OIA REMEDIATION ACTIVITY

As of September 14, 2010

Moderate Risk Comment 2010-DOH-01-3		**Issued: March 9, 2010**
Agency:	Health	**Recommendation:** DOH should evaluate the current disbursement process and implement procedures to be reasonably assured expenditure reports do not include unallowable costs before payment is issued. This process should be included as a component of the overall HMG monitoring plan.
Report:	Help Me Grow ARRA Program Audit	
Comment:	Review of Expenditures	
Completion Date:	**April 2010;** **revised date #1 - August 2010;** **revised date #2 - November 2010**	
Status: Open		**Comments:** Partially remediated. DOH has conveyed a plan to review expenditures; however, policies and procedures were not documented nor did they develop a tool to assist in completing these reviews. Additionally, DOH did not have a risk based approach when selecting sub recipients to request detailed documentation that support these expenses.

Moderate Risk Comment 2010-DOH-01-4		**Issued: March 9, 2010**
Agency:	Health	**Recommendation:** A coordinated, comprehensive, cohesive, risk-based monitoring program should be developed to align controls with risks associated with administering and disbursing ARRA funds.
Report:	Help Me Grow ARRA Program Audit	
Comment:	Subrecipient Monitoring	
Completion Date:	**June 2010;** **revised date - January 2011**	
Status: Open		**Comments:** Not remediated. DOH finalized the the roles and responsibilities the week of August 23, 2010 and plan to have the monitoring program completed and implemented by January 2011.

Moderate Risk Comment 2010-DOH-01-5		**Issued: March 9, 2010**
Agency:	Health	**Recommendation:** DOH should continue to develop and implement formalized procedures over the validation process that define who validates the data; from where the data is obtained; how management ensures the subrecipients submit accurate, complete, and timely data; and how management ensures all ARRA reporting data is included through the end of the proper reporting period.
Report:	Help Me Grow ARRA Program Audit	
Comment:	ARRA Reporting	
Completion Date:	**April 2010;** **revised date #1 - August 2010;** **revised date #2 - November 2010**	
Status: Open		**Comments:** Partially remediated. DOH will implement new procedures for validating ARRA reporting data for the October reporting period. OIA will validate implementation at that time.

Moderate Risk Comment 2010-EPA-01-1		**Issued: March 9, 2010**
Agency:	Environmental Protection Agency	**Recommendation:** Management should develop a comprehensive, risk-based monitoring program that aligns controls with risks associated with disbursing ARRA funds to subrecipients.
Report:	Clean Water and Drinking Water State Revolving ARRA Program Audit	
Comment:	Subrecipient Monitoring	
Completion Date:	**August 2010**	
Status: Open		**Comments:** Management deemed procedures are implemented to remediate observation. OIA plans an assurance audit to validate implementation in the second quarter.

OIA REMEDIATION ACTIVITY

As of September 14, 2010

Moderate Risk Comment 2010-EPA-01-2		**Issued: March 9, 2010**
Agency:	Environmental Protection Agency	**Recommendation:** Procedures should be developed that define the process of validating the subrecipients' non-financial information that is required for state and federal reporting.
Report:	Clean Water and Drinking Water State Revolving ARRA Program Audit	
Comment:	ARRA Reporting	
Completion Date:	**August 2010**	
Status: Open		**Comments:** Management deemed procedures are implemented to remediate observation. OIA plans an assurance audit to validate implementation in the second quarter.

OIA REMEDIATION ACTIVITY

As of September 14, 2010

High Risk Comment 2009-ENT-02-2		Issued: September 29, 2009
Agency:	State of Ohio	**Recommendation:** State management should enhance the ease and capabilities of the OAKS data warehouse and educate end users on its functionality. This will provide consistent retrieval of OAKS financial information across the enterprise.
Report:	Procurement and Expenditure Enterprise Audit	
Comment:	OAKS General Ledger Reconciliation to Sub Ledgers	
Completion Date:	**June 2010**	
Status: Closed		**Comments:** None

High Risk Comment 2009-ENT-01-1		Issued: September 29, 2009
Agency:	State of Ohio	**Recommendation:** Develop a process to require adjustments be made to the sub ledgers and the OAKS general ledger. If this is not possible, a detailed listing should be maintained to identify individial adjustments not included in each sub ledger.
Report:	Financial Reporting Enterprise Audit	
Comment:	OAKS General Ledger Reconciliation to Sub Ledgers	
Completion Date:	**June 2010**	
Status: Closed		**Comments:** None

Moderate Risk Comment 2009-ENT-01-2		Issued: September 29, 2009
Agency:	State of Ohio	**Recommendation:** We recommend the OBM reconciliation team research and close the cancelled/voided warrant differences. Additionally, an OAKS system edit needs to be in place to hold incomplete ISTV transactions while the processed pending ISTVs can be investigated and completed.
Report:	Financial Reporting Enterprise Audit	
Comment:	Cash Reconciliation	
Completion Date:	**June 2010**	
Status: Closed		**Comments:** None

Moderate Risk Comment 2010-DOH-01-2		Issued: March 9, 2010
Agency:	Health	**Recommendation:** DOH should implement an effective and objective evaluation to ensure each entity receiving funds is considered as part of an overall risk mitigation and monitoring plan. Such an evaluation should consider DOH's past relationship with the recipient, results of financial/program monitoring, and whether the recipient has fulfilled its responsibilities in accordance with OMB Circular A-133.
Report:	Help Me Grow ARRA Program Audit	
Comment:	Awarding Process	
Completion Date:	**April 2010**	
Status: Closed		**Comments:** None

Moderate Risk Comment 2010-JFS-03-1		Issued: March 9, 2010
Agency:	Job and Family Services	**Recommendation:** Management should continue to develop end-to-end process flows, to identify key program risks and assist in minimizing potential exposures to the department.
Report:	Medicaid ARRA Program Audit	
Comment:	Risk Assessment and Program Documentation Process	
Completion Date:	**June 1, 2010**	
Status: Closed		**Comments:** None

OIA REMEDIATION ACTIVITY

As of September 14, 2010

Moderate Risk Comment 2010-JFS-03-2		**Issued: March 9, 2010**
Agency:	Job and Family Services	**Recommendation:** Management performs reviews of completed prompt pay reports to help ensure all steps were completed and supported with appropriate and sufficient documentation.
Report:	Medicaid ARRA Program Audit	
Comment:	Validation of Prompt Pay Reporting Information	
Completion Date:	**June 1, 2010**	
Status: Closed		**Comments:** None

Moderate Risk Comment 2010-COM-02-1		**Issued: June 15, 2010**
Agency:	Commerce	**Recommendation:** COM should continue to work closely with USEPA to address noncompliance to the expenditure requirement and consider developing strategic action plans to ensure timetables established are met. COM should also consider enhancing their policies and procedures to ensure federal cash draw downs will be made only as actually needed for its disbursement.
Report:	Leaking Underground Storage Tank ARRA Audit	
Comment:	Fund Management	
Completion Date:	**August 2010**	
Status: Closed		**Comments:** None

Moderate Risk Comment 2010-COM-02-2		**Issued: June 15, 2010**
Agency:	Commerce	**Recommendation:** COM should consider developing a comprehensive, risk-based monitoring program that aligns controls with risks associated with disbursing ARRA funds to vendors. The program should prioritize monitoring activities to minimize risk to an acceptable level as established by management. The program should also address both ARRA and USEPA specific requirements and include planning for the frequency and scope of onsite visits, communication and training, and remediation processes for vendor issues identified.
Report:	Leaking Underground Storage Tank ARRA Audit	
Comment:	Vendor Monitoring	
Completion Date:	**June 2010**	
Status: Closed		**Comments:** None