioners. At its meeting on December 12, 2018, the Committee reviewed and authorized distribution of the Audit Recommendation Status Follow-up Report as of November 15, 2018. We are submitting this report to the Board of County Commissioners as required by the County Code. Countywide (DB)

**Background and Justification:** At its December 12, 2018, meeting the Internal Audit Committee reviewed and authorized distribution of the Audit Recommendation Status Follow-up Report as of November 15, 2018. The Audit Recommendation Status Report "as of date" represents a new schedule approved by the Audit Committee at its December 2017 meeting. The new reporting schedule with "as of dates" of May 15 and November 15 will provide a more up-to-date report than the prior schedule which based reports as of the end of March and September.

**Attachments:**

1. Audit recommendation status follow-up report as of November 15, 2018

Recommended by:

Joseph F. Bergeron  
County Internal Auditor

20 Dec 2018  
Date

Recommended by:

Kevin Johnson  
County Administrator

12/29/18  
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

| Fiscal Years            | 2019 | 2020 | 2021 | 2022 | 2023 |
|-------------------------|------|------|------|------|------|
| 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 \_\_\_\_\_  
Does this item include the use of federal funds? Yes \_\_\_\_\_ No \_\_\_\_\_  
Budget Account No.: Fund \_\_\_\_\_ Agency \_\_\_\_\_ Org. \_\_\_\_\_ Object \_\_\_\_\_  
Program Number \_\_\_\_\_ Revenue Source \_\_\_\_\_

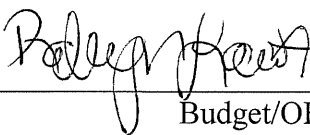
B. Recommended Sources of Funds/Summary of Fiscal Impact:

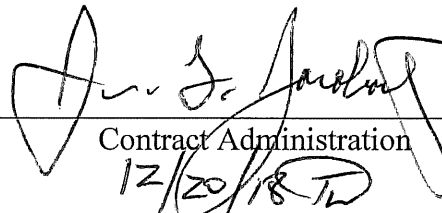
No fiscal impact

A. Department Fiscal Review:  
\_\_\_\_\_

III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Administration Comments:

  
Budget/OFMB

  
Contract Administration

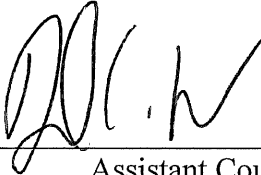
12/14/18

12/20/18

12/14

12/20/18

B. Legal Sufficiency:

  
Assistant County Attorney

12/26/18

C. Other Department Review:  
  
\_\_\_\_\_  
Department Director



Office of the County Internal Auditor

**AUDIT RECOMMENDATION STATUS  
FOLLOW-UP REPORT  
AS OF NOVEMBER 15, 2018**



*Reviewed by Audit Committee  
December 12, 2018*

*ISSUED December 12, 2018*

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*Stewardship – Accountability – Transparency*



**Internal Auditor's Office**

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**Palm Beach County  
Board of County  
Commissioners**

Melissa McKinlay, Mayor

Mack Bernard, Vice Mayor

Hal R. Valeche

Paulette Burdick

Dave Kerner

Steven L. Abrams

Mary Lou Berger

**County Administrator**

Verdenia C. Baker

DATE: December 12, 2018

TO: The Audit Committee

FROM: Joseph F. Bergeron, Internal Auditor

SUBJECT: Audit Recommendation Status Follow-Up Report  
Dated November 15, 2018

The Audit Recommendation Status Follow-Up Report providing the status of audit recommendations as of November 15, 2018 is attached. These status reports are prepared semiannually for periods ending on the 15<sup>th</sup> of May and November. 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 the Beginning of the May 16, 2018 through November 15, 2018 Reporting Period
- Exhibit 2 Audit Recommendations Issued During the May 16, 2018 through November 15, 2018 Reporting Period
- Exhibit 3 Open Audit Recommendations by County Department at November 15, 2018
- Exhibit 4 Summary Aging of Open Audit Recommendations at November 15, 2018
- Exhibit 5 Recommendation Implementation Dates
- Exhibit 6 Audit Recommendations Submitted for Audit Committee Consideration
- Exhibit 7 Recommendation Status at November 15, 2018

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

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we believe additional action is necessary (Part A) or that have been open for at least two years (Part B). 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**

**November 15, 2018**

As of November 15, 2018, the Internal Auditor's Database of Audit Recommendations showed that management actions had not been completed on 36 recommendations. These recommendations are considered "Open". Of those 36 open recommendations, follow-up has been conducted on 21 showing that management action has started but was not yet complete. The other 15 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 May 16, 2018 through November 15, 2018 are shown below:

|  |    |
|--|----|
| Open Audit Recommendations as of May 16, 2018  | 38 |
| Additional Audit Recommendations from Audit Reports Issued<br>May 16, 2018 through November 15, 2018 | 16 |
| Audit Recommendations Completed<br>May 16, 2018 through November 15, 2018                            | 18 |
| Open Audit Recommendations as of November 15, 2018   | 36 |

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 correct the identified deficiency or deficiencies?
- 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 an audit recommendation, the recommendation is considered "Complete" and is included in the current report, but not in future reports.

If management action is not complete on any audit recommendation, the recommendation is included in this report as "In Process." Another audit follow-up will be scheduled. If 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 in Exhibit 6 for Audit Committee consideration.

**Exhibit 1: Audit Recommendations Open at Beginning of the May 16, 2018  
through November 15, 2018 Reporting Period**

| Report |  | Issue Date | Number of Open Audit Recommendations Beginning of Reporting Period | Final Management Action Taken During Reporting Period | Number of Open Audit Recommendations End of Reporting Period |
|--------|--|------------|--|---|--|
| 15-06  | <b>Palm Tran</b><br>Fixed Route  | Mar-15     | 1  | 1   | 0  |
| 15-17  | <b>Office of Small Business Assistance</b><br>Revenue Management                     | Sep-15     | 1  | 0   | 1  |
| 17-04  | <b>Human Resources</b><br>Customer Service Processes                                 | Mar-17     | 5  | 4   | 1  |
| 17-05  | <b>Planning, Zoning, &amp; Building</b><br>Code Enforcement                          | Apr-17     | 7  | 4   | 3  |
| 18-01  | <b>Facilities Development &amp; Operations</b><br>Capital Project Management Process | Dec-17     | 8  | 2   | 6  |
| 18-02  | <b>Department of Airports</b><br>Capital Project Management Process                  | Dec-17     | 6  | 6   | 0  |
| 18-03  | <b>Library Department</b><br><b>Information Technology Management</b>                | Jan-18     | 10   | 0   | 10   |
|        |  |            |  |   |  |
|        |  |            |  |   |  |
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|        |  |            |  |   |  |
| Totals |  |            | 38   | 17  | 21   |

**Exhibit 2: Audit Recommendations Issued During the May 16, 2018 through November 15, 2018 Reporting Period**

| Report |   | Issue Date | Number of Audit Recommendations Issued this Reporting Period | Final Management Action Taken During Reporting Period | Number of Open Audit Recommendations End of Reporting Period |
|--------|---|------------|--|---|--|
| 18-04  | <b>Public Safety</b><br>Animal Care and Control                           | Mar-18     | 7  | 0   | 7  |
| 18-05  | <b>Multiple Departments / OFMB</b><br>Infrastructure Sales Surtax Program | May-18     | 3  | 1   | 2  |
| 18-06  | <b>Youth Services Department</b><br>Internal Controls Review              | Jul-18     | 6  | 0   | 6  |
|        |   |            |  |   |  |
|        |   |            |  |   |  |
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|        |   |            |  |   |  |
| Totals |   |            | 16   | 1   | 15   |



**Exhibit 3: Open Audit Recommendations  
by County Department  
as of November 15, 2018**

| Department                          | In Process | Future Implementation |
|-------------------------------------|------------|-----------------------|
| Office of Small Business Assistance | 1          | 0                     |
| Human Resources                     | 1          | 0                     |
| PZB - Code Enforcement              | 3          | 0                     |
| Facilities Development & Operations | 6          | 0                     |
| Library                             | 10         | 0                     |
| Public Safety                       | 0          | 7                     |
| Multiple Departments / OFMB         | 0          | 2                     |
| Youth Services                      | 0          | 6                     |
| Total Open Recommendations          | 21         | 15                    |

**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(s).

**Exhibit 4: Summary Aging of Open Audit Recommendations by Report Issued Date  
As of November 15, 2018**

| 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  | 16                                    | 1  | 15                             | 0          | 15                    |
| 7 - 12 Months          | 24   | 0                                     | 8  | 16                             | 16         | 0                     |
| 13 - 18 Months         | 7  | 0                                     | 4  | 3                              | 3          | 0                     |
| 19 - 24 Months         | 5  | 0                                     | 4  | 1                              | 1          | 0                     |
| Greater Than 24 Months | 2  | 0                                     | 1  | 1                              | 1          | 0                     |
| <b>Total</b>           | <b>38</b>                                    | <b>16</b>                             | <b>18</b>                                    | <b>36</b>                      | <b>21</b>  | <b>15</b>             |

**Audit Report Issuance Dates by Audit Committee Meeting Date**

|                |                              |
|----------------|------------------------------|
| 0 - 6 Months   | June and September 2018      |
| 7 - 12 Months  | December 2017 and March 2018 |
| 13 - 18 Months | June and September 2017      |
| 19 - 24 Months | December 2016 and March 2017 |
| Over 24 Months | September 2016 or Earlier    |

**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(s).

Exhibit 5  
Recommendation Status Report as of November 15, 2018  
By Report Number and Implementation Date

| A/C Mtg<br>Date  | Report<br># | Rec<br># | OID                       | AFD      | RID      | AFD    | RID      | AFD      | RID    | AFD    | RID    | AFD    | RID    |
|--|-------------|----------|---------------------------|----------|----------|--------|----------|----------|--------|--------|--------|--------|--------|
|  |             |          |                           |          |          |        |          |          |        |        |        |        |        |
| Palm Tran -Fixed Route Operations  |             |          |                           |          |          |        |          |          |        |        |        |        |        |
| Mar-15   | 15-06       | 5        | closed at report issuance |          |          |        |          |          |        |        |        |        |        |
| Mar-15   | 15-06       | 6        | closed at report issuance |          |          |        |          |          |        |        |        |        |        |
| 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       | 9        | Sep-15                    | Oct-15   | Dec-15   | Mar-16 | Dec-16   | complete |        |        |        |        |        |
| Mar-15   | 15-06       | 10       | Sep-15                    | Oct-15   | Dec-15   | Mar-16 | Dec-16   | complete |        |        |        |        |        |
| Mar-15   | 15-06       | 1        | Sep-15                    | Oct-15   | Dec-15   | Mar-16 | Dec-16   | Jun-17   | Jul-17 | Dec-17 | Apr-18 | Aug-18 | closed |
| Office of Small Business Assistance - Revenue Management                 |             |          |                           |          |          |        |          |          |        |        |        |        |        |
| Sep-15   | 15-17       | 1        | Mar-16                    | -        | Aug-16   | Nov-16 | complete |          |        |        |        |        |        |
| Sep-15   | 15-17       | 2        | Mar-16                    | -        | Aug-16   | Nov-16 |          |          |        |        |        |        |        |
| Human Resources - Customer Service Processes                             |             |          |                           |          |          |        |          |          |        |        |        |        |        |
| Mar-17   | 17-04       | 1        | Aug-17                    | Oct-17   | complete |        |          |          |        |        |        |        |        |
| Mar-17   | 17-04       | 2        | Aug-17                    | Oct-17   | complete |        |          |          |        |        |        |        |        |
| Mar-17   | 17-04       | 3        | Apr-17                    | Oct-17   | complete |        |          |          |        |        |        |        |        |
| Mar-17   | 17-04       | 4        | Jul-17                    | Oct-17   | complete |        |          |          |        |        |        |        |        |
| Mar-17   | 17-04       | 5        | Feb-18                    | Oct-17   | Jan-19   |        |          |          |        |        |        |        |        |
| Planning, Zoning, & Building - Code Enforcement                          |             |          |                           |          |          |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 3        | Nov-17                    | complete |          |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 4        | Nov-17                    | complete |          |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 5        | Nov-17                    | complete |          |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 7        | Nov-17                    | complete |          |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 8        | Nov-17                    | complete |          |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 9        | Nov-17                    | complete |          |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 15       | Nov-17                    | complete |          |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 1        | Nov-17                    | Jun-18   | complete |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 2        | Nov-17                    | Jun-18   | complete |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 11       | Nov-17                    | Jun-18   | complete |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 12       | Nov-17                    | Jun-18   | complete |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 13       | Nov-17                    | Jun-18   | complete |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 6        | Nov-17                    | Jun-18   | Dec-18   |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 10       | Nov-17                    | Jun-18   | Dec-18   |        |          |          |        |        |        |        |        |
| Apr-17   | 17-05       | 14       | Nov-17                    | Jun-18   | Dec-18   |        |          |          |        |        |        |        |        |
| Facilities Development & Operations - Capital Project Management Process |             |          |                           |          |          |        |          |          |        |        |        |        |        |
| Dec-17   | 18-01       | 9        | closed at report issuance |          |          |        |          |          |        |        |        |        |        |
| Dec-17   | 18-01       | 2        | Feb-18                    | May-18   | complete |        |          |          |        |        |        |        |        |
| Dec-17   | 18-01       | 3        | Dec-17                    | May-18   | complete |        |          |          |        |        |        |        |        |
| Dec-17   | 18-01       | 1        | Dec-17                    | May-18   | Oct-18   |        |          |          |        |        |        |        |        |
| Dec-17   | 18-01       | 4        | Feb-18                    | May-18   | Oct-18   |        |          |          |        |        |        |        |        |
| Dec-17   | 18-01       | 5        | -                         | May-18   | Oct-18   |        |          |          |        |        |        |        |        |
| Dec-17   | 18-01       | 6        | -                         | May-18   | Oct-18   |        |          |          |        |        |        |        |        |
| Dec-17   | 18-01       | 7        | -                         | May-18   | Oct-18   |        |          |          |        |        |        |        |        |
| Dec-17   | 18-01       | 8        | -                         | May-18   | Oct-18   |        |          |          |        |        |        |        |        |

Symbol Legend: OID = Original Implementation Date; AFD = Audit Follow-up Date; RID = Revised Implementation Date

Exhibit 5  
Recommendation Status Report as of November 15, 2018  
By Report Number and Implementation Date

| A/C Mtg<br>Date  | Report<br># | Rec<br># | OID                       | AFD    | RID      | AFD | RID | AFD | RID | AFD | RID | AFD | RID |
|--|-------------|----------|---------------------------|--------|----------|-----|-----|-----|-----|-----|-----|-----|-----|
|  |             |          |                           |        |          |     |     |     |     |     |     |     |     |
| Department of Airports - Capital Project Management Process      |             |          |                           |        |          |     |     |     |     |     |     |     |     |
| Dec-17   | 18-02       | 1        | Mar-18                    | Jun-18 | complete |     |     |     |     |     |     |     |     |
| Dec-17   | 18-02       | 2        | Mar-18                    | Jun-18 | complete |     |     |     |     |     |     |     |     |
| Dec-17   | 18-02       | 3        | Mar-18                    | Jun-18 | complete |     |     |     |     |     |     |     |     |
| Dec-17   | 18-02       | 4        | -                         | Jun-18 | complete |     |     |     |     |     |     |     |     |
| Dec-17   | 18-02       | 5        | Mar-18                    | Jun-18 | complete |     |     |     |     |     |     |     |     |
| Dec-17   | 18-02       | 6        | Mar-18                    | Jun-18 | complete |     |     |     |     |     |     |     |     |
|  |             |          |                           |        |          |     |     |     |     |     |     |     |     |
| Library Department - Information Technology Management           |             |          |                           |        |          |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 11       | closed at report issuance |        |          |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 1        | Jan-19                    | Jul-18 | Oct-18   |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 2        | Jan-19                    | Jul-18 | Oct-18   |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 3        | Oct-18                    | Jul-18 | Oct-18   |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 4        | Oct-18                    | Jul-18 | Oct-18   |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 5        | Oct-18                    | Jul-18 | Oct-18   |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 6        | Jun-18                    | Jul-18 | Oct-18   |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 7        | Oct-18                    | Jul-18 | Oct-18   |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 8        | Oct-18                    | Jul-18 | Oct-18   |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 9        | Oct-18                    | Jul-18 | Oct-18   |     |     |     |     |     |     |     |     |
| Mar-18   | 18-03       | 10       | Oct-18                    | Jul-18 | Oct-18   |     |     |     |     |     |     |     |     |
|  |             |          |                           |        |          |     |     |     |     |     |     |     |     |
| Public Safety - Animal Care and Control                          |             |          |                           |        |          |     |     |     |     |     |     |     |     |
| Jun-18   | 18-04       | 1        | Jan-19                    |        |          |     |     |     |     |     |     |     |     |
| Jun-18   | 18-04       | 2        | Jan-19                    |        |          |     |     |     |     |     |     |     |     |
| Jun-18   | 18-04       | 3        | Jan-19                    |        |          |     |     |     |     |     |     |     |     |
| Jun-18   | 18-04       | 4        | Jan-19                    |        |          |     |     |     |     |     |     |     |     |
| Jun-18   | 18-04       | 5        | Jan-19                    |        |          |     |     |     |     |     |     |     |     |
| Jun-18   | 18-04       | 6        | Jan-19                    |        |          |     |     |     |     |     |     |     |     |
| Jun-18   | 18-04       | 7        | Jan-19                    |        |          |     |     |     |     |     |     |     |     |
|  |             |          |                           |        |          |     |     |     |     |     |     |     |     |
| Multiple Department / OFMB - Infrastructure Sales Surtax Program |             |          |                           |        |          |     |     |     |     |     |     |     |     |
| Jun-18   | 18-05       | 3        | closed                    |        |          |     |     |     |     |     |     |     |     |
| Jun-18   | 18-05       | 1        | Dec-18                    |        |          |     |     |     |     |     |     |     |     |
| Jun-18   | 18-05       | 2        | Dec-18                    |        |          |     |     |     |     |     |     |     |     |
|  |             |          |                           |        |          |     |     |     |     |     |     |     |     |
| Youth Services Department - Internal Controls Review             |             |          |                           |        |          |     |     |     |     |     |     |     |     |
| Sep-18   | 18-06       | 1        | Dec-18                    |        |          |     |     |     |     |     |     |     |     |
| Sep-18   | 18-06       | 2        | Dec-18                    |        |          |     |     |     |     |     |     |     |     |
| Sep-18   | 18-06       | 3        | Dec-18                    |        |          |     |     |     |     |     |     |     |     |
| Sep-18   | 18-06       | 4        | Dec-18                    |        |          |     |     |     |     |     |     |     |     |
| Sep-18   | 18-06       | 5        | Dec-18                    |        |          |     |     |     |     |     |     |     |     |
| Sep-18   | 18-06       | 6        | Dec-18                    |        |          |     |     |     |     |     |     |     |     |

Symbol Legend: OID = Original Implementation Date; AFD = Audit Follow-up Date; RID = Revised Implementation Date

**Exhibit 6: Audit Recommendations Submitted for Audit Committee  
Consideration as of November 15, 2018**

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| <b>Recommendations for which Final Management Action Has Been Taken Without<br/>Resolving the Underlying Condition</b> |
|--|

|  |   |
|--|---|
| <b>15-06 Palm Tran</b><br><b>Fixed Route Operations</b>  |   |
| <b>#1 The Department Director should enforce overtime-scheduling requirements based on seniority order.</b><br><br><p>There was improvement in reducing overtime violations over the first three follow-ups. However, the last two follow-ups have shown deterioration.</p> <p>Management is responsible for developing an action plan to resolve this finding. Management must review its system and amend as necessary to correct the nonconformity and accept the risk on non-implementation.</p> <p><i>Internal Audit will no longer monitor the condition identified in the audit report for Recommendation #1.</i></p> | <ul style="list-style-type: none"> <li>• Audit Report 2/11/15 - Overtime violations identified, not tracked.</li> <li>• Follow up #1 - 10/23/15<br/>Overtime errors continue to occur (12) OT errors.</li> <li>• Follow up #2 - 3/17/16<br/>Overtime errors continue to occur (9) OT errors.</li> <li>• Follow up #3 -6/9/17<br/>Missing required supervisory email documentation for overtime scheduling. (3) OT errors.</li> <li>• Follow up #4 -11/20/17<br/>(14) OT errors. Implementation of new controls to be completed in 2018.</li> <li>• Follow up #5 - 7/20/18<br/>(18) OT errors. Closed without resolving reported condition.</li> </ul> |

|   |
|---|
| <b>Recommendations Open Longer Than Two Years</b> |
|---|

|   |   |
|---|---|
| <b>15-06 Palm Tran</b><br><b>Fixed Route Operations</b>   |   |
| <p>Report issued March 2015 containing 13 recommendations.</p> <p>Follow-up #1-October 2015, 5 remain open.</p> <p>Follow-up #2-March 2016, 3 remain open.</p> <p>Follow-up #3- June 2017, 1 remains open.</p> <p>Follow-up #4- December 2017, 1 remains open.</p> <p><i>Follow-up #5- August 2018, Closed.</i></p> |   |
| <b>#1 The Department Director should enforce overtime-scheduling requirements based on seniority order.</b>   | <p><b>Status – November 2018 Completed.</b></p> <p>Follow up concluded with 18 OT errors identified. No further monitoring.</p> |

**Exhibit 6: Audit Recommendations Submitted for Audit Committee  
Consideration as of November 15, 2018**

|  |  |
|--|--|
|  | <p><b>Status – May 2018</b><br/><b>In process.</b><br/>New initiatives implemented. 14 overtime violations identified. Next follow up scheduled May 2018.</p> <p><b>Status – September 2017</b><br/><b>In process.</b><br/>Changes in process, 3 overtime violations identified; follow up scheduled for October 2017.</p> <p><b>Status – March 2017</b><br/><b>Follow-up pending.</b><br/>Follow-up scheduled for May 2017</p> <p><b>Status - September 2016</b><br/><b>Follow-up pending.</b><br/>New implementation scheduled for December 2016; follow-up scheduled for January 2017.</p> <p><b>Status - March 2016</b><br/><b>In process.</b><br/>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 violations relating to SEIU overtime have not been eliminated.<br/>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><br/><b>Follow-up pending.</b></p> |
|--|--|

**Exhibit 6: Audit Recommendations Submitted for Audit Committee  
Consideration as of November 15, 2018**

|   |  |
|---|--|
|   | <b>Status - March 2015</b><br><b>Follow-up pending.</b><br>Implementation scheduled for September 2015; follow-up scheduled for October 2015.  |
|   |  |
| <b>15-17 Office of Small Business Assistance Revenue Management</b>   |  |
| Report issued September 2015 containing 2 recommendations.<br><i>Follow-up #1 November 2016. 1 remains open.</i>  |  |
| #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. | <b>Status – November 2018</b><br><b>In process.</b><br><br><b>Status – May 2018</b><br><b>In process.</b><br><br><b>Status – September 2017</b><br><b>In process.</b> Internal Auditor to discuss with Department Director.<br><br><b>Status – March 2017</b><br><b>In process.</b> Internal Auditor to discuss with County Administrator.<br><br><b>Status – September 2016</b><br><b>Follow-up pending.</b><br>New implementation scheduled for August 2016.<br><br><b>Status - March 2016</b><br><b>Follow-up pending.</b><br><br><b>Status - September 2015</b><br><b>Future implementation.</b><br>Implementation scheduled for March 2016; follow-up scheduled for April 2016. |

Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)   | Recommendation Status  |
|--|--|
| <b>15-06 Palm Tran<br/>Fixed Route Operations</b>  |  |
| Report issued March 2015 containing 13 recommendations.<br>Follow-up #1-October 2015, 5 remain open.<br>Follow-up #2-March 2016, 3 remain open.<br>Follow-up #3- June 2017, 1 remains open.<br>Follow-up #4- December 2017, 1 remains open.<br><i>Follow-up #5- August 2018, Closed.</i> |  |
| #1 The Department Director should enforce overtime-scheduling requirements based on seniority order.   | <p><b>Status – November 2018<br/>Completed.</b><br/>Follow up concluded with 18 OT errors identified. No further monitoring.</p> <p><b>Status – May 2018<br/>In process.</b><br/>New initiatives implemented. 14 overtime violations identified. Next follow up scheduled May 2018.</p> <p><b>Status – September 2017<br/>In process.</b><br/>Changes in process, 3 overtime violations identified; follow up scheduled for October 2017.</p> <p><b>Status – March 2017<br/>In process.</b><br/>Follow-up scheduled for May 2017</p> <p><b>Status - September 2016<br/>In process.</b><br/>New implementation scheduled for December 2016; follow-up scheduled for January 2017.</p> <p><b>Status - March 2016<br/>In process.</b><br/>• Follow up #2 - 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</p> |



### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)   | Recommendation Status   |
|--|---|
|  | <p>contract violations relating to SEIU overtime have not been entirely eliminated. Implementation scheduled for September 2016; follow-up scheduled for October 2016.</p> <ul style="list-style-type: none"> <li>• Follow up#1 - 12 overtime errors identified. Follow up scheduled January 2016.</li> </ul> <p><b>Status - September 2015</b><br/><b>Follow-up pending.</b></p> <p><b>Status - March 2015</b><br/><b>Follow-up pending.</b><br/>Implementation scheduled for September 2015; follow-up scheduled for October 2015.</p>    |
| <b>15-17 Office of Small Business Assistance Revenue Management</b>  |   |
| <p>Report issued September 2015 containing 2 recommendations.</p> <p><i>Follow-up #1 November 2016. 1 remains open.</i></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 – November 2018</b><br/><b>In process.</b></p> <p><b>Status – May 2018</b><br/><b>In process.</b></p> <p><b>Status – September 2017</b><br/><b>In process.</b> Internal Auditor to discuss with Department Director.</p> <p><b>Status – March 2017</b><br/><b>In process.</b> Internal Auditor to discuss with County Administrator.</p> <p><b>Status – September 2016</b><br/><b>Follow-up pending.</b><br/>New implementation scheduled for August 2016.</p> <p><b>Status - March 2016</b><br/><b>Follow-up pending.</b></p> |

### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)  | Recommendation Status   |
|---|---|
|   | <b>Status - September 2015</b><br><b>Future implementation.</b><br>Implementation scheduled for March 2016; follow-up scheduled for April 2016.   |
| <b>17-04 Human Resources</b><br><b>Customer Service Processes</b>   |   |
| Report issued March 2017 containing 5 recommendations.<br><i>Follow-up #1 – August 6, 2018, 1 recommendation remains open.</i>  |   |
| #1. The Human Resources Director should add the ability to attach documents when submitting an application to the Online Job Application System. In the meantime, the inability of the application to generate a completed cover sheet should be corrected and the instructions in the e-mail acknowledging receipt of the application should include directions on how to submit additional documents. | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>In process.</b><br>Fieldwork complete, project in review for memo distribution.<br><br><b>Status – September 2017</b><br><b>Future implementation.</b><br><br>Follow-up scheduled for October 2017.<br><br><b>Status at March 31, 2017</b><br><b>Future implementation.</b><br>Implementation scheduled for August 2017 |
| #2. The Human Resources Director should require T&E raters to use the module in the HRIS system to calculate the total criteria points for each applicant.  | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>In process.</b><br>Fieldwork complete, project in review for memo distribution.<br><br><b>Status – September 2017</b><br><b>Future implementation.</b><br>Follow-up scheduled for October 2017.<br><br><b>Status at March 31, 2017</b><br><b>Future implementation</b><br>Implementation scheduled for August 2017.     |

### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)  | Recommendation Status  |
|---|--|
| <p>#3. The Human Resources Director should request input controls be implemented to require a selection is made in the Education, Experience, and Veteran Preference sections of the Applicant T&amp;E scoring page.</p>  | <p><b>Status – November 2018</b><br/> <b>Complete.</b><br/> <b>Status – May 2018</b><br/> <b>In process.</b><br/> Fieldwork complete, project in review for memo distribution.</p> <p><b>Status – September 2017</b><br/> <b>Future implementation.</b><br/> Follow-up scheduled for October 2017.</p> <p><b>Status at March 31, 2017</b><br/> <b>Future implementation.</b><br/> Implementation scheduled for April 2017</p>  |
| <p>#4. The Human Resources Director should have an automated system developed that allows a request to be submitted on-line by the departments and track the progress of the request as the recommendation is approved. This would reduce the time a document is passed between approvers and allow the departments to check the progress instead of having to contact the Human Resource Specialist to find out the status of the request.</p> | <p><b>Status – November 2018</b><br/> <b>Complete.</b><br/> <b>Status – May 2018</b><br/> <b>In process.</b><br/> Fieldwork complete, project in review for memo distribution.</p> <p><b>Status – September 2017</b><br/> <b>Future implementation.</b><br/> Follow-up scheduled for October 2017.</p> <p><b>Status at March 31, 2017</b><br/> <b>Future implementation.</b><br/> Implementation scheduled for July 2017</p>   |
| <p>#5. The Human Resources Director should have all active and terminated employee personnel files housed in the storage shelves scanned and maintained electronically.</p>   | <p><b>Status – November 2018</b><br/> <b>In process.</b><br/> More time needed due to the voluminous and sensitive nature of scanning and storing electronically employee personnel files. Follow-up scheduled for January 2019.</p> <p><b>Status – May 2018</b><br/> <b>In process.</b><br/> Fieldwork complete, project in review for memo distribution.</p> <p><b>Status – September 2017</b><br/> <b>Future implementation.</b><br/> Follow-up scheduled for October 2017.</p> |

Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)  | Recommendation Status  |
|---|--|
|   | <b>Status at March 31, 2017</b><br><b>Future implementation</b><br>Implementation scheduled for March 2017   |
| <b>17-05 Planning, Zoning, &amp; Building - Code Enforcement Division</b><br><b>Customer Service Processes</b>  |  |
| Report issued June 2017 containing 15 recommendations.<br>Follow-up #1 February 2018, 7 remain open.<br><i>Follow-up #2 August 31, 2018, 3 remain open.</i>   |  |
| #2 Implement corrective actions to minimize delays in the complaint response time, which include, but are not limited to:<br><br>A system edit or a non-system protocol (or combination of both) to ensure complaints are promptly submitted through the Work-in-Progress queue for assignment.<br><br>Protocols to ensure the drop-down menu for the CEO field, which is used for assigning complaints, is kept current. | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>In process.</b><br>Response times improved but remain outside required time frames. Follow up scheduled for June 2018.<br><br><b>Status – September 2017</b><br><b>Future implementation.</b><br>Follow-up scheduled for November 2017.                |
| #6 Communicate and review written PPMs with appropriate Staff.  | <b>Status – November 2018</b><br><b>In process.</b><br>Follow-up scheduled December 2018.<br><br><b>Status – May 2018</b><br><b>In process.</b><br>PPMs still in process of being updated. Follow up scheduled for June 2018.<br><br><b>Status – September 2017</b><br><b>Future implementation.</b><br>Follow-up scheduled for November 2017. |
| #10 ePZB system security user access is reviewed, at least annually, to ensure user access is congruent with job responsibilities and functions; including both security roles and other added access (i.e. Supervisor Authority).  | <b>Status – November 2018</b><br><b>In process.</b><br>Follow-up scheduled December 2018.<br><br><b>Status – May 2018</b><br><b>In process.</b> Actions have not been taken to resolve recommendation. Follow up scheduled for June 2018.  |

### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)   | Recommendation Status  |
|--|--|
|  | <b>Status – September 2017</b><br><b>Future implementation.</b><br>Follow-up scheduled for November 2017.  |
| #11 Procedures are established for system access control in ePZB (including a protocol to resolve incompatible duties of staff granting/modifying access to the system to themselves).   | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>In process.</b> Actions have not been taken to resolve recommendation. Follow up scheduled for June 2018.<br><br><b>Status – September 2017</b><br><b>Future implementation.</b><br>Follow-up scheduled for November 2017. |
| #12 Request to grant/modify security access in the ePZB system is authorized by Division management, documented (manual, electronic), and maintained.  | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>In process.</b> Actions have not been taken to resolve recommendation. Follow up scheduled for June 2018.<br><br><b>Status – September 2017</b><br><b>Future implementation.</b><br>Follow-up scheduled for November 2017. |
| #13 Procedures are established for system access control in ePZB (including a protocol to resolve incompatible duties of staff granting/modifying access to the system to themselves).   | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>In process.</b> Procedures not in place. Follow up scheduled for June 2018.<br><br><b>Status – September 2017</b><br><b>Future implementation.</b><br>Follow-up scheduled for November 2017.                               |
| #14 The Code Enforcement Division Director should ensure all division PPMs are up-to-date, contain clear expectations of established timeframes for responding to complaints, and staff is made aware of all PPM requirements. | <b>Status – November 2018</b><br><b>In process.</b><br>Follow-up scheduled December 2018.<br><br><b>Status – May 2018</b><br><b>In process.</b> PPMs still in process of being updated. Follow up scheduled for June 2018.   |

### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)   | Recommendation Status   |
|--|---|
|  | <b>Status – September 2017</b><br><b>Future implementation.</b><br>Follow-up scheduled for November 2017.   |
| <b>18-01 Facilities Development &amp; Operations Capital Project Management Process</b>  |   |
| Report issued December 2017 containing 9 recommendations. Recommendation #9 closed with issuance of report.<br><i>Follow-up #1 August 6, 2018, 6 remain open.</i>  |   |
| #1 The Department Director should ensure that there are adequate and consistently applied procedures to establish and record completion dates as determined by Department personnel.   | <b>Status – November 2018</b><br><b>In process.</b><br>Follow-up scheduled December 2018.<br><br><b>Status – May 2018</b><br><b>Follow-up pending.</b><br>Follow-up scheduled for May 2018. |
| #2 The Department Director should ensure that all project files contain documentation supporting the CID Director's determination as to whether liquidated damages are to be assessed and the calculation of liquidated damage amounts when deemed necessary.          | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>Follow-up pending.</b><br>Follow-up scheduled for May 2018.   |
| #3 The Department Director should ensure change order requests are handled expeditiously by staff.   | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>Follow-up pending.</b><br>Follow-up scheduled for May 2018  |
| #4 The Department Director should ensure the CID Director documents the allowance and other GMP line reconciliation process in the Project Manual and that appropriate documentation to support the allowance reconciliation process is retained in the project files. | <b>Status – November 2018</b><br><b>In process.</b><br>Follow-up scheduled December 2018.<br><br><b>Status – May 2018</b><br><b>Follow-up pending.</b><br>Follow-up scheduled for May 2018  |
| #5 The Department Director should revise their contracts to comply with current management processes.  | <b>Status – November 2018</b><br><b>In process.</b><br>Follow-up scheduled December 2018.<br><br><b>Status – May 2018</b><br><b>Follow-up pending.</b><br>Follow-up scheduled for May 2018  |

### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)  | Recommendation Status   |
|---|---|
| #6 The Department Director should determine whether the Gordian Group's JOC system supports tracking and recording key project milestones.  | <p><b>Status – November 2018</b><br/> <b>In process.</b><br/> Follow-up scheduled December 2018.</p> <p><b>Status – May 2018</b><br/> <b>Follow-up pending.</b><br/> Follow-up scheduled for May 2018</p> |
| #7 If the determination in recommendation #6 is negative, the Department Director should ensure CID tracks key project milestone dates in the project management system being provided by the project management consultant.  | <p><b>Status – November 2018</b><br/> <b>In process.</b><br/> Follow-up scheduled December 2018.</p> <p><b>Status – May 2018</b><br/> <b>Follow-up pending.</b><br/> Follow-up scheduled for May 2018</p> |
| #8 The Department Director should ensure that CID updates the CID Project Manual to include reference to the Gordian Group manual and supplements that manual as necessary.   | <p><b>Status – November 2018</b><br/> <b>In process.</b><br/> Follow-up scheduled December 2018.</p> <p><b>Status – May 2018</b><br/> <b>Follow-up pending.</b><br/> Follow-up scheduled for May 2018</p> |
| <b>18-02 Department of Airports<br/>Capital Project Management Process</b>  |   |
| Report issued December 2017 containing 6 recommendations.<br><i>Follow-up #1 September 10, 2018. All recommendations cleared.</i>   |   |
| #1 The DOA Director should revise existing contract management practices to ensure compliance with the requirements of the CCNA statute. These revised practices should be documented in Departmental policies and procedures and distributed to appropriate staff members. In developing these practices, the DOA Director should consult with the County Attorney's Office to determine an appropriate policy on managing solicitations for groups or packages of projects that will ensure compliance with the CCNA statute. | <p><b>Status – November 2018</b><br/> <b>Complete.</b></p> <p><b>Status – May 2018</b><br/> <b>Follow-up pending.</b><br/> Follow-up scheduled for June 2018</p>  |
| #2 The DOA Director should institute procedures that ensure all future Board of County Commissioners agenda items for   | <p><b>Status – November 2018</b><br/> <b>Complete.</b></p>  |

### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)  | Recommendation Status   |
|---|---|
| contract amendments and modifications include all the information required by the referenced PPM. These procedures should be documented and distributed to appropriate staff for implementation. The Director may need to consult with County Administration regarding any necessary clarifications in existing County policy.  | <b>Status – May 2018</b><br><b>Follow-up pending.</b><br>Follow-up scheduled for June 2018  |
| #3 The DOA Director should develop, document and implement procedures to ensure that payment of consultant pay applications is consistent with: the contractually required deliverables; contractual schedules for deliverables and other services. Also, provisions relating to reimbursements for time and materials, travel and per diem, and other reimbursable expenses established in the consultant agreement should be uniform and consistent across all amendments to the consultant's contract. | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>Follow-up pending.</b><br>Follow-up scheduled for June 2018 |
| #4 The DOA Director should develop, document and implement procedures to ensure that changes to the consultant's design team are approved by the Department Director and that the approval is documented in the project files.  | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>Follow-up pending.</b><br>Follow-up scheduled for June 2018 |
| #5 The DOA Director should develop, document and implement procedures to ensure that liquidated damages are imposed when appropriate and that supporting documentation such as the certification of substantial completion is properly and accurately prepared.   | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>Follow-up pending.</b><br>Follow-up scheduled for June 2018 |
| #6 The DOA Director should develop, document and implement procedures to ensure that warranty and maintenance documents are received in a timely manner as specified in the contract, and that the receipt is promptly and accurately recorded in the project files.  | <b>Status – November 2018</b><br><b>Complete.</b><br><br><b>Status – May 2018</b><br><b>Follow-up pending.</b><br>Follow-up scheduled for June 2018 |
|   |   |
| <b>18-03 Library Department</b><br><b>Information Technology Management</b>   |   |
| Report issued January 2018 containing 11 recommendations. Recommendation #11  |   |



### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)  | Recommendation Status  |
|---|--|
| closed with issuance of report.<br><i>Follow-up #1 Initially scheduled for July 2018, rescheduled to October 2018 as implementation not complete.</i>   |  |
| #1 The Department Director and the IT Division Director should ensure access at each MDF room location is restricted to those individuals with a job responsibility [not rank and title] that requires access to the room. More specifically, access should be controlled with a separate key to the MDF room, badge access restrictions, key distribution records, and periodic re-keying.   | <p><b>Status – November 2018</b><br/><b>In process.</b></p> <p><b>Status – May 2018</b><br/><b>Future Implementation.</b><br/>Follow-up #1 scheduled for July 2018</p> |
| #2 The Department Director and the IT Division Director should ensure access to MDF room locations (i.e. badge, key) is reviewed semi-annually for appropriateness and those identified without a need for entry discontinued. This would include an evaluation of badge access records from ESS and a review of current key distribution records.  | <p><b>Status – November 2018</b><br/><b>In process.</b></p> <p><b>Status – May 2018</b><br/><b>Future Implementation.</b><br/>Follow-up #1 scheduled for July 2018</p> |
| #3 The Department Director and the IT Division Director should ensure policies and procedures (PPMs) for key areas of the operations are in writing and clearly communicated to staff, and are reviewed periodically and updated when necessary. Written PPMs should include, but not limited to, such areas as the PNR function, recovery plan testing, business interruption maintenance, desktop application and update installation protocols, and practices for scheduling and conducting application maintenance. | <p><b>Status – November 2018</b><br/><b>In process.</b></p> <p><b>Status – May 2018</b><br/><b>Future Implementation.</b><br/>Follow-up #1 scheduled for July 2018</p> |
| #4 The Department Director and the IT Division Director should ensure IT staff performance is periodically monitored against key expectations outlined and communicated in written PPMs.  | <p><b>Status – November 2018</b><br/><b>In process.</b></p> <p><b>Status – May 2018</b><br/><b>Future Implementation.</b><br/>Follow-up #1 scheduled for July 2018</p> |
| #5 The Department Director and the IT Division Director should assign individual user IDs and passwords where appropriate to senior   | <p><b>Status – November 2018</b><br/><b>In process.</b></p>  |

### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)  | Recommendation Status  |
|---|--|
| staff and Library IT staff, and implement a requirement for Library customer service staff working in public service areas to use the Windows lock feature whenever an active computer terminal is left unattended.   | <b>Status – May 2018</b><br><b>Future Implementation.</b><br>Follow-up #1 scheduled for July 2018  |
| #6 The Department Director and the IT Division Director should develop a formal process that specifies the system and data access required for a new user, and provides for management authorization.   | <b>Status – November 2018</b><br><b>In process.</b><br><br><b>Status – May 2018</b><br><b>Future Implementation.</b><br>Follow-up #1 scheduled for July 2018 |
| #7 The Department Director and the IT Division Director should implement a process to promptly identify and disable and/or delete terminated and transferred employee access from the system.   | <b>Status – November 2018</b><br><b>In process.</b><br><br><b>Status – May 2018</b><br><b>Future Implementation.</b><br>Follow-up #1 scheduled for July 2018 |
| #8 The Department Director and the IT Division Director should establish a schedule to change passwords periodically, at a maximum of 180 calendar days.  | <b>Status – November 2018</b><br><b>In process.</b><br><br><b>Status – May 2018</b><br><b>Future Implementation.</b><br>Follow-up #1 scheduled for July 2018 |
| #9 The Department Director and the IT Division Director should conduct an annual review of current user access rights (both business and technical) to verify access is appropriate and consistent with present job functions and authorized access. Inappropriate access should be identified and disabled promptly. | <b>Status – November 2018</b><br><b>In process.</b><br><br><b>Status – May 2018</b><br><b>Future Implementation.</b><br>Follow-up #1 scheduled for July 2018 |
| #10 The Department Director and the IT Division Director should document user access roles and associated functionality for the ILS to promote role-based security and to ensure users are granted access that is consistent and appropriate with their job functions.  | <b>Status – November 2018</b><br><b>In process.</b><br><br><b>Status – May 2018</b><br><b>Future Implementation.</b><br>Follow-up #1 scheduled for July 2018 |
| <b>18-04 Public Safety<br/>Animal Care and Control</b>  |  |
| Report issued March 2018 containing 7 recommendations.<br><i>Follow up scheduled for January 2019.</i>  |  |

### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)   | Recommendation Status   |
|--|---|
| #1 The ACC Director should ensure that all PPMs and SOPs older than five years are reviewed for appropriateness and revised as needed.   | <b>Status – November 2018</b><br><b>Future Implementation.</b><br>Follow up scheduled January 2019. |
| #2 The ACC Director should establish a process that ensures this review is conducted as needed, with a maximum period between reviews being five years.  | <b>Status – November 2018</b><br><b>Future Implementation.</b><br>Follow up scheduled January 2019. |
| #3 The ACC Director should develop a Divisional inventory management PPM for medicines, drugs and medical supplies as required by County Policy. The Divisional PPM should include the relevant elements identified in the County Policy.  | <b>Status – November 2018</b><br><b>Future Implementation.</b><br>Follow up scheduled January 2019. |
| #4 The ACC Director should acquire and implement an automated inventory management system for the management of their inventory of Medical drugs and supplies.   | <b>Status – November 2018</b><br><b>Future Implementation.</b><br>Follow up scheduled January 2019. |
| #5 The FAS Director should continue the initiated actions to update and revise the Cash Management PPM and to implement the planned controls to address all the control issues identified.   | <b>Status – November 2018</b><br><b>Future Implementation.</b><br>Follow up scheduled January 2019. |
| #6 The ACC Director should ensure that access to all Chameleon functions, especially restricted ones, be restricted to authorized users only based on the job requirements of each employee. Exception reporting and monitoring should be used in cases where access to restricted functions is not automated. | <b>Status – November 2018</b><br><b>Future Implementation.</b><br>Follow up scheduled January 2019. |
| #7 The ACC Director should also institute an annual process to review the system access to the Chameleon system as required by County PPM.   | <b>Status – November 2018</b><br><b>Future Implementation.</b><br>Follow up scheduled January 2019. |
| <b>18-05 Multiple Department / OFMB Infrastructure Sales Surtax Program</b><br>Report issued May 2018 containing 3 recommendations. Recommendation #3 closed.<br><i>Follow up scheduled for December 2018.</i>   |   |
| #1 The “Notes” section of the Monthly Infrastructure Sales Tax Project Report should   | <b>Status – November 2018</b><br><b>Future Implementation.</b>                                      |

### Exhibit 7 - Recommendation Status at November 15, 2018

| Audit Report Number, Title and Recommendation(s)   | Recommendation Status  |
|--|--|
| include a comment indicating how much of the total project budget is currently funded. Information on prior year and future year funding should also be provided.  | Follow up scheduled December 2018.   |
| #2 The project to implement an automated interface between Prolog and the accounting system should be given the highest priority for development as this capability should eliminate the duplication of effort in entering the same data in both systems as well as eliminate the timing and reconciliation issues thus resulting in improved efficiency for program administration. | <b>Status – November 2018<br/>Future Implementation.</b><br>Follow up scheduled December 2018. |
| #3 The County Administrator should require departments responsible for managing and implementing capital projects to use a project management system with capabilities similar to Prolog to facilitate periodic reporting of all capital projects.   | <b>Status – November 2018<br/>Complete.</b><br>Closed with issuance of report.                 |
| <b>18-06 Youth Services Department<br/>Internal Controls Review</b><br>Report issued July 2018 containing 6 recommendations.<br><i>Follow up scheduled for December 2018.</i>  |  |
| #1 The YSD Director should establish standards for monitoring Summer Camp Providers addressing both returning providers and new providers, as well as the number and frequency of monitoring visits of both types of providers to ensure compliance with program requirements.   | <b>Status – November 2018<br/>Future Implementation.</b><br>Follow up scheduled December 2018. |
| #2 The YSD Director should revise the current Sumer Camp Program PPM to include the standards included in recommendation #1.   | <b>Status – November 2018<br/>Future Implementation.</b><br>Follow up scheduled December 2018. |
| #3 The YSD Director should revise the current Youth Empowerment Center PPM to include guidelines and directions to ensure that Youth Empowerment Center are being monitored as per contract/agreements.  | <b>Status – November 2018<br/>Future Implementation.</b><br>Follow up scheduled December 2018. |
| #4 The YSD Director should ensure that all client services are reviewed by supervisors and documented in the case management system in   | <b>Status – November 2018<br/>Future Implementation.</b><br>Follow up scheduled December 2018. |

**Exhibit 7 - Recommendation Status at November 15, 2018**

| <b>Audit Report Number, Title and Recommendation(s)</b>  | <b>Recommendation Status</b>   |
|--|--|
| a timely manner.   |  |
| #5 The YSD Director should ensure that all client services that are extended are reviewed and approved by supervisors and timely documented in the case management system. | <b>Status – November 2018</b><br><b>Future Implementation.</b><br>Follow up scheduled December 2018. |
| #6 The YSD Director should revise PPM YSD-RTFC-HRFC-O-002 to include documentary requirements to establish residency.  | <b>Status – November 2018</b><br><b>Future Implementation.</b><br>Follow up scheduled December 2018. |