

Status of Audit Resolution

December 2009

Department of Health (DOH)

Agency: 303

Audit Report: 1000952

Finding Number: 001

Finding: The Department of Health has inadequate controls over the security and monitoring of daily cash receipts.

Resolution: In response to the finding, the Department took the following measures:

- The Department reviewed the feasibility of reconfiguring its cash receipting processing area, referred to in the auditor's finding as the "bullpen," to ensure that all staff are within observation while performing cash receipting duties. While a few minor changes were made, the cost of a complete reconfiguration, as recommended by the auditors, is prohibitive given the current budgetary environment.
- The Department shortened its check processing time to facilitate compliance with legal requirements for timing of deposits. Prepared deposits are kept in the safe prior to pick up by the courier for deposit.
- The Department reviewed the access list to the remittance processing room and determined that 26 employees is an absolute minimum given agency security assignments. Revenue office staff have access to the remittance processing room only during normal business hours. This limits the number of employees who have access during non-business hours to emergency personnel, agency executive and support staff. In addition, the Department's Tumwater campus security system records employee access on a twenty-four hour basis.

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Department of Health (DOH)

Agency: 303

Audit Report: 1000952

Finding Number: 002

Finding: The Department of Health has inadequate controls over the security of fuel cards and monitoring fuel card purchases.

Resolution: In response to the finding, the Department implemented the following measures:

- All but one of the Department of Transportation (DOT) fuel cards were cancelled.
- The one remaining card is secured and accountability for it is assigned to a single employee.
- Fuel cards are no longer stored in vehicles under any circumstances.
- All other fuel cards (for example, Comdata) are attached to the key holder, and there is a sign-out log used each time an employee picks up the keys.

In response to unauthorized fuel purchases reported in the audit, DOT and the Department of General Administration (GA) upgraded the gas theft risk rating of DOT fueling stations and greatly increased the related internal controls and monitoring. On a regular basis, GA reports all suspicious fuel card activity to its customers, including the Department of Health. It is the customer's responsibility for follow-up review or investigation. As deemed appropriate, the Department's Office of Facilities and Business Services requests fuel invoices or special reports to follow up on problems identified by GA.

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