



Office of the County Auditor

Shelly A. Banks, C.P.A.

Cook County Auditor

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TONI PRECKWINKLE

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June 15, 2016

The Honorable Toni Preckwinkle, President
And Board of Cook County Commissioners
118 N. Clark Street, Room 537
Chicago, Illinois 60602

Dear President Preckwinkle and Board of Commissioners:

The Office of County Auditor (OCA) conducts a quarterly follow-up on open findings and recommendations. The OCA will submit a Quarterly Open Findings Status Report to the County Board for referral to Audit Committee.

Please refer to the following FY'16 2nd Quarter Open Findings Status Report. As indicated in the report, since FY'13 there have been 116 recommendations made by the OCA for which 80 have been fully implemented, 7 partially implemented and 29 not implemented. The status of the 36 open recommendations is reflected in the attached report.

We express our appreciation to all departments for providing quarterly updates to the recommendations. We are continually available to assist the departments in their implementation of the recommendations.

Respectfully Submitted,

Shelly Banks, CPA
Cook County Auditor

Office of County Auditor

FY'16 2nd Quarter Open Finding Recommendations Status

Capital Construction Contract Monitoring

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	A policy and procedure is not in place to ensure that projects remain in compliance and on track if the situation arises where the project manager is removed from the project (i.e. leave, another assignment, etc.).	The OCPP is looking to bring on a Program Manager and Construction Manager (PM/CM) to oversee the Capital Projects. This allows the Department to be seamless on transitions of projects as we will be able to target hiring additional staff when project loads are heavy and relieve that staff when the project loads do not require as many FTEs to oversee projects. The continuity of having PM/CM'S will ensure that projects are still completed timely when the Department suffers from critical staff on leave.	The CM contract for CCHHS is currently with our Election Committee for review. A 2nd quarter Board Meeting request is anticipated for approval. The PM contract for Public Safety will be going out for proposals/ qualifications in April 2016. The ECD was updated to reflect a date for both contracts to be in place.	11/30/2016

Cash Reconciliation Project

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
4	There are no written policies and procedures documenting the bank reconciliation process for certain departments.	Management of the departments involved agreed and will implement corrective action.	One department is still working on finalizing written procedures. The Auditor's Office will follow up quarterly until procedures are finalized.	6/30/2016

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
6	Bank reconciliations were not always completed accurately with the proper support for variances.	Management of the departments involved agreed and will implement corrective action.	Two open departments are working on system implementations, which will address the open recommendations. The Auditor's Office will continue to monitor the system's implementation.	11/30/2016

Circuit Court Revenue Process Audit

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	The CCC's documentation supporting the formulation of the annual budget revenue forecast is lacking in regards to the assumptions, financial modeling method, and analysis process. From the documentation provided it is unclear as to the methodology that was applied and how it is supported.	The CCC provided a response letter on 12/14/15 without specific corrective action plans and ECDs. The open item is the development of an annual budget revenue forecast supported with documented and thorough measurements that clearly define the expectations.	The open item is the development of an annual budget revenue forecast supported with documented and thorough measurements that clearly define the expectations. The CCC revised the ECD from 4/1/16 to 7/31/16.	7/31/2016
2	The CCC did not support revenue deviations with detailed, written analysis. The CCC's statistical data provided was lacking in order to validate that the decrease in case filings is leading to the decrease in revenues.	The CCC provided a response letter on 12/14/15 without specific corrective action plans and ECDs. The open item is the development of a process with more detail and support around revenue deviation justifications.	The open item is the development of a process with more detail and support around revenue deviation justifications. The CCC revised the ECD from 4/1/16 to 7/31/16.	7/31/2016
3	The CCC operations have an opportunity to become more efficient and effective with the reported decrease in case filings, which leads to a decrease in workload.	The CCC provided a response letter on 12/14/15 without specific corrective action plans and ECDs. The open items are the following: documentation on workload and cross training staff; and implementation plan for operational improvements and efficiencies.	The open items are the documentation on workload and cross training staff; and implementation plan for operational improvements and efficiencies. The CCC revised the ECD from 4/1/16 to 7/31/16.	7/31/2016
4	The CCC provided a high level chart indicating over \$30 million outstanding accounts in the Traffic Division, but did not provide the detail to support what this number consists of and the collection activities that have occurred.	The CCC provided a response letter on 12/14/15 without specific corrective action plans and ECDs. The open items are the following: analysis on \$30M outstanding to determine feasibility; collection agency detailed reports and internal tracking reports; Wage Garnishment Program plan; internal processes for submitting accounts to the Local Debt Recovery Program and the State's Income Tax Refund Intercept Program along with reports supporting the activity; and Collection Agency Performance Measures for next contract.	The open items are the analysis on \$30M outstanding to determine feasibility; collection agency detailed reports and internal tracking reports of collection agency activity; Wage Garnishment Program plan; Local Debt Recovery Program reports supporting the activity; and Collection Agency Performance Measures for next contract. The CCC revised the ECD from 4/1/16 to 7/31/16.	7/31/2016

Delinquent Home Rule Tax Process

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	Tax delinquencies are not being followed up in a timely and efficient manner to ensure the most optimal return to the County of money owed.	Management agrees with the recommendations and has plans to address them within its current process and as part of its future state integrated tax processing system implementation (ITPS).	DOR is current with the delinquent mailings. Due to the interim database solution, DOR has improved the ability to recover delinquent tax dollars efficiently. The ITPS project implementation has been updated due to receiving the contract approval and final project plan.	12/31/2017
2	The delinquent tax account data is not being accurately and efficiently maintained to ensure the reliability of the delinquent tax accounts and amounts.	Management agrees that there is a need for a more accurate and comprehensive system to manage accounts, and as mentioned before, plans to address these issues as part of its ITPS implementation, with select improvements to its interim process.	DOR is current with the delinquent mailings. Due to the interim database solution, DOR has improved the ability to recover delinquent tax dollars efficiently. The ITPS project implementation has been updated due to receiving the contract approval and final project plan.	12/31/2017

Employer Sponsored Dental Insurance Benefits Contract

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
3	Control deficiencies were identified in regards to the processing of claims and eligibility.	Risk Management took this finding very seriously. Guardian identified the discrepancies as processing errors and corrected the errors immediately after they were identified. Risk Management communicates with Guardian regularly to discuss employee concerns. Guardian is working with Risk Management to further improve its control procedures.	Risk Management will continue to track the vendor's progress in implementing the system controls and will also require the dental vendor to have these controls in place as part of the new contract. The ECD is updated to when a new contract will be in place.	11/30/2016

FPD Cash Management

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
6	In the VRC location, checks are not deposited in the most efficient and secure manner.	Finance Administration will provide training on final policies and procedures to all employees responsible for cash handling activities. In addition, users of the Remote Deposit Scanner at VRC will be trained on proper usage of the device.	All departments that handle cash have been trained on the new policies and procedures except Law Enforcement. Law Enforcement originally was to be trained by the end of April. That schedule has been revised from 4/30/16 to 6/30/16.	6/30/2016

FPD Credit Card Usage

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	The District's controls over procurement card usage need to be strengthened to handle the significant increase in expenditures.	After discussing and reviewing the recommendations proposed by the Office of the County Auditor (OCA), the Forest Preserve is in agreement with their recommendations.	Training of employees with a credit card on policies and procedures has begun. All training is to be completed by July 31st. Annual training will be required of all cardholders.	7/31/2016

Job Order Contracting Process

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	The MBE/WBE reporting for the JOC projects indicated noncompliance with the goals, inconsistencies with payment amount and overdue reporting. The prime payment amounts reported in Diversity Management System (B2G) were not consistent with the payments amounts verified in the JD Edwards System.	The Dept. of Capital Planning is in agreement with the findings by the County Auditor as it relates to MBE/WBE compliance and agree that having an overall goal for compliance at the end of a 2 year contract allows for missed reporting, and ultimately not meeting the compliance goal at a point to late in the contract for the contractor to take appropriate measures to rectify their compliance commitments. The Department will work with the Department of Compliance to institute measures to track the reporting of these goals on a project basis to ensure that the goals are being met as set forth in their commitments to the contract.	The Dept. of Capital Planning is working with the Department of Compliance on a process to improve the MBE/WBE monitoring to ensure compliance for the JOC contract.	11/30/2016

JTDC Parking Management Services Contract

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	Facilities Management does not have in place effective contract monitoring policies to ensure the Contractor's compliance with contract terms and conditions. Due to the lack of oversight, key documentations was not available or was incomplete during audit review.	A request for proposal (RFP) was posted by Procurement accepting bids from April 15, 2015 through May 1, 2015. This new RFP incorporated what would eliminate the reporting deficiencies noted in the audit under the current contract, which will then result in the new contract mandating well-defined reporting and verifiable checks and balances. With the approval of the new contract, policies and procedures will be established to monitor the Contractor for compliance with Contract terms and conditions.	DFM implemented control improvements. Vendor is now required to maintain a separate bank account for the JTDC Parking Management Services activity. In addition, all County employees that are monthly parkers at JTDC have to pay through payroll deduction beginning 7/1/2016. This provides a direct and clear path for revenue collection, accounting, and reconciliation. In addition, the RFP for a new parking management contract was reposted. With the reposting of the RFP, the current contract was extended to 8/31/2016.	11/30/2016

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
2	The financial activity reported by the Contractor is not being verified to ensure it is supported and that revenue received by the County and management fees remitted to the Contractor are accurate and timely. The lack of verification resulted in late payments to the Contractor and the potential loss of revenue. The lack of oversight also resulted in a number of control deficiencies.	The Contractor now includes notification to Facilities Management on payments to the Dept. of Revenue in order to monitor for timely remittances. The data currently provided by the Contractor does not allow for a monthly reconciliation to be easily performed because the information received is unclear. With the adoption of the new contract, we anticipate that the documentation provided by the Contractor will allow for a clearer financial trail, which will enable Facilities Management to monitor the activity of the Facility and perform monthly reconciliations.	DFM implemented control improvements. Vendor is now required to maintain a separate bank account for the JTDC Parking Management Services activity. In addition, all County employees that are monthly parkers at JTDC have to pay through payroll deduction beginning 7/1/2016. This provides a direct and clear path for revenue collection, accounting, and reconciliation. In addition, the RFP for a new parking management contract was reposted. With the reposting of the RFP, the current contract was extended to 8/31/2016.	11/30/2016

Liquor Control Commission

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
6	The Liquor Control Commission does not have a written policies and procedures manual.	The LCC will now take that experience and the notes gathered to develop a written policies and procedures manual as suggested.	The LCC was transferred to the Revenue Department. Revenue is reviewing the process and will be formalizing the procedures for the program. The ECD was extended due to the recent transfer of the function.	8/31/2016

Motor Fuel Card Purchases

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
2	An accurate fuel card inventory listing is not maintained.	An accurate fleet card inventory is maintained. The Sheriff's Office maintains the inventory based upon information received from using agencies. Using agencies do not update our office in a timely manner when their information changes. The Sheriff's Office agrees that this is an issue that needs to be addressed.	The Sheriff continues to enroll all County departments into their Vehicle Services operations which includes assigning new fuel cards to each vehicle. Since last update, all elected officials including the Chief Judge, State's Attorney, Clerk of the Court, County Clerk, as well as HHS and a portion of the Offices Under the President vehicles have been added. The projected completion date of August 1, 2016 remains.	8/1/2016

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
3	The Sheriff's Office requests using Agencies to review their monthly billing detail for excessive use and possible abuse, there is no follow up to ensure that this is being completed.	Sheriff's Office: It is not, nor should it be the responsibility of the Sheriff's office to review or monitor other agency's fuel usage. If a driver enters in an inconsistent odometer reading the Alerts System notifies the Sheriff's Office, and the driver's supervisor is notified of the inconsistency. The Sheriff's Office has begun assigning a separate card for the equipment. Bureau of Administration: The BOA should be set up by the Sheriff to receive fuel card usage and cost data as well as alerts of possible abuse for all departments excluding the Sheriff and possibly State's Attorney.	The Sheriff continues to enroll all County agencies into its Vehicle Services operations. Departments choose to enroll on the online fuel data access site. Once all departments are migrated into the system, the BOA and Sheriff will serve as administrators on the system and will be able to access and analyze all fuel data.	8/1/2016

Payroll

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	There is a lack of standardized payroll and timekeeping processes and procedures across the County.	As part of the implementation of the new system, management is reviewing policies and procedures to ensure consistent Countywide practices. This initiative is ongoing and has an anticipated completion date of January 2016. The Comptroller's Office Payroll Department will continue to conduct annual Countywide timekeeper training sessions, which include the issuance of an updated comprehensive user guide for time entry manual. The Comptroller's Office Payroll Department will continue to work with the timekeepers on a bi-weekly basis to ensure the accuracy of payroll. The Comptroller's Office will continue to work with the Bureau of Human Resources to have more standard and efficient Countywide human resource and payroll procedures in conjunction with the current payroll upgrade project and the planned time and attendance project.	The Comptroller's Office Payroll team continues to work with Human Resources (HR) and the User Departments' Timekeepers during the biweekly payroll process. The Comptroller's Office continues to participate in the ongoing Time and Attendance System implementation (pilot and roll out phase of the implementation). The fourth quarter of FY 2016 is the time target period for the completion of the Time and Attendance System.	11/30/2016

PD HOME Program

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
5	The Department does not have formal written policies and procedures for forgiving HOME loan accounts. In addition, documentation was not provided to support the specific criteria used for each HOME loan account that was listed as forgiven.	We have developed and provided to the County Auditor a draft policy. This policy will be discussed with HUD by senior management to ensure program compliance. Processes for recording the Department's decisions and record keeping will be added to the HOME Program Policies and Procedures Manual.	The PD Home Program drafted policies and procedures for the Lien Release/Loan Forgiveness process. The OCA met with PD on 6/8/16 on some additional recommendations for the draft policy and procedures. The PD is working with legal counsel on finalizing the policy and procedures.	11/30/2016

Sheriff's Office Payroll Overtime

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
3	Documentation to support overtime incurred and paid was lacking, inconsistent and is not being adequately maintained. During our testing, 49 out of 50 or 98% of the employees tested were missing at least one of the three required forms/reports totaling 789 missing forms.	The documentation system used to track overtime is being automated, which will result in a greater level of consistency across the divisions and units of our operations. The 3-Part Forms are being automated. Once the County has implemented its automated timekeeping and attendance system, most processes will become more streamlined.	The Sheriff's Office is participating in the pilot for the new timekeeping and attendance project. The Sheriff's Office has decided not to automate the 3-part form at this time, due to the fact that these forms will no longer be used once the Sheriff's Office goes live with the new timekeeping system.	6/30/2016
6	There is no documented payroll supervisory review or reconciliation of overtime entered and paid to prevent or detect errors or abuse.	A payroll supervisory review and reconciliation process will be established within the next six months.	The Sheriff's Office is developing the policies and procedures for a payroll supervisory review process.	6/30/2016

Software Licenses

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	Countywide policies and procedures in regards to software licensing processes are lacking. Software licensing processes are managed separately by the Bureau of Technology and the Elected Offices. The Bureau of Technology and Elected Offices have varying procedures that address various components of the software licensing process but not the entire process to ensure that all the proper controls are in place.	BOT intends to purchase and deploy a software asset management solution in FY' 2016. This solution will permit the County to monitor software deployment and usage. BOT will engage the Elected Officials (via CIO roundtable) to evaluate the feasibility of a Software Asset Management Policy that can be adopted by each of the respective agencies.	BOT has procured and is in the process of deploying a software asset management solution - LanDesk. BOT has finalized a draft Software Asset Management policy for all software assets owned and managed by BOT. The final draft has been submitted to the President's legal staff for review. BOT has engaged Elected Officials through CIO roundtable and distributed its Software Asset Management policy draft for review.	11/30/2016
2	Procedures or specific guidelines do not exist Countywide on the usage of the Enterprise Licensing Agreements (ELA's).	BOT recommends the adoption of a share-first policy applicable to Offices under the President and all Elected Officials and require usage of BOT-managed contracts where multiple agencies use the same license or product. BOT will explore opportunities to communicate the availability shared/enterprise products to using agencies via the CIO roundtable.	BOT has engaged the separately Elected Official CIOs on the issue of ELAs. BOT has made each official aware of the various agreements and will manage the procurement of software licenses through its Countywide concurrence policy.	11/30/2016

Software Licenses

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
3	Periodic monitoring throughout the year is not in place to ensure software licenses are appropriately accounted for and in compliance with relevant agreements.	BOT plans to adopt a software asset management solution that will permit BOT to monitor software deployment and usage on a regular basis.	BOT has procured and is in the process of deploying a software asset management tool called LanDesk.	11/30/2016

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
4	There is a lack of a central repository of software usage and license entitlements across the County. The Bureau of Technology and Elected Offices have various tools/systems used to track software licenses, but there is no consistency as to the information and level of data that is maintained.	BOT will work through the CIO Roundtable to evaluate the feasibility of a policy requiring that Offices under the President and the Elected Officials share information regarding software deployment and usage. BOT will also engage Elected Officials about the possibility of using a software asset management solution to monitor software assets throughout the County. The value of this solution to the County as a whole will be contingent upon the Elected Officials' permission to deploy the solution on their systems.	BOT is in the process of deploying a new software asset management solution - LanDesk. BOT has also distributed a monitoring tool to separately Elected Official CIOs for truing up Microsoft licenses.	11/30/2016

Sole Source and Emergency Procurements

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	The Emergency Purchase Justification Form does not define the process and requirements for obtaining quotes as stated in the Procurement Code.	The OCPO is revising the Emergency Purchase Justification Form.	The OCPO is working on a revised Emergency Purchase Justification Form.	6/17/2016

Sole Source and Emergency Procurements

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
2	There was a lack of controls noted with the approval process for sole source and emergency procurements.	<p>The OCPO will issue a memoranda to Using Agencies, Department Heads and separately Elected Officials reminding them of their responsibility to review their expiring Contracts and prepare accordingly to allow continuity of equipment usage, supplies, goods or services. Effective June 1, 2016, OCPO will require the heads of all Using Agencies to submit in writing why they failed to timely submit the necessary documentation to the OCPO to amend or enter into new Contracts for existing goods or services with Contractors. The OCPO will redistribute a copy of a prior memoranda dated August 14, 2013 reminding Using Agencies that the OCPO will not concur on any Contracts over \$1,000,000 if the SAO has not executed the Contract. At the next OCPO staff meeting, the senior management team will remind OCPO staff to ensure that the SAO executes all Contracts over \$1,000,000 prior to the OCPO's execution of such Contracts. On or before June 1, 2016, all Emergency Forms will contain the CPO's signature.</p>	<p>The OCPO will issue a memoranda to Using Agencies, Department Heads and separately Elected Officials reminding them of their responsibility to review their expiring Contracts and prepare accordingly to allow continuity of equipment usage, supplies, goods or services. The OCPO will require the heads of all Using Agencies to submit in writing why they failed to timely submit the necessary documentation to the OCPO to amend or enter into new Contracts for existing goods or services with Contractors. The OCPO will redistribute a copy of a prior memoranda dated August 14, 2013 reminding Using Agencies that the OCPO will not concur on any Contracts over \$1,000,000 if the SAO has not executed the Contract. Additionally, at the next OCPO staff meeting, the senior management team will remind OCPO staff to ensure that the SAO executes all Contracts over \$1,000,000 prior to the OCPO's execution of such Contracts. All Emergency Forms will contain the CPO's signature.</p>	6/17/2016

Sole Source and Emergency Procurements

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
3	Originating departments are not consistently providing sufficient justification to document the sole source procurements.	The senior staff for OCPO will remind OCPO staff that the entire Sole Source Form should be kept in the proper location in the file. OCPO senior staff will be responsible to ensure that the entire Sole Source Form documentation is scanned into Prodagio. OCPO will conduct a bi-annual workshop for Using Agencies concerning the required documentation for Sole Source Procurement requests and role of the new Sole Source Review Committee ("SSRC").	OCPO reminded OCPO staff that the entire Sole Source Form should be kept in the proper location in the file. OCPO senior staff will be responsible to ensure that the entire Sole Source Form documentation is scanned into Prodagio. OCPO will conduct a bi-annual workshop for Using Agencies concerning the required documentation for Sole Source Procurement requests and role of the new Sole Source Review Committee ("SSRC").	7/1/2016

Travel Expenditures

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	A standardized travel voucher does not exist to reduce opportunities for errors and to ensure an accurate reporting of all travel expenditures.	BOA established a new Transportation Expense Voucher System (TEVS) on December 1, 2015 to allow County employees to prepare and submit electronic reimbursement vouchers for mileage, taxi and public transportation reimbursement. BOA, with the Comptroller's Office assistance, plans to update the TEVS to include a fillable PDF form for requesting travel authorization as well as a travel reimbursement form to be completed once the travel event concludes.	The BOA and Comptroller are currently designing a new travel reimbursement pdf fillable form. This form will be in compliance with the new Transportation and Travel Expense Policy, which is also currently being developed.	11/30/2016

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
2	Procedures for Countywide travel do not fully define all the current processes and requirements as well as contain all necessary controls over the travel reimbursement process.	BOA is currently working with the Vehicle Steering Committee on updating the Countywide Transportation and Travel Expense Reimbursement Policy and procedures manual to include best practices and controls. Once the policy manual is updated, a Countywide communication and distribution will occur. The Comptroller's Office will update its internal payroll procedures and processes and implement these into its payroll operation to reflect the new requirements and processes.	A subcommittee of the Vehicle Steering Committee has been established and has met to begin modifying the existing Transportation and Travel Expense Reimbursement Policy. Still on track to meet the completion date of 11/30/16.	11/30/2016

Travel Expenditures

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
3	Government rates were not obtained in all cases of hotel bookings and garage parking, and per diem rates were not properly applied.	BOA plans to update the TEVS to include a fillable pdf form for requesting travel authorization as well as a travel reimbursement form to be completed once the travel event concludes. BOA is currently working with the Vehicle Steering Committee on updating the Countywide Transportation and Travel Expense Reimbursement Policy and manual to include best practices and controls. BOA plans to coordinate with BOF on establishing cost reducing measures to be included in the policy manual.	A subcommittee of the Vehicle Steering Committee has been established and has met to begin modifying the existing Transportation and Travel Expense Reimbursement Policy which will address the procedures for this issue. Still on track to meet the completion date of 11/30/16.	11/30/2016

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
4	Departments are not consistently granting authorization to employees prior to traveling.	BOA is currently working with Vehicle Steering Committee on updating the Countywide Transportation and Travel Expense Reimbursement Policy and procedures manual to include best practices and controls and plans to include a section on the travel request form and reimbursement form for the department's/agency's signature as authorization. The Comptroller's Office will ensure that a department's/ agency's authorization is provided along with the necessary support to process payment.	A subcommittee of the Vehicle Steering Committee has been established and has met to begin modifying the existing Transportation and Travel Expense Reimbursement Policy which will address this issue. Still on track to meet the completion date of 11/30/16.	11/30/2016

Vendor Payment Process

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
1	Vendor payment discounts are not being fully realized, and the majority of accounts payable payments are still being processed by check.	The Comptroller's Office plans to review and update vendor records as part of the Oracle EBS ERP implementation with the user departments who establish and maintain the vendor relationship. The epayable's payment initiative is promoted through the Procurement contract process and we work with the County's third party administrator on a continuing periodic basis to enhance vendor enrollment.	Vendor records will be updated with the user departments as part of the Oracle EBS ERP implementation.	12/1/2016

Vendor Payment Process

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
2	Invoices are not being processed in the most efficient manner to ensure prompt payment.	The Comptroller's Office is planning with the implementation of the Oracle EBS ERP system to implement a number of process improvements: departments will enter their invoices in the system as soon as they are received and tracking of receiving / initial processing dates should occur in the system; department approvals and Comptroller's review and processing will be completed through an automated workflow process which should eliminate the need for processing a hardcopy 29A form and reduce the time needed for submission and maintaining hardcopy documents.	The Comptroller's Office continues to be a part of the ERP system implementation to ensure process improvements will be realized.	12/1/2016

Finding #	Finding Statement	Corrective Action Plan (CAP)	Most Recent Update	ECD
4	The Comptroller's Office receives no assurance from the departments that service invoices submitted for payment comply with the Procurement Code Section 34-310(d).	The Comptroller's Office currently reviews service invoices based on the Procurement Code, but staffing resources are limited and a large volume of invoices are processed. The Comptroller's Office agrees that the departments need to be responsible for attesting to the fact that their department has reviewed and approved the itemized work and expense records. As part of the implementation of the ERP system, the Comptroller's Office will develop an instruction manual and circulate it to user departments. With the implementation of ERP, policies will be established to strengthen controls for processing invoices.	The Comptroller's Office continues to review service invoices based on the Procurement Code, and is working with the ERP team on the system improvements.	12/1/2016

Finding Recommendations Status Summary FY2013 to Date

Status	# Recommendations
Implemented	80
Not Implemented	29
Partially Implemented	7
Total	116