

**Audit Services Findings Resolution Matrix  
Status as of Second Quarter, 2001**

Self-Insured Health Care Audit  
Report Number 2001-01

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
Budget for the Health Care Fund within the normal budget process.	County Administrator	2/15/01	Mike Press	The CFO indicated a willingness to examine budgeting the Health Care Fund. Plan presented in comments.	Budget to be in Summary. No fund budget.
Include interest income in the Health Card Fund budget.	County Administrator	2/15/01	Mike Press	As above.	Done
Establish written policies and procedures that delineate budgetary authority and establish departmental responsibilities.	County Administrator	2/15/01	Mike Press	The County Administrator indicated that the preparation of these policies was underway.	12/01/01
Document all budgetary and accounting assumptions.	County Administrator	2/15/01	Mike Press	Under Review.	12/01/01
OFM representatives should initial all unusual transactions	County Administrator	2/15/01	Mike Press	Under Review.	12/01/01
OFM transfer \$1,999,587 to the Health Card Fund from the General Fund.	County Administrator	2/15/01	Mike Press	Administrator Agrees. To be implemented in the FY2000 financial statements.	Done
OFM Transfer \$733,160 to the Health Care Fund from the General Fund.	County Administrator	2/15/01	Mike Press	Administrator Agrees. To be implemented in the FY2000 financial statements.	Done

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Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
OFM record Health Card Revenue on the accrual basis.	County Administrator	2/15/01	Mike Press	The Administrator did not agree on this matter at the time of the audit.	Not Done. Under Review.
Establish written policies and procedures establishing and maintaining an unencumbered cash balance at year end.	County Administrator	2/15/01	Mike Press	The County Administrator indicated that the preparation of these policies was underway.	12/01/01

**Audit Services Findings Resolution Matrix  
Status as of Second Quarter, 2001**

Progress Report on Cash Weaknesses Identified Within the Treasurer's Department  
Report Number 2001-03

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
Accurate statement of AP outstanding checks.	Treasurer	2001	William O'Brien	Treasurer's representatives concurred.	Done.
Establish written policies and procedures for bank reconciliations.	Treasurer	2001	William O'Brien	Treasurer's representatives concurred.	8/01/01
Treasurer prepare a monthly reconciliation of the bank statement balances, the Treasurer's records balances, and the LGFS outstanding balances.	Treasurer	2001	William O'Brien	Treasurer's representatives concurred. In progress.	9/01/01
Treasurer ensure that void check listings are provided to UMB bank monthly, prompt resolution of bank errors, and bank information in usable format.	Treasurer/ OFM	2001	William O'Brien	Treasurer's representatives concurred.	8/01/01
Correction of outstanding warrants list for checks that have cleared the bank.	Treasurer/ OFM	2001	William O'Brien	Treasurer's representatives concurred. Close to complete.	08/01/01

**Audit Services Findings Resolution Matrix  
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Progress Report on Cash Weaknesses Identified Within the District Court  
Report Number 2001-04

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
The District Court's Administrators prepare monthly reconciliations of the bank balances on a timely basis and provide copies of them to OFM.	District Court	2001	Patrick McAnany	January through April 2001 reconciliations will be completed and delivered to the county by May 25, 2001. Subsequent reconciliations will be completed by the third week of the following month.	Done
The District Court establish control over the signature stamp.	District Court	2001	Patrick McAnany	Any authorized signer who has a signature stamp will maintain exclusive control over the stamp.	Done
The District Court prepare a monthly listing of outstanding checks for all accounts.	District Court	2001	Patrick McAnany	An accurate list of outstanding checks will be available after the receipt of the final bank statement for the old account and investigation of the stale checks.	8/01/01
The District Court transfer all processing to the JIMS system.	District Court	2001	Patrick McAnany	This will be completed by June 1, 2001.	8/01/01
The District Court establish written procedures for resolving or voiding long-term outstanding checks.	District Court	2001	Patrick McAnany	The Clerk of the Court will prepare and have approved a written policies and procedures manual.	9/01/01
The District Court comply with Unclaimed Property Procedures.	District Court	2001	Patrick McAnany	We will include all Unclaimed Property amounts in the report due November 2001.	11/01/01
The District Court establish written policies and procedures for signing checks.	District Court	2001	Patrick McAnany	The Clerk of the Court will prepare and have approved a written policies and procedures manual.	9/01/01

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1999 External Audit Management Letter Comments  
Status Report

Management Letter Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
Accounting personnel should become familiar with GASB Statement 34 through the attendance of seminars & implement a plan should be established including the consideration of funding needs.	Office of Financial Management	1999	Susan Dougan or Stewart Brown	Staff has attended numerous training seminars on the new reporting model. Staff is also working on a detailed analysis and a proposed implementation plan for Statement 34. During the process, staff will meet with various affected agencies and departments of the County to determine steps and resources necessary for a transition to the new model.	12/31/02
A central grant administrator to ensure proper grant accounting.	Office of Financial Management	1999	Mike Press	An additional full-time position, a Grant Compliance Administrator, could be created to monitor grant activity within the County.	09/30/01
Policy implementation whereby all County departments are required to utilize separate organizations for recording and reporting grant activity.	Office of Financial Management	1999	Mike Press	The CFO recommends that the current policy be rewritten to address all facets of grant management, including but not limited to: grant applications; grant approvals; grant renewals; accounting for grant activity; grant documentation and any reports as required by the granting agency.	09/30/01
Review of effectiveness & controls of purchasing card.	Office of Financial Management	1998	Pat Raney	The County engaged DMKJ to audit the County's purchasing card program. The purchasing card policy will be revised to address all issues identified in the audit report.	08/31/01

When updating this document quarterly, all items noted as resolved on the prior matrix will be dropped Completed comments are the representations of management. Updated information will be obtained each quarter from the responsible party within the applicable department