



BOCC Audit Recommendations Status Report

As of June 30, 2021

Inspector General Department



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Tim Parks, Chief Internal Audit Officer/Inspector General



Lee County BOCC
Audit Recommendations Status Report
As of June 30, 2021



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

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

Date: July 8, 2021

Re: Lee County Board of County Commissioners (BOCC)
Audit Recommendations Status Report as of 6/30/2021

Dear Ms. Doggett,

The Inspector General Department has completed its *BOCC Audit Recommendations Status Report as of June 30, 2021*, 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 second quarter of 2021. 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 action 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, CGI
Chief Internal Audit Officer/Inspector General
Inspector General Department
TJP/GK



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BOCC Government Communication Network (Project 2016.12, Issued January 2017)		
BOCC GCN Digital Retrofit Project Feasibility		
	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	9/30/2021	In Progress
Last Status Update	Current Recommendation Action	IA Follow-up Notes



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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.
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
3/27/2020	Public Safety Director estimates the design/buildout is about 25 percent complete. We were due to have factory staging at the end of April, but the COVID outbreak will delay staging.	N/A



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5/27/2020	The network replacement is proceeding as scheduled and is at about 40 percent of completion. The system was built at the factory and shipped to Lee County in the first week of May.	N/A
9/21/2020	We're at about 30 percent now. The project has a scheduled pause while we rework tower lease agreements, so we expect to be 30 percent for the next quarter.	N/A
12/23/2020	N/A	Due to COVID-19, project is still paused at 30%
3/8/2021	The GCN project is at 70 percent completion today. System coverage testing will occur in April, with a transition to the new system over the summer. We will be at 100 percent this fall as scheduled.	N/A
6/30/2021	Final configuration and testing are ongoing this summer. The first users will start testing the system in August and September, with a complete transition to the new system this fall.	N/A

BOCC Natural Resources- Surface Water Management (Project 2020.10, Issued February 2021)

Invoice Review Process

Observation	Recommendation	Original Management Response
<p>The invoice review process requires five approvers to review and determine the sufficiency and accuracy of the supporting documentation and invoice before a request for payment is sent to be processed.</p> <p>We reviewed the supporting documentation that consisted of 20 invoices from different projects.</p> <p>Our observations consisted of:</p>	<p>To ensure compliance, consistency, and payment accuracy, we recommend:</p> <ul style="list-style-type: none"> Creating a process specifying the required supporting documents and invoice items that each approver must review prior to submitting a payment request for processing. 	<p>We will develop a process for reviewing Professional Services invoices that will be shared with the appropriate staff and training provided. It will take approximately 60 days to develop and fully implement.</p> <p>Based on the process created above, we will develop written procedures that outline the new process. Appropriate staff will be made aware of the new</p>



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<ul style="list-style-type: none"> • One payment made from an expired contract • One overpayment • Missing Fiscal Staff's approval for review of an invoice • Missing procurement threshold authorization for the creation of a Supplemental Task Authorization (STA) • Incorrect Project Reference on a CPA form 	<ul style="list-style-type: none"> • Once updated, to incorporate written operating procedure that outlines the new management approval process. 	<p>procedures and training provided. It will take approximately 60 days to implement.</p>
Estimated Implementation Date	Revised Implementation Date	Status
5/31/2021		Implemented and closed
Last Status Update	Current Recommendation Action	IA Follow-up Notes
6/16/2021	N/A	Management implemented the recommendation
E1 Contract Review Process		
Observation	Recommendation	Original Management Response
<p>A control process for approving all E1 entries made to a contract line is in place. However, the following exceptions to the transaction approval process were noted:</p> <ul style="list-style-type: none"> • Contract entries related to the same project contained figures in which the agreed upon amounts did not reconcile. • A contract line was created referencing the incorrect STA and project. • Grant Funds for a second contract line were available, even though expenditures exceeded the grant limit amount. <p>A documented explanation of the transactions mentioned above is not being required.</p>	<p>We recommend:</p> <ul style="list-style-type: none"> • A process and written operating procedures be created to periodically monitor contract line entries to prevent incorrect availability of funds and entry errors. • All contract entry modifications for the contract lines must be explained and documented. 	<p>We will develop a process and procedures for monitoring contract line entries for errors. Appropriate staff will be made aware of the new process/procedures and training provided. It will take approximately 60 days to implement.</p> <p>We will work with the Procurement Division to insure there are adequate policies and procedures in place to insure contract line entries are properly explained and documented. It will take approximately 30 days to complete.</p>



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Estimated Implementation Date	Revised Implementation Date	Status
5/31/2021		Implemented and closed
Last Status Update	Current Recommendation Action	IA Follow-up Notes
6/16/2021	N/A	Management implemented the recommendation
STAs and Change Order (CO) Authorizations		
Observation	Recommendation	Original Management Response
<p>From the Professional Services Agreements:</p> <p>The “Lee County Professional Service CO/STA” form only requires the Consultant’s signature. Some emails were provided as evidence of Project Manager’s approvals. However, the contract requires the authorizations to be in “a written document... executed by both parties” and “The CHANGE ORDER document, which must be executed on a Lee County standard form...”</p>	<p>We recommend:</p> <ul style="list-style-type: none"> • Management discusses with the appropriate parties whether the emails that are being maintained as supporting documentation satisfy the formal agreement’s requirements. • Documenting the discussion results and outcomes. 	<p>We will discuss the issue with the Procurement Division to determine if the current level of documentation satisfies the requirements of the agreement.</p> <p>We will document the results of our discussion and take appropriate action as determined.</p>
Estimated Implementation Date	Revised Implementation Date	Status
5/31/2021		Implemented and closed
Last Status Update	Current Recommendation Action	IA Follow-up Notes
6/16/2021	N/A	Management implemented the recommendation
County Project Authorization Compliance		
Observation	Recommendation	Original Management Response
<p>CPA’s maintenance specifications state that <i>The Contractor shall submit Vegetation Disposal Form (attached) with estimates of the volume in cubic yards of vegetation removed. This information shall be submitted with each invoice.</i></p> <p>Not all of the Vegetation Disposal Forms are being maintained or submitted with the invoices.</p>	<p>We recommend that a more effective control process be created to collect and maintain the required forms.</p>	<p>Initially, we plan to review the need for the form. If it does not serve a useful purpose, then it will be eliminated. If it is to be kept, then we will follow your recommendation of developing a more effective control process for insuring the form is collected. It will take approximately 30 days to determine and implement any changes.</p>
Estimated Implementation Date	Revised Implementation Date	Status
5/31/2021		Closed- No Longer Applicable
Last Status Update	Current Recommendation Action	IA Follow-up Notes



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6/16/2021	N/A	Management determined the Vegetation Disposal Form will be eliminated as it serves no useful purpose.
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