

---

---

**Military Department (MIL)**

---

---

**Agency: 245**

**Audit Report:** 2004 Statewide Accountability Report

**Finding Number:** 04-37

**Finding:** The Military Department did not comply with federal requirements for time and effort reporting in the State Domestic Preparedness Equipment Support Program.

**Resolution:** In March 2004, during the Fiscal Year 2004 audit, the Military Department put in place a time and effort policy and procedure. The policy and procedure states clearly that actual time must be reported. To strengthen the implementation of the policy and procedure, an additional process has been instituted that requires the payroll section to forward any timesheets suspected of using budgeted time to the Accounting Manager. In turn, the Accounting Manager brings these timesheets to the attention of the Emergency Management Division (EMD) Chief of Staff. The EMD Chief of Staff directly monitors timesheets. The monitoring of timesheets by the EMD Chief of Staff has already resulted in timesheets being returned to supervisors and staff to be corrected to report actual time.

**Agency Contact:** Rick Woodruff  
Military Department  
Bldg. # 1: Headquarters  
TA-20  
Camp Murray, WA 98430-5032  
(253) 512-7878  
[rick.woodruff@mil.wa.gov](mailto:rick.woodruff@mil.wa.gov)

---

---

**Military Department (MIL)**

---

---

**Agency: 245**

**Audit Report:** 2004 Statewide Accountability Report

**Finding Number:** 04-41

**Finding:** The Military Department does not have adequate internal controls to ensure compliance with regulations regarding purchases for, contracting with, and monitoring of its subrecipients in the State Domestic Preparedness Equipment Support Program.

**Resolution:** With respect to purchases for sub-recipients, all purchases are now processed on the Military Department's automated Purchase Order System (POS), which requires an electronic approval from a manager or authorized official. In addition, the Chief of Staff for the Emergency Management Division (EMD) provides electronic authorization for all Homeland Security equipment purchases (Completed July 1, 2004).

As far as contracting with and monitoring of sub-recipients, an oversight management group was established and met to direct the development and implementation of a subrecipient monitoring policy and procedure. A comprehensive written agency policy and procedure was completed. Training has been provided to program staff involved in monitoring sub-recipients.

**Agency Contact:** Rick Woodruff  
Military Department  
Bldg. # 1: Headquarters  
TA-20  
Camp Murray, WA 98430-5032  
(253) 512-7878  
[rick.woodruff@mil.wa.gov](mailto:rick.woodruff@mil.wa.gov)