



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

Release Date: March 2, 2017

Report No: QR-2016-04

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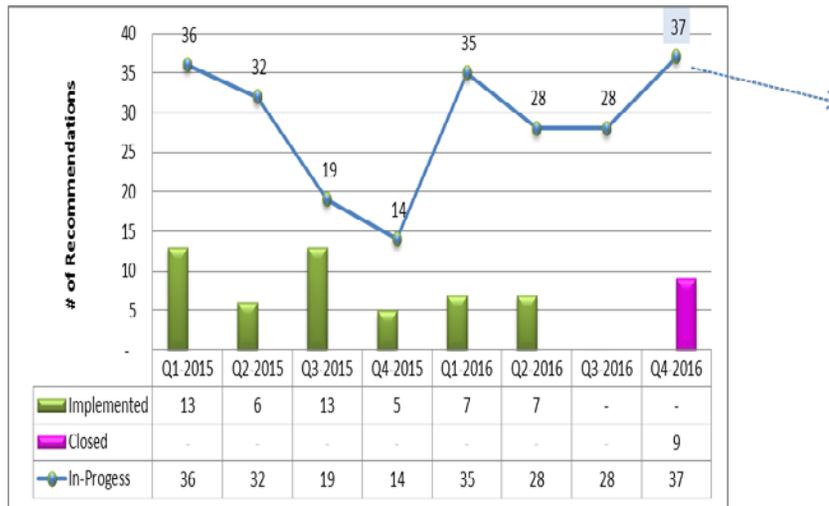
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Recommendations Closed

- Nine recommendations from the joint audit (HUD-OIG & JOCO Audit Services) of the City of Olathe's Housing Programs were closed. The County is not the responsible party for implementing these nine recommendations and does not have oversight responsibility. It is the City's or the State's responsibility to ensure corrective action is taken.

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 |
| 46 | 0 | 9 | 37 | 32 | 2 | 1 | 0 | 0 | 2 |



Executive Summary

Matters of Interest for the Commission

1. The two recommendations in the “over 2 years” category originated from the *Management of IT (Hardware) Resources* audit dated February 2, 2012. The two recommendations and their current status follows:

- Recommendation 2.5: “Require all IT equipment hardware purchases be centrally procured, purchased from Purchasing’s recommended source and approval by the IT governance structure previously recommended in this report.”

DTI’s Update: DTI supports the recommendation and has submitted a request for additional resources for an IT Purchasing Administrator. It is envisioned that this position will create cost savings and efficiencies through consolidating IT purchases while also improving IT Asset Management. This position will work in coordination with all county departments to coordinate and centralize the purchase of desktop and laptop PC’s to leverage better pricing while also assuring consistency with standards and applied technology. The position will also coordinate and support DTI’s Asset Management process to assure the department is effectively managing and tracking IT assets. The position will also be instrumental in implementing the *IT Procedure 140.180 System Acquisition and Implementation* being finalized by the Governance Council.

- Recommendation 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’s Update: The structure and organization of the department is currently being reviewed and discussed by DTI leadership with anticipated changes coming later this fiscal year. Once the revised structure is in place and positions are filled, the new leadership will begin the development of an IT Strategic Plan and related work that will support the strategic priorities being developed now by the BOCC.

2. DTI continues to make progress implementing the remaining two recommendations from the *Review of AT&T Telephone and Communication Payments and Services* audit dated June 18, 2015. Both recommendations are scheduled for implementation in 2017.
3. *Johnson County Election Office Transition Audit* dated March 17, 2016, has 24 recommendations all of which are scheduled for closure in 2017. See the Election Commissioner’s comments in the Management Comments Section of this report (page 10) for more information.

Executive Summary

4. Reference the joint audit (HUD-OIG & JOCO Audit Services) of the City of Olathe's Housing Programs:

- This audit has a number of stakeholders – HUD Program Office, State of Kansas, Johnson County, City of Olathe and the citizens of Olathe. Johnson County Human Services has some oversight responsibility and is in frequent contact with the HUD Program Office to bring the audit issues to resolution.
- Four of the seven recommendations are scheduled for completion in 2017 and one in January 2018.
- The remaining two recommendations are related to the City's HOME program and the recommendation to consider consolidating the City's HOME program with Johnson County's program. Discussions with the City are underway. However, a decision has not been made.
- Recommendation 1a issued to the City of Olathe (see page 2) states: "Provide adequate support for \$575,855 in CDBG unsupported salary costs or reimburse the affected programs from non-Federal funds any portion it cannot support."

If the City of Olathe cannot provide adequate support for these charges, then JOCO is responsible for reimbursing the affected programs. Johnson County has a potential financial liability with this action item.

Recommendations Closed in 4th Quarter 2016

| Audit | Responsible Party | Rec # | Recommendation | Days to Complete |
|---------------------|-------------------|-------|---|------------------|
| HUD-OIG Joint Audit | City of Olathe | 1b | Provide adequate support for \$38,711 in unsupported NSP management fees or reimburse the City's NSP program from non-Federal funds any portion it cannot support. | 1 |
| HUD-OIG Joint Audit | City of Olathe | 2a | Develop and implement detailed NSP policies and procedures, checklists, and applications that require City employees or applicants to disclose potential conflict-of-interest relationships. | 1 |
| HUD-OIG Joint Audit | City of Olathe | 2b | Receive conflict-of-interest training that addresses Federal regulations. | 1 |
| HUD-OIG Joint Audit | City of Olathe | 2c | Receive monitoring by the appropriate grantee to ensure that it establishes and implements detailed NSP policies and procedures, checklists, and applications that require City employees or applicants to disclose potential conflict-of-interest relationships. | 1 |
| HUD-OIG Joint Audit | City of Olathe | 3a | Reimburse its NSP \$39,500 from non-Federal funds for the promissory note that it satisfied when the homeowner sold her home before completing the correct affordability period. | 1 |
| HUD-OIG Joint Audit | City of Olathe | 3b | Once the foreclosure proceedings are complete, reimburse its NSP from non-Federal funds up to \$52,150 from the net proceeds for the promissory note that it satisfied for the home that went to claim after our review. | 1 |
| HUD-OIG Joint Audit | City of Olathe | 3c | Develop a system to ensure that it is informed about NSP policy alerts and other related guidance. | 1 |
| HUD-OIG Joint Audit | City of Olathe | 3d | Receive monitoring by the appropriate grantee to ensure that it develops a system to receive NSP policy alerts and other related guidance. | 1 |
| HUD-OIG Joint Audit | City of Olathe | 4b | Receive monitoring by the appropriate grantee to ensure that its waiting list policies and procedures are implemented and the NSP waiting list is accurate and updated. | 1 |

Open Recommendations as of 4th Quarter 2016

| Audit | Responsible Party | Rec # | Recommendation | Proposed Action | Initial Resolution Date | Days Past Due | Rating |
|--|-------------------|-------|---|---|-------------------------|---------------|----------|
| Countywide Review of Purchase Card Use | Tom Franzen | 1.1 | Modify existing P-Card program monitoring methodology to include the following: <ul style="list-style-type: none"> • Enhancing program objectives and metrics • Testing Countywide compliance • Testing high risk transactions to include - split transactions, duplicate payments, card inactivity, and terminated employee with active card. | | 6/30/2017 | Not Due | 1 |
| Countywide Review of Purchase Card Use | Tom Franzen | 2.1 | Pursue the following process improvements initiatives: <ul style="list-style-type: none"> • Define the P-Card as the primary tool for purchases under \$1,000 and encourage its use for all small dollar purchases meeting this threshold. • Make a concerted effort to increase P-Card use in the future specifically targeted at purchases under \$1,000. Establish objectives/metrics to increase P-Card use each year over the next several years that meet this dollar threshold. (Objectives should be achievable yet challenge the organization to achieve significant progress.) • Evaluate the current number and assignment of P-Cards deployed and cardholder dollar transaction limits (single and monthly). Engage Office Program Coordinators and Approving Officials to evaluate their business needs and determine if number and assignment of accounts and spending controls accurately reflect their operational requirements. | | 2/2/2017 | Not Due | 1 |
| HUD-OIG Joint Audit | Maury Thompson | 1a | Provide adequate support for \$575,855 in CDBG unsupported salary costs or reimburse the affected programs from non-Federal funds any portion it cannot support. | The County must require the City to submit records that it used to prepare the salary spreadsheet. Failure to provide adequate support for salary charges will result in the County having to reimburse the affected programs from non-Federal funds any portion it cannot support. | 7/6/2017 | Not Due | 3 |
| HUD-OIG Joint Audit | Maury Thompson | 1c | Implement a detailed tracking system to ensure that it properly tracks activities. | The State and County must require the City to submit additional examples and a Chart of Accounts to document that the newly created codes for CDBG and NSP are part of the City's official accounting codes. | 7/6/2017 | Not Due | 3 |

Open Recommendations as of 4th Quarter 2016

| Audit | Responsible Party | Rec # | Recommendation | Proposed Action | Initial Resolution Date | Days Past Due | Rating |
|---------------------|-------------------|-------|--|--|-------------------------|---------------|--------|
| HUD-OIG Joint Audit | Maury Thompson | 1d | Receive training on salary distribution methods and documentation requirements for Federal grants. | HUD will schedule a Technical Assistance (TA) visit on or before June 1, 2017 with the City, County, and State staff to provide training on salary distribution methods and documentation requirement for Federal grants. | 7/6/2017 | Not Due | 2 |
| HUD-OIG Joint Audit | Maury Thompson | 1e | Receive monitoring by the appropriate grantee to ensure that it establishes and implements a new activity tracking system. | Request that: a) State of Kansas provide a specific date to monitor the City to ensure that it establishes and implements a time-tracking system for NSP. The monitoring must take place no later than November 1, 2017; and b) Johnson County provide a specific date to monitor the City to ensure that it establishes and implements a time-tracking system for CDBG and HOME. The monitoring must take place no later than November 1, 2017. Both monitoring by the State and County must take place no later than 11/01/2017. | 1/5/2018 | Not Due | 3 |
| HUD-OIG Joint Audit | Maury Thompson | 4a | Develop and implement detailed waiting list procedures to prevent future waiting list difficulties. | The HUD office will thoroughly review the City's updated NSP waiting list policies and procedures and will coordinate with the State to make recommendations for further modifications. | 4/22/2017 | Not Due | 1 |
| HUD-OIG Joint Audit | Maury Thompson | 5a | Work with the City to pursue the efficiencies to be gained by consolidating the two entities' HOME programs. | County and City of Olathe have met to discuss efficiencies to be gained by consolidating the two entities' HOME programs. | 12/31/2018 | Not Due | 3 |
| HUD-OIG Joint Audit | Maury Thompson | 5b | Amend previous HOME agreements to a 10-year affordability period with 10 percent loan forgiveness each to be aligned with Johnson County's HOME program affordability period and release all loans that have already met the 10-year affordability period. | County and City of Olathe will continue to discuss amending the City's HOME agreements to a 10-year affordability period in conjunction with 5a above. | 12/31/2018 | Not Due | 3 |

Open Recommendations as of 4th Quarter 2016

| Audit | Responsible Party | Rec # | Recommendation | Proposed Action | Initial Resolution Date | Days Past Due | Rating |
|---|-------------------|-------|--|---|-------------------------|---------------|----------|
| 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 |
| 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: • 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: • 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 |

Open Recommendations as of 4th Quarter 2016

| Audit | Responsible Party | Rec # | Recommendation | Proposed Action | Initial Resolution Date | Days Past Due | Rating |
|---|-------------------|-------|--|---|-------------------------|---------------|--------|
| 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, then work toward developing and implementing our policies and procedures. | 12/31/2017 | Not Due | 3 |
| 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 |

Open Recommendations as of 4th Quarter 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 | 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 |
| 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: <ul style="list-style-type: none"> • 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 | 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 |

Open Recommendations as of 4th Quarter 2016

| Audit | Responsible Party | Rec # | Recommendation | Proposed Action | Initial Resolution Date | Days Past Due | Rating |
|---|-------------------|-------|---|---|-------------------------|---------------|--------|
| 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: • 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 | 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 |
| 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 |

Open Recommendations as of 4th Quarter 2016

| Audit | Responsible Party | Rec # | Recommendation | Proposed Action | Initial Resolution Date | Days Past Due | Rating |
|--|-------------------|-------|---|---|-------------------------|---------------|--------|
| 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 |
| 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 | 1279 | - |
| 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 | 1279 | - |

Open Recommendations as of 4th Quarter 2016

| Audit | Responsible Party | Rec # | Recommendation | Proposed Action | Initial Resolution Date | Days Past Due | Rating |
|--|-------------------|-------|---|---|-------------------------|---------------|--------|
| 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 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. | DTI agrees with the Auditor's recommendations and will work with all County departments to develop clear, consistent guidelines that provide the County with the best value in the telecommunications investment. | 9/30/2016 | 92 | 2 |
| 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 | 275 | 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: Johnson County Elections Office Transition Audit

Status Report from the Johnson County Election Commissioner

Here is a formal update. We continue to make steady progress on implementation of the issues raised in the Election Office Transition Audit. We have nearly finished taking action; correcting areas that needed to be addressed, according to the audit.

Now that we are past the presidential election, we have moved to the last step in our process and have assembled a team of three to draft our formal responses to those issues, documenting what we did and showing the new written policy/procedures. We are on schedule to be completed with this process by the target due dates we gave to you earlier. Please let me know if you have any other question.