

PALM BEACH COUNTY
BOARD of COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: **2/11/2020** [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, 2019.

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 11, 2019, the Committee reviewed and authorized distribution of the Audit Recommendation Status Follow-up Report as of November 15, 2019. 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 11, 2019, meeting the Internal Audit Committee reviewed and authorized distribution of the Audit Recommendation Status Follow-up Report as of November 15, 2019. 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, 2019

Recommended by: *H Bergeron* 15 Jan 2020
County Internal Auditor Date

Recommended by: *[Signature]* 1-31-2020
County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2020	2021	2022	2023	2024
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 _____

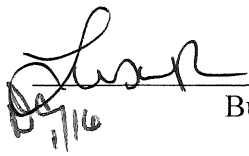
B. Recommended Sources of Funds/Summary of Fiscal Impact:

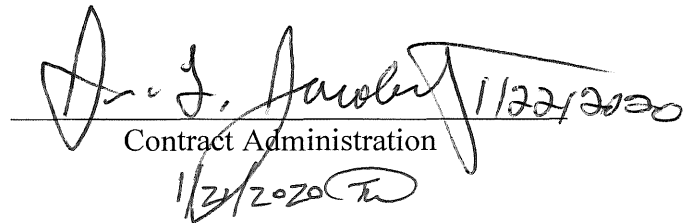
No fiscal impact

A. Department Fiscal Review:

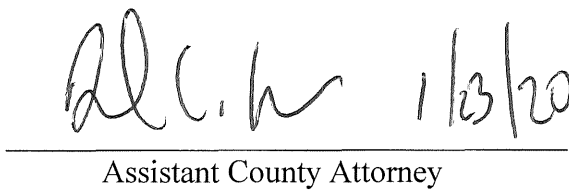
III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Administration Comments:

 1/16/2020
 Budget/OFMB 2/1/16

 1/22/2020
 Contract Administration
 1/21/2020 (TW)

B. Legal Sufficiency:

 1/13/20
 Assistant County Attorney

C. Other Department Review:

 Department Director



Office of the County Internal Auditor

**AUDIT RECOMMENDATION STATUS
FOLLOW-UP REPORT
AS OF NOVEMBER 15, 2019**

ISSUED DECEMBER 11, 2019

Stewardship – Accountability – Transparency



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Board of County
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Official Electronic Letterhead

DATE: December 11, 2019
TO: The Audit Committee
FROM: Joseph F. Bergeron, Internal Auditor
SUBJECT: Audit Recommendation Status Follow-Up Report
Dated November 15, 2019

The Audit Recommendation Status Follow-Up Report providing the status of audit recommendations as of November, 2019 is attached. These status reports are prepared semiannually for periods ending on the 15th 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, 2019 through November 15, 2019 Reporting Period
- Exhibit 2 Audit Recommendations Issued During the May 16, 2019 through November 15, Reporting Period
- Exhibit 3 Open Audit Recommendations by County Department at November 15, 2019
- Exhibit 4 Summary Aging of Open Audit Recommendations at November 15, 2019
- Exhibit 5 Recommendation Implementation Dates
- Exhibit 6 Audit Recommendations Submitted for Audit Committee Consideration
- Exhibit 7 Recommendation Status at November 15, 2019

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). 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.
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SUMMARY STATUS OF AUDIT RECOMMENDATIONS

November 15, 2019

As of November 15, 2019, the Internal Auditor's Database of Audit Recommendations showed that management actions had not been completed on 47 recommendations. These recommendations are considered "Open". Of those 47 open recommendations, follow-up has been conducted on 6 showing that management action has started but was not yet complete. The other 41 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, 2019 through November 15, 2019 are shown below:

Open Audit Recommendations as of May 16, 2019	49
Additional Audit Recommendations from Audit Reports Issued May 16, 2019 through November 15, 2019	10
Audit Recommendations Completed May 16, 2019 through November 15, 2019	12
Open Audit Recommendations as of November 15, 2019	47

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 2: Audit Recommendations Issued During the May 16, 2019 through November 15, 2019 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
19-05	Housing and Economic Sustainability Contract Management	May-19	5	0	5
19-08	Fire Rescue Human Resources	Sep-19	5	0	5
Totals			10	0	10

**Exhibit 3: Open Audit Recommendations
by County Department
as of November 15, 2019**

Department	In Process	Future Implementation
Facilities Development & Operations	1	0
Fire Rescue	0	5
Housing and Economic Sustainability	0	5
Human Resources	1	0
Library	2	0
Multiple Departments / OFMB	2	0
Public Safety	0	2
Planning Zoning & Building	0	21
Risk Management	0	8
Total Open Recommendations	6	41

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, 2019**

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	10	0	10	0	10
7 - 12 Months	35	0	6	29	0	29
13 - 18 Months	9	0	5	4	2	2
19 - 24 Months	4	0	1	3	3	0
Greater Than 24 Months	1	0	0	1	1	0
Total	49	10	12	47	6	41

Audit Report Issuance Dates by Audit Committee Meeting Date

0 - 6 Months	June and September 2019
7 - 12 Months	December 2018 and March 2019
13 - 18 Months	June and September 2018
19 - 24 Months	December 2017 and March 2018
Over 24 Months	September 2017 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, 2019
By Report Number and Implementation Date

A/C Mtg	Report	Rec	OID	AFD	RID	AFD	RID	AFD	RID	AFD
Date	#	#								
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	Aug-18	Jun-20			
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	complete				
Dec-17	18-01	5	-	May-18	Oct-18	complete				
Dec-17	18-01	6	-	May-18	Oct-18	complete				
Dec-17	18-01	7	-	May-18	Oct-18	complete				
Dec-17	18-01	8	-	May-18	Oct-18	complete				
Dec-17	18-01	4	Feb-18	May-18	Oct-18	May-19	Nov-19			
Library Department - Information Technology Management										
Mar-18	18-03	11	closed at report issuance							
Mar-18	18-03	3	Oct-18	Jul-18	Oct-18	complete				
Mar-18	18-03	4	Oct-18	Jul-18	Oct-18	complete				
Mar-18	18-03	6	Jun-18	Jul-18	Oct-18	complete				
Mar-18	18-03	7	Oct-18	Jul-18	Oct-18	complete				
Mar-18	18-03	8	Oct-18	Jul-18	Oct-18	complete				
Mar-18	18-03	9	Oct-18	Jul-18	Oct-18	complete				
Mar-18	18-03	10	Oct-18	Jul-18	Oct-18	complete				
Mar-18	18-03	5	Oct-18	Jul-18	Oct-18	May-19	complete			
Mar-18	18-03	1	Jan-19	Jul-18	Oct-18	May-19	Apr-20			
Mar-18	18-03	2	Jan-19	Jul-18	Oct-18	May-19	Apr-20			
Public Safety - Animal Care and Control										
Jun-18	18-04	1	Jan-19	Feb-19	complete					
Jun-18	18-04	2	Jan-19	Feb-19	complete					
Jun-18	18-04	5	Jan-19	Feb-19	complete					
Jun-18	18-04	6	Jan-19	Feb-19	complete					
Jun-18	18-04	7	Jan-19	Feb-19	complete					
Jun-18	18-04	3	Jan-19	Feb-19	Mar-20					
Jun-18	18-04	4	Jan-19	Feb-19	Mar-20					

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

Exhibit 5
Recommendation Status Report as of November 15, 2019
By Report Number and Implementation Date

A/C Mtg	Report	Rec	OID	AFD	RID	AFD	RID	AFD	RID	AFD
Date	#	#								
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							
Planning, Zoning & Building - Contractor Certification										
Mar-19	19-01	4	Jun-19	Sep-19	complete					
Mar-19	19-01	7	Jun-19	Sep-19	complete					
Mar-19	19-01	9	Jun-19	Sep-19	complete					
Mar-19	19-01	12	Jun-19	Sep-19	complete					
Mar-19	19-01	16	Jun-19	Sep-19	complete					
Mar-19	19-01	17	Jun-19	Sep-19	complete					
Mar-19	19-01	1	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	2	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	3	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	5	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	6	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	8	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	10	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	11	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	13	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	14	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	15	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	18	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	19	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	20	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	21	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	22	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	23	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	24	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	25	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	26	Jun-19	Sep-19	Dec-19					
Mar-19	19-01	27	Jun-19	Sep-19	Dec-19					

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

Exhibit 5
Recommendation Status Report as of November 15, 2019
By Report Number and Implementation Date

A/C Mtg	Report	Rec	OID	AFD	RID	AFD	RID	AFD	RID	AFD
Date	#	#								
Risk Management - Countywide Vehicle Management										
Mar-19	19-02	1	Dec-19							
Mar-19	19-02	2	Dec-19							
Mar-19	19-02	3	Dec-19							
Mar-19	19-02	4	Dec-19							
Mar-19	19-02	5	Dec-19							
Mar-19	19-02	6	Dec-19							
Mar-19	19-02	7	Dec-19							
Mar-19	19-02	8	Dec-19							
Housing and Economic Sustainability - Contract Management										
Jun-19	19-05	1	Aug-19	Oct-19						
Jun-19	19-05	2	Aug-19	Oct-19						
Jun-19	19-05	3	Aug-19	Oct-19						
Jun-19	19-05	4	Jul-19	Oct-19						
Jun-19	19-05	5	Jul-19	Oct-19						
Fire Rescue - Human Resources Management										
Sep-19	19-08	1	Jun-20							
Sep-19	19-08	2	Dec-19							
Sep-19	19-08	3	Dec-19							
Sep-19	19-08	4	Dec-19							
Sep-19	19-08	5	Dec-19							

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, 2019**

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

None	
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Recommendations Open Longer Than Two Years

17-04 Human Resources Customer Service Processes	
Report issued March 2017 containing 5 recommendations. <i>Follow-up #1 – August 6, 2018, 1 recommendation remains open. New Implementation - June 2020 Progress check - October 2019.</i>	
#5. The Human Resources Director should have all active and terminated employee personnel files housed in the storage shelves scanned and maintained electronically.	<p>Status – November 2019 In process. Follow up project initiated October 2019.</p> <p>Status – May 2019 In process. Implementation scheduled for June 2020; progress check scheduled for October 2019.</p> <p>Status – November 2018 In process. 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>Status – May 2018 In process. Fieldwork complete, project in review for memo distribution.</p>

**Exhibit 6: Audit Recommendations Submitted for Audit Committee
Consideration as of November 15, 2019**

	<p>Status – September 2017 Future implementation. Follow-up scheduled for October 2017.</p> <p>Status at March 31, 2017 Future implementation Implementation scheduled for March 2017.</p>
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Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
<p>17-04 Human Resources Customer Service Processes</p>	
<p>Report issued March 2017 containing 5 recommendations. <i>Follow-up #1 – August 6, 2018, 1 recommendation remains open. New Implementation - June 2020 Project check scheduled for October 2019.</i></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>Status – November 2019 In process. Follow up project initiated October 2019.</p> <p>Status – May 2019 In process. Implementation scheduled for June 2020; Progress check scheduled for October 2019.</p> <p>Status – November 2018 In process. 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>Status – May 2018 In process. Fieldwork complete, project in review for memo distribution.</p> <p>Status – September 2017 Future implementation. Follow-up scheduled for October 2017.</p> <p>Status – March 2017 Future implementation Implementation scheduled for March 2017</p>
<p>18-01 Facilities Development & Operations Capital Project Management Process</p>	
<p>Report issued December 2017 containing 9 recommendations. Recommendation #9 closed with issuance of report. <i>Follow-up #1 August 6, 2018, 6 remain open.</i></p>	

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
<p><i>Follow-up #2 March 5, 2019, 1 remains open</i> <i>Follow-up #2 scheduled for November 2019.</i></p>	
<p>#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.</p>	<p>Status – November 2019 In process. Follow up project scheduled for November 2019.</p> <p>Status – May 2019 In process. Implementation scheduled for November 2019; follow-up scheduled for November 2019.</p> <p>Status – November 2018 In process. Follow-up scheduled December 2018.</p> <p>Status – May 2018 Follow-up pending. Follow-up scheduled for May 2018</p>
<p>18-03 Library Department Information Technology Management</p>	
<p>Report issued January 2018 containing 11 recommendations. Recommendation #11 closed with issuance of report. <i>Follow-up #1 Initially scheduled for July 2018, rescheduled to October 2018 as implementation not complete.</i> <i>Follow-up #1 January 24, 2019, 6 remain open.</i> <i>Follow-up #2 April 30, 2019, 3 remain open.</i> <i>Follow-up #3 October 25, 2019, 2 remains open. New implementation – April 2020.</i></p>	
<p>#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>	<p>Status – November 2019 In process. New implementation date - April 2020. Progress check November 2019.</p> <p>Status – May 2019 In process. Implementation scheduled for November 2019.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	<p>Status – November 2018 In process. Status – May 2018 Future implementation. Follow-up #1 scheduled for July 2018</p>
<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>	<p>Status – November 2019 New implementation date - April 2020. Progress check November 2019.</p> <p>Status – May 2019 In process. Follow-up #3 scheduled for November 2019.</p> <p>Status – November 2018 In process.</p> <p>Status – May 2018 Future implementation. Follow-up #1 scheduled for July 2018</p>
<p>#5 The Department Director and the IT Division Director should assign individual user IDs and passwords where appropriate to senior 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.</p>	<p>Status – November 2019 Completed.</p> <p>Status – May 2019 In process. Follow-up #3 scheduled for November 2019.</p> <p>Status – November 2018 In process.</p> <p>Status – May 2018 Future implementation. Follow-up #1 scheduled for July 2018</p>
<p>18-04 Public Safety Animal Care and Control</p>	
<p>Report issued March 2018 containing 7 recommendations. <i>Follow-up assigned February 2019.</i> <i>Follow-up #1 June 4, 2019, 2 remain open.</i> <i>New Implementation - March 2020</i> <i>Progress check scheduled November 2019.</i></p>	
<p>#1 The ACC Director should ensure that all PPMs and SOPs older than five years are reviewed for appropriateness and revised as</p>	<p>Status – November 2019 Complete.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
needed.	<p>Status – May 2019 Future implementation. Status – November 2018 Future implementation. Follow-up scheduled January 2019.</p>
#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.	<p>Status – November 2019 Complete.</p> <p>Status – May 2019 Future implementation.</p> <p>Status – November 2018 Future implementation. Follow-up scheduled January 2019.</p>
#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.	<p>Status – November 2019 In process. New Implementation - March 2020 Progress check scheduled November 2019.</p> <p>Status – May 2019 Future implementation.</p> <p>Status – November 2018 Future implementation. Follow-up #2 scheduled January 2019.</p>
#4 The ACC Director should acquire and implement an automated inventory management system for the management of their inventory of Medical drugs and supplies.	<p>Status – November 2019 In process. New Implementation – March 2020 Progress check scheduled November 2019.</p> <p>Status – May 2019 Future implementation.</p> <p>Status – November 2018 Future implementation. Follow-up scheduled January 2019.</p>
#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.	<p>Status – November 2019 Complete.</p> <p>Status – May 2019 Future implementation.</p> <p>Status – November 2018 Future implementation.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	Follow-up scheduled January 2019.
<p>#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.</p>	<p>Status – November 2019 Complete.</p> <p>Status – May 2019 Future implementation.</p> <p>Status – November 2018 Future implementation. Follow-up scheduled January 2019.</p>
<p>#7 The ACC Director should also institute an annual process to review the system access to the Chameleon system as required by County PPM.</p>	<p>Status – November 2019 Complete.</p> <p>Status – May 2019 Future implementation.</p> <p>Status – November 2018 Future implementation. Follow-up scheduled January 2019.</p>
<p>18-05 Multiple Department / OFMB Infrastructure Sales Surtax Program Report issued May 2018 containing 3 recommendations. Recommendation #3 closed. <i>Follow-up scheduled for December 2018.</i></p>	
<p>#1 The “Notes” section of the Monthly Infrastructure Sales Tax Project Report should 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.</p>	<p>Status – November 2019 Follow up pending.</p> <p>Status – May 2019 Follow up pending.</p> <p>Status – November 2018 Future implementation. Follow-up scheduled December 2018.</p>
<p>#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</p>	<p>Status – November 2019 Follow up pending.</p> <p>Status – May 2019 Follow up pending.</p> <p>Status – November 2018 Future implementation.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
administration.	Follow-up scheduled December 2018.
19-01 Planning, Zoning & Building Contractors Certification	
Report issued December 2018 containing 27 recommendations. <i>Follow-up #1 September 6, 2019, 21 remain open.</i> <i>Follow-up #2 scheduled for December 2019.</i>	
#1 Evaluate the adequacy of available resources to achieve the Division's mission [contractor certification regulation and enforcement], as compared to those available to handle the State Registration function.	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#2 Develop solutions to streamline the use of staff resources in meeting customer demands; especially during peak periods. This would include the implementation of additional system enhancements, as well as tools to identify reasons for renewal/ re-enrollment returns.	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#3 Implement controls, such as dashboards and/or reports that capture key information (i.e. complaints received and not assigned, applications received and not processed) to monitor workloads and quickly identify any issues.	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#4 Incoming applications and complaints are date-stamped and logged into the system when received by the Division within management's expected timeframe of 0 to 2 days (48 hours).	<p>Status – November 2019 Complete.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#5 Intake procedures (i.e. date-stamp) are documented, and communicated to staff.	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
#6 A mechanism is implemented to track incoming calls and ensure calls received are promptly returned.	<p>Status – November 2019 In process. Follow-up scheduled for December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#7 Reason for calls are captured and evaluated; and if necessary, pro-active solutions are developed to address future call volume.	<p>Status – November 2019 Complete.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#8 A kiosk is set-up, similar to other PZB Divisions, for walk-in visitors to sign in, to be used to efficiently gather information, such as reasons for walk-in visits, to assist management in proactively responding to future customer demands. Also, could be utilized to monitor visitor volume during the day.	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#9 Cross-train staff for all aspects of the new Contractor licensing process (i.e. system data entry) to ensure continual productivity of licensing contractors.	<p>Status – November 2019 Complete.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#10 Evaluate current certification procedures and practices to identify areas where enhancements can be implemented to streamline processes and improve productivity.	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#11 Develop written procedures to address the Certification Coordination Section [i.e. County certification and State enrollment processes], which will also aid in the training and cross-training of employees, and communicate them to staff.	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#12 Ensure late fees for County Certification renewals are imposed and collected upfront, and that the data used to compute these fees reflects the actual date received and not the	<p>Status – November 2019 Complete.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
date the renewal was entered into the system (i.e. 'date submitted' field defaults to current date).	<p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#13 Develop reports to capture key indicators of the Certification Coordination Section for management to (1) monitor compliance with expectations, (2) manage workloads, (3) track pertinent milestones, and (4) measure performance outcomes. This may require ISS to set-up additional fields in the system to capture key information.	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#14 Re-evaluate with the Building Official and the County Attorney's office the necessity to require the collection of certain documents and information (i.e. insurance certificates, BTR, DOB) to register State Contractors with the County. If determined the cost to collect certain documents and information exceeds any associated benefits and risks, than appropriate adjustments should be made.	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#15 Develop written procedures for investigations, and communicate to staff.	<p>Status – November 2019 In process. Follow-up scheduled for December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#16 Strengthen quality control of investigated cases; which includes requiring cases to be promptly closed by the investigator, and timely reviewed and closed by the supervisor.	<p>Status – November 2019 Complete.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#17 Develop reports with ISS to capture key performance indicators (specific data fields) to monitor investigation workload activity, compliance with expectations, and to measure performance.	<p>Status – November 2019 Complete.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#18 Implement procedures and controls to ensure pre-numbered citation forms are secured and tracked. This also ensures all issued citations are followed-up with to collect fines and impose liens, if required.	<p>Status – November 2019 In process. Follow-up scheduled for December 2019.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
	<p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
<p>#19 The Division Director should implement controls to ensure data fields for investigations are accurately populated on a consistent basis. This includes developing written procedures to address appropriate data entry, as well as the implementation of field edits, drop-down menus, and data prompts to ensure accurate data collection.</p>	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
<p>#20 Ensure sensitive applicant information collected and maintained in hard copy form is secured (i.e. locked cabinet) and access limited based on need.</p>	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
<p>#21 Ensure user access to applicant sensitive information maintained in the system is controlled based on job function and need. In addition, user access rights in the system should be reviewed at least annually for appropriateness.</p>	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
<p>#22 Ensure staff is aware sensitive data should always be secured and not left unattended.</p>	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
<p>#23 Provide guidance on the collection of necessary documents and information that is sensitive in nature (i.e. copies of social security cards and drivers' licenses) for processing County contractor licensing and enrolling State contractors. If necessary, consult with the County Attorney's Office.</p>	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
<p>#24 Ensure appropriate record retention requirements for collected documents, which include types of documents (hardcopy, electronic), security of documents, and length</p>	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
of time documents must be retained. If necessary, consult with OFMB and the County Attorney's office on the retention requirements for hard copy documentation that is also electronically scanned and retained in the ePZB system.	<p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#25 Establish policies and procedures for payments to be made directly to the PZB Cashier, and for the Division to no longer accept payments directly at their offices. In addition, these PPMs should be in writing and communicated to staff.	<p>Status – November 2019 In process. Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#26 Adopt a process to issue invoices for the amount of fees due and require payment of the invoice to be made at the PZB Cashier.	<p>Status – November 2019 In process. Follow-up scheduled for December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
#27 Revise the Citation form to instruct payments be remitted directly to the PZB Cashier or paid on-line. In addition, forms that instruct payments be remitted to the Division offices should no longer be used.	<p>Status – November 2019 In process. Follow-up scheduled for December 2019.</p> <p>Status – May 2019 Future implementation. Follow-up scheduled June 2019.</p>
19-02 Risk Management Countywide Vehicle	
Report issued January 2019 containing 8 recommendations. <i>Follow-up #1 scheduled December 2019, 8 remain open.</i>	
#1 The Risk Management Director develop and implement standard operating procedures relating to the overall monitoring of eligibility of County drivers. These should include guidelines for the: <ul style="list-style-type: none"> ➤ Review, communication and tracking of the Weekly Critical Report issues; ➤ RIM system updates; ➤ Notifications to departments; 	<p>Status – November 2019 Future implementation Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future Implementation. Follow-up scheduled December 2019.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
Communication protocols between the department and the field departments relating to actions taken and final resolution of issues.	
#2 The Risk Management Director develop and implement standard operating procedures related to eligibility issues (including future-dated items) identified in the weekly critical report. The guidelines should include communication to the departments in a timely manner and tracking and retention of required documents.	<p>Status – November 2019 Future implementation Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future Implementation. Follow-up scheduled December 2019.</p>
#3 The Risk Management Director develop and implement procedures to track and monitor operator training to ensure that the three (3) year training requirement, as well as the remedial and supervisory training is met.	<p>Status – November 2019 Future implementation Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future Implementation. Follow-up scheduled December 2019.</p>
#4 The Risk Management Director develop and implement procedures to: <ul style="list-style-type: none"> ➤ Monitor the complete and timely reporting of accidents; and; Reconcile accidents reported to EOC to the accidents reported to Risk Management in order to identify and address unreported accidents.	<p>Status – November 2019 Future implementation Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future Implementation. Follow-up scheduled December 2019.</p>
#5 The Risk Management Director develop and implement procedures to ensure segregation of duties over the New Hire Authorization and the Continuous Driver Eligibility Monitoring Processes. A detailed supervisory review should be implemented in cases where related tasks cannot be segregated due to resource constraint.	<p>Status – November 2019 Future implementation Follow-up scheduled December 2019.</p> <p>Status – May 2019 Follow-up pending. Follow-up scheduled December 2019.</p>
#6 The Risk Management Director develop and implement standard operating procedures to establishing guidelines and requirements relating to the overall monitoring of the “How’s My Driving” Procedures. These should include guidelines for the review, communication, tracking and retention of the HMD form and related documents, and notifications to departments; and communication protocols between the	<p>Status – November 2019 Future implementation Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future Implementation. Follow-up scheduled December 2019.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
<p>department and the field departments related to actions taken and final resolution of issues.</p>	
<p>#7 The Risk Management Director amend the PPM to make 24-Hour Vehicle Assignment requirements consistent across the County. Guidelines should include how all “on-call/off shift rotational vehicles will be administered.</p>	<p>Status – November 2019 Future implementation Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future Implementation. Follow-up scheduled December 2019.</p>
<p>#8 The Risk Management Director work with ISS to update and enhance the RIMS system to include the following:</p> <ul style="list-style-type: none"> ➤ Add a field to include when records are changed/updated by DMV upload process; ➤ Create an audit trail to capture changes in the records and store historical data to “County Status” and other key fields; <p>Add a “pending” designation to be used for eligibility issues under resolution.</p>	<p>Status – November 2019 Future implementation Follow-up scheduled December 2019.</p> <p>Status – May 2019 Future Implementation. Follow-up scheduled December 2019.</p>
<p>19-05 Housing and Economic Sustainability Contract Management</p>	
<p>Report issued March 2019 containing 5 recommendations. <i>Follow-up #1 scheduled October 2019, 5 remain open.</i></p>	
<p>#1 Establish and document the desired process for ensuring agreements signed by delegated authority are promptly identified, and a receive and file consent item is submitted within the required time frame.</p>	<p>Status – November 2019 Future implementation Follow-up assigned October, 2019.</p>
<p>#2 Communicate to staff the established and documented process for identifying agreements signed by delegated authority and ensuring an associated receive and file consent item is timely prepared and submitted.</p>	<p>Status – November 2019 Future implementation Follow-up assigned October, 2019.</p>
<p>#3 Address with the County Administrator the PPM required timeframe for submitting receive and file consent items if the nature of these types of agreements precludes submission within 90 days of execution.</p>	<p>Status – November 2019 Future implementation Follow-up assigned October, 2019.</p>

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
#4 An encryption tool (i.e. Proofpoint) is installed and utilized when collecting sensitive information from loan applicants via email.	Status – November 2019 Future implementation Follow-up assigned October, 2019.
#5 Staff collecting sensitive loan information from loan applicants via email are properly trained on the use of the encryption tool (i.e. Proofpoint).	Status – November 2019 Future implementation Follow-up assigned October, 2019.
19-08 Fire Rescue Human Resources	
Report issued September 2019 containing 5 recommendations. <i>New implementation - June 2020.</i> <i>Progress check - January 2020,</i> <i>5 remain open.</i>	Status – November 2019 Future Implementation. Progress check - January 2020.
#1 The Fire Rescue Administrator should re-evaluate the job requirements for FR operational personnel to determine whether the existing job requirements continue to represent the nature of the work required by operational personnel and to determine if any of the existing job requirements create unnecessary barriers to any gender or demographic group.	Status – November 2019 Future Implementation. Follow-up scheduled January 2020.
#2 The Fire Rescue Administrator should work with community and educational groups and agencies to develop programs that will attract or encourage underrepresented groups to pursue careers in the fire service. This effort should also include programs to assist those underrepresented groups attain entry into necessary training and other preparatory programs for entry into the fire service.	Status – November 2019 Future Implementation. Follow-up scheduled January 2020..
#3 The Fire Rescue Administrator should work with the County Administrator and the Purchasing Director to determine if Fire Rescue's current approach to procuring training vendors is appropriate and meets not just the letter of the Purchasing Code exemption for training but also meets the spirit of competitive procurement required by the Purchasing Code.	Status – November 2019 Future Implementation. Follow-up scheduled January 2020.

Exhibit 7 - Recommendation Status at November 15, 2019

Audit Report Number, Title and Recommendation(s)	Recommendation Status
<p>#4 The Fire Rescue Administrator should work with the County Attorney's Office to determine if Fire Rescue's current practices around selecting and assigning staff to serve as instructors for the training vendors avoids any conflict with "joint employer" considerations.</p>	<p>Status – November 2019 Future Implementation. Follow-up scheduled January 2020.</p>
<p>#5 The Fire Rescue Administrator should consider establishing a full-time training function using the expertise of existing staff. Current staff with the appropriate instructional qualifications could be rotated from shift work to a temporary assignment as a training officer followed by a return to shift work. The duration of the training assignment should reflect the nature and extent of planned training activities for the temporary assignment period. Staff interested in serving as instructors should be encouraged and supported in the effort to obtain the necessary instructional certifications as part of their personal development program.</p>	<p>Status – November 2019 Future Implementation. Follow-up scheduled January 2020.</p>