



Agenda Submittal

Agenda #: 12 **Status:** Consent Calendar
Type: Report **Department:** Auditor-Controller
File #: 19-162 **Contact:** Phyllis Taynton, 784-6288
Agenda date: 2/26/2019 **Final action:** 2/26/2019
Title: Accept the Auditor-Controller's Internal Audit Division's Report on Second Follow-Up Review to the In-Home Support Services (IHSS) Internal Control Review Report

Governing body: Board of Supervisors

District: All

Attachments: 1. A - IHSS Second Follow Up Review Report, 2. Minute Order

| Date | Ver. | Action By | Action | Result |
|-----------|------|----------------------|----------|--------|
| 2/26/2019 | 1 | Board of Supervisors | Accepted | |

Published Notice Required? Yes ☐ No ☒

Public Hearing Required? Yes ☐ No ☒

DEPARTMENTAL RECOMMENDATION:

The Auditor Controller's Office (ACO) recommends the Board of Supervisors accept the Internal Audit Division's Report on Second Follow-Up Review to the In-Home Support Services (IHSS) Internal Control Review Report.

SUMMARY/DISCUSSION:

In accordance with the Internal Audit Division's (IAD) FY 2018/19 audit plan, the IAD performed a second follow-up review of the IHSS Internal Control Review Report.

The IAD performed an internal control review of the IHSS Program in 2017 and issued an internal control review report (original report) dated April 27, 2017. The original report identified nine (9) areas needing improvement and eleven (11) recommendations. The IAD conducted a follow-up review in 2018 and issued a follow-up review report (follow-up report) dated May 18, 2018. The follow-up report disclosed IHSS Program management fully implemented seven (7) recommendations from the original report, was in the process of implementing two (2) recommendations, and did not implement two (2) recommendations.

The objective of the second follow-up review is to review actions taken as of December 31, 2018 on the four (4) outstanding recommendations identified on the first follow-up report.

Based upon the IAD's second follow-up review, the IHSS Program management fully implemented one (1) recommendation and partially implemented three (3) recommendations. The IAD recommends the IHSS Program provide quarterly status updates to the Health and Social Services Department Compliance Unit for follow-up on the three (3) partially implemented recommendations.

FINANCIAL IMPACT:

The acceptance of the audit report has no financial impact. The costs associated with preparing the agenda

item is nominal and absorbed by the department's FY2018/19 Adopted Budget.

ALTERNATIVES:

The Board of Supervisors could elect to not receive the report as presented. This alternative is not consistent with sound public policy and is therefore not recommended.

OTHER AGENCY INVOLVEMENT:

The Department of Health and Social Services has reviewed and accepted the report. Management's response is attached.

CAO RECOMMENDATION:

APPROVE DEPARTMENTAL RECOMMENDATION