



*Internal Audit Report*

Audit Recommendations  
Status Report  
as of September 30, 2019



Date: October 7, 2019



# BOCC Audit Recommendations Status Report As of September 30, 2019



To: The Honorable Linda Doggett, Lee County Clerk of the Circuit Court & Comptroller  
From: Tim Parks, Chief Internal Audit Officer/Inspector General Inspector General Department  
Date: October 7, 2019  
Re: Lee County Board of County Commissioners (BOCC)  
Audit Recommendations Status Report as of 9/30/2019

Dear Ms. Doggett,

The Inspector General Department has completed its *BOCC Audit Recommendations Status Report as of 9/30/2019*, which reflects the implementation status of outstanding audit report recommendations for the Lee County Board of County Commissioners. The report fulfills the 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 third quarter of 2019. We reviewed the status of the audit recommendations with the department personnel responsible for implementing the audit recommendations.

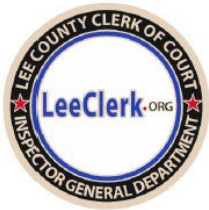
The follow-up report contains information regarding each outstanding recommendation, including recommendation status, management actions taken, and Internal Audit follow up notes.

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

Sincerely,

A handwritten signature in blue ink that reads "Tim Parks".

Tim Parks, CIA, CIG, CIGI  
Chief Internal Audit Officer/Inspector General  
Inspector General Department



# Lee County BOCC Audit Recommendation Status Report As of September 30, 2019



BOCC GCN Digital Retrofit Project Feasibility (Project 2016.12, Issued January 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"> <li>• 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.</li> <li>• 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.</li> <li>• There are currently fewer towers than is necessary to remedy poor outdoor and in-building radio coverage in Central, South, and East Lee County.</li> </ul>	<p>We recommend rapid adoption and completion of the BOCC GCN all-digital conversion to:</p> <ul style="list-style-type: none"> <li>• Comply with Department of Homeland Security interoperability standards.</li> <li>• Get beyond the end-of-life system issues that may cause continued difficult radio maintenance issues.</li> <li>• Prepare for future County-wide growth and expansion.</li> <li>• Allow for effective communications between authorities during large-scale emergencies and disasters.</li> </ul>	<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	9/30/2021	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.



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4/9/2018	It remains open at this time.	GCN is currently engaged with the consultant and is expecting to be out to bid within 90 days. We will continue to monitor, with follow up in 90 days.
6/30/2018	It remains open at this time.	“Consultant’s initial phase of work is done and we’re crafting the RFP for competitive bid.”
9/14/18	It remains open at this time.	“The competitive RFP is expected to be issued within 60 Days”
4/8/2019	It remains open at this time	The installation of the microwave radio backhaul equipment & installation will be completed by 6/30/19. The P25 system was opened for bid as of 4/8/19.
6/25/2019	It remains open at this time	“Procurement has posted the notice of decision on the P25 replacement RFP Monday, and the protest period ends Thursday. If there are no protests, this will move toward contract negotiations this summer.”
9/30/2019	It remains open at this time	“Board approved replacement of the system, awarded to Motorola, on Sept. 17.” “24 Month implementation.”

**BOCC Emergency Medical Services  
(Project 2016.18, Issued March 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



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9/30/17 Last Status Update	9/30/2020 Current Recommendation Action	In Progress IA Follow-up Notes
N/A		Management change and natural disaster (Hurricane Irma) have put this behind schedule. We will follow up until completion.
4/9/2018	Remains open at this time	We have engaged the support of a billing consultant to help us a broader evaluation of our billing processes; there is no estimated timeline for completion at this point.
6/30/2018	Remains open at this time	“We continue to work with the vendor to clarify roles/responsibilities; we’re also going out to bid for these services in the fall, as the contract expires in September 2019.”
9/14/2018	Remains open at this time	“We are rebidding this project to explore the options available to us in the market. That timeframe is TBD.”
3/31/2019	Remains open at this time	There is no change in the timeframe to rebid the contract.
6/25/2019	Remains open at this time	“We expect to take a new contract for billing services to the BoCC by the first meeting in September.”
9/30/2019	Remains Open at this time	“The BOCC is in the process of securing a new vendor. However, the current contract was extended for 6 months pending longer term agreement. That will be completed this quarter. Policies and Procedures will be updated with new contract.”



## Lee County BOCC Audit Recommendation Status Report As of September 30, 2019



### BOCC Community Development – Code Enforcement (Project 2018.14, Issued October 2018)

#### Complaints

Observation	Recommendation	Original Management Response
<p>Code Enforcement's stated goal is to investigate complaints within three working days. This goal is not documented in any formal written policy or procedures.</p> <p>A sample of 30 complaints from June and July 2018 was reviewed to determine whether the goal was met. The average response time for the complaints in the sample was 3.8 working days. Thirteen of the 30 complaints were not investigated within three days.</p>	<p>It is recommended that the goal to investigate complaints be included in a formal written policy or procedure. Steps should be taken to monitor compliance with this goal.</p>	<p>As far as not meeting the goal, the time period that was analyzed coincided with a transition to new permitting software that has not gone smoothly. One particular trouble area in the software related to Code Enforcement reporting and case assignment and tracking, which contributed greatly to the longer response times noted in the audit. We have been working diligently since June with our IT group and contractor to improve the software and significant progress has been made, which has improved our response times. For most complaints we receive, the Code Enforcement Specialists respond by the next day.</p>
Estimated Implementation Date	Revised Implementation Date	Status
1/7/2019	9/30/2019	Implemented
Last Status Update	Current Recommendation Action	IA Follow-up Notes
3/31/2019		In Progress. Revised implementation date is 7/1/2019.
7/25/2019	Remains open at this time.	“It has been drafted and is undergoing internal review. It is not yet completed.”
7/26/2019	Implemented.	The department developed policies and procedures.