



Audit Services  
Fourth Quarter 2001  
Status Report on Findings Resolution

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**Status Report on Findings Resolution  
As of Fourth Quarter, 2001  
Table of Contents**

1999 External Audit Management Letter Comments .....	1
Self-Insured Health Care Audit .....	2
Progress Report on Cash Weaknesses Identified Within the Treasurer’s Department.....	3
Progress Report on Cash Weaknesses Identified Within the District Court.....	4
Progress Report on Appraiser’s Exempt Property Review.....	5
Progress Report on Register of Deeds Internal Control Audit .....	6
Juvenile Intake and Assessment Audit .....	7

**Status Report on Findings Resolution  
As of Fourth Quarter, 2001**

1999 External Audit Management Letter Comments

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, 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/Tom Franzen	An additional full-time position, a Grant Compliance Administrator, could be created to monitor grant activity within the County.	<del>09/30/01</del> <del>12/31/01</del> <sup>1</sup> 06/30/02 <sup>1</sup>
Policy implementation whereby all County departments are required to utilize separate organizations for recording and reporting grant activity.	Office of Financial Management	1999	Tom Franzen	The CFO stated that the current policy will 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.	<del>09/30/01</del> <del>12/31/01</del> <sup>1</sup> 06/30/02 <sup>1</sup>
Review of effectiveness & controls of purchasing card.	Office of Financial Management	1998	Tom Franzen	The County's purchasing card program policies will be addressed within the new County Financial Policies scheduled for completion during the first quarter of fiscal 2002.	<del>08/31/01</del> <del>11/30/01</del> <sup>1</sup> 03/31/02 <sup>1</sup>

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

<sup>1</sup> Auditor's Note: Revised timelines determined by Management.

**Status Report on Findings Resolution  
As of Fourth 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
Establish written policies and procedures that delineate budgetary authority and establish departmental responsibilities.	Budget	2/15/01	Doug Robinson	The Budget Director indicated that the preparation of these policies was underway.	<del>12/01/01</del> 6/30/02 <sup>1</sup>
Document all budgetary and accounting assumptions.	Budget	2/15/01	Doug Robinson	Practice implemented.	Complete
OFM representatives should initial all unusual transactions	Office of Financial Management	2/15/01	Tom Franzen	Practice implemented.	Complete
OFM record Health Care Revenue on the accrual basis.	Office of Financial Management	2/15/01	Tom Franzen	Practice implemented.	Complete
Establish written policies and procedures establishing and maintaining an unencumbered cash balance at year - end.	Budget	2/15/01	Doug Robinson	The Budget Director indicated that the preparation of these policies was underway.	<del>12/01/01</del> 6/30/02 <sup>1</sup>

<sup>1</sup> Auditor's Note: Revised timelines determined by Management.

**Status Report on Findings Resolution  
As of Fourth 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
Establish written policies and procedures for bank reconciliations.	Treasurer	2001	Dennis Wilson	Written Policies Established.	Complete

**Status Report on Findings Resolution  
As of Fourth Quarter, 2001**

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 transfer all processing to the JIMS system.	District Court	2001	Patrick McAnany	Transfer Completed.	Complete
The District Court establish written procedures for resolving or voiding long-term outstanding checks.	District Court	2001	Patrick McAnany	The Clerk of the Court prepared and has approved a written policies and procedures manual.	Complete
The District Court comply with Unclaimed Property Procedures.	District Court	2001	Patrick McAnany	All Unclaimed Property amounts are included in the report due November 2001.	Complete
The District Court establish written policies and procedures for signing checks.	District Court	2001	Patrick McAnany	The Clerk of the Court prepared and has approved a written policies and procedures manual.	Complete

**Status Report on Findings Resolution  
As of Fourth Quarter, 2001**

Progress Report on Appraiser's Exempt Property Review  
Report Number 2001-05

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
Maintenance of Exempt Property Files	Appraiser	2001	Paul Welcome	All real estate exemption orders scanned and filed by parcel number.	<del>12/31/01</del> 3/31/02 <sup>1</sup>

<sup>1</sup> Auditor's Note: Revised timelines determined by Management.

**Status Report on Findings Resolution  
As of Fourth Quarter, 2001**

Progress Report on Register of Deeds Internal Control Audit

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
Failure to sufficiently segregate duties.	Register of Deeds	2001	Becky Davis	Restructure department job functions to adequately segregate duties.	Complete
Failure to provide sufficient physical controls over assets.	Register of Deeds	2001	Becky Davis	Restructure department to provide more adequate controls.	Complete
Failure to provide sufficient controls in Information Processing Systems.	Register of Deeds	2001	Becky Davis	Work with ITS to correct deficiencies.	Complete

**Status Report on Findings Resolution  
As of Fourth Quarter, 2001**

Juvenile Intake and Assessment Audit  
Report Number 2001-06

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
Grant accounting problems	JIAC	2001	Michael Youngken	Review and correct all Juvenile Justice Authority grant accounting for a five year period.	Complete
Accounting errors and mispostings.	JIAC	2001	Michael Youngken	Contact Juvenile Justice Authority regarding errors and mispostings.	Complete
Improper Transfer of JIAC funds	JIAC	2001	Michael Youngken	Correct inappropriate transfers.	Complete