



Audit Services
Status of Audit Recommendations
as of March 31, 2016

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Table of Contents

Executive Summary

Recommendations Implemented or Closed	iii
Aging of Recommendations	iv
Matters of Interest for the Commission	vi

Status of Audit Recommendations

Recommendations Implemented this Quarter	1
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Open Recommendations:

Johnson County Election Office Transition Audit	2
Johnson County Mental Health Center Review Phase II	8
Key Systems Security Enhancements Audit.....	8
Management of IT (Hardware) Resources Audit.....	8
Review of AT&T Telephone & Communications Payments and Services.....	9

Management Comments (Status Updates):

Audit Report: Review of AT&T Telephone and Communication Payments and Services.....	10
Audit Report: Management of IT (Hardware) Resources.....	11

Executive Summary

Recommendations Implemented

Six recommendations implemented during 1st quarter 2016 originating from the following audits:

1. 1 Recommendation – Treasury & Financial Management Internal Control Review (Report issued December 8, 2011)
2. 1 Recommendation – Johnson County Wastewater’s Sanitary Sewer Connection Process (Report issued March 28, 2013)
3. 1 Recommendation – Johnson County Mental Health Center Review – Phase I (Phase I issued 7/31/14)
4. 3 Recommendations – Johnson County Mental Health Center Review – Phase II (Phase II issued 2/12/15)

Recommendations Closed

One recommendation closed in the 1st quarter 2016

Johnson County Corrections Adult Programs (Report issued May 29, 2014)

Recommendation 3.4 – *Evaluate the feasibility of designating a single department within County government responsible for performing county-wide delinquent account collection activity.*

In lieu of implementing the recommendation:

Treasury & Financial Management will:

- Request information from departments and agencies, annually at year-end, to gain an understanding of ARs from an enterprise-wide perspective.
- Perform comparative analysis (trend analysis) over time.
- If balances look abnormal or analyses lead to questions, TFM will contact a department(s) to obtain further explanation.

Audit Services will:

- Review County’s implementation of *Billing, Accounts Receivable, and Collections* administrative policy.

Recommendations Implemented in 1st Quarter of 2016

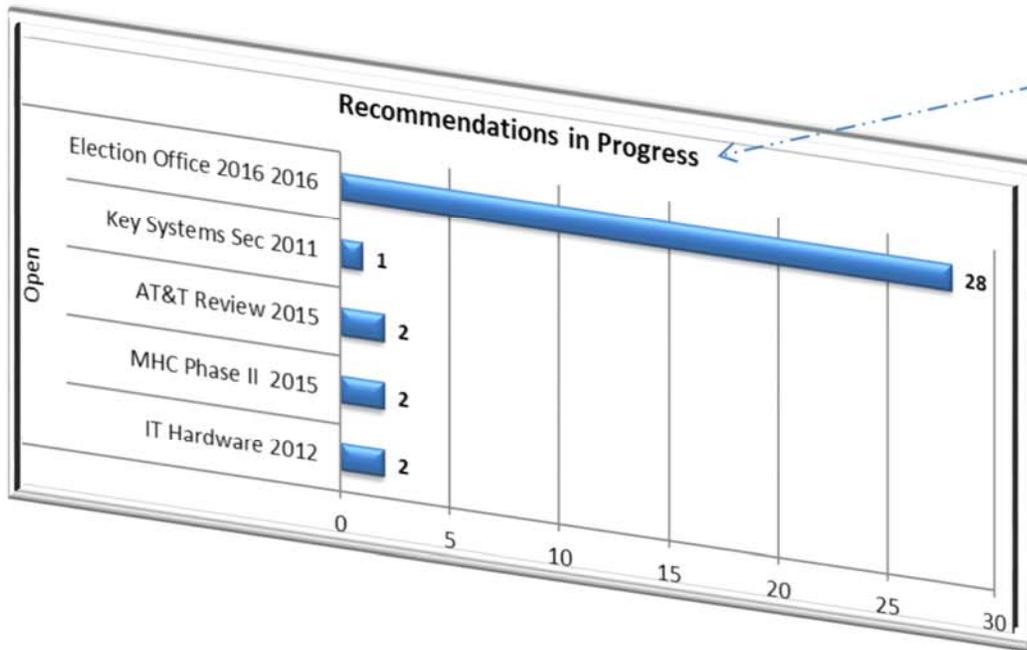
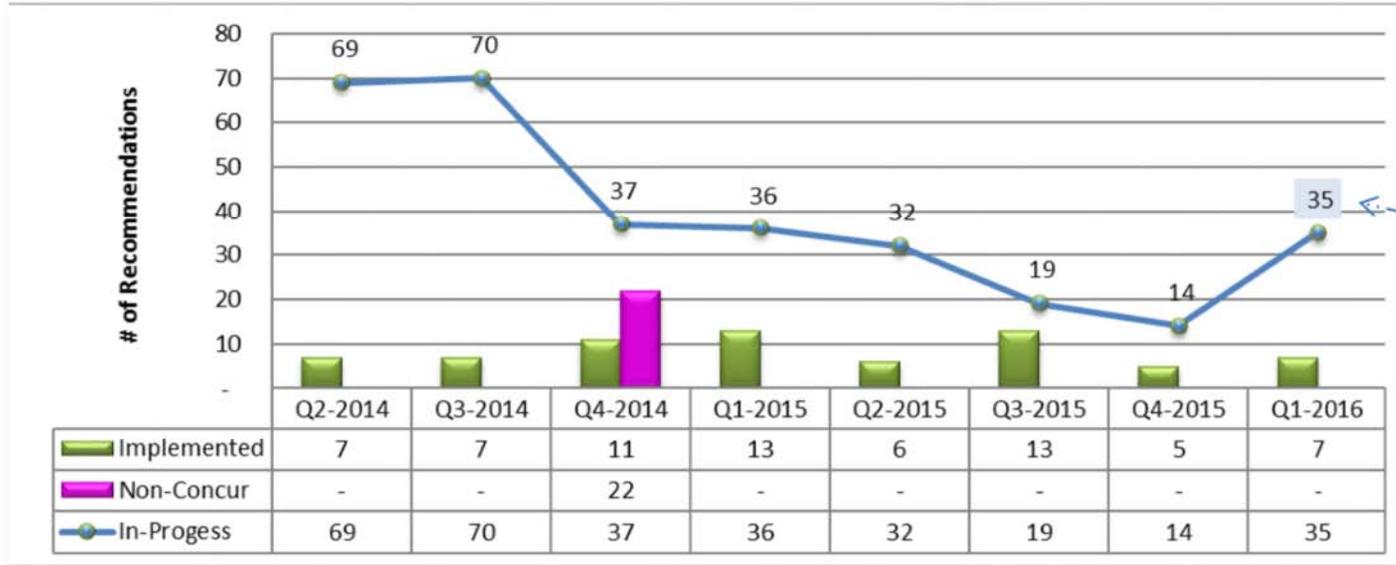
Aging of Recommendations

Recommendations				Number Days Past Original Comp Date					
Total	Implemented	Closed	Open	Not Due	0-6 Months	7-12 Months	13-18 Months	19-24 Months	Over 2 Years
42	6	1	35	29	1	2	0	0	3

Aging Schedule Comments

N/A

Executive Summary



Executive Summary

Matters of Interest for the Commission

1. Twenty-eight recommendations were added to the inventory of audit recommendations during the 1st quarter of 2016 when the Johnson County Election Office Transition Audit was published on March 17, 2016. Management’s assessment of those recommendations regarding the criticality to their operations is as follows:

Johnson County Election Office Transition Audit Recommendations

Rating	Implementing a recommendation with this rating may improve....	
1 (valuable)	...efficiencies and effectiveness in a process leading to enhanced operations.	0
2 (significant)	...efficiencies and effectiveness in a process resulting in enhanced program outcomes, cost efficiencies, strengthened internal controls and/or compliance.	15 (54%)
3 (crucial)	...operations, resulting in significant program outcomes and cost efficiencies; strengthen internal controls and/or reduce the potential for liability and/or loss.	13 (46%)
Total Recommendations Offered		28

2. Johnson County Wastewater’s Sanitary Sewer Connection Process - (1 recommendation implemented – closes out the audit report)

Background:

- Report issued March 28, 2013
- Previous Board Study Sessions regarding the Sewer Permit Process

The audit recommended a number of recommendations to leverage technology, one of which was, *to pursue a completely web based (electronic) permitting application and issuance process – application, plan submission, plan review, collaboration, payment of fees, status updates, permit issuance – to on-line processing.*

Action taken:

- JCW signed contract (February 2016) for permitting system from South Central Planning and Development Commission
- Anticipated implementation – October 2016

Recommendations Implemented in 1st Quarter of 2016

3. Treasury and Financial Management Internal Control Review – (1 recommendation implemented – closes out the audit report)

Background:

- Report issued December 8, 2011

The specific audit recommendation focused on an examination of duties and responsibilities employees are required to perform per their position as compared to those they are authorized to perform in Oracle. A second component of the examination reviewed segregation of duties for each employee to ensure no one employee or group could be in a position to both perpetrate and conceal errors or fraud in the normal course of performing their duties.

Results: A complete and thorough analysis and examination of TFM employees and the duties they were authorized to perform in Oracle led to the identification of:

- ✓ individuals whose authorization in Oracle were adjusted,
- ✓ additional reporting and mitigating controls (as mitigation strategies)

Recommendations Implemented in 1st Quarter 2016

Audit	Responsible Party	Rec #	Recommendation	Days to Complete
Corrections Release Program	Zacharias/Waters	3.4	Evaluate the feasibility of designating a single department within County government responsible for performing county-wide delinquent account collection activity. The recommendation envisions a centralized debt collection service provider operating as the County's primary First Party Collection Agency for all county departments and agencies. {See report for specifics}	434
Johnson County Mental Health Center Review - Phase I	Tim DeWeese	5.1	Develop a formal outreach business strategy to identify uninsured individuals and assist clients to initiate the process of applying for Medicaid.	1
Johnson County Mental Health Center Review Phase II	Tim DeWeese	2.2	Document customization and business processes as they relate to the my Avatar system.	1
Johnson County Mental Health Center Review Phase II	Tim DeWeese	2.3	Ensure a proper training program is established in a hands-on, fully functional system environment once the system is stabilized and fully documented. Include training in my Avatar Executive Reporting system for all key administrative positions responsible for reporting.	1
Johnson County Mental Health Center Review Phase II	Tim DeWeese	2.4	Update Emergency Planning and Business Continuity plans to reflect business processing in the myAvatar environment.	0
Treasury - Financial Management Internal Control Review	Joe Waters	1.3	Design and implement testing procedures for the transactions determined to need mitigating controls	1074
Wastewater-Sewer Permit Process	John O'Neil	2.2	Pursue a completely web based (electronic) permitting application and issuance process that migrates the permit process – application, plan submission, plan review, collaboration, payment of fees, status updates, permit issuance – to on-line processing.	1

Open Recommendations as of March 31, 2016

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
Johnson County Election Office Transition Audit	Ronnie Metsker	6.4	Develop office procedures that will provide assurance local jurisdictions are billed in a timely and accurate manner to include: <ul style="list-style-type: none"> • Effective recording, tracking and reporting all vendor costs, • Establishing relevant rates for office costs/services, and • Reviewing and updating procedures periodically. 	See 6.3	12/31/2017	Not Due	3
Johnson County Election Office Transition Audit	Ronnie Metsker	8.1	Re-evaluate the Knight Foundation grant and determine if the project is worth continued pursuit. <ul style="list-style-type: none"> • If the project has merit, then resources need to be dedicated to the initiation and development of the software application. • If the project is not pursued, return the funds to the Knight Foundation. 	The Election Office acknowledges the audit's findings. To ensure immediate evaluation of the Knight Foundation grant, we spoke with a representative from the Knight Foundation on February 12, 2016. The representative, like the audit, encouraged us to evaluate the project and consult our staff before making a final decision. We are working toward and will consider the audit recommendations.	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	8.2	Should the Election Office decide to pursue future grant opportunities, develop grant management procedures, to include the following: <ul style="list-style-type: none"> • Defined roles • Detailed objectives • Periodic evaluations • Financial transparency • Reporting requirements • Record retention 	The Election Office acknowledges the audit's findings. We will work with the Grants Compliance Officer in Budget and Financial Planning to educate our office's staff on grant management and implement proper policies and procedures before pursuing future grant-related opportunities.	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	1.1	Request assistance from the Director, Treasury and Financial Management, in concert with Audit Services, to assist with the design and implementation of an effective system of internal control and convey its requirements to all Election Office personnel. This system of internal control should follow the COSO model and address the five interrelated components: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring	The Election Office acknowledges the audit's findings. We will work with Treasury and Financial Management to document and implement policies and procedures that will improve internal controls.	12/31/2017	Not Due	3

Open Recommendations as of March 31, 2016

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
Johnson County Election Office Transition Audit	Ronnie Metsker	10.1	Coordinate with the Sheriff's Office and the Facilities Director to arrive at a consensus regarding access to the Election Office.	The Election Office acknowledges the audit's findings. We will initiate contact with the appropriate representatives in the Sheriff's Office and Facilities to examine each access point and scrutinize each permission associated with them.	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	10.2	Develop policy and procedures addressing the physical access to the Election Office, including documenting an employee's job function and listing out all the necessary access required for that position.	The Election Office acknowledges the audit's findings. We will utilize the findings from our assessment with the Sheriff's Office and Facilities to document and implement access-related policies, procedures, and permissions. Our Office Administrator has already documented and submitted each employee's access permissions for review by management.	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	10.3	Periodically review the listing of individuals who have access to the existing facility and determine whether or not continued access is warranted.	See 10.2	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	10.4	Develop a method to track all the part time / temporary employees who have access to the Election Office.	See 10.2	12/31/2017	Not Due	3
Johnson County Election Office Transition Audit	Ronnie Metsker	10.5	Update and maintain on a recurring basis the door and equipment key inventory (per Election Office Administrative Policy 1.13) detailing the possession of office keys to cabinets, safes, vaults, carts, files, drop boxes, padlocks, flag pole, cash register and vehicles.	The Election Office acknowledges the audit's findings. We will work to create an up-to-date inventory of keys that includes the employees in possession of them.	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	11.1	Request assistance from Emergency Management to develop a Continuity of Operations Plan (COOP) that is tied to the overall County plan and addresses aspects of the Election Office's operational requirements regarding voter registration and holding elections.	The Election Office acknowledges the audit's findings. We will contact Emergency Management and Communications to initiate work on a Continuity of Operations Plan (COOP) for our office.	12/31/2017	Not Due	3

Open Recommendations as of March 31, 2016

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
Johnson County Election Office Transition Audit	Ronnie Metsker	3.1	Develop/implement appropriate controls to ensure the P-Card Guidelines are followed when purchasing with the P-Card, including: <ul style="list-style-type: none"> • Providing current and sufficient business justification for purchases, • Providing all supporting documentation for purchases, • Ensuring supporting documentation contains detailed information including flight itinerary and hotel expense detail to provide the who, what, when, and where of expenses, and • Ensuring only the assigned cardholders are making purchases with the accounts. 	The Election Office acknowledges the audit's findings. We will work with Treasury and Financial Management to educate our staff on proper purchasing card policies and procedures to protect against inappropriate spending and insufficient documentation.	12/31/2017	Not Due	3
Johnson County Election Office Transition Audit	Ronnie Metsker	4.1	Develop office policies and procedures which follow the County's Administrative Policy and Procedure for Purchasing (110) and Business Expenses (120). Election Office policies and procedures should address, at a minimum, the following requirements: <ul style="list-style-type: none"> • Each purchase will support the mission of the Election Office and have a bona fide need/requirement, • Good judgment must be exercised when obtaining goods and services at the lowest reasonable cost, • The Oracle record for each purchase will include supporting documentation for the purchase, • Established management authorization/approval levels. 	The Election Office acknowledges the audit's findings. On the advice of Treasury and Financial Management, we will seek the example of other county departments in improving and implementing our own purchasing policies and procedures. Potential contacts include Public Health, Sheriff's Office, Wastewater, and Facilities.	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	5.1	Adopt Department of Technology and Innovation's (DTI) County-wide IT Hardware Asset Management Practice, and related policies, procedures and standards, for ensuring proper stewardship of County IT resources.	The Election Office acknowledges the audit's findings. In response, our Warehouse and Technology Manager has updated an inventory of office equipment using Microsoft Excel. We are exploring options for a new election management system, which is likely to include an asset management tool. We will work with the Department of Technology and Innovation to determine that system's compatibility with the county's policies, procedures, and standards for asset management,	12/31/2017	Not Due	3

Open Recommendations as of March 31, 2016

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
				then work toward developing and implementing our policies and procedures.			
Johnson County Election Office Transition Audit	Ronnie Metsker	5.2	Develop office policies and procedures in support of DTI's IT Hardware Asset Management Practice, and related policies, procedures and standards.	See 5.1	12/31/2017	Not Due	3
Johnson County Election Office Transition Audit	Ronnie Metsker	6.1	Request assistance from the Director, Treasury and Financial Management to utilize capabilities within Oracle to enhance and streamline accounting for special elections direct costs.	The Election Office acknowledges the audit's findings. We will work with Treasury and Financial Management to educate our staff on Oracle's function as an accounting and invoicing tool to improve our billing of jurisdictions for non-countywide elections.	12/31/2017	Not Due	3
Johnson County Election Office Transition Audit	Ronnie Metsker	6.2	Use Oracle's Receivable module as the tool to invoice local jurisdictions.	See 6.1	12/31/2017	Not Due	3
Johnson County Election Office Transition Audit	Ronnie Metsker	6.3	Develop an office policy addressing broad objectives regarding tracking and billing direct costs associated with special elections.	The Election Office acknowledges the audit's findings. We will work with Treasury and Financial Management and Budget and Financial Planning to assess the pricing, tracking, recording, and reporting of election costs. In addition, we will work with the Kansas Secretary of State's Office to review relevant statutes. To ensure transparency, accountability, and continuity, we will adequately document the revised policies and procedures.	12/31/2017	Not Due	3
Johnson County Election Office Transition Audit	Ronnie Metsker	6.5	Review previous billings for the January 2015 special election and all special elections in 2014 to ensure they were billed accurately and take appropriate action if errors are detected.	The Election Office acknowledges the audit's findings. Using our policies and procedures as a guide, we will review the billings and reconcile errors.	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	7.1	Request assistance from the Director, Treasury and Financial Management to develop and implement needed procedures and controls over cash receipts and deposits.	The Election Office acknowledges the audit's findings. We will work with Treasury and Financial Management to educate our staff on proper procedures for cash collections, receipts, deposits.	12/31/2017	Not Due	3

Open Recommendations as of March 31, 2016

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
Johnson County Election Office Transition Audit	Ronnie Metsker	7.2	Revise current office policy (No. 1 – 102, Accounts Receivable, Front Office) to reflect sound cash handling objectives, including: • Segregation of duties, • Restrictively endorsing all checks immediately upon receipt, • Assigning responsibility for the fund to a single employee and a designated backup, • Performing periodic surprise cash counts, and • Reconciling the fund at least monthly.	The Election Office acknowledges the audit's findings. Once the work referenced above with Treasury and Financial Management is complete, we will implement the revised procedures and controls.	12/31/2017	Not Due	3
Johnson County Election Office Transition Audit	Ronnie Metsker	9.1	Request the County's Purchasing Manager to conduct an assessment of the Election Office's procurement activity.	The Election Office acknowledges the audit's findings. We will initiate contact with the Purchasing Manager in Treasury and Financial Management to assess our procurement activities.	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	9.2	Designate office staff to be assigned appropriate and necessary financial responsibilities, as well as, contract management responsibilities. Financial and contract management responsibilities and actions would be an outcome from the assessment performed by the Purchasing Manager.	The Election Office acknowledges the audit's findings. We will work with the Purchasing Manager and Treasury and Financial Management to assign responsibilities and educate our staff on policies and procedures related to contract management and procurement.	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	9.3	Develop written procedures for procurement and contract management practices to ensure the Election Office complies with the County's purchasing policies. Written procedures would be based, in part, from the assessment performed by the Purchasing Manager.	The Election Office acknowledges the audit's findings. We will consider the Purchasing Manager's assessment and Treasury and Financial Management's training to implement and document procedures related to contract management, procurement, when soliciting bids and purchasing voting machines in 2017.	12/31/2017	Not Due	2
Johnson County Election Office Transition Audit	Ronnie Metsker	9.4	Identify, review, and catalogue all current contracts and recurring office expenses to determine if: • Purchasing thresholds warrant solicitation of bids via the competitive procurement process, or if, • benefit would be received by contractually binding recurring expenditures.	The Election Office acknowledges the audit's findings. We will document current office contracts and recurring expenses, then work with Treasury and Financial Management to review the findings and, as needed, take action.	12/31/2017	Not Due	3

Open Recommendations as of March 31, 2016

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
Johnson County Election Office Transition Audit	Hannes Zacharias	2.1	Request reimbursement from the previous Election Commissioner in the amount of \$5,478.33 for overpayments Johnson County government made to him, or on his behalf.	The County Manager will coordinate with Legal on a letter from the County requesting reimbursement of overpayments paid to the former Election Commissioner.	12/31/2016	Not Due	2
Johnson County Election Office Transition Audit	Hannes Zacharias	2.2	Implement a process which prevents unallowable mileage and vehicle expense claims from being paid/reimbursed. Ensure appropriate County officials, who process, review and approve travel and purchasing card expenses have a list of County officials in receipt of a vehicle allowance.	The CMO will ensure staff that process i-expense requests have appropriate vehicle allowance information. Further, the CMO will communicate to appropriate parties that mileage in the metro area is not reimbursable.	12/31/2016	Not Due	2
Johnson County Election Office Transition Audit	Hannes Zacharias	2.3	Initiate action to modify County Administrative Business Expense Procedures, 120.120, paragraph A.4. to add "appointed" County Officials within the purview of the County Manager approval.	The County Manager's Office will initiate this modification which in theory would apply to the Election Commissioner. The County Manager's Office will start a dialogue with the Secretary of State's Office and Election Commissioner to create a procedure for reviewing the Election Commissioners expenses in the future.	12/31/2016	Not Due	2
Johnson County Election Office Transition Audit	Hannes Zacharias	2.4	Revise County procedures addressing Vehicle Allowances. Ensure they are complete & in agreement with one another in their description of the KC metro area: <ul style="list-style-type: none"> • Administrative Business Expense Procedures 120.125 (H.4.2.1 Exceptions) • Administrative Business Expense Procedures 120.130 (E.4.4 Vehicle Allowance) • Human Resources Procedures 301-9 (Standards, 2nd paragraph) 	The County Manager's Office will initiate modifications to these procedures to ensure they are consistent with the Kansas City Metro area and will be specially called out in each of these documents.	12/31/2016	Not Due	2
Johnson County Mental Health Center Review Phase II	Tim DeWeese	1.3	Implement the Balanced Scorecard (BSC) methodology as the tool to link program outcomes and financial and non-financial performance to key strategic and operational objectives.	0	10/1/2015	182	2

Open Recommendations as of March 31, 2016

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
Johnson County Mental Health Center Review Phase II	Tim DeWeese	3.2	Analyze open and closed accounts receivable (approximately 3,400 accounts valued at \$589,000) residing in LUCI at the time of conversion to determine if they, or some portion of that portfolio, can be submitted to the Kansas Set-off Program for collection action. If the decision is made to not pursue collection action, determine if County Procedure 170.20, Discharge of Debt, is the correct approach for processing these accounts.	0	6/30/2015	275	2
Key Systems Security Enhancements	Waters/Franzen	2.2	For those positions identified, establish more stringent disclosure and testing requirements for hiring and for continued employment. Such as: - Initial and annual background checks – including criminal and financial - Annual financial disclosure including beneficial interests in outside activities - Random drug testing - Any other tests that may seem appropriate		6/30/2012	1370	-
Management of IT Resources - County Manager's Office	Joe Waters	2.5	Require all IT equipment hardware purchases be centrally procured, purchased from Purchasing's recommended source and approved by the IT governance structure previously recommended in this report	Research the potential for centrally managed, approved or tracked technology purchases	7/1/2013	1004	-
Management of IT Resources - County Manager's Office	Joe Waters	3.2	For those support functions the County determines are critical to the success of its IT program, determine the most efficient/effective mechanism for service delivery	DTI continues to evaluate support functions and to catalog and inventory skill sets	7/1/2013	1004	-
Review of AT&T Telephone and Communication Payments & Services	Joe Waters	1.1	Develop County-wide guidelines for the provision and payment of AT&T telephone and communication services. Guidelines should: a. Address monitoring and reconciling service plan changes (additions, modifications and deletions) to ensure these changes are reflected on future billing invoice statements. b. Clearly define roles and responsibilities for all County staff involved in the procurement and payment of telephone and communication services, including DTI's telecommunications liaisons and	DTI agrees with the Auditor's recommendations and will work will all County departments to develop clear, consistent guidelines that provide the County with the best value in the telecommunications investment.	9/30/2016	Not Due	2

Open Recommendations as of March 31, 2016

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
			administrative staff, as well as department-level management and administrative staff. c. Require a recurring review of the requirement for services. Such guidelines would reflect an active, collaborative approach among all interested parties.				
Review of AT&T Telephone and Communication Payments & Services	Joe Waters	1.2	Revise the Telephone Reports Process guideline to reflect the level of review to be performed by DTI staff and illustrate current procedures followed. DTI staff should ensure these guidelines are reviewed, at least annually, for reliability and accuracy.	DTI agrees to revise DTI's internal telecom bill review procedures and update them as needed in the future.	3/31/2016	Not Due	1

Rating	Implementing a recommendation with the designated rating may improve...
1- Valuable	...efficiencies and effectiveness in a process leading to enhanced operations.
2- Significant	...efficiencies and effectiveness in a process resulting in enhanced program outcomes, cost efficiencies, strengthened internal controls and/or compliance.
3- Crucial	...operations, resulting in significant program outcomes and cost efficiencies; strengthen internal controls and/or reduce the potential for liability and/or loss.

Management Comments

Audit Report: Review of AT&T Telephone and Communication Payments and Services

Recommendation 1.1

1.1 Develop County-wide guidelines for the provision and payment of AT & T telephone and communication services.

Guidelines should:

- a) Address monitoring and reconciling service plan changes (additions, modifications and deletions) to ensure these changes are reflected on future billing invoice statements.
- b) Clearly define roles and responsibilities for all County staff involved in the procurement and payment of telephone and communication services, including DTI telecommunication liaisons and administrative staff, as well as department-level management and administrative staff.
- c) Require a recurring review of the requirement for services. Such guidelines would reflect an active, collaborative approach among all interested parties.

Recommendation 1.2

1.2 Revise the Telephone Report Process Guidelines to reflect the level of review to be performed by DTI staff and illustrate current procedures followed. DTI staff should ensure these guidelines are reviewed, at least annually, for reliability and accuracy.

Status Report

DTI has dual efforts on-going to address these recommendations. In January 2016, the DTI Telecom team, began conducting a physical review of all incoming phone lines that are included in the AT&T service inventory for DTI. They are working with departments and agencies to determine the total lines needed and the type of use for each, which ultimately drives the cost for each line. To-date, 24 lines have been completely eliminated and one line has been redesigned, creating a monthly savings of more than \$2,400. As the Telecom team continues work on this project, further cost savings are expected. Their review is anticipated to be completed in August 2016. Once complete, the team will provide an update to Leadership. Along with the physical review of incoming phone lines by the DTI Telecom team, the DTI Admin group reviews all of DTI's incoming AT&T invoices for accuracy and consistency. When unusual/inaccurate charges are identified, if necessary, the Telecom group is consulted, and AT&T is notified to make necessary corrections. The DTI Admin group is also reviewing existing contracts in an effort to more clearly and directly link the monthly billing accounts to specific contracts.

Audit Report: Management of IT (Hardware) Resources

Recommendation 2.5

2.5 Require all IT equipment hardware purchased be centrally procured, purchased from Purchasing's recommended source and approved by IT governance structure previously recommended in this report.

Status Report

The new IT Governance and Steering Council drafted an overarching IT Policy for the County Commission to review and approve. Under the policy there will be seven specific procedures and numerous processes that will be part of the administrative requirements. The Risk and Program Committee has been charged with drafting the procedures and process for the Governance Council's review and consideration. It is anticipated that the IT overarching policy and the administrative procedures and processes will be submitted to the BOCC by the end of the third quarter for their review and approval.