

# **STATUS OF AUDIT RECOMMENDATIONS**

## **As of MARCH 31, 2019**

Ken Kleffner

Johnson County Audit Services

July 11, 2019

# RECOMMENDATIONS IMPLEMENTED

Recommendation Activity					Number Months Past Original Comp Date					
Open as of 12/31/2018	Issued 1 <sup>st</sup> Quarter	Implemented	Closed	Open as of 3/31/2019	Not Due	0-6 Months	7-12 Months	13-18 Months	19-24 Months	Over 2 Years
33	26	12	19	28	10	15	3	0	0	0

*1 – Cybersecurity Incident Response & Recovery Planning Audit (2019)*

*1 – Med-Act Transition Audit (2018)*

*2 – Johnson County Sheriff’s Office Revenue Audit (2018)*

*1 – Johnson County Airport Commission Transition Audit (2017)*

*5 – Johnson County Sheriff’s Office Transition Audit (2017)*

*1 – Johnson County Elections Transition Audit (2016)*

*1 – Management of IT (Hardware) Resources (2012)*

# Management of IT (Hardware) Resources (Feb 2012)

Status: Implemented

Management designed and implemented a process centralizing the procurement of IT hardware in 2018

County has realized significant cost savings to date

- ✓ DTI reports \$398k cost savings (unaudited) directly related to this effort for the first three bulk purchase buys

Savings will continue to be realized in the future due to this effort

# RECOMMENDATIONS CLOSED

## Johnson County Law Library Review

- Audit Services conducted a performance audit of the Johnson County Law Library at the request of the Board of Trustees
- The audit was published on April 18, 2019
  - ✓ Nineteen recommendations & 5 audit observations
  - ✓ Board of Trustees concurred with 14 (74%) of the 19 recommendations
- Audit engagement did not include audit follow-up
  - ✓ Audit Services is not tracking and/or monitoring recommendations
- Recommendations are being added to our inventory and subsequently closed

# RECOMMENDATIONS IN PROGRESS

Open Audits	Total Recommendations	Open Recommendations	% Complete
<b>Cybersecurity Response &amp; Recovery Audit 2019</b>	7	6	14%
<b>Med-Act Transition Audit 2018</b>	18	14	22%
<b>Sheriff's Revenue Audit 2018</b>	7	1	86%
<b>Sheriff's Transition Audit 2017</b>	20	2	90%
<b>Airport Commission Transition Audit 2017</b>	19	1	95%
<b>Election Office Transition Audit 2016</b>	28	2	93%
<b>HUD-OIG - City of Olathe 2016</b>	2	2	0%
<b>Total</b>	101	28	72%

# HUD – OIG City of Olathe (Sep 2016)

Two recommendations remain outstanding

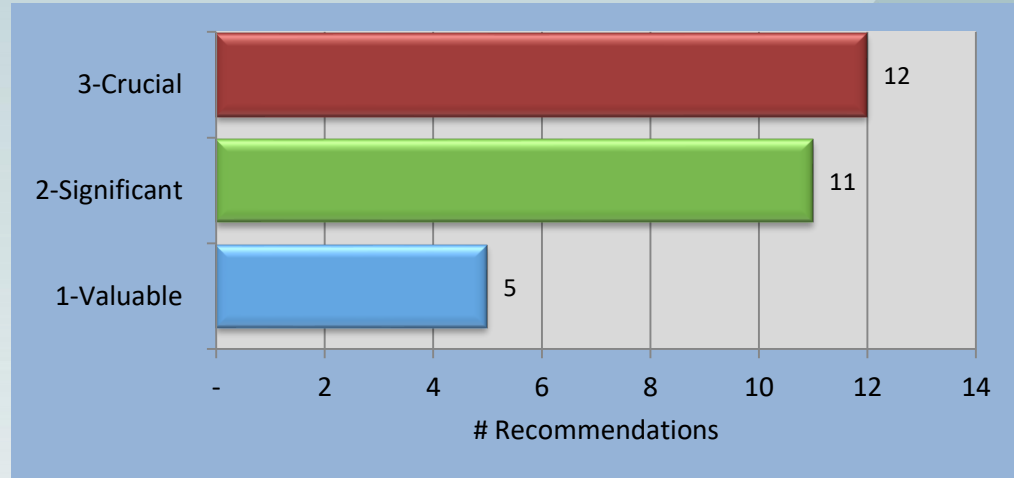
- *Pursue efficiencies to be gained by consolidating HOME programs*
- *Align City's HOME agreements to mirror JOCO's agreements*

Current Status

- County & HUD representatives discussed consolidation of the two programs on May 15<sup>th</sup>
- HUD staff agreed to the County's proposal to assume administration at the end of this year
- Next step – coordinate with Legal Department to discuss amendments to the current MOU with the City of Olathe

# Summary

## Impact Rating Breakdown



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

**Questions ?**

**Thank you**

Complete 1<sup>st</sup> quarter status report can be found at

[WWW.JOCOGOV.ORG/AUDIT](http://WWW.JOCOGOV.ORG/AUDIT)