



Audit Services
Status of Audit Recommendations
as of March 31, 2017

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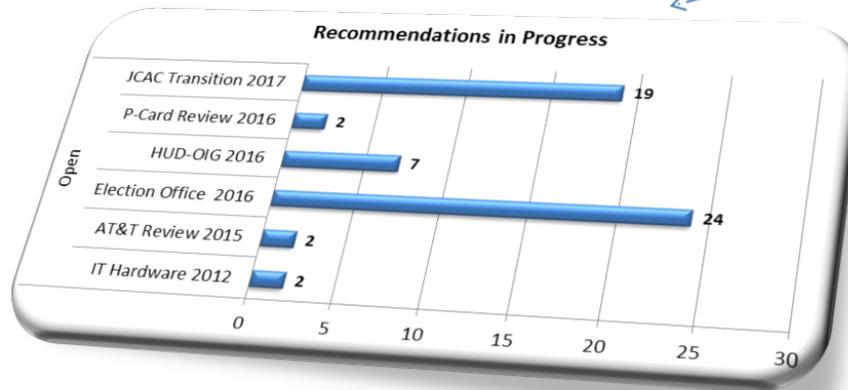
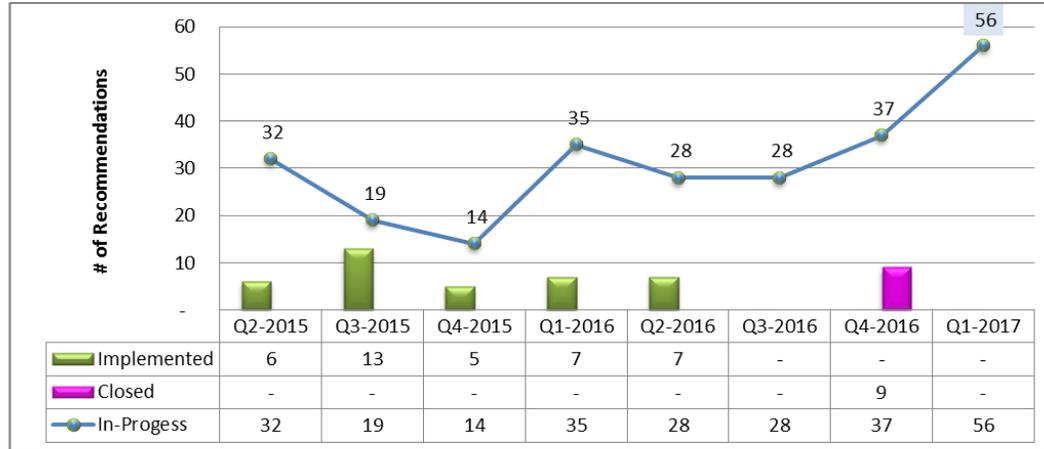
Changes since the last reporting period, 4th Quarter 2016

The only change occurring since the last reporting period, 4th Quarter 2016, is the inclusion of audit recommendations stemming from the *Johnson County Airport Commission Transition Audit*, published on January 26, 2017. The *Johnson County Airport Commission Transition Audit* offered 19 recommendations which management agreed to. These 19 recommendations have been added to our total inventory of recommendations.

Aging of Recommendations

Recommendations				Number Days Past Original Comp Date					
Total	Implemented	Non-Concur	Open	Not Due	0-6 Months	7-12 Months	13-18 Months	19-24 Months	Over 2 Years
56	0	0	56	50	2	1	1	0	2

Executive Summary



Open Recommendations as of March 31, 2017

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. 	TFM agrees that additional program objectives and metrics could be developed to help evaluate the success and continued growth of the County's purchasing card program. TFM will look to implement a more robust compliance audit that takes a more holistic approach to all purchasing card transactions. TFM will also develop a methodology and testing tool to review all purchasing card transactions across the organization to further test countywide compliance with a focus on high risk transaction types. Additionally, TFM will revise high risk transaction processes, practices and guidelines to monitor high risk transaction types more systematically and take a more proactive approach to ensuring departmental compliance when variances are identified.	6/30/2017	Not Due	1
Countywide Review of Purchase Card Use	Tom Franzen	2.1	Pursue the follow 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. 	TFM Management agrees the County purchasing card is the preferred method of small dollar purchases and TFM will encourage purchasing card usage as the primary tool for purchases under \$1,000 when feasible. TFM will promote this stance at Financial User Group meetings and directly with Purchasing Card Program Coordinators across the organization. TFM will develop metrics to evaluate how departments are responding to this request for additional card usage.	2/2/2017	57	1

Open Recommendations as of March 31, 2017

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

Open Recommendations as of March 31, 2017

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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
Johnson County Airport Commission Transition Audit	Aaron Otto	1.1	Develop a system of internal control and convey its requirements to staff. This system should address each of the five following components: Control Environment, Risk Assessment, Control Activities, Information & Communication, and Monitoring	CFO has identified the 15 most important financial operations for the Airport. They are now beginning to ensure policy and procedures are written and are in agreement with the County's. Monitoring and reporting elements will be implemented soon after.	12/31/2018	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	1.2	Develop a management reporting system to ensure proper internal controls are in effect and monitored on a periodic basis.	0	12/31/2018	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	2.1	Develop and implement JCAC specific policies and procedures, in conjunction with the County's Purchasing Manager, addressing the authorization and receipt of goods and services.	Currently they are following County purchasing policy and have had training with the County's purchasing manager. ED has discussed with former Transit director and is coordinating with her to design procedures in agreement with federal grant regulations.	12/31/2017	Not Due	3
Johnson County Airport Commission Transition Audit	Aaron Otto	2.2	Provide training to JCAC's Governing Board and staff to ensure they are fully aware of the County's purchasing requirements and processes.	ED to Organize - Staff have already had their purchasing training from the County purchasing manager, the Governing Board will have theirs this summer.	9/30/2017	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	2.3	Provide training to JCAC Governing Board and staff to ensure they aware of Johnson County's Code of Ethics and are briefed annually on these standards of conduct.	ED to Organize	9/30/2017	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	3.1	Develop a system of internal control for management of business park and t-hangar leases.	A paralegal temp is reviewing business park's leases to ensure proper contract information is contained electronically, documents are signed appropriately, escalation clauses are accurate, and if abatements or credits are still active.	12/31/2018	Not Due	2

Open Recommendations as of March 31, 2017

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
Johnson County Airport Commission Transition Audit	Aaron Otto	3.2	Implement an appropriate lease management tool allowing JCAC administration to easily access key lease terms and rent schedules and ensures responsible parties are notified in advance of changes in lease terms such as increases in rent.	One tool was reviewed but it was too expensive and too robust for what they need it for. They are going to continue to use the lease tracking sheet, but ensure it is accurate and then develop a system for notifications when escalations are due.	5/1/2018	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	4.1	Immediately assess the conditions of all t-hangars at both airports and initiate action to remedy fire and safety hazard conditions found.	Fire District One has sent out notices to tenants at New Century, Executive Airport's remaining hangar will be inspected this fall. The three damaged hangars at Executive are still being inspected for repair or replacement decisions.	12/31/2017	Not Due	3
Johnson County Airport Commission Transition Audit	Aaron Otto	4.2	Ensure JCAC t-hangar tenant leases, the T-hangar Registration Policy, and JCAC Rules and Regulations provide uniform and consistent direction (to staff and tenants) to ensure FAA registration guidance and JCAC Airport objectives are enforced and met.	All t-hangar leases will be updated. They are still researching whether they can implement requirements on the tenants above FAA's requirements and still be grant compliant.	5/1/2018	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	5.1	Examine the merits and benefits of continuing the business relationship between the JCAC and the EDC.	The temporary extension goes through May 2017. The ED and governing board are reviewing economic development strategies of other airports and local government agencies.	12/31/2017	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	5.2	If a determination is made to continue the business relationship between the two entities: a. Require specific contract deliverables of the EDC. b. Exercise a proactive oversight role to ensure contract compliance.	ED has been working with President of SWEDC on what he and the governing board would like to know in December when the annual report is delivered.	1/31/2018	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	6.1	Develop appropriate records to record and monitor assets valued less than \$10,000.	They are currently using the CFO's expertise from TFM to develop an appropriate system of recording assets under \$10,000.	10/31/2018	Not Due	1
Johnson County Airport Commission Transition Audit	Aaron Otto	6.2	Perform a physical inventory of all assets annually and investigate any missing assets.	They are currently using the CFO's expertise from TFM to develop an appropriate system of recording assets under \$10,000.	10/31/2018	Not Due	1
Johnson County Airport Commission Transition Audit	Aaron Otto	6.3	Consider purchasing a barcode system to facilitate more efficient and accurate inventory tracking.	This is still under consideration.	10/31/2018	Not Due	1

Open Recommendations as of March 31, 2017

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
Johnson County Airport Commission Transition Audit	Aaron Otto	7.1	Request assistance from Emergency Management to complete their Continuity of Operations Plan (COOP) which addresses aspects of JCAC's operational requirements for all lines of business.	The Airport received a crash course in Emergency Management when the microburst hit Executive and destroyed three hangars. They are working with EM and Risk Management to develop a more robust plan that covers all of their operations.	12/31/2018	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	8.1	Develop and implement a written system of internal control to ensure accounts receivable activities have appropriate segregation of duties (or mitigating controls) and sufficient supervisory oversight.	CFO is implementing this, most of the controls have already been put into operation.	8/31/2017	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	8.2	Establish a management reporting process identifying "credits" and "adjustments" applied to tenant accounts on a periodic basis.	0	12/31/2017	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	8.3	Transfer the receipt of all accounts receivable to Treasury and Financial Management (TFM) – AR Unit so all payments received are processed by TFM and not JCAC staff.	0	8/31/2017	Not Due	2
Johnson County Airport Commission Transition Audit	Aaron Otto	9.1	Seek reimbursement from all former employees for the improper payments made.	0	12/31/2017	Not Due	1
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

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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: • 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
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

Open Recommendations as of March 31, 2017

Audit	Responsible Party	Rec #	Recommendation	Proposed Action	Initial Resolution Date	Days Past Due	Rating
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	6.4	Develop office procedures that will provide assurance local jurisdictions are billed in a timely and accurate manner to include: • 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

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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	8.1	Re-evaluate the Knight Foundation grant and determine if the project is worth continued pursuit. • 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: • 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

Open Recommendations as of March 31, 2017

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

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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	1369	-
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	1369	-
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	182	2

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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	1.2	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	365	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.