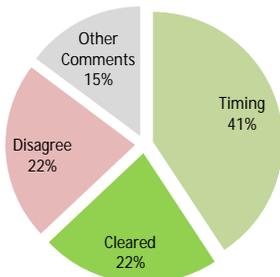


JFS Remediation Status of 2010 State Single Audit Comments

2011 Comment Classification	2010 JFS Presentation	2011 State Single Audit status	Finding Title	Comments	2011 Status			
					Timing	Cleared	Disagree	Other Comments
Cleared	#2 (Tier 1)	Cleared	IT – MMIS Eligibility – PDD and Provider Charge Code Changes			1		
	#4 (Tier 1)	Cleared	IT - OJI - Lack of Control Totals			1		
	#5 (Tier 1)	Cleared	Unemployment Insurance - Evidence of Controls			1		
	#5 (Tier 2)	Cleared	IEVS - IRS Information Unprotected			1		
	#7 (Tier 1)	Cleared	IT - CSRs/Overrides of CRIS-E			1		
	#1 (Tier 2)	Cleared	County Subrecipient Agreements / Payments			1		
Tier 1	#3 (Tier 1)	Repeated	IT – MMIS Eligibility – PMF Code Changes	Remediated August 2011	1			
	#6 (Tier 1)	Repeated	IT - All Applications - Lack of Internal Testing of Automated Controls	Remediation ongoing				In process
	#10 (Tier 2)	Repeated	Various Programs - Cash Management	Remediated April 2011				Changed to material
Tier 2	#12 (Tier 2)	Repeated	Medicaid/CHIP/TANF - Missing Doc. - Counties	Remediated April 2011	1			
	#13 (Tier 2)	Repeated	CHIP - Ineligible Recipient	Remediated December 2011	1			
	#14 (Tier 2)	Repeated	IEVS - Alert Resolution/Inadequate Doc. (undetermined)	Remediated October 2011	1			
	#15 (Tier 2)	Repeated	TANF – Internal Control Deficiencies – Various Counties	Remediated December 2011	1			
	#2 (Tier 2)	Repeated	Medicaid - Ineligible Recipients	No remediation necessary			1	
	#16 (Tier 2)	Repeated	Various Programs - Period of Availability	Pending HHS determination			1	
	#17 (Tier 2)	Repeated	IT-MMIS - Claims Reimbursed in Excess of OAC	Planned remediation December 2012			1	
	#18 (Tier 2)	Repeated	Medicaid/CHIP - Third Party Liability	Planned remediation June 2012			1	
	#19 (Tier 2)	Repeated	Federal Financial Reports	Pending HHS determination			1	
	#20 (Tier 2)	Repeated	Medicaid - Drug Rebate Monitoring	No remediation necessary			1	
	#3 (Tier 2)	Repeated	Child Care Cluster - Cash Management	Remediated October 2010	1			
	#4 (Tier 2)	Repeated	Medicaid/CHIP - Provider Eligibility	Remediated June 2011	1			
	#6 (Tier 2)	Repeated	Medicaid/CHIP - Managed Care	Remediated March 2011	1			
	#7 (Tier 2)	Repeated	IEVS - Due Dates	Remediated August 2011	1			
	#8 (Tier 2)	Repeated	Various Programs - County Finance Doc. and Procedures	Remediated September 2011	1			
#9 (Tier 2)	Repeated	Unemployment Insurance - Reporting	Remediated May 2011	1				
#1 (Tier 1)	Repeated	Federal Revenue Controls	Remediated March 2011				Downgraded; not Yellow Book	
#11 (Tier 2)	Repeated	Medicaid/CHIP – Claims Processing and Rec. Internal Controls	Remediated: Process being modified by MITS implementation				TBD; MITS implementation	
Grand Total					11	6	6	4



Conclusion:

11 of 27 (41%) comments unresolved due to timing.
 6 of 27 (22%) comments resolved, including 4 of 7 material weakness.
 6 of 27 (22%) comments unresolved due to disagreements.

NOTE: This analysis does not include 7 newly issued comments in the 2011 State Single Audit report.