



February 15, 2022

Board of Supervisors
Kern County Administrative Center
1115 Truxtun Avenue
Bakersfield, CA 93301

DECEMBER 31, 2021 COMPLIANCE AND ACCOUNTABILITY REPORT
Fiscal Impact: None

County Ordinance Code 2.01.010 requires the County Administrative Office to report on the Compliance and Accountability function no later than 45 days after December 31, 2021 on departmental compliance issues for the period July 1, 2021 through December 31, 2021.

COMPLIANCE REQUIREMENTS AND RESPONSIBILITIES

Board of Supervisors' Audit Requirements

Government Code Section 25250 requires the Board of Supervisors to at least biennially examine and audit, or cause to be audited, the financial accounts and records of all officers having responsibility for the care, management, collection, or disbursement of money belonging to the County or money received or disbursed by them under authority of law. The Board has selected to have the Auditor-Controller perform some of those audits on its behalf, and considers the engagements performed by others such as independent external Certified Public Accountants (CPA) auditors, Grand Jury, Information Security Officer, and other agencies to fulfill the requirements. In general, they aim to determine the accuracy of information, provide insight, and propose recommendations to improve. The scope depends on the focus and extent of a particular engagement that may be based on financial, compliance, operational, or investigative and may vary significantly depending on the department.

County Department's Response and Corrective Action Plan

County departments are responsible for responding directly to auditors and developing a corrective action plan to mitigate findings and attain the recommendations. The corrective action plan is required to be submitted to the County Administrative Office within 45 days of an audit report. All departments responded and/or submitted their required corrective action plans for their audits listed in this report. Additionally, the departments must also provide documentation including written procedures that will help to improve the internal controls that contributed to the findings.

County Administrative Office's Post Audit Reviews

A responsibility of the County Administrative Office is to monitor and report to your Board the status of a department's compliance after the issuance of an audit report. The County Compliance and Accountability Officer reviews audit findings and recommendations with departments, identifies probable solutions to the weaknesses and deficiencies identified, and ensures the resolution is documented. Most departments achieve compliance on findings identified in the audit reports within the first six months. If a specific finding is not completely achieved or documented, it is indicated as "In Progress" and the County Compliance and Accountability Officer continues to work with the department until remediated. The County Administrative Office performs follow-up reviews and provides an update on "In Progress" items on the next Compliance and Accountability Report to your Board.

GROUNDLED  BOUNDLESS

AUDIT, REVIEW, ASSESSMENT, AGREED UPON PROCEDURE, MONITORING, AND OTHER ENGAGEMENTS

Auditor-Controller

The Board of Supervisors, by resolution dated June 13, 1956, adopted Government Code Section 26883 that gave the Board of Supervisors the power to require the Auditor-Controller to perform the audits of any department, office, board, or institution under the Board of Supervisor’s control. To fulfill the Government Code requirements and provide additional fiscal oversight, the Auditor-Controller primarily performs compliance audits of each County department based on an audit plan approved by the Board of Supervisors. The compliance audits include assessing the adequacy of internal controls and examining, on a test basis, compliance with statutory requirements and the policies and procedures applicable to the department. On April 2017, the Auditor-Controller transitioned to audits of compliance and internal controls in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing. The standards require that they perform their engagements with proficiency and due professional care; that the internal audit function is subject to a program of quality assurance; and that the results of engagements are communicated. On occasion, the Auditor-Controller’s audit division has also performed additional auditing services and other agreed upon procedures.

The post audit review summaries, if required, are provided in Attachment A for the following audits that had audit reports issued by the Auditor-Controller and/or corrective action plans due during this reporting period:

Report	Board Date	Plan Due Date*	Attachment Page*
District Attorney for FYE June 30, 2019 and 2018	05/25/21	07/09/21	A-1
Human Resources for FYE June 30, 2020, 2019 and 2018	05/25/21	07/09/21	A-2
County Counsel	05/25/21	07/09/21	A-6
Internal Audit Division Quality Assurance and Improvement Program	06/08/21	7/23/21	A-3
Countywide Employee Performance Evaluation Reports as of January 6, 2021	07/20/21	Not Required	Not Required
Aging and Adult Services for FYE June 30, 2020 and 2019	07/20/21	Not Required	Not Required
Agriculture and Measures Standards for FYE June 30, 2020 and 2019	09/28/21	11/12/21	A-5
Treasurer-Tax Collector – Statement of Money for Quarter 4 FY 2020-21	09/28/21	Not Required	Not Required
Human Resources – Prior Findings as of July 7, 2021	09/28/21	Not Required	Not Required
Countywide Inventory FYE June 30, 2021	09/28/21	Not Required	Not Required
Countywide Inventory FYE June 30, 2021 – Prior Findings	09/28/21	Not Required	Not Required
Kern County Library for FYE June 30, 2020 and 2019	10/12/21	11/26/21	A-4
County Counsel – Prior Findings	10/12/21	Not Required	Not Required
Animal Services – Prior Findings	10/12/21	Not Required	Not Required

* A corrective action plan or attachment is not required for reports that did not include any findings.

As of December 31, 2021, the Auditor-Controller had also begun fieldwork on other audits that were not completed or still under their review before finalizing. The following in progress audits are expected to be completed and reported on the next June 30, 2022 Compliance and Accountability Report:

Report
County Administrative Office
District Attorney - Prior Findings
Employers' Training Resources for FYE June 30, 2021 and 2020
Planning and Natural Resources for FYE June 30, 2021 and 2020
Public Defender for FYE June 30, 2021 and 2020
Information Technology Services for FYE June 30, 2021 and 2020
Countywide Assets Audit Report as of March 31, 2021
Treasurer-Tax Collector – Statement of Money for Quarter 1 FY 2021-22
Child Support Services for FYE June 30, 2021 and 2020

Independent External CPA Auditors

On June 4, 2019, the Board of Supervisors approved the selection of independent external CPA auditors Clifton Larson Allen LLP for the FYE June 30, 2019, 2020, 2021 to perform audits specified in the Request for Proposal. The independent external CPA auditors primarily perform financial audits for additional fiscal oversight and other requirements, including the Government Code. Financial audits express opinions on the financial statements in accordance with Generally Accepted Auditing Standards and Government Auditing Standards. Standards require that they perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The auditor considers internal controls relevant to the preparation and fair presentation of the financial statements to design appropriate audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. On occasion, the independent external CPA auditors also perform additional auditing services and other agreed upon procedures.

Clifton Larson Allen issued the following reports and/or their corrective action plans were due during this reporting period:

Report	Board Date	Plan Due Date*	Attachment Page*
Kern County Department of Public Health Proposition 10 – Black Infant Health for FYE June 30, 2021	11/16/21	Not Required	Not Required
Kern County Department of Public Health Proposition 10 – Nurse Family Partnership for FYE June 30, 2021	11/16/21	Not Required	Not Required
Kern County Department of Public Health Proposition 10 – Medically Vulnerable Care Coordination Project for FYE June 30, 2021	11/16/21	Not Required	Not Required
Automobile Insurance Fraud, Workers' Compensation Insurance Fraud, and Disability and Healthcare Insurance Fraud for FYE June 30, 2021	11/16/21	Not Required	Not Required

* A corrective action plan or attachment is not required for reports that did not include any findings.

Clifton Larson Allen began fieldwork in late August for those audits required as of June 30, 2021 some of the required audits have not been completed as of December 31, 2021 including the Comprehensive Financial Annual Report. The audits are expected to be completed and reported on the next June 30, 2022 Compliance and Accountability Report.

Grand Jury

Government Code affirms that financial examinations or audits may be performed in coordination with the investigations conducted by the Grand Jury. The Board of Supervisors may resolve to accept the Grand Jury reports in lieu of its own separate examination if such reports are found to fulfill some or all the requirements of the

Government Code. Upon the issuance of a report, the Board of Supervisors and a department’s elected official, if applicable, must respond to the Presiding Judge within 90 and 60 days, respectively.

The following report was issued by the Grand Jury and/or the responses provided during this reporting period:

Report	Report Date	Elected Official Response Date*	Board of Supervisors Response Date
Kern County Employees’ Retirement Association (KCERA)	7/20/21	N/A	9/14/21

* An elected official response is not applicable for departments that have an appointed (not elected) department head.

Information Security Officer

Kern County Ordinance Section 2.01.010 appointed the Information Security Officer with the responsibility to conduct security assessments of the County’s security environment. The security assessment covers all information technology (IT) environments for the security posture and defense in-depth protection. The assessment includes different technologies, such as, networking, servers, workstations, mobile devices, wireless networks, and security standards. The multiple layers of security configurations and maintenance cover different threat vectors of the IT environment. The requirements also ensure departments are protecting the minimum standard level of security enforced through the Kern County IT Policy and Standards.

Due to competing priorities, the following assessment that began in 2020 is expected to be completed and reported on the next June 30, 2022 Compliance and Accountability Report:

Report
Sheriff

Other External Agencies

In addition to the above-mentioned reports, other reports have been issued from other external agencies. They include audits, reviews, assessments, agreed upon procedures, monitoring, and other reports that aim to determine the accuracy of information, provide insight, or recommendations to improve. Typically, they are primarily performance based but may vary significantly depending on the scope of the engagement and may also be financial or compliance based. The departments are responsible for filing the reports with the Board of Supervisors, County Administrative Office, and Auditor-Controller. The departments are also required to respond directly to the agency within 30 days and are expected to resolve all findings and/or recommendations identified.

The following reports were received by other external agencies during this reporting period and/or corrective action plans due during this reporting period:

Report	Prepared by	Report Date	Corrective Action Plan*
Auditor- Controller - Kern County's Court Revenue July 1, 2015 – June 30, 2019	State Controller	09/16/21	Appeal filed
District Attorney - California Department of Insurance Fraud Grant Programs	California Department of Insurance	08/09/21	Not Required
Statewide Child Welfare Services/Case Management System Biennial Data Quality Review	State of California – Health and Human Services Agency	12/8/21	2/11/21
Kern County Resource Family Approval	State of California – Health and Human Services Agency	12/2/21	1/28/21
Targeted Case Management Cost Report Review for FYE June 30, 2018	State of California – Health and Human Services Agency	10/14/21	Not Required
Temporary Assistance for Needy Families and Work Incentive Nutritional Supplement work participation rate	State of California – Health and Human Services Agency	09/17/21	Not Required
Kern Crossroads Facility Inspection	Juvenile Justice and Delinquency Prevention Commission	08/29/21	Not Required
Employers' Training Resource – Prison to Employment Support Services Earn and Learn	County of San Joaquin Employment and Economic Development Department	7/27/2021	9/10/2021
Department of Human Services – Social Security Administration Representative Payee Review	Disability Rights California	7/20/2021	Received

* A corrective action plan is not required for reports that did not include any findings.

As of December 31, 2021, external agencies had also begun fieldwork on other audits that were not completed or still under their review before finalizing. The following were in progress and are expected to be completed and reported on the next June 30, 2022 Compliance and Accountability Report:

Report	Prepared by
Employers' Training Resources - Southern Storm Monitoring Review	La Cooperativa Campesina of California
Employers' Training Resources – WIOA Youth Program	State of California Employment Development Department
Employers' Training Resources – WIOA Non-Discrimination and Equal Opportunity	State of California Employment Development Department
Employers' Training Resources – Fiscal and Procurement Monitoring FY 2019-20	State of California Employment Development Department
Employers' Training Resources – Fiscal and Procurement Monitoring FY 2020-21	State of California Employment Development Department
Employers' Training Resources – Program Monitoring FY 2020-21	State of California Employment Development Department
Department of Human Services - Medi-Cal Renewal	California Department of Health Care Services
Public Health Services - Certified Unified Program Agency Evaluation	California Environmental Protection Agency
Public Health Services - Local Enforcement Agency Evaluation	Department of Resources Recycling and Recovery

Behavioral Health and Recovery Services - Payment Error Rate Measurement	California Department of Health Care Services
Behavioral Health and Recovery Services – Mental Health Services Act Fiscal Year 2011-12	California Department of Health Care Services
Behavioral Health and Recovery Services – Substance Abuse Block Grant	California Department of Health Care Services
Public Works - California Department of Transportation (Caltrans) Local Assistance Program July 1, 2017 through June 30, 2020	Independent Office of Audits and Investigations
Aging and Adult Services - Supplemental Nutrition Assistance Program Management Evaluation	California Department of Aging
Agriculture and Measurement Standards - Asian Citrus Psyllid Agreement	United States Department of Agriculture
Aging and Adult Services - Social Security Administration Representative Payee Review	Disability Rights California
Probation / Public Health Services - 2003/2004 Targeted Case Management Medi-Cal Cost Disallowance Deferral	California Department of Health Care Services

FOLLOW-UP REVIEWS

County Administrative Office’s Follow-up Reviews

In addition to the new audits listed in this report that went to your Board in the past six months, a separate follow-up report on outstanding, unresolved audit findings from the June 30, 2021 Compliance and Accountability Report that are over six months old are provided as Attachments B and C. Our office continued to help departments with resolution, pursue adequate documentation of remedial proof, and report to your Board all previous in progress items until fully resolved. It is imperative that department heads are proactive in this process, as they are ultimately responsible for the success of their department’s internal control processes. There were no findings listed on Attachment B that continued to be “In Progress” indicating a concern that the department might receive unresolved repeat findings.

CONCLUSION

The proactive and diligent efforts of the Board of Supervisors, County Administrative Office, auditors, and each County department have been a vital part of providing transparent and accountable County operations. As required by County ordinance, this report provides your Board with an update on audit compliance. This office will continue to work with departments in reaching resolution of the audit findings and report their compliance on the next June 30, 2022 Compliance and Accountability Report.

Board of Supervisors
Compliance and Accountability Report for December 31, 2021
February 15, 2022
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Therefore, IT IS RECOMMENDED that your Board receive and file the December 31, 2021 Compliance and Accountability Report.

Sincerely,



Ryan J. Alsop
Chief Administrative Officer

RA: EM.COMPL June 2021 Report

Attachments

cc: All Department Heads

December 31, 2021
 COMPLIANCE AND ACCOUNTABILITY
 POST AUDIT REVIEW SUMMARY - CURRENT

Report: District Attorney
 Audit Period: For Fiscal Years Ended June 30, 2020 and 2019

Corrective Action Plan Received: Yes
 Issued by: Kern County Auditor-Controller

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
District Attorney [2180]	10/12/2021	Finding: Timeliness of Critical Information to Auditor-Controller's Office [Internal Control, Resolution No. 69-58, Government Code 25253,29000 and 25250] - The department did not provide the requested information to the Auditor-Controller's Office timely for financial reporting purposes and audit compliance.	The department is working on implementing a process to monitor deadlines and provide responses timely.	12/31/2021	Pending	6/30/2022
District Attorney [2180]	10/12/2021	Finding: Purchasing Card Certification [Kern County Administrative Policy and Procedures Manual (KCAPP) Chapter 518.15] - The following purchasing card deficiencies were noted: a) 152 purchasing card transactions were not certified timely (within 45 days of the statement cycle close date). b) 4 transactions were not approved by management timely (within 45 days of the statement cycle close date).	The department is working on filling vacancies that will allow for proper segregation of duties and oversight to ensure all employees certify purchasing transactions timely.	12/31/2021	Pending	6/30/2022
District Attorney [2180]	10/12/2021	Finding: Timeliness of deposits [Internal Control] - The department did not make deposits timely (within two weeks).	The department is currently implementing a process to ensure checks are deposited timely. Department is working on implementing an electronic system that would assist with compliance with recommendation.	12/31/2021	Pending	6/30/2022

December 31, 2021
COMPLIANCE AND ACCOUNTABILITY
POST AUDIT REVIEW SUMMARY - CURRENT

Report: Human Resources
Audit Period: For Fiscal Years Ended June 30, 2020 and 2019

Corrective Action Plan Received: Yes
Issued by: Kern County Auditor-Controller

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Human Resources Division [1310]	5/25/2021	Finding: Purchasing Card Certification [Kern County Administrative Policy and Procedures Manual (KCAPPM) Chapter 518.15] - The following purchasing card deficiencies were noted: a) Budget Unit 1310: eighteen purchasing card transactions were not certified timely (within 45 days of the statement cycle close date). b) Budget Unit 8960: 38 transactions were not certified timely (within 45 days of the statement cycle close date). c) Budget Unit 8960: 18 transactions were not certified.	The department is working on limiting the access to purchasing cards and assigning one purchasing card to each budget unit. The department is currently implementing a process to ensure all purchasing transactions are certified timely.	12/31/2021	Pending	6/30/2022
Human Resources Division [1310]	5/25/2021	Finding: Certification of Insurance Coverage [Internal Controls] - Seven contracts did not have proof of current insurance coverage.	The department obtained the seven outstanding insurance certificates noted in the audit. In addition, the department is implementing a process to track contract insurance certificates.	12/31/2021	Pending	6/30/2022
Human Resources Division [1310]	5/25/2021	Finding: Change of Employment Status (CES) [Internal Control, Kern County Policy and Administrative Procedures Manual Chapter 110.2 and 135] - Thirteen CESs were not processed timely, which resulted in retroactive payroll corrections. In addition, two CESs were not completed for two employees on extended leave.	As of 8/2/2021 all employee performance reports were completed and no outstanding or pending reports were noted. On September 28, 2021, the Auditor Controller reported to your Board, that their most recent review indicated the recommendation was implemented and no major concerns were noted.	12/31/2021	Achieved	Completed

December 31, 2021
COMPLIANCE AND ACCOUNTABILITY
POST AUDIT REVIEW SUMMARY - CURRENT

Report: Auditor-Controller-County Clerk
Audit Period: As of October 16, 2020

Corrective Action Plan Received: Yes
Issued by: Kern County Auditor-Controller

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Auditor-Controller [1110]	6/8/2021	Finding: Code of Ethics [Policy] - Internal Audit Division staff have not been reviewing and signing Code of Ethics statement annually.	The department provided the Code of Ethics Acknowledgement forms to audit staff for review and signature. The department is working on implementing a process for annual review and signature.	12/31/2021	Pending	6/30/2022
Auditor-Controller [1110]	6/8/2021	Finding: Policies [Institute of Internal Auditors Standard 2040] - Internal Audit Division did not contain signed formal policies for the Code of Ethics Acknowledgement Statement, the Internal Audit Division Audit Plan and Risk Assessment, Internal Audit Division Continuing Professional Development and the Quality Assurance and Improvement Program.	The department implemented the Code of Ethics Acknowledgement Statement, the Internal Audit Division Audit Plan and Risk Assessment, Internal Audit Division Continuing Professional Development and the Quality Assurance and Improvement Program. The Chief Audit Executive signed all policies.	12/31/2021	Pending	6/30/2022

December 31, 2021
COMPLIANCE AND ACCOUNTABILITY
POST AUDIT REVIEW SUMMARY - CURRENT

Report: Library
Audit Period: For Fiscal Years Ended June 30, 2020 and 2019

Corrective Action Plan Received: Yes
Issued by: Kern County Auditor-Controller

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Library [6210]	10/12/2021	Finding: Purchasing Card Certification [Kern County Administrative Policy and Procedures Manual (KCAPP) Chapter 518.15] - Eighty-nine transactions were not certified timely (within 45 days of the statement cycle close date).	The department is working on implementing a process to ensure all employees certify purchasing transactions timely.	12/31/2021	Pending	6/30/2022
Library [6210]	10/12/2021	Finding: Capital Asset Equipment Inventory and Records [Internal Controls, KCAPP Chapter 406, 407.8] - Inventory Adjustment Reports were not for removal of obsolete assets. Two items noted as lost or disposed of by departments were included in department's inventory listing.	The department is currently implementing a new policy to ensure obsolete items are disposed of properly and inventory adjustments are processed accurately.	12/31/2021	Pending	6/30/2022

December 31, 2021
COMPLIANCE AND ACCOUNTABILITY
POST AUDIT REVIEW SUMMARY - CURRENT

Report: Agriculture and Measurement Standards
Audit Period: For Fiscal Years Ended June 30, 2020 and 2019

Corrective Action Plan Received: Yes
Issued by: Kern County Auditor-Controller

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Agriculture and Measurement Standards [2610]	9/28/2021	Finding: Purchasing Card Certification [Kern County Administrative Policy and Procedures Manual (KCAPP) Chapter 518.15] - Fifty-three transactions were not certified timely (within 45 days of the statement cycle close date).	The department is working on implementing a process to ensure all employees certify purchasing transactions timely.	12/31/2021	Pending	6/30/2022
Agriculture and Measurement Standards [2610]	9/28/2021	Finding: Contracts [Internal Controls] - Eleven contract payments were not submitted timely (average lag time was 175 days from due date).	The department is currently implementing a new process to track contracts and ensure payments are processed timely.	12/31/2021	Pending	6/30/2022
Agriculture and Measurement Standards [2610]	9/28/2021	Finding: Capital Asset Equipment Inventory and Records [Internal Controls, KCPAPM Chapter 406, 407.8, 537] - The following capital asset deficiencies were noted: a) Two assets were entered twice in the capital asset program and 4 vehicles were not removed from listing. b) Thirty-two assets could not be located or identified from documented information. c) Three obsolete assets were not removed from inventory listing.	The department is working on updating policy and process to update inventory listing timely and ensure obsolete items are disposed of properly and information is accurately and completely documented. The department filled a vacant position, which will be responsible for inventory compliance.	12/31/2021	Pending	6/30/2022

December 31, 2021
COMPLIANCE AND ACCOUNTABILITY
POST AUDIT REVIEW SUMMARY - CURRENT

Report: County Counsel
Audit Period: For Fiscal Years Ended June 30, 2020 and 2019

Corrective Action Plan Received: Yes
Issued by: Kern County Auditor-Controller

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
County Counsel [1210]	10/12/2021	Finding: Contracts [Internal Controls] - Eleven contract payments were not submitted timely (average lag time was 72 days after the due date).	The department updated their policy and process to ensure payments are processed timely. In addition, the department implemented a process to routinely test for compliance of timely payments.	12/31/2021	Achieved	Completed

December 31, 2021
 COMPLIANCE AND ACCOUNTABILITY
 FOLLOW-UP POST AUDIT REVIEW SUMMARY - IN PROGRESS (OVER SIX MONTHS OLD)

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments:	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
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Not applicable - no findings over six months old remained in progress at June 30, 2021 and December 31, 2021.

**December 31, 2021
COMPLIANCE AND ACCOUNTABILITY
FOLLOW-UP POST AUDIT REVIEW SUMMARY - RESOLVED (OVER SIX MONTHS OLD)**

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Fire Department [2415]	5/11/2021	Finding: Logistics Division: Inventory [Internal Control] - During the fiscal year end inventory counts, several discrepancies were identified between inventory counts and records for the logistic division.	The department started conducting periodic inventory counts and completed a year-end count of warehouse inventory. On September 28, 2021, The Auditor-Controller reported to your Board, that their most recent year-end inventory test indicated the recommendation was implemented and no major concerns were noted.	12/31/2021	Achieved	Completed
Fire Department [2415]	5/11/2021	Finding: Logistics Division: Lag of segregation of duties [Internal Control] - one person maintain control of ta subledger used to track personal protective equipment and the assets.	The department reviewed the segregation of duties and the logistic supervisor no longer maintained custody of inventory records. On September 28, 2021, The Auditor-Controller reported to your Board, that their most recent review indicated the recommendation was implemented and no major concerns were noted.	12/31/2021	Achieved	Completed
General Services Division [1610]	5/11/2021	Finding: Garage Division Inadequate Control Environment [Internal Control] - The division did not coordinate the inventory count with the auditor or provided the appropriate inventory count sheets.	The division coordinated with the Auditor Audit Division prior to the follow-up inventory count. On September 28, 2021, The Auditor-Controller reported to your Board, that their most recent year-end inventory test indicated the recommendation was implemented and no major concerns were noted.	12/31/2021	Achieved	Completed
General Services Division [1610]	5/11/2021	Finding: Garage Division Inadequate and Incomplete Inventory listing [Internal Control] - During the fiscal yearend inventory counts, several discrepancies were identified between inventory counts and records. In addition, due to the organization of the warehouse, auditor was unable to locate items.	The division worked to reorganize the warehouse and implemented a new tag and bar code system to assist with tracking of inventory. On September 28, 2021, The Auditor-Controller reported to your Board, that their most recent year-end inventory test indicated the recommendation was implemented and no major concerns were noted.	12/31/2021	Achieved	Completed
Animal Services [2760]	2/28/2021	Finding: Payroll [Policy] - The department had not completed nine required employee performance reports and did not complete a change of employment status for one employee on extended leave.	As of 12/31/2021 all employee performance reports were completed and no outstanding or pending reports were noted. On October 12, 2021, The Auditor-Controller reported to your Board, that their most recent review indicated the recommendation was implemented and no major concerns were noted.	12/31/2021	Achieved	Completed

December 31, 2021
COMPLIANCE AND ACCOUNTABILITY
FOLLOW-UP POST AUDIT REVIEW SUMMARY - RESOLVED (OVER SIX MONTHS OLD)

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Animal Services [2760]	2/28/2021	Finding: Vehicle Home Retention [Policy] - Thirty six monthly home retention logs were not properly completed by employees.	The department worked to update monthly home retention logs and ensure forms were properly completed by employees on a timely basis. On October 12, 2021, The Auditor-Controller reported to your Board, that their most recent review indicated the recommendation was implemented and no major concerns were noted.	12/31/2021	Achieved	Completed
Animal Services [2760]	2/28/2021	Finding: Check Receipt Log [Internal Control] - The check receipt log was not being used consistently and ten checks were deposited but not logged.	The department trained staff to ensure receipt logs are completed correctly. On October 12, 2021, The Auditor-Controller reported to your Board, that their most recent review indicated the recommendation was implemented and no major concerns were noted.	12/31/2021	Achieved	Completed