



Audit Recommendations Follow-Up Report

**For the Period July 1, 2020
Through September 30, 2020**

Project #21-01

**Prepared by
Office of Inspector General**

**J. Timothy Beirnes, CPA, Inspector General
Ann E. Haga, Executive Assistant**



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Memorandum

To: Governing Board Members

From: J. Timothy Beirnes, CPA, Inspector General
Office of Inspector General

Date: November 5, 2020

Subject: Audit Recommendations Follow-Up Report -
For the Period July 1, 2020 through September 30, 2020
Project No. 20-14

A handwritten signature in blue ink, appearing to be "JTB", is written over the "From" field.

This report was performed pursuant to the Inspector General's authority set forth in Section 20.055, F.S. Enclosed is the subject report that was conducted to assess the progress made in implementing audit recommendations.

In our efforts to continue to improve the audit process we utilize an audit recommendations tracking system as an integral part of monitoring the implementation status of audit recommendations. This system contains the basic audit information and recommendations. This system provides us with a vehicle to communicate and gather feedback on the status of the audit recommendations with the Governing Board, District management, and the audited organizational units.

Should you have any questions concerning the enclosed report, please feel free to call me at (561) 682-6398.

C: Drew Bartlett
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Christine Austen
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EXECUTIVE SUMMARY

Audit recommendations target the economy and efficiency of District operations and compliance with our policies and statutory responsibilities. Our recommendations also focus on providing District management with suggestions that facilitate their achievement of program goals and objectives. To be effective, audit recommendations must be implemented. Additionally, *Government Auditing Standards* require following up on audit recommendations in previously issued audit reports. Accordingly, the Office of Inspector General has performed follow-up audit work since the office was established in 1996. Every quarter our office surveys departments to determine the implementation status of recommendations and to encourage their completion. This information is maintained in the Inspector General's audit recommendation tracking system. The system allows each audit staff member to update the recommendation's "status" after reviewing information provided by the departments and offices.

This report on the implementation status of audit recommendations is for the period July 1, 2020 through September 30, 2020 (the "Reporting Period"). As shown in Exhibit 1, as of June 30, 2020, for previously issued audit report there were 14 recommendations that were not yet Fully Implemented, including one (1) recommendation that was Partially Implemented. During the Reporting Period, three (3) recommendations were fully implemented and one (1) additional recommendation was Partially Implemented. Ten (10) recommendations were added from two (2) newly issued audit reports, of which four (4) of these recommendations were implemented during the Reporting Period. In total from all reports, 15 recommendations are In-Process of being implemented and two (2) have been Partially Implemented as of September 30, 2020.

Following is a brief description of the attached exhibits:

- **Exhibit 1:** Displays a summary of recommendation statuses for all audit reports with recommendations in process of implementation. Exhibit 1 also shows the changes in the status of recommendations from the beginning of the period to the end of the period.
- **Exhibit 2:** Shows a summary of the changes in the status of recommendations by each audit report. Exhibit 2 shows only those audit reports that contained one or more recommendations that had not been fully implemented at the beginning of the reporting period.
- **Exhibit 3:** Displays detail information regarding the status of each audit recommendation. This includes the status of the recommendation for the prior reporting period and the status at the end of the current period. The comment column provides narrative information regarding implementation progress.

EXHIBIT 1
Summary of Recommendations Status
As of September 30, 2020

	In	Partially	
Prior Period Reports	Process	Implemented	Total
Status Prior Period (June 30, 2020)	13	1	14
Implemented, Partially Implemented, or Status Changed to No Longer Applicable, During Period	(4)	1	(3)
Remaining Recommendations to be Fully Implemented	9	2	11
Reports Issued During Current Period			
New Recommendations*	10	-	10
Implemented or Partially Implemented	(4)	-	(4)
Remaining Recommendations to be Fully Implemented	6	-	6
Current Status			
Remaining Recommendations to be Fully Implemented	15	2	17

* Initial Status is set as "In-Process"

EXHIBIT 2
Audit Reports With Implementation of Recommendations in Progress

As of September 30, 2020

Audit No.	Audit Title	No. of Recs		In Process	Partially Implemented	No Longer Applicable	Implemented	
	Recommendations - Prior Period Reports							
18-06	Audit of Operations, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) Cost Share Expense	15	Initial Status	2	1	0	12	Open
			Change in Status	-2	1	0	1	
			Current Period Status	0	2	0	13	
18-08	Audit of Kissimmee River Restoration Project Cost Share for Land Acquisition Expenditures	19	Initial Status	8	0	0	11	Open
			Change in Status	-1	0	0	1	
			Current Period Status	7	0	0	12	
18-17	Audit of the Employee Separation Process	4	Initial Status	2	0	0	2	Open
			Change in Status	0	0	0	0	
			Current Period Status	2	0	0	2	
19-07	Audit of Software Licenses	2	Initial Status	1	0	0	1	Complete
			Change in Status	-1	0	0	1	
			Current Period Status	0	0	0	2	
	Recommendations - Reports Issued During Current Period							
19-13	Audit of District Matching of Save Our Everglades Trust Fund and Land Acquisition Trust Fund Appropriations	5	Initial Status	5	0	0	0	Open
			Change in Status	-1	0	0	1	
			Current Period Status	4	0	0	1	
19-17	Audit of the Education Reimbursement Program	5	Initial Status	5	0	0	0	Open
			Change in Status	-3	0	0	3	
			Current Period Status	2	0	0	3	
	Recommendations - All Reports							
	TOTAL	50	Prior/Initial Status	23	1	0	26	
			Change in Status	-8	1	0	7	
			Status Current Period	15	2	0	33	
	Number of Recommendations Remaining to Be Fully Implemented	17		15	2			

EXHIBIT 3
Detail of In-Process and Partially Implemented Audit Recommendations
As of September 30, 2020

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Current			
18-06	1	Audit of Operations, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) Cost Share Expense	Partially Implemented	Partially Implemented	9/30/2019	On-Going	Continue working with the USACE and OMB officials to resolve OMRR&R budget and reimbursement issues.	This is an ongoing task until the OMRR&R issue is resolved. On May 7th and 8th, the District received two guests from OMB. They were given tours of project sites and several discussions took place about the problems associated with lack of OMRR&R funding. In addition, on June 11th, the District communicated to the USACE that the District would not accept any additional funding transfers until the issue is resolved. The District response also suggests that project features may be returned to the USACE. Discussions will continue until resolution is reached.	*Ongoing to continue working with the USACE and OMB officials on the budget and reimbursement issues. The District and USACE are having quarterly meetings to discuss funding issues, payments and up. This portion of the audit finding coming projects. Our last meeting was 9/11/19. *04/24/2020 - A quarterly meeting on 4/17/2020 with SFWMD & USACE financial and project staff, all agreed to the records that all back invoices have federal funding to pay and USACE has appropriated funds to continue to pay for FY2019-20 invoices. USACE is supposed to be submitting a letter to SFWMD Executive Director that invoices are caught up and paid and that funds are available for FY2019-20. The only potential outstanding financial matter is the depreciation payments. 7/8/2020 USACE reimbursements for operational and maintenance invoices are paid as well as back invoices. USACE is actively seeking appropriations to cover OMRR&R costs. This portion of the audit finding is completed. The backlog payments pertaining to the depreciation payments remains unpaid, but other actions are being discussed for the replacement of the S-332B, S-322C, S-322D structures that may change the original settlement. 10/14/2020 - Status remains the same
18-06	5	Audit of Operations, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) Cost Share Expense	In Process	Partially Implemented	11/30/2020	11/30/2020	Implement procedures to ensure that upon the USACE's approval of fringe benefit and indirect costs rates, fringe and indirect costs previously submitted to the USACE using temporary rates are recalculated and any additional payments due to / from the District are determined.	Concur. We will build into our review and invoicing process.	New process: The finance staff will send an invoice to the USACE upon approval of the new confirmed fringe benefits and indirect cost rates from the USACE on a yearly basis, as well as any additional payments due to/ from the District while using the temporary rates if determined. *4/28/2020 - SFWMD staff have received an update to the indirect rate calculation 4/21/2020 from the outside consultants. Staff are reviewing the report. Staff are projecting that the rate for FY2018-19 expenses memo will be submitted to USACE by July 2020 and will then evaluate the impact on prior invoices submitted. FY2019-20 rates will begin shortly after the finalization of the FY2018-19 CAFR which will be completed 4/30/2020. *7/08/2020 - The approved FY19 Indirect Cost Rates have been uploaded in BW. Staff will be evaluating and submitting additional invoices for reimbursement pertaining to the new rates by 9/30/2020. Staff has implemented using the new rates for the 3rd Quarter and revisions to the 2nd Quarter. 10/14/2020 - FY2020 2nd quarter invoices were recalculated and sent 9/3/2020. The 3rd quarter with revised indirect rate. The 1st quarter recalculation of the invoices and submittal to USACE is still outstanding with an estimated submittal date of November 30, 2020.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
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18-06	6	Audit of Operations, Maintenance, Repair, Replacement and Rehabilitation (OMRR&R) Cost Share Expense	In Process	Implemented	9/30/2019	9/30/2020	Verify the accuracy of fringe benefit and indirect cost rates when preparing quarterly OMRR&R cost share invoices.	Concur. We will build into our process.	*4/28/2020 - SFWMD staff have received an update to the indirect rate calculation 4/21/2020 from the outside consultants. Staff are reviewing the report. Staff are projecting that the rate for FY2018-19 expenses memo will be submitted to USACE by July 2020 and will then evaluate the impact on prior invoices submitted. FY2019-20 rates will begin shortly after the finalization of the FY2018-19 CAFR which will be completed 4/30/2020. 7/08/2020 - The approved FY19 Indirect Cost Rates have been updated in BW. Staff will be evaluating and submitting additional invoices for reimbursement pertaining to the new rates by 9/30/2020. 10/14/2020 - Marking completed as staff are on track now with submitting the indirect rates on a more timely manner and including the proper rate.
18-08	1	Audit of Kissimmee River Restoration Project Cost Share For Land Acquisition Expenditures	In Process	In Process	12/31/2019	12/30/2020	Expedite KRRP claim submittals to the USACE for acquired tracts not yet submitted, donations, and relocation costs.	Agreed. Workload has been shifted to delete 1 FTE full-time and 1 FTE part-time to submit the backing of claims (37 acquired tracts, 350 relocations and 50 donated tracts) within the next calendar year.	Delayed. Priority 1 item; 1 full-time FTE and 2 part-time FTEs currently working on claim submittals. Submitted 218 of the 300+ relocations through 10/13/2020. Still waiting for input from the Corps on methodology for submitting donations.
18-08	2	Audit of Kissimmee River Restoration Project Cost Share For Land Acquisition Expenditures	In Process	In Process	12/31/2019	3/31/2020	Determine reasons why certified / approved tracts on the summary crediting spreadsheets are indicated as historical in IRIS and revise all relevant records; for example, summary crediting spreadsheets and IRIS, to reflect correct acreage, costs, and explanations.	Agreed. Real Estate will analyze certified / approved tracts shown in IRIS as historical and revise records accordingly	Delayed. Priority 2; Minor item to be completed after Priority 1.
18-08	3	Audit of Kissimmee River Restoration Project Cost Share For Land Acquisition Expenditures	In Process	In Process	12/31/2019	3/31/2021	Determine whether revised claim requests should be submitted to the USACE in instances where approved tracts and tracts that have been submitted but not yet approved by the USACE are indicated as historical in IRIS.	Agreed. Real Estate will analyze whether revised claim requests should be submitted for IRIS historical tracts and will submit revised claims, as needed.	Delayed. Priority 2; Minor item to be completed after Priority 1.
18-08	4	Audit of Kissimmee River Restoration Project Cost Share For Land Acquisition Expenditures	In Process	In Process	12/31/2019	3/31/2021	Request credit for unclaimed expenses charged to tracts already certified by the USACE; for example, reservation credits and salary expenses.	Agreed. Real Estate will work with the Office of the Inspector General to identify a list of tracts and then analyze and compile any unclaimed expenses and submit revised claims to the USACE.	Delayed. Priority 2; Minor item to be completed after Priority 1.
18-08	5	Audit of Kissimmee River Restoration Project Cost Share For Land Acquisition Expenditures	In Process	In Process	12/31/2019	3/31/2021	Consider compiling the documentation supporting the \$29,450 in relocation expenses that were denied and resubmit to the USACE for credit.	Agreed. Real Estate will analyze, compile and submit additional information for any denied portions of claims, and submit revised claims to the USACE as appropriate.	Delayed. Priority 2; Minor item to be completed after Priority 1.

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18-08	6	Audit of Kissimmee River Restoration Project Cost Share For Land Acquisition Expenditures	In Process	In Process	12/31/2019	3/31/2021	Submit revised claims for unclaimed expenses charged to the tracts that have been submitted for credit but not yet approved by the USACE.	Agreed. Real Estate will work with the Office of the Inspector General to identify a list of tracts and then analyze and compile any unclaimed expenses and submit revised claims to the USACE as appropriate.	Delayed. Priority 2; Minor item to be completed after Priority 1.
18-08	13	Audit of Kissimmee River Restoration Project Cost Share For Land Acquisition Expenditures	In Process	In Process	12/31/2019	3/31/2021	Request credit for all unclaimed creditable salary related expenses incurred during October 1, 2006 to present and any subsequent salary related expenses.	Agreed. Priority 3 - Real Estate will request an update of salary expenses from the Finance Bureau to bring salary costs current and submit the salary expenses for credit.	Delayed. Priority 2 item; Minor item to be completed after Priority 1. Costs have been updated through 12/4/2019 and reflected on the Master Cost Share spreadsheet update on 12/20/2019, but a claim has not yet been sent.
18-08	19	Audit of Kissimmee River Restoration Project Cost Share For Land Acquisition Expenditures	In Process	Implemented	3/31/2019	9/30/2020	Ensure that the District's cash contribution amount of \$9,623,241 is reflected on the USACE's master cost share spreadsheet.	Agreed. Per USACE email dated 11/14/18, SFWMD's cash contribution should be \$9,326,723. <input type="checkbox"/> SFWMD Real Estate is currently updating the real estate spreadsheet. Their estimated completion date is late January 2019. <input type="checkbox"/> Once that update has been completed, USACE will provide an updated PB2a shortly thereafter. <input type="checkbox"/> A meeting will need to be scheduled with USACE to review the updated report and come to a common understanding of expenditures that have been approved, disallowed, or are still pending. This will likely be scheduled in March.	Complete; Office of Federal Policy & Coordination Item. The District's cash contribution reflected on the latest PB2a (9/21/20) is \$9.327M. Monthly meetings continue to be held between SFWMD and USACE to resolve cost crediting discrepancies going forward.
18-17	3	Audit of the Employee Separation Process	In Process	In Process	9/30/2020	9/30/2021	The IT Bureau should review the feasibility of programming a direct communication link between HRIS and network accounts to avoid issues that occur with the current interface.	IOM currently provides integration with HRIS and Active Directory, Exchange and other target systems. Programming a direct link from HRIS to target systems would simplify the system and increase reliability. The IT Division will consider replacing IOM with a direct link from HRIS to the target systems. This effort will be considered during budget planning for future fiscal years and will need to be prioritized against other IT initiatives.	In Progress: Budget has been approved for Information Technology to replace the existing identity management system. This effort is on track for completion by 9/30/2021.
18-17	4	Audit of the Employee Separation Process	In Process	In Process	9/30/2020	12/30/2020	The District Security and IT Bureau should ensure that the new badge access system captures and maintains all pertinent information on badge access such as activated and disabled dates.	IT and Field Operations and Land Management Divisions will ensure that the new badge access system captures and maintains badge access information including activation and deactivation dates.	In Progress: District Security and the Information Technology Division are replacing the access control system. The new system will link directly to the network account and deactivate the access control badge when the network account is disabled. Estimated implementation for headquarters is extended to 12/31/2020. The remote offices will follow. During the interim offboarding will be done manually after receipt of the termination email notifying of an employee separation. As of 10/1/2020, the target date for completion of the new access control system for HQ will be 12/30/2020. The new system will automatically off-board an active access control badge rendering it disabled.

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					Original	Current			
19-07	2	Audit of Software Licenses	In Process	Implemented	9/30/2020	9/30/2020	The IT Department should evaluate the cost and benefit of software that could integrate all the licensing compliance needs of Asset Management into one system.	Information Technology is in the process of evaluating software products to replace the end of life Asset Lifecycle Management (ALM) tool. The intent is to select a product that in addition to replacing ALM also includes software metering and software discovery tools.	As of June 30, 2020 Information Technology was in the process of meeting with the vendors for product demos. As of Friday July 10th the demos were completed and IT is in the process of obtaining quotes. IT will have a follow up meeting with the team to discuss the demos. A selection and purchase order is expected by 9/30/2020. 10/5/20 - IT selected and purchased Ivanti Asset Manager and is working with the vendor on the implementation schedule.
19-13	1	Audit of District Matching of Save Our Everglades Trust Fund and Land Acquisition Trust Fund Appropriations	In Process	Implemented	11/30/2020	11/30/2020	Closely monitor the upcoming 2020-2021 legislations and coordinate with relevant staff and the District's legislative liaison to elevate any concerns should any legislation include an extension to the SOETF / LATF cost matching requirements.	Management concurs with this recommendation. For the 2020 Legislative session (Budget Fiscal Year 2020-2021) District Budget staff, Executive Office staff did work with the District's legislative liaison and the Department of Environmental Protection (DEP) staff to monitor legislative bills during the various stages of session as well as the HB 5001 general appropriations act (GAA). The current status of the 2020 Legislative HB 5001 GAA does not require matching of the SOETF or LATF sources. District staff will continue to keep this as a high priority to monitor and work with DEP for future Legislative sessions.	10/28/2020 Completed for 2020 Legislative Session (Budget Fiscal Year 2020-2021), but respectively will remain a priority for future Legislative sessions. The process has been developed that Budget, Communications staff flag those appropriation within the GAA recommended budgets for the House, Senate and Governor to determine if the legislative language includes a matching requirement or the associated statute. Staff work closely with DEP to monitor if issues need to be raised.
19-13	2	Audit of District Matching of Save Our Everglades Trust Fund and Land Acquisition Trust Fund Appropriations	In Process	In Process	11/30/2020	1/31/2021	Initiate the expenditures reanalysis to determine whether the criteria used to determine expense match eligibility are still valid and /or needs updating.	Management concurs and will review the current presentation that entails the previously approved matching criteria and those expenses that were deemed as not eligible for matching with Executive Management and DEP to determine if there are additional expense criteria that may qualify.	10/28/2020 Budget Bureau staff will set up time with Executive Management and then DEP to review the presentation of eligible criteria for matching and update presentation and expenditure analysis.
19-13	3	Audit of District Matching of Save Our Everglades Trust Fund and Land Acquisition Trust Fund Appropriations	In Process	In Process	11/30/2020	1/31/2021	Determine the correct SOETF and /or LATF appropriation amounts that require matching contributions by the District for Fiscal Years 2011, 2012, 2013, 2017, and 2019.	Management concurs to reevaluate those sources included within the GAA line items to correct amounts requiring matching contributions. Staff has already started updating the matching spreadsheet against the GAA lines for the respective fiscal years	10/28/2020 Budget Bureau staff have updated the spreadsheet but it is still in DRAFT format and will finalize the entire spreadsheet analysis once No. 19-13 No. 2 has been completed for a comprehensive update.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Current			
19-13	4	Audit of District Matching of Save Our Everglades Trust Fund and Land Acquisition Trust Fund Appropriations	In Process	In Process	11/30/2020	1/31/2021	Ensure that the Budget Bureau's tracking spreadsheet correctly reflects the following: SEOTF / LATF appropriations that require expenditure matching by the District, eligible matching expenditures, and indirect expenses.	Management concurs to update the tracking spreadsheet based upon the reevaluation of those sources included within the GAA line items requiring matching contributions. Staff has already started updating the matching spreadsheet against the GAA lines for the respective fiscal years	10/28/2020 Budget Bureau staff have updated the spreadsheet but it is still in DRAFT format but does have to update prior year with Finance Bureau's updated indirect cost that they have caught up per the OMRR&R audit and will finalize the entire spreadsheet analysis once No. 19-13 No. 2 has been completed for a comprehensive update.
19-13	5	Audit of District Matching of Save Our Everglades Trust Fund and Land Acquisition Trust Fund Appropriations	In Process	In Process	4/30/2021	4/30/2021	Inform FDEP of the District's compliance status with Chapter 373, Section 373.470, Subsection 373.470(6), Paragraph 373.470 (6)(a), F.S., which requires that SOETF and/or LATF appropriations be matched by District contributions.	Management concurs and has provided DEP with several updates upon request and will provide a final spreadsheet illustrating the Districts matching of sources through Fiscal Year 2019-2020 in compliance with mentioned statutes.	10/28/2020 Findings of this audit was discussed with DEP staff and Budget staff will provide a final record once findings No. 19-13 No. 2-4 have been completed
19-17	1	Audit of the Education Reimbursement Program	In Process	In Process	10/31/2020	9/30/2021	Consider developing a method of tracking the effectiveness (promotion rates) and outcomes (program completion rates) of employees in the Education Reimbursement Program.	The effectiveness of the District's Educational Reimbursement Program can be measured by a variety of factors; the promotion rate being one of them. We will work with Leadership to identify key metrics for the program effectiveness.	When the District implements a new HRIS system, which is slated to being implemented next Fiscal Year, Human Resources will have more flexibility to track, and report on, this information compared to SAP's present capabilities. As such, Human Resources will await implementation and then leadership will have more options to work with.
19-17	2	Audit of the Education Reimbursement Program	In Process	In Process	10/31/2020	10/31/2020	Develop a more comprehensive Educational Reimbursement Policy and procedural guidelines to address program requirements such as: a. Documentation requirements b. Fees and other costs eligible for reimbursement. c. Financial assistance calculations in reimbursement, and d. Repayment to the District in the event of overpayment or findings of false documentation.	The Education Reimbursement Procedure will be modified to include all four points outlined in the bullets above, as it would provide more clarity for all using the program. The District houses the program requirements in a procedure, versus a policy for all our programs. This has been the guidance HR has received from our legal office and ensures a consistent approach to HR policies and procedures.	Human Resources' current Education Reimbursement procedure is being modified to update and provide more clarity to those using it. This should be completed by the end of November.
19-17	3	Audit of the Education Reimbursement Program	In Process	Implemented	10/31/2020	10/31/2020	Consider scanning documentation into SAP, Documentum or similar system when payments are made to employees to ensure that supporting documentation is maintained and readily available.	We will explore a storage solution such as the personnel files to electronically store the documents related to Education Reimbursement and how we can modify our existing process.	Human Resources has already implemented the electronic storage of the backup and all documentation for any education reimbursement.

Audit No.	Rec No.	Audit Title	Status Prior Report	Status Current Report	Due Date		Recommendation	Management Response	Current Period Comments Regarding Status
					Original	Current			
19-17	4	Audit of the Education Reimbursement Program	In Process	Implemented	5/30/2020	5/30/2020	Review each employee's form 0626 to ensure that it has been authorized and that a form 0625 has been completed prior to payment.	HR will immediately implement a stronger cross-checking process to ensure all supporting documentation is provided. This coupled with the updated Education Procedure should greatly improve and ensure the program is administered accurately and consistently.	Human Resources have begun more closely scrutinizing the submitted backup for any reimbursement.
19-17	5	Audit of the Education Reimbursement Program	In Process	Implemented	5/30/2020	5/30/2020	Review all payment requests and supporting documentation to ensure that each payment is accurate, includes all supporting documentation of costs, and does not include any inappropriate fees or materials costs.	HR will immediately implement a stronger cross-checking process to ensure all supporting documentation is provided. This coupled with the updated Education Procedure should greatly improve and ensure the program is administered accurately and consistently.	Human Resources have begun more closely scrutinizing the submitted backup for any reimbursement.