

Kern County Administrative Office



County Administrative Center

1115 Truxtun Avenue, Fifth Floor • Bakersfield, CA 93301-4639

Telephone 661-868-3198 • FAX 661-868-3190 • TTY Relay 800-735-2929

RYAN J. ALSOP

County Administrative Officer

August 13, 2019

Board of Supervisors
Kern County Administrative Center
1115 Truxtun Avenue
Bakersfield, CA 93301

JUNE 30, 2019 COMPLIANCE AND ACCOUNTABILITY REPORT

Fiscal Impact: None

County Ordinance Code 2.01.010 requires the County Administrative Office to report on the Compliance and Accountability function no later than 45 days after June 30, 2019 on departmental compliance issues for the period January 1, 2019 through June 30, 2019.

COMPLIANCE REQUIREMENTS AND RESPONSIBILITIES

Board of Supervisors' Audit Requirements

Government Code Section 25250 requires the Board of Supervisors to at least biennially examine and audit, or cause to be audited, the financial accounts and records of all officers having responsibility for the care, management, collection, or disbursement of money belonging to the County or money received or disbursed by them under authority of law. The Board has selected to have the Auditor-Controller perform some of those audits on its behalf, and also considers the engagements performed by others such as independent external Certified Public Accountants (CPA) auditors, Grand Jury, Information Security Officer, and other agencies to fulfill the requirements. In general, they aim to determine the accuracy of information, provide insight and propose recommendations to improve. The scope depends on the focus and extent of a particular engagement that may be based on financial, compliance, operational, or investigative and may vary significantly depending on the department.

County Department's Response and Corrective Action Plan

County departments are responsible for responding directly to auditors and developing a corrective action plan to mitigate findings and attain the recommendations. The corrective action plan is required to be submitted to the County Administrative Office within 45 days of an audit report. All departments responded and/or submitted their required corrective action plans for their audits listed in this report. Additionally, the departments must also provide documentation including written procedures that will help to improve the internal controls that contributed to the findings.

County Administrative Office's Post Audit Reviews

A responsibility of the County Administrative Office is to monitor and report to your Board the status of a department's compliance after the issuance of an audit report. The County Compliance and Accountability Officer reviews audit findings and recommendations with departments, identifies probable solutions to the weaknesses and deficiencies identified, and ensures the resolution is documented. Most departments achieve compliance on findings identified in the audit reports within the first six months. If a specific finding is not completely achieved or documented it is indicated as "In Progress" and the County Compliance and Accountability Officer continues to work with the department until remediated. The County Administrative

Office performs follow-up reviews and provides an update on “In Progress” items on the next Compliance and Accountability Report to your Board.

AUDIT, REVIEW, ASSESSMENT, AGREED UPON PROCEDURE, MONITORING, AND OTHER ENGAGEMENTS

Auditor-Controller

The Board of Supervisors, by resolution dated June 13, 1956, adopted Government Code Section 26883 that gave the Board of Supervisors the power to require the Auditor-Controller to perform the audits of any department, office, board or institution under the Board of Supervisor’s control. To fulfill the Government Code requirements and provide additional fiscal oversight, the Auditor-Controller primarily performs compliance audits of each County department based on an audit plan approved by the Board of Supervisors. The compliance audits include assessing the adequacy of internal controls and examining, on a test basis, compliance with statutory requirements and the policies and procedures applicable to the department. On April 2017, the Auditor-Controller transitioned to audits of compliance and internal controls in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing. The standards require that they perform their engagements with proficiency and due professional care; that the internal audit function is subject to a program of quality assurance; and that the results of engagements are communicated. On occasion, the Auditor-Controller’s audit division has also performed additional auditing services and other agreed upon procedures.

The post audit review summaries, if required, are provided in Attachment A for the following audits that had audit reports issued by the Auditor-Controller and/or corrective action plans due during this reporting period:

Report	Board Date	Plan Due Date*	Attachment Page*
County Counsel - Transfer of Cash and Inventory	12/11/18	Not Required	Not Required
Behavioral Health and Recovery Services - Prior Findings	12/18/18	Not Required	Not Required
Information Technology Services - Transfer of Cash and Inventory	01/08/19	Not Required	Not Required
Countywide (Agriculture and Measurement Standards, District Attorney, Department Human Services, Library, Public Works) - DMV Pull Program Prior Findings	03/12/19	Not Required	Not Required
Treasurer-Tax Collector - Statement of Money	03/12/19	Not Required	Not Required
Airports - Prior Findings	03/19/19	Not Required	Not Required
Information Technology Services	03/19/19	Not Required	Not Required
Countywide (Planning and Natural Resources, Aging & Adult Services, Employers’ Training Resources, Department of Human Services, Behavioral Health & Recovery Services) - Subrecipient Monitoring	03/26/19	Not Required	Not Required
Public Defender - Prior Findings	04/09/19	Not Required	Not Required
District Attorney - Transfer of Cash and Inventory	04/09/19	Not Required	Not Required
Fire - Transfer of Cash and Inventory	04/09/19	Not Required	Not Required
General Services	04/30/19	Not Required	Not Required
Human Resources - Prior Findings	04/30/19	Not Required	Not Required
Treasurer-Tax Collector - Statement of Money	06/04/19	Not Required	Not Required

* A corrective action plan or attachment is not required for reports that did not include any findings

The following report issued by the Auditor-Controller did not have a corrective action plan due during this reporting period; however it will be included in the next December 31, 2019 Compliance and Accountability Report:

Report	Board Date	Plan Due Date	Attachment Page*
Public Works	06/25/19	08/09/19	Not Applicable

* An attachment page is not applicable for reports that corrective action plans were not due during this reporting period

As of June 30, 2019, the Auditor-Controller had also begun fieldwork on other audits that were not completed or still under their review before finalizing. The following in progress audit are expected to be completed and reported on the next December 31, 2019 Compliance and Accountability Report:

Report
Treasurer-Tax Collector - Statement of Money
Public Works - Kern Regional Transit
Countywide - Employee Performance Evaluation Reports
Countywide - Inventory

Independent External CPA Auditors

On June 14, 2016 and June 4, 2019, the Board of Supervisors approved the selection of independent external CPA auditors Brown Armstrong Accountancy Corporation for the fiscal years ended (FYE) June 30, 2016, 2017, 2018 and Clifton Larson Allen LLP for the FYE June 30, 2019, 2020, 2021, respectively, to perform audits specified in the Request for Proposal. The independent external CPA auditors primarily perform financial audits for additional fiscal oversight and other requirements, including the Government Code. Financial audits express opinions on the financial statements in accordance with Generally Accepted Auditing Standards and Government Auditing Standards. Standards require that they perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The auditor considers internal controls relevant to the preparation and fair presentation of the financial statements to design appropriate audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. On occasion, the independent external CPA auditors also perform additional auditing services and other agreed upon procedures.

Clifton Larson Allen did not issue any reports during this reporting period. Brown Armstrong issued the following reports and/or their corrective action plans were due during this reporting period:

Report	Board Date	Plan Due Date*	Attachment Page*
Treasurer-Tax Collector - Investment Policy Compliance	12/04/18	Not Required	Not Required
District Attorney - Auto, Workers' Compensation, Disability and Healthcare Insurance Fraud Program	12/18/18	Not Required	Not Required
Public Health Services - Prop 10 Medically Vulnerable Care	01/08/19	Not Required	Not Required
Public Health Services - Prop 10 Black Infant Health	01/08/19	Not Required	Not Required
Public Health Services - Prop 10 Nurse Family Partnership	01/08/19	Not Required	Not Required
Public Health Services - Prop 10 Successful Application	01/08/19	Not Required	Not Required
Probation, District Attorney, Sheriff - California Office of Emergency Services, Board of State and Community Corrections, Office of Traffic Safety, Department of Justice, and Parks and Recreation Grants	01/15/19	Not Required	Not Required

Public Waste - Solid Waste Management Enterprise Fund	03/12/19	Not Required	Not Required
Kern County - Comprehensive Annual Financial Report	03/19/19	Not Required	Not Required
Kern County - Single Audit	04/09/19	Not Required	Not Required
Airports - Passenger Facility Charge Program	04/30/19	Not Required	Not Required

* A corrective action plan or attachment is not required for reports that did not include any findings

Grand Jury

Government Code affirms that financial examinations or audits may be performed in coordination with the investigations conducted by the Grand Jury. The Board of Supervisors may resolve to accept the Grand Jury reports in lieu of its own separate examination if such reports are found to fulfill some or all of the requirements of the Government Code. Upon the issuance of a report, the Board of Supervisors and a department's elected official (if applicable) must respond to the Presiding Judge within 90 and 60 days, respectively.

The following reports were issued by the Grand Jury and/or the responses provided during this reporting period:

Report	Report Date	Elected Official Response Date*	Board of Supervisors Response Date
General Services - Park Rangers and Security Division of Kern County Parks	01/11/19	Not Applicable	04/02/19
Veterans Service	04/11/19	Not Applicable	06/04/19
Public Health Services - Environmental Health Unpermitted Food Vendors	04/11/19	Not Applicable	06/18/19
Fire - Firefighters/Paramedics, Unincorporated Areas	04/11/19	Not Applicable	06/25/19
Public Works - Household Hazardous Waste Stop and Shop	04/11/19	Not Applicable	06/25/19

* An elected official response is not applicable for departments that have an appointed (not elected) department head

The following reports were completed during the reporting period, but the responses were not due, so they will be included in the next December 31, 2019 Compliance and Accountability Report:

Report	Report Date	Elected Official Response Date*	Board of Supervisors Response Date
Fire Department - City of McFarland	06/18/19	Not Applicable	Due 09/16/19
Public Works - Bakersfield City Public Works	06/18/19	Not Applicable	Due 09/16/19
Sheriff - Lerdo Detention Facility	06/24/19	Due 08/23/19	Due 09/22/19
Public Works - Code Compliance Division	06/24/19	Not Applicable	Due 09/22/19

* An elected official response is not applicable for departments that have an appointed (not elected) department head

Information Security Officer

Kern County Ordinance Section 2.01.010 appointed the Information Security Officer with the responsibility to conduct security assessments of the County's security environment. The security assessment covers all information technology (IT) environments for the security posture and defense in-depth protection. The assessment includes different technologies, such as, networking, servers, workstations, mobile devices, wireless networks, and security standards. The multiple layers of security configurations and maintenance cover different threat vectors of the IT environment. The requirements also ensure departments are protecting the minimum standard level of security enforced through the Kern County IT Policy and Standards.

The following assessment reports were issued by the Information Security Officer and/or corrective action plans due during this reporting period:

Report	Report Date	Plan Due Date*	Attachment Page*
Probation	12/05/18	Not Required	Not Required
Child Support Services	12/05/18	Not Required	Not Required
Treasurer-Tax Collector	12/14/18	Not Required	Not Required
Sheriff	12/21/18	Not Required	Not Required

* A corrective action plan or attachment is not required for reports that did not include any findings.

As of June 30, 2019, the Information Security Officer had also begun fieldwork on other assessments that were not completed or still under review before finalizing. The following in progress assessments are expected to be completed and reported on the next December 31, 2019 Compliance and Accountability Report:

Report
Information Technology Services (includes services provided to Airports, Agriculture and Measurement Standards, Animal Services, Auditor-Controller-County Clerk, Board of Trade, County Administrative Office, Clerk of the Board, Employers' Training Resource, Farm and Home, General Services, Grand Jury, Human Resources, Library, Public Defender, Public Works, Planning and Natural Resources, and Veterans)
Public Health Services
Fire
Department of Human Services

Other External Agencies

In addition to the above mentioned reports, other reports have been issued from other external agencies. They include audits, reviews, assessments, agreed upon procedures, monitoring, and other reports that aim to determine the accuracy of information, provide insight, or recommendations to improve. Typically, they are primarily performance based but may vary significantly depending on the scope of the particular engagement and may also be financial or compliance based. The departments are responsible for filing the reports with the Board of Supervisors, County Administrative Office, and Auditor-Controller. The departments are also required to respond directly to the agency within 30 days and are expected to resolve all findings and/or recommendations identified.

The following reports were issued by other external agencies during this reporting period and/or corrective action plans due during this reporting period:

Report	Prepared by	Report Date	Plan Due Date*
Department of Human Services, District Attorney - Special Investigative Unit Compliance Review	California Department of Social Services	12/18/18	Not Required
Public Health Services - Nutrition Education and Obesity Prevention Program Administrative Review	California Department of Public Health	12/30/18	Not Required
Kern County Hospital Authority's Financial Statement	Moss Adams	01/04/19	02/18/19
Behavioral Health & Recovery Services - Medi-Cal Specialty Mental Health External Quality Review	Behavioral Health Concepts, Inc.	01/09/19	02/23/19
Public Health Services - Registered Environmental Health Specialist Continuing Education	California Department of Public Health	01/23/19	Not Required

County Counsel - County's Workers' Compensation Claims Full Compliance Audit	California Division of Workers' Compensation's Audit & Enforcement	02/12/19	03/29/19
Department of Human Services - Adoption Assistance Program Monitoring	California Department of Social Services	03/04/19	04/18/19
Probation - Camp Erwin Owen Inspection Report	Juvenile Justice Commission	03/09/19	Not Required
Auditor-Controller - Apportionment and Allocation of Property Tax Revenues	California State Controller	03/13/19	04/27/19
Public Health Services - HIV Care Program Ryan White Part B Monitoring Report	California Department of Public Health	03/26/19	Not Required
Department of Human Services - CalFresh Management Evaluation Review	California Department of Social Services	04/04/19	05/19/19
Public Health Services - Black Infant Health Program Administrative Review	First 5 Kern	04/09/19	Not Required
Public Health Services - Medically Vulnerable Care Coordination Project Administrative Review	First 5 Kern	04/09/19	Not Required
Public Health Services - Nurse Family Partnership Program Administrative Review	First 5 Kern	04/15/19	Not Required
Public Health Services - Successful Application Stipend Program Administrative Review	First 5 Kern	04/16/19	Not Required
Employers Training Resource - Program Monitoring Report	La Cooperativa	05/14/19	Not Required
Planning and Natural Resources - Consolidated Annual Performance and Evaluation Report	U.S. Department of Housing and Urban Development	05/28/19	Not Required
Employers Training Resource - Workforce Innovation and Opportunity Act Fiscal and Procurement Annual Monitoring Review	California Employment Development Department	06/12/19	Not Required
Probation - James G. Bowles Juvenile Hall Inspection	Juvenile Justice Commission	06/08/19	Not Required

* A corrective action plan is not required for reports that did not include any findings

The following reports completed by other external agencies did not have a corrective action plan, if required, due during this reporting period; however they will be included in the next December 31, 2019 Compliance and Accountability Report:

Report	Prepared by	Report Date	Plan Due Date*
Department of Human Services - Jamison Center School Nutrition Program Review	California Child Nutrition Information & Payment System	05/22/19	07/06/19
Probation - Pathways Academy Inspection	Juvenile Justice Commission	06/08/19	07/23/19
Probation - Furlough Treatment and Rehabilitation Inspection	Juvenile Justice Commission	06/08/19	07/23/19

As of June 30, 2019, external agencies had also begun fieldwork on other audits that were not completed or still under their review before finalizing. The following in progress audit are expected to be completed and reported on the next December 31, 2019 Compliance and Accountability Report:

Report	Prepared by
Employers' Training Resource - Program, Fiscal, and Procurement Monitoring Report	La Cooperativa
Department Human Services - Jamison Facility Evaluation Report	California Department of Social Services
Department of Human Services - Medi-Cal Renewal Focus Review	California Department of Health Care Services
Behavioral Health & Recovery Services - Mental Health Short-Doyle/Medi-Cal Cost Report	California Department of Health Care Services
Public Health Services - 2019 Certified Unified Program Agency Evaluation	California Environmental Protection Agency
Aging and Adult Services - Supplemental Nutrition Assistance Program Education Fiscal Audit	California Department of Aging
Employers' Training Resource - Workforce Accelerator Fund 6.0 Grant Monitoring Visit	Fresno Regional Workforce Development Board
Public Works - Integrated Waste Management Fee Returns	California Department of Tax and Fee Administration
Public Health Services - Local Enforcement Agency Evaluation	Department of Resources Recycling and Recovery
Child Support - CS356 Administrative Claim Audit	California Department of Child Support Services
Behavioral Health & Recovery Services - Triennial Medi-Cal Audit	California Department of Health Care Services
Behavioral Health & Recovery Service - Payment Error Rate Measurement Audit	Department of Health Care Services
Department of Human Services, Behavioral Health & Recovery Services - Support and Therapeutic Options Agreed Upon Procedures	Brown Armstrong Accountancy Corporation
Department of Human Services, Behavioral Health and Recovery Services - CalWORKs Related MOUs Agreed Upon Procedures	Brown Armstrong Accountancy Corporation
Aging and Adult Services - Supplemental Nutrition Assistance Program Management Evaluation	California Department of Aging
Employers' Training Resource - Annual Fiscal and Procurement Monitoring	California Employment Development Department

FOLLOW-UP REVIEWS

County Administrative Office's Follow-up Reviews

In addition to the new audits listed in this report that went to your Board in the past six months, a separate follow-up report on outstanding, unresolved audit findings from the December 31, 2018 Compliance and Accountability Report that are over six months old are provided as Attachments B and C. Our office continued to work with departments, pursue adequate documentation of remediation, and report all in progress items until fully resolved. It is imperative that department heads are proactive in this process, as they are ultimately responsible for the success of their department's internal control processes. There were no findings listed on Attachment B that

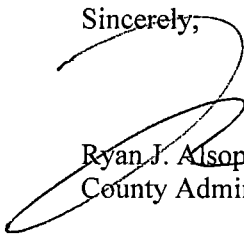
continued to be "In Progress" indicating a concern that the department might receive unresolved repeat findings. All previous follow-up findings were resolved during this reporting period and are listed on Attachment C.

CONCLUSION

The proactive and diligent efforts of the Board of Supervisors, County Administrative Office, auditors, and each County department have been a vital part of providing transparent and accountable County operations. As required by County ordinance, this report provides your Board with an update on audit compliance. This office will continue to work with departments in reaching resolution of the audit findings and report their compliance on the next December 31, 2019 Compliance and Accountability Report.

Therefore, IT IS RECOMMENDED that your Board receive and file the June 30, 2019 Compliance and Accountability Report.

Sincerely,



Ryan J. Alsop

County Administrative Officer

RA KB COMPL Jun 2019 Report

Attachments

cc: All Department Heads

JUNE 30, 2019
COMPLIANCE AND ACCOUNTABILITY
POST AUDIT REVIEW SUMMARY - CURRENT

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
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Not applicable - no current findings during this reporting period.

JUNE 30, 2019
 COMPLIANCE AND ACCOUNTABILITY
 FOLLOW-UP POST AUDIT REVIEW SUMMARY - IN PROGRESS (OVER SIX MONTHS OLD)

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments:	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
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Not applicable - no findings over six months old remained in progress.
 All follow-up findings over six months old were resolved during this reporting period and are listed on Attachment C

JUNE 30, 2019
COMPLIANCE AND ACCOUNTABILITY
FOLLOW-UP POST AUDIT REVIEW SUMMARY - RESOLVED (OVER SIX MONTHS OLD)

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Fire [2415]	07/24/18	Finding: Fire Department [Internal Controls] - 5 of 10 items selected during inventory observation did not agree to the accounting records. Numerous items had to be reconciled and adjusted to reflect the actual inventory on hand.	The discrepancies identified were largely attributed to the system and new warehouse staffing. The department was able to make significant improvements which included training staff and updating scanners to make the process more efficient and accurate. The department continued to perform periodic spot checks and a complete annual year end inventory count to verify accounting records. The Auditor-Controller indicated, that their most recent 6/30/19 year end inventory audit results indicated that the auditor's recommendations were implemented and no major concerns were noted.	06/30/19	Achieved	Completed
Human Resources [1310, 8960, 8965, 8980]	08/14/18	Finding: Trust Fund Reconciliation [Internal Controls] - The division no longer tracks the detailed fund balance at the retiree level for trust fund 24036. Funds can not be identified to specific retiree accounts and there is no ongoing tracking to attribute available funds to specific outstanding liabilities.	The division worked with the Auditor-Controller to evaluate the best method to determine the accuracy of the fund and to provide a sufficient level of confidence. The division continued to review eligibility and billing, follow-up on discrepancies, monitor billing, and also instituted a tracking system at an appropriate level of detail necessary to determine the accuracy. On April 30, 2019 the Auditor-Controller reported to your Board, that their follow-up review indicated that the recommendation was implemented as they determined it to be adequate to achieve the objectives of the recommendation.	04/30/19	Achieved	Completed
Human Resources [1310, 8960, 8965, 8980]	08/14/18	Finding: Revenue Reconciliation Consolidate Omnibus Budget Reconciliation Act (COBRA) [Internal Controls] - Upon receipt of each member's premium payments there is no individual comparison of the amount due in the health benefits eligibility system to ensure the accuracy.	The division worked with the Auditor-Controller to evaluate the most efficient way of administering COBRA benefits. On April 30, 2019 the Auditor-Controller reported to your Board, that their follow-up review indicated that the recommendation was implemented as the division will reconcile its records to the third party's detail on a semiannual basis.	04/30/19	Achieved	Completed
Human Resources [1310, 8960, 8965, 8980]	08/14/18	Finding: Employee Performance Report (EPR) and Change of Employee Status (CES) [Kern County Administrative Policy and Procedures Manual (KCAPP) Section 135 and 110.2] - 17 EPRs were completed 5 to 81 days late. 3 CESs with increment raises were late requiring retroactive pay.	The EPRs identified were completed and the completion status was updated in the CountyNet system accordingly. The division implemented a process that improved the timeliness of future EPRs. The division will also exercise its discretion to not retroactively pay due to Auditor's additional processing concern. On April 30, 2019 the Auditor-Controller reported to your Board, that their follow-up review indicated that the recommendation was implemented as of March 25, 2019 with no late EPRs.	06/30/19	Achieved	Completed

JUNE 30, 2019
COMPLIANCE AND ACCOUNTABILITY
FOLLOW-UP POST AUDIT REVIEW SUMMARY - RESOLVED (OVER SIX MONTHS OLD)

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Human Resources [1310, 8960, 8965, 8980]	08/14/18	Finding: Transfer of Stipend and Supplement Payroll Deductions to Other Post-Employment Benefits Trust (OPEB) [Internal Controls] - The Stipend and Supplement contribution deductions were not transferred to the OPEB trust timely. The transfer from the clearing fund to the OPEB trust ranged between 1 - 102 days.	The division agreed to transfer funds within a reasonable time. Manual transfers are occurring approximately monthly rather than biweekly when the money is available. On April 30, 2019 the Auditor-Controller reported to your Board, that their follow-up review indicated that the recommendations were adequately implemented with timely monthly deposits.	06/30/19	Achieved	Completed
Public Defender [2190]	09/11/18	Finding: Revenue [Internal Controls] - The following revenue deficiencies were noted: a) Attorney's fees, juvenile dependency, and conservatorship billing rates were not always supported by the actual payment. b) 2 prison billing claims included a total of 17 hours that were previously billed and 1 claim did not include an eligible mileage reimbursement. c) A lack of segregation of duties for an employee who collects revenue and also prepares the monthly revenue reconciliation.	a) For a more consistent and accurate reflection of attorney cost, the department changed their rate calculation methodology. Calculations were changed from an annual average attorney classification rate to a monthly individual actual salaries and benefits rate. The rates were reviewed by the Auditor-Controller and on April 9, 2019 they reported to your Board that the recommendation to disseminate updated rates that capture all eligible costs for reimbursement was implemented. b) The department informed prison unit attorneys and cross trained staff and management to record, review, and bill each month separately to avoid duplication and to capture all relevant charges. On April 9, 2019 the Auditor-Controller reported to your Board, that their follow-up review indicated that their recommendation to have staff and management review billings before submission to ensure completeness was implemented. c) The department created a log for staff to record checks received. The department assigned and maintained separate staff to log checks received, make deposit, and perform a monthly reconciliation reviewing the log against the deposit record. On April 9, 2019 the Auditor-Controller reported to your Board, that their follow-up review indicated that the recommendation to properly segregate the revenue reconciliation process was implemented.	06/30/19	Achieved	Completed
Library [6210], Public Works [8954, 2625, 2623, 3016, 8998, 3000, 1905, 8999]	09/25/18	Finding: EPRs Not Conducted Timely [KCAPP Section 110.2, 135, 136] - Library and Public Works did not complete all EPRs timely and in many cases the delayed EPRs affected the timeliness of the CES for increment raises and promotions.	The department completed outstanding EPRs, updated completion status accordingly, and improved their internal controls and processes to complete future EPRs more timely. The Auditor-Controller indicated, that their most recent review of EPR results indicated that the auditor's recommendations were implemented and no major concerns were noted.	06/30/19	Achieved	Completed

**JUNE 30, 2019
COMPLIANCE AND ACCOUNTABILITY
FOLLOW-UP POST AUDIT REVIEW SUMMARY - RESOLVED (OVER SIX MONTHS OLD)**

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Airports [8995]	09/25/18	Finding: Timeliness of Comprehensive Annual Financial Reporting (CAFR) Information [Internal Controls] - The department did not properly accrue approximately \$5.5 million of expenditures at June 30, 2017. The Auditor-Controller corrected this before issuing the CAFR and Schedule of Expenditures of Federal Awards (SEFA)	The finding appeared to be an isolated occurrence due to a significant management and staff change that was recently filled. The department was trained to prevent the issue from reoccurring and there was no similar occurrence at June 30, 2018. On March 19, 2019 the Auditor-Controller reported to your Board, that their follow-up review indicated that their recommendation to plan and ensure timely and accurate year-end information was implemented.	06/30/19	Achieved	Completed
Human Services [5120, 5220]	10/09/18	Finding: Department of Motor Vehicles (DMV) Pull Notice Program Monitoring [Internal Controls] - July 2018, Risk Management sent the DMV Pull Notice Program employee listing for review. Human Services had several necessary changes. The changes included driver's licenses that needed to be either added, updated, or deleted from the DMV Pull Notice Program that Risk Management monitors.	Risk Management acknowledged significant improvements were made to get the department's records current and accurate. A process was developed to timely notify Risk Management when the department hires an employee or an existing employee starts to drive for County business. Also when an employee terminates, retires, transfers or is no longer required to drive for County business a process was implemented to timely notify Risk Management. Due to the size of the department, it was determined that communicating their additions, updates, and deletions to Risk Management monthly was considered timely. For additional assurance, the department also periodically reviews their list. On March 12, 2019 the Auditor-Controller reported to your Board, that their follow-up review indicated that the recommendation to institute internal controls to keep an up to date DMV Pull Notice Program was implemented and no concerns were noted.	06/30/19	Achieved	Completed