



Internal Audit Report

Audit Recommendations
Status Report
as of June 30, 2017



Date: July 14, 2017



LCCC Audit Recommendations Status Report As of June 30, 2017



To: The Honorable Linda Doggett, Lee County Clerk of the Circuit Court & Comptroller

From: Tim Parks, Chief Internal Audit Officer/Inspector General
Internal Audit/Inspector General Department

Date: July 14, 2017

Re: Lee County Clerk of the Circuit Court & Comptroller (LCCC)
Audit Recommendations Status Report as of 6/30/17

The Internal Audit/Inspector General Department has completed its *LCCC Audit Recommendations Status Report as of 6/30/2017*, which reflects the implementation status of outstanding audit report recommendations for the Lee County Clerk of the Circuit Court & Comptroller as of June 30, 2017. The report fulfills the IA/IG Department's accountability for reporting on issues through their resolution.

This audit activity conforms to the Institute of Internal Auditor's (IIA) *International Standards for the Professional Practice of Internal Auditing (Red Book)* and the Association of Inspectors General (AIG) *Principles and Standards for Offices of Inspector General*.

The follow-up on recommendation status was conducted during the second quarter of 2017. We reviewed the status of the audit recommendations with the department personnel responsible for implementing the audit recommendations.

The follow-up covered the *LCCC Audit of Driver and Vehicle Information Database (DAVID) Usage* and *LCCC Recording* audits. A summary of the recommendation status is presented in the heading of the attached report.

The follow up report contains information regarding each outstanding recommendation, including recommendation status, management actions taken, and Internal Audit Follow Up Notes. We wish to express our appreciation for the cooperation and assistance provided to us.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Parks".

Tim Parks, Chief Internal Audit Officer/Inspector General
Internal Audit/Inspector General Department
TJP/GK



Lee County BOCC Audit Recommendation Status Report As of June 30, 2017



BOCC DOT Tolls (Project 2016.17, Issued April 2017) One recommendation – Estimated for implementation May, 2017		
Violations		
Observation	Recommendation	Original Management Response
<p>The Violation Enforcement System (VES) is installed in each toll plaza. When a vehicle passes through a facility without paying or with an invalid account, the system employs cameras and sensors to photograph the license plate of the offending vehicle.</p> <p>When a license plate cannot be conclusively identified, the violation is "Coded Off" to end collection activity. This process is also implemented when the license plate is identified, but the owner's information cannot be obtained.</p> <p>DOT issues Toll Due Notices to vehicle owners for toll violations. If the Notice is not paid within 30 days, DOT issues a citation. Patrons are given 40 days to pay the citation. Unpaid citations are scheduled to be sent to the Clerk for additional enforcement activity within 45 days of the issuance</p>	<p>It is recommended that DOT and the Clerk's office follow through with the implementation of the electronic transfer of citations.</p>	<p>Agreed, the electronic transfer of citations between DOT and the Clerk's office is scheduled for implementation in May 2017.</p>



Lee County BOCC Audit Recommendation Status Report As of June 30, 2017



<p>of the citation.</p> <p>Unpaid citations are manually delivered to the Clerk's office on a weekly basis. There were 25,950 citations delivered to the Clerk in 2016. The average time between the issuance of the citations and their entry in the Clerk's system was approximately 51 days. The Clerk can take up to three days to manually enter the citations.</p> <p>There is an unwritten agreement between DOT and the Clerk's office that limits the number of citations sent to the Clerk for each violator at 25. Any citations exceeding the 25 limit are held by DOT. These held citations account for between 2% and 3% of the total of unpaid citations. Most of the DOT held citations do not meet the 45 day limit for delivery to the Clerk.</p> <p>DOT and the Clerk's office are working on a system to automate the citation transmittal process. This will speed up the process and eliminate the holding of over 25 citations for each violator. The implementation is scheduled to be</p>		
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complete by May, 2017.		
Estimated Implementation Date	Revised Implementation Date	Status
5/31/17	N/A	Closed 6/30/2017
Last Status Update	Current Recommendation Action	IA Follow-up Notes
N/A		
BOCC GCN Digital Retrofit Project Feasibility (Project 2016.12, Issued January 2017) One recommendation – Estimated for implementation June 30, 2017		
BOCC GCN Digital Retrofit Project Feasibility		
Observation	Recommendation	Original Management Response
<p>The risks associated with the analog portion of the GCN include:</p> <ul style="list-style-type: none"> • The current analog system does not meet the Department of Homeland Security’s interoperability standards. In the event of large-scale emergencies and disasters, communication with external government agencies could potentially be difficult, and require workarounds. • The production of existing analog radio system equipment was discontinued in 2010-2011, with correlated supplier repair and technical support ending as of December 31, 2018. Thus, there is the potential impact of GCN communication services which are difficult to repair. There is no assurance that analog parts will be obtainable from government agency surplus donations or from online used equipment suppliers. • There are currently fewer towers than is necessary to remedy poor outdoor and in- 	<p>We recommend rapid adoption and completion of the BOCC GCN all-digital conversion to:</p> <ul style="list-style-type: none"> • Comply with Department of Homeland Security interoperability standards. • Get beyond the end-of-life system issues that may cause continued difficult radio maintenance issues. • Prepare for future County-wide growth and expansion. • Allow for effective communications between authorities during large-scale emergencies and disasters. 	<p>The Department of Public Safety (DPS) is currently working with County Administration and Budget Services to move forward in the development of a plan for update and replacement of the GCN to an all-digital radio network. This project will include acquisition of a contracted consultant to design and plan the system, and working with County Administration and Budget Services to thoroughly explore all available funding sources, and develop a Capital Improvement Plan for the project.</p> <p>The Department of Public Safety is committed to a thoughtful and thorough evaluation of the audit’s recommendation, and will assure the information contained herein remains relevant in the Government Communications Network replacement plan moving forward.</p>



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building radio coverage in Central, South, and East Lee County.		
Estimated Implementation Date	Revised Implementation Date	Status
6/30/17	N/A	In Progress
Last Status Update	Current Recommendation Action	IA Follow-up Notes
N/A	7/17/17 - Procurement has issued the RFP for the Radio Communications P25 Migration Consultant. It remains open until August 23, 2017.	7/17/17 - Management is taking action on the project. We will continue to monitor the adoption process until completion.
BOCC Emergency Medical Services (Project 2016.18, Issued March 2017) Two recommendations – Estimated for implementation by September 30, 2017		
Policies and Procedures		
Observation	Recommendation	Original Management Response
Written policies and procedures were insufficient to document the processes that are followed by EMS to monitor or reconcile service billing and collection activities.	We recommend that documentation be developed and implemented to formalize the policy and maintenance procedures. Written policies and procedures are industry standards that define how organizations deal with everyday operational items to comply with regulations and codes. Failure to have and maintain current policies and procedures can lead to inefficiencies and confusion.	The Department of Public Safety (DPS) is currently working with McKesson to develop a process to allow more specific monitoring of patient accounts. DPS leadership is also inquiring with other similar EMS agencies around the country how they handle account reconciliation in their services. Our goal is to have these processes in place by the end of this fiscal year.
Estimated Implementation Date	Revised Implementation Date	Status
9/30/17	N/A	In Progress
Last Status Update	Current Recommendation Action	IA Follow-up Notes
N/A		
Formal Reconcilements		
Observation	Recommendation	Original Management Response
EMS does not formally monitor or reconcile data to ensure all transports are efficiently and effectively billed and collected by the third party vendor.	We recommend that EMS take a more proactive role in monitoring financial aspects of the contract. Monitoring procedures should be developed to enable EMS to analyze and document the contractual write-downs of insurance agreements	The DPS Fiscal Staff has begun working with Lee County Human Resources to develop written policies and procedure documents to provide clarity to how processes are completed, and what steps are necessary to complete EMS billing procedures.



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	<p>prior to submitting write-off requests to the Board of County Commissioners. We are aware of the enormous amount of Patient Care Reports added each month and the strain this would put on the staff, therefore a cost/benefit analysis should be performed to determine the feasibility of a periodic reconciliation.</p> <p>The third party vendor can provide a number of reports to facilitate the monitoring of their services. Once the department has obtained a complete set of baseline data for performance measurement, it will be able to enhance its monitoring and reporting through the use of trend analysis. This would allow EMS to maintain confidence that the third party vendor is fulfilling their contract.</p>	<p>These policies and procedures should be completed within the next three to six months.</p>
Estimated Implementation Date	Revised Implementation Date	Status
8/31/17	N/A	In Progress
Last Status Update	Current Recommendation Action	IA Follow-up Notes
N/A		