

DEPT. OF SENIOR SERVICES RESPONSES TO MULTIPURPOSE/ADP PROGRAMS' AUDIT FINDINGS 2017

FINDINGS AND RECOMMENDATIONS – (Multipurpose Program Area)			
FINDINGS/DESCRIPTION:	AUDIT DEPARTMENT'S RECOMMENDATION:	DEPARTMENT OF SENIOR SERVICES ACTION ITEM:	COMPLETION DATE:
<p>Findings #1: Lack of Adequate Personnel in the Senior Multipurpose</p>	<p>An adequate level of personnel should be maintained to ensure all programs and services operate effectively and efficiently. In addition, reinforcement personnel should be properly trained to perform certain duties in the event their assistance is needed. Furthermore, management should ensure proper internal controls exist in cash management operations.</p>	<p>The Department has contracted with Happy Faces (Staffing Agency) to fill many of the administrative and instructor positions in the facilities. In addition, the Department has filled all the County part-time and full-time positions.</p>	<p>Completed July 2017</p>

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<p>Findings #2: Failure to Comply with Procedures for Cafeteria Sales</p>	<p>All established cash management procedures should be followed. In addition, facility management should ensure all financial duties are being conducted accurately and timely.</p>	<ol style="list-style-type: none"> 1. Policy Refresher Training on Facility Cash Management will be conducted at each individual multipurpose facility. 2. Each day the facility makes a deposit to the County's Treasury, they will be required to email their deposit slips to the Program Coordinator who will track the timeliness of the deposits and submit a weekly report to the Program Manager to address any issues of noncompliance. 3. Random onsite spot checks will be conducted and documented by the Nutrition Services Program Coordinator. 	<p>Friday, January 19, 2018</p> <p>Monday, February 5, 2018</p> <p>Monday, April 2, 2018 (Through) Monday, December 31, 2018</p>

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<p>Findings #3: Lack of Controls for the Meals Vouchers Program</p>	<p>We recommend that all Facility Managers ensure adherence to procedures and ensure adequate controls exist during the administration of the Meal Voucher Program. In addition, each facility should also properly retain all documents and records.</p>	<ol style="list-style-type: none"> 1. Revise SOP for Meal Vouchers to ensure consistent administration. 2. Policy Refresher Training on Voucher Program will be conducted at each individual Facility. 3. Require Managers to submit a monthly report that will indicate: Name, Justification for receiving voucher and date issued/used. 	<p>Wednesday, January 31, 2017</p> <p>Wednesday, February 28, 2018</p> <p>Monday, April 9, 2018</p>
<p>Findings #4: Improper Agreement w/ an outside entity.</p>	<p>Management should consider terminating the existing agreement with the church and make necessary efforts to collect any outstanding amounts due to the County.</p>	<ol style="list-style-type: none"> 1. The agreement will be terminated in 2018. 2. Efforts will be made to collect outstanding balances. 	<p>Tuesday, January 2, 2018</p> <p>Monday, June 4, 2018</p>

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FINDINGS/DESCRIPTION:	AUDIT DEPARTMENT'S RECOMMENDATION:	DEPARTMENT OF SENIOR SERVICES ACTION ITEM:	COMPLETION DATE:
Findings #5: Inefficient Cash Register System	During the course of the audit, management implemented the use of a credit card machine. Notwithstanding, we recommend considering a system that is tailored to the needs of the facilities in lieu of adding new equipment to an inadequate system.	<ol style="list-style-type: none"> 1. Nutrition Services Coordinator will research various equipment that can be tailored to the Main Kitchens needs that could provide (options for inventory control, supply ordering and customer convenience). Explore the use of the cash handling system used in the County Fresh Marketplace eatery. 2. Implementation of findings. 	<p align="center">Monday, April 2, 2018</p> <p align="center">Monday, July 2, 2018</p>

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FINDINGS/DESCRIPTION:	AUDIT DEPARTMENT'S RECOMMENDATION:	DEPARTMENT OF SENIOR SERVICES ACTION ITEM:	COMPLETION DATE:
Findings #6: Inadequate Internal Control for funds received by mail.	Procedures should be updated to ensure funds received by mail are properly accounted for, documented, and secured. Management should update procedures to adequately address the process for handling funds received by mail.	<ol style="list-style-type: none"> 1. Develop Standard of Promptness (SOP) for Mail Log. 2. Train on mail log SOP. 3. Implementation and enforcement of the new SOP 	<p>Wednesday, February 28, 2018</p> <p>Friday, March 30, 2018</p> <p>Monday, April 2, 2018</p>

FINDINGS AND RECOMMENDATIONS – (Adult Day Program Area)			
FINDINGS/DESCRIPTION:	AUDIT DEPARTMENT'S RECOMMENDATION:	DEPARTMENT OF SENIOR SERVICES ACTION ITEM:	COMPLETION DATE:
<p>Findings #7: Administration of the Adult Day Program</p>	<p>This should be addressed at the BOC or management level. The Department of Senior Services should seek direction related to determining whether to continue to operate under the current fee system and whether a fee collection policy is adequate. In addition, management should work with the Finance Department to determine how to handle the outstanding balances.</p>	<ol style="list-style-type: none"> 1. The Department of Senior Services and The Department of Finance are working together to implement a fee structure that would increase revenue and improve fee collection. 2. Pending Board approval application will be made to become a CCSP/ Medicaid provider. 	<p>Monday, July 2, 2018</p>
<p>Findings #8: Failure to Comply w/ procedures for the Adult Day Program Payments</p>	<p>Facility staff should ensure adherence to all Adult Day Program procedures.</p> <p>Management should also ensure all funds collected for payments are recorded timely.</p>	<ol style="list-style-type: none"> 1. A review of the "Billing" Standard Operating Procedure (SOP) will be conducted by the program coordinator team. 2. Staff will be retrained on the "Billing" SOP and related cash handling procedures. 3. Implement a standard of promptness to ensure timeliness of recording payments. 	<p>Thursday, March 1, 2018</p>

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FINDINGS/DESCRIPTION:	AUDIT DEPARTMENT'S RECOMMENDATION:	DEPARTMENT OF SENIOR SERVICES ACTION ITEM:	COMPLETION DATE:
<p>Findings #9: Adult Day Program manual billing process</p>	<p>The Adult Day Program should explore and utilize the full capabilities of the system in order to implement necessary procedures to efficiently capture daily activity and perform monthly preparation of invoices. Management may want to explore avenues to automate attendance tracking. In addition, management should consider offering electronic billing, automatic bank drafts and online payment processing.</p>	<p>The adult day program will work with the Department's IT liaison to implement an automated billing process where feasible in which we will work to implement the following:</p> <ul style="list-style-type: none"> • ServTracker-Participant sign-in • On-line invoices /payments • Credit card payments 	<p>Monday, July 2, 2018</p>
<p>Findings #10: Lack of consistency & standardization in operations</p>	<p>Management should update procedures and ensure procedures stay consistent with the current business practices. In addition, employees should be properly trained to ensure all cash management procedures are standardized for each facility.</p>	<p>The adult day program is governed by Standard Operating Procedures which are reviewed annually and updated as needed. Staff will undergo re-training of all policies and procedures.</p>	<p>Monday April 16, 2018</p>

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FINDINGS/DESCRIPTION:	AUDIT DEPARTMENT'S RECOMMENDATION:	DEPARTMENT OF SENIOR SERVICES ACTION ITEM:	COMPLETION DATE:
<p>Findings #11: Failure to Establish a formal agreement for Services</p>	<p>Any organization and/or business that are providing services for, on behalf of, and/or on Fulton County property should be performing under an executed contract agreement that defines all legal terms and conditions. All steps should be taken to ensure the businesses are suitable to provide services for Fulton County.</p>	<p>Fulton County Board of Commissioners executed a standard form agreement for use with qualified Cosmetologists, Barbers and Nail Technician to provide comprehensive cosmetology and aesthetic services to Adult Day Program Participants and Senior Multipurpose program participants who are Fulton County residents ages 55 and older.</p>	<p>Wednesday, September 13, 2017 Wednesday, December 20, 2017</p>
<p>Findings #12: Operating outside of approved Memorandum of Understanding</p>	<p>Currently, the department, Legal and County management are working together to present recommendations to the BOC for an MOU agreement. The Department of Senior Services should continue to work closely with County management to establish an MOU that clearly outlines the terms that will be presented to the BOC for approval.</p>	<p>Finalize MOU with Friends of Leadership.</p>	<p>March 2018</p>

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FINDINGS/DESCRIPTION:	AUDIT DEPARTMENT'S RECOMMENDATION:	DEPARTMENT OF SENIOR SERVICES ACTION ITEM:	COMPLETION DATE:
Findings #13: Failure to provide access to financial records	We recommend that the newly established MOU consists of a detailed audit clause that provides access to financial records in the event of an audit. In addition, the MOU should require that the financial records of the Friends be handled in a manner that allows for transparency and clear delineation of specific fundraising activities.	Finalize MOU with recommended audit clause.	March 2018
Findings #14: Use of Friends to circumvent County Policies	Funds generated by the Friends should be used solely for the enhancement and expansion of senior services and should not supplant normal operations of the County. In addition, management should ensure employees comply with all County policies.	<ol style="list-style-type: none"> 1. Finalize MOU with guidance regarding use of funds. 2. Conduct staff training Secondary on Employment Policy 	<p>March 2018</p> <p>February 2018</p>
Findings #15: County Employees Working for Friends	Management should ensure all employees comply with the County's Code of Ethics. Additionally, employees should not accept employment that may present a conflict of interest.	Develop and implement approval process and policy for secondary employment with Friends.	February 2018

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AUDIT CONCERNS – (Multipurpose/Adult Day Program Areas)			
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<p>Audit Concern #1: Failure To Properly Collect Out-of-County Fees</p>	<p>We recommend that all Multipurpose staff members follow standard operating procedures and ensure that all non-Fulton County residents who participate in senior facility activities pay the entire \$100 out-of-county fee.</p>	<ol style="list-style-type: none"> 1. Retrain staff on Out of County policy. 2. Enforce consistent collection among facilities. 3. Create a monthly report on all Out of County monies received and those that are outstanding. 	<p align="center">January 2018</p> <p align="center">Due on the 1st Wednesday of each month, starting on February 7, 2018.</p>
<p>Audit Concern #2: Acceptance of Credit Cards</p>	<p>The Department of Senior Services should take the necessary steps to enable the use of credit cards. Accepting credit cards is more convenient and allows for better cash handling practices. Furthermore, with the increase of technology and the ease of processing financial transactions electronically, this can lead to other opportunities, such as, accepting online payments for Adult Day services.</p>	<ol style="list-style-type: none"> 1. Debit/Credit Card Machines were installed in all four senior multipurpose facilities. 2. The adult day program will work with the Department's IT liaison to implement the following <ul style="list-style-type: none"> • Credit card payment • On-line invoices /payments • Credit card payments 	<p align="center">Completed August 2017</p> <p align="center">July 2018</p>