

DHHS ECONOMIC BENEFITS POLICY GOVERNANCE BOARD

Dear County Director Letter #01-15

DATE: September 15, 2015

SUBJECT: Single Audit Finding Report

DISTRIBUTION: County Directors of Social Services
Medicaid Supervisors
Income Maintenance Administrators
Managers and Supervisors

EFFECTIVE: Upon Receipt

The County Single Audit Compliance Supplement for 2015 is about to be completed. County DSS should begin preparing to review initial findings and discuss them during the exit interview with the local auditors. The Policy Governance Board has worked collaboratively with the County Directors, Operational Support Team (OST) and Divisions to develop clear procedures to document the audit findings, the error corrections, the corrective action plans, and any other documentation used to substantiate the audit findings have been corrected.

In order for DHHS divisions to meet the timelines set by the Office of Internal Audits, it is imperative that counties maintain records about how they addressed audit findings, including:

- Documentation to verify that errors have been corrected, including the Single Audit Finding Worksheet to identify the case cited;
- Corrective action plans, including verification of their implementation;
- Training provided and follow-up implemented to assure errors do not reoccur, including training agendas and training sign-in sheets;
- Other documentation that shows the procedures or actions taken to prevent these errors from reoccurring;

The county should maintain all the audit findings and required documentation in a designated area to better facilitate the review and collection process by OST.

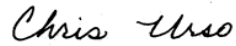
The OST or division staff will request the Audit Findings documentation by specific program. This documentation will be reviewed, and if further information is needed, the program staff or OST will follow up with county staff. Once the divisions receive all necessary verification to resolve the findings, the divisions will report these in a letter to the DHHS Office of Internal Audit.

Based on the cumulative Single Audit findings for programs in specific counties, the divisions will evaluate both the effectiveness of the programs' policy training and the need for focused training at specific DSS offices.

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Thank you in advance for your cooperation in collecting this information. We hope the above process will be helpful to you and your staff as we move forward.

Sincerely,
DHHS Economic Benefits Policy Governance Board



Chris Urso
Division of Aging and Adult Services



Betty Dumas-Beasley
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