



Internal Audit Report

Audit Recommendations
Status Report
as of September 30, 2017



Date: October 13, 2017



Lee County BOCC
Audit Recommendation Status Report
As of September 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: October 13, 2017
Re: Lee County Board of County Commissioners (BOCC)
Audit Recommendations Status Report as of 9/30/2017

Dear Ms. Doggett,

The Internal Audit/Inspector General Department has completed its *BOCC Audit Recommendations Status Report as of 9/30/17*, which reflects the implementation status of outstanding audit report recommendations for the Lee County Board of County Commissioners as of September 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 procedures covered the audits of the *BOCC GCN Digital Retrofit Project Feasibility* and *BOCC Emergency Medical Services*. A summary of the recommendations status is presented in the headings 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 us by the Departments during this review.

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



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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-building radio coverage in Central, South, and East Lee County. 	<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>
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.	7/17/17 - Management is taking action on the project. We will continue to monitor the adoption



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	It remains open until August 23, 2017.	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	12/31/17	In Progress
Last Status Update	Current Recommendation Action	IA Follow-up Notes
N/A		Management change and natural disaster (Hurricane Irma) have put this behind schedule. We will follow up until completion.
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 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	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. These policies and procedures should be completed within the next three to six months.



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	<p>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>	
Estimated Implementation Date	Revised Implementation Date	Status
8/31/17	12/31/17	In Progress
Last Status Update	Current Recommendation Action	IA Follow-up Notes
N/A		Management change and natural disaster (Hurricane Irma) have put this behind schedule. We will follow up until completion.