

State of Washington
 Status of Audit Resolution
 December 2016

Military Department

Agency 245

Audit Report	Finding Number	Finding and Corrective Action Plan
2015 F	056	<p>Finding: The Military Department improperly charged grant expenditures after the end of the Emergency Management Performance Grants period of availability.</p> <p>Corrective Action: The Department will be more diligent when reviewing payments to ensure expenditures do not occur outside the performance period. The questioned costs have been transferred to the fiscal year 2014 grant and the federal government has been reimbursed for the questioned costs pertaining to the fiscal year 2013 grant.</p> <p>Completion Date: March 2016, subject to audit follow-up</p> <p>Agency Contact: Rick Woodruff Contracts and Internal Control Officer Building #1: Headquarters Mailstop: TA-20 Tacoma, WA 98430-5032 (253) 512-8068 rick.woodruff@mil.wa.gov</p>

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1017466	2015-001	<p>Finding: The Military Department did not establish adequate internal controls over payments for the Washington State Enhanced 911 county services program.</p> <p>Corrective Action: The State E911 Coordinator's Office (SECO) has revised its county assistance directives to provide more specific guidance to the requirements of monitoring visits and how they will be performed. A Monitoring Visit Checklist and a County Visit Report Form were developed to document the monitoring process.</p> <p>SECO has established a three-year cycle for monitoring and staff assistance visits for counties and the Washington State Patrol, with the goal of covering one-third of the grantees per year. Regular contract monitoring visits have been resumed in fiscal year 2016 and continued into fiscal year 2017. Current scheduled monitoring visits will include reviewing supporting documentation from January 2015 to the end of fiscal year 2016.</p> <p>SECO will continue to perform vigorous reviews of county requests for reimbursement on a monthly basis before approval is given for payments. Several layers of contractual deliverables and cross check procedures are in place to ensure services billed and paid for include only services that can be reconciled to contract terms and conditions.</p> <p>Completion Date: October 2016, subject to audit follow-up</p> <p>Agency Contact: Rick Woodruff Contracts and Internal Control Officer Building #1: Headquarters Mailstop: TA-20 Tacoma, WA 98430-5032 (253) 512-8068 rick.woodruff@mil.wa.gov</p>

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Audit Report	Finding Number	Finding and Corrective Action Plan
1017466	2015-002	<p>Finding: The Military Department did not have adequate internal controls over payments for the Washington State Enhanced 911 statewide services program..</p> <p>Corrective Action: As a result of a previous audit, the Department implemented several corrective actions. However, the corrective actions were not fully implemented at the time of the current audit. The corrective actions implemented include:</p> <ul style="list-style-type: none"> • Changing the desk procedures over the invoice review process in the Statewide Services Program Desk Manual. • Establishing a billing notification process for service changes or cancellation. • Reconciling individual service items with existing contract terms, pricing schedule, and/or tariff rates. <p>Following the audit, it was determined that the payment rates determined to be incorrect during the audit, were in fact correct. The contract did not correctly list the optional lower payment schedule for reduced service charges. This administrative oversight was promptly corrected by the vendor.</p> <p>Completion Date: December 2015, subject to audit follow-up</p> <p>Agency Contact: Rick Woodruff Contracts and Internal Control Officer Building #1: Headquarters Mailstop: TA-20 Tacoma, WA 98430-5032 (253) 512-8068 rick.woodruff@mil.wa.gov</p>