



Audit Services
First Quarter 2004
Status Report on Findings Resolution

Release Date: May 12, 2004

**Status Report on Findings Resolution
As of First Quarter 2004
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When updating this document quarterly, all items noted as resolved on the prior matrix will be dropped. 'Complete' comments are the representations of management. 'No Response' comments indicate Management declined to comment on, or respond to, this quarter's report. Updated information will be obtained each quarter from the responsible party within the applicable department.

**Status Report on Findings Resolution
As of First Quarter 2004**

Corrections Grants Audit

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
<p>The County Auditor recommends that Community Corrections representatives notify the corrections advisory board and the BOCC of the anticipated usage of \$31,384 in unexpended Juvenile Justice Authority grant funds, from grant year 1998, to be used for grant year 2003 operations.</p>	<p>Department of Corrections</p>	<p>4th Quarter 2002</p>	<p>Michael Youngken, Department of Corrections Director</p>	<p>Staff contacted JJA in December 2002 to request the use of these unexpended funds for FY2003. Staff continues to follow up with JJA in working through the process to resolve any outstanding issues.</p> <p>Staff met with JJA officials on January 28, 2004 to discuss the status of their review. Corrections staff continue to work closely with JJA to provide any requested information and answer any questions that may remain. Per conversation with audit staff on April 19th, JJA is currently working on their draft report and estimate a May meeting with the Corrections Department to discuss it. JJA plans to issue their final report and determine the status of these unexpended funds by June 30, 2004.</p>	<p>03/31/03¹ 06/30/03¹ 09/30/03¹ 12/31/03¹ 03/31/04¹ 06/30/04</p>

¹ Auditor's Note: Revised timelines determined by Management.

**Status Report on Findings Resolution
As of First Quarter 2004**

Corrections Grants Audit (Continued)

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
<p>The County Auditor recommends that the County Manager or his representatives obtain the appropriate authorization to use \$4,096 of unexpended grant funding, from prior years, for grant year 2003 operations.</p>	<p>Department of Corrections</p>	<p>4th Quarter 2002</p>	<p>Michael Youngken, Department of Corrections Director</p>	<p>Staff contacted JJA in December 2002 to request the use of these unexpended funds for FY2003. Staff continues to follow up with JJA in working through the process to resolve any outstanding issues.</p> <p>Staff met with JJA officials on January 28, 2004 to discuss the status of their review. Corrections staff continue to work closely with JJA to provide any requested information and answer any questions that may remain. Per conversation with audit staff on April 19th, JJA is currently working on their draft report and estimate a May meeting with the Corrections Department to discuss it. JJA plans to issue their final report and determine the status of these unexpended funds by June 30, 2004.</p>	<p>03/31/03¹ 06/30/03¹ 09/30/03¹ 12/31/03 03/31/04¹ 06/30/04</p>

¹ Auditor's Note: Revised timelines determined by Management.

**Status Report on Findings Resolution
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Corrections Grants Audit (Continued)

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
<p>The County Auditor recommends that the County Manager or his representatives obtain the appropriate authorization to apply the \$7,133 of unexpended grant funding to grant year 2003 operations.</p>	<p>Department of Corrections</p>	<p>4th Quarter 2002</p>	<p>Michael Youngken, Department of Corrections Director</p>	<p>Staff contacted JJA in December 2002 to request the use of these unexpended funds for FY2003. Staff continues to follow up with JJA in working through the process to resolve any outstanding issues.</p> <p>Staff met with JJA officials on January 28, 2004 to discuss the status of their review. Corrections staff continue to work closely with JJA to provide any requested information and answer any questions that may remain. Per conversation with audit staff on April 19th, JJA is currently working on their draft report and estimate a May meeting with the Corrections Department to discuss it. JJA plans to issue their final report and determine the status of these unexpended funds by June 30, 2004.</p>	<p>03/31/03¹ 06/30/03¹ 09/30/03¹ 12/31/03¹ 03/31/04¹ 06/30/04</p>

¹ Auditor's Note: Revised timelines determined by Management.