
Military Department (MIL)

Agency: 245

Audit Report: 2005 F

Finding Number: 055

Finding: The Military Department is not properly accounting for and safeguarding assets purchased by the National Guard Military Operations and Maintenance Projects Program.

Resolution: The 2005 inventory of fixed assets is now completed and documented. An off year inventory was completed for state Fiscal Year 2006. All future inventories will be completed in accordance with state requirements.

Ammunition is no longer shipped directly to, or stored at, a vendor's location.

The inventory is counted by an individual with no direct responsibility for the assets subject to inventory.

The Department's policy and procedures are in the process of being updated as necessary to ensure they meet the minimum requirements in the *State Administrative and Accounting Manual* for asset tracking.

The Department has returned to using the Capital Asset Management System for tracking small and attractive items.

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Agency: 245

Audit Report: 2005 F

Finding Number: 056

Finding: The Military Department is not in compliance with subrecipient monitoring requirements for the State Domestic Preparedness Equipment Support Program.

Resolution: Additional requirements in the area of documenting subrecipient monitoring activities and recording audits were added to the Department's policy and procedures. Program specific policy and procedures are being developed and refined. Staff have received training on procedures and a division-wide monitoring schedule is being established.

Starting September 30, 2006, program staff are reporting to management on a quarterly basis about the number of subrecipient monitoring visits/contacts made to date.

Through subrecipient monitoring, the Department is incorporating equipment inventory tracking system reviews. As of July 1, 2006, additional language was incorporated into existing contracts via amendments and into new contracts to clearly explain equipment management protocols.

The status of all 2004 federal single audits were determined and documented by September 30, 2006. The status of all 2005 federal single audits will be determined and documented by June 30, 2007.

The action items related to this audit finding will be reviewed and reported on as a part of the Department's Government Management Accountability and Performance (GMAP) quarterly meetings.

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Finding Number: 057

Finding: The Military Department was reimbursed for unallowable charges for the National Guard Military Operations and Maintenance Projects Program.

Resolution: The Department will not make another payment on an existing contract or execute another contract with a government entity for payment under the National Guard Military Operations and Maintenance Projects Program in the future that allows the ability to apply an indirect rate without first consulting with the National Guard Bureau (NGB).

All missing receipts were located. Refunds for excessive travel reimbursements were received from employees and returned to NGB. Mandatory travel training was provided to all staff in the program area where the travel concerns originated. More diligence is being given to travel voucher review. The Department began using the Office of Financial Management's Travel Voucher System (TVS), which has built-in edits for the proper reimbursement of travel costs to the traveler.

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Agency: 245

Audit Report: 2005 F

Finding Number: 059

Finding: The State of Washington is not complying with federal requirements for time and effort reporting for some of the programs it administers.

Resolution: The Department's time and effort policy and procedures were corrected and reissued August 2, 2006.

Starting April 1, 2006, all employees who were incorrectly using certificates began submitting timesheets recording actual time.

Certificates for employees who are only charged to a single federal grant will be requested and completed in a timely manner every quarter.

The action items related to this audit finding will be reviewed and reported on as a part of the Department's Government Management Accountability and Performance (GMAP) quarterly meetings.

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