



Audit Services
Fourth Quarter 2005
Implementation of Audit Recommendations

Release Date: February 23, 2006

Report No: QR-05-4

**Implementation of Audit Recommendations
As of Fourth Quarter 2005
Table of Contents**

Managing Light Vehicles at County Departments	1
Management of the County’s Automated Financial and Human Resources System.....	2
Processing Construction Contract Change Orders	5
Recently Issued Reports: Disposal of Surplus Computers and Sheriff Transition	6

When updating this document quarterly, all items noted as resolved on the prior matrix will be dropped. ‘Completed’ 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.

**Implementation of Audit Recommendations
As of Fourth Quarter 2005**

Managing Light Vehicles at County Departments

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
The County Manager establish County-wide criteria for monitoring vehicles and distribute appropriate guidance to department directors.	County Manager	4 th Quarter 2004	Mike Press	The County Manager's Office has evaluated internal and external best practices for monitoring light vehicles. During the first quarter of 2006, the CMO will be working with ITS to implement a commercial software package that Public Works and Wastewater are currently using. The CMO will also work with individual departments on accountabilities, and software training and maintenance. Once in place, the reporting tool will be used to make replacement decisions and provide a central repository for all County light vehicle information.	12/31/2005 03/28/2006
The County Manager establish a county-wide reporting system for the fleet vehicle information with assigned responsibilities and defined accountability.	County Manager	4 th Quarter 2004	Mike Press		12/31/2005 03/28/2006
Department directors establish vehicle monitoring systems that capture at a minimum: <ul style="list-style-type: none"> • Vehicle cost • Date purchased • Mileage updated on a regular basis • Scheduled maintenance costs • Unscheduled maintenance costs • Operating costs 	County Manager	4 th Quarter 2004	Mike Press		12/31/2005 03/28/2006
Additional Comments:					

**Implementation of Audit Recommendations
As of Fourth Quarter 2005**

Management of the County’s Automated Financial and Human Resources System

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
<p>Establish a system for assessing needs of users, inventorying needs, and prioritizing workload based on needs:</p> <ul style="list-style-type: none"> • Review business processes to determine to what extent they can be reengineered to use the Aspire system • Review and determine the need for auxiliary systems 	<p>County Manager</p>	<p>2nd Quarter 2005</p>	<p>Mike Press</p>	<p>The County Manager has established, Business Process Owners Groups (BPO), to review the current use of Oracle Applications in existing business processes and assess and inventory user needs:</p> <ul style="list-style-type: none"> • Identified business processes and selected individuals to form BPO’s. • The BPO’s have provided information and recommendations for action. • The Aspire Team has been reorganized to provide more immediate support to specific business processes and to develop a more thorough understanding of the business processes and increase the level of functional and technical expertise in utilizing the underlying Oracle Applications. • The Aspire Team has initiated an inventory of auxiliary systems. Plans are for a team of Aspire, OFM and ITS to visit selected agencies and departments to review auxiliary systems and measure the potential for inclusion of the auxiliary functionality within the Aspire system. 	<p>04/01/2006</p>
<p>Additional Comments:</p>					

**Implementation of Audit Recommendations
As of Fourth Quarter 2005**

Management of the County’s Automated Financial and Human Resources System (Continued)

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
<ul style="list-style-type: none"> • Establish a process for identifying and fulfilling user needs for management and operational reports • Establish training programs and training requirements for ASPIRE users • Identify and provide appropriate training to improve the skills of the ASPIRE team 	<p align="center">County Manager</p>	<p align="center">2nd Quarter 2005</p>	<p align="center">Mike Press</p>	<ul style="list-style-type: none"> • The BPO groups have identified 15 common reports for Agency use. Work is underway to design code and implement these reports. Several reports are in the testing stage. • A senior member of the Aspire Team has been assigned to assist the Aspire Manager to conduct an ongoing County wide assessment to measure the level of skill in and knowledge of Oracle Applications functionality and identify barriers to the full and efficient use of Oracle Applications. Information from this assessment is to be used to establish policies, procedures, training requirements and training plans to remove the aforementioned barriers and increase the efficient use of Oracle Applications. • Reorganized Aspire Team into small teams to focus on specific Oracle Applications functionality. The small teams pair functional and technical specialists to promote cross training. Senior Aspire team members have been assigned to mentor less experienced members. Individual team members have been scheduled to attend instructor lead Oracle training under a ‘train the trainer’ concept and are expected to both improve their own skill set and impart that knowledge to the Aspire Team. 	<p align="center">04/01/2006</p>
<p>Additional Comments:</p>					

**Implementation of Audit Recommendations
As of Fourth Quarter 2005**

Management of the County's Automated Financial and Human Resources System (Continued)

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
Prepare a strategic plan for progress that addresses the results of needs assessments. The plan should include: <ul style="list-style-type: none"> • Objectives • Goals • Performance Measures • Expected Outcomes • Assessment of priorities 	County Manager	2 nd Quarter 2005	Mike Press	The County Manager has initiated a strategic plan process which addresses the objectives, goals, performance measures, expected outcomes and the assessment of priorities. Strategic plan is in draft form, and addresses objectives, goals, performance measures, and expected outcomes.	09/2005 04/01/2006
Direct all department directors to ensure their departments are in compliance with purchasing procedures and the related control procedures, and accounting and budget policies for encumbrance of funds.	County Manager	2 nd Quarter 2005	Mike Press	An assessment of compliance by all departments has been initiated. The County manager will direct department directors to ensure their departments are in compliance following this assessment.	09/2005 01/01/2006 04/01/2006
Additional Comments:					

**Implementation of Audit Recommendations
As of Fourth Quarter 2005**

Processing Construction Contract Change Orders

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
Require all consultants to maintain a quality control system sufficient to ensure change orders for Johnson County projects are accurate, complete, in the best interest of Johnson County, and comply with contract provisions.	County Manager	2 nd Quarter 2005	Bernice Duletski Joe Waters Mac Andrew	Johnson County Legal Services has drafted standard language that will be inserted in all construction and service contracts requiring contractors to implement a quality control system to insure the County's ability to recover overcharges within 12 months of closing the project. This will allow time for auditing and recovery without requiring excessive durations for closing project accounts. Legal Services is working with Wastewater, Public Works and Facilities to finalize the language that will be included in the contracts.	08/31/2005 12/31/2005 Completed
Ensure quality control procedures include provisions for recovering overcharges when appropriate.	County Manager	2 nd Quarter 2005	Bernice Duletski Joe Waters Mac Andrew	Johnson County Legal Services has drafted standard language that will be inserted in all construction and service contracts requiring contractors to implement a quality control system to insure the County's ability to recover overcharges within 12 months of closing the project. This will allow time for auditing and recovery without requiring excessive durations for closing project accounts. Legal Services is working with Wastewater, Public Works and Facilities to finalize the language that will be included in the contracts.	08/31/2005 12/31/2005 Completed
Additional Comments:					

**Implementation of Audit Recommendations
As of Fourth Quarter 2005**

Recently Issued Reports Requiring Action Plans in 1st Quarter 2006

Audit Comment	Department	Date Comment Appeared	Responsible	Management Action Plan & Management Comments	Resolution Date
<p>Disposal of Surplus Computers: Develop a procedure for disposing of surplus computers, including a county-wide standard for data cleansing, and maximizing the return on the surplus equipment.</p>	<p style="text-align: center;">County Manager, ITS, and OFM</p>	<p style="text-align: center;">4th Quarter 2005</p>	<p style="text-align: center;">Mike Press Jack Clegg Tom Franzen</p>	<p style="text-align: center;">Report issued December 1, 2005</p>	
<p>Sheriff Transition: Improvements needed in asset management, Inmate Welfare Fund, Forfeited Property Fund, Controlled Substance Tax Fund, and management controls.</p>	<p style="text-align: center;">Sheriff</p>	<p style="text-align: center;">4th Quarter 2005</p>	<p style="text-align: center;">Frank Denning</p>	<p style="text-align: center;">Report issued December 8, 2005</p>	
<p>Additional Comments: These two reports were issued in the fourth quarter 2005. Because the reports were issued close to the end of this quarter, we have not requested that management supply action plans or comments at this time. Audit Services will be requesting the management action plans and resolution dates during the first quarter 2006 and expect that management will be in the process of implementing our audit recommendations during that time.</p>					