

## MEMORANDUM

To: Fred Loveland, Director of the Community Services Department

From: R. B. "Chips" Shore, Clerk of the Circuit Court, County Comptroller and Auditor

Date: December 12, 1996

Re: Community Services Department Follow-Up Audit

The Internal Audit Division performed a follow-up audit based on the Clerk of the Circuit Court's Audit Report of the Community Services Department issued on December 21, 1995. The follow-up audit consisted of reviewing corrective actions implemented by the Community Services Department for areas where we provided constructive criticism and recommendations. Limited testing was performed with these newly implemented controls. We will perform a complete audit during the next regularly scheduled audit of the Community Services Department to determine whether the controls are functioning effectively and efficiently in accordance with management's designs and objectives.

The Community Services Audit report issued on December 21, 1995 included one finding relating to the need for an Ordinance and corresponding Resolutions for the administration of the Prescription Program, Indigent Burial Program, Physician Specialist Program and a program for emergency indigent care provided at Blake Hospital. The Community Services Department has developed a draft of the Ordinance and the corresponding Resolutions and is awaiting approval from the County Attorney's Office before being presented to the Board of County Commissioners for adoption. The County Attorney's Office stated that approval by the Board of County Commissioners is anticipated by the end of January, 1997.

**Internal Audit recommends approval be obtained from the Board of County Commissioners for the Ordinance and corresponding Resolutions for the administration of the programs included above.**

Internal Audit also found minor exceptions during the original audit that were discussed with management. We revisited these areas to ensure that our recommendations have been implemented. Internal Audit is pleased with the corrective actions implemented on these minor exceptions. However, the following items still require management's attention:

1. The Special Assessment Hardship Program was not consistently administered as defined by Ordinance 88-04, Resolution 90-24 and the operating procedures manual. The following issues were noted:

- Application deadlines stated in the ordinance are not always enforced.
- The right to waive application deadlines has not been formally designated to the Community Services Department by the County Administrator as required by the ordinance.
- The responsibility of reviewing applications has not been formally assigned to the Community Services Department by the County Administrator, although the Department is currently performing those duties stated in the ordinance.

- The Community Services Department allows for refunds to be made to applicants who qualify for assistance and have already paid their tax bill. This is not a provision of the ordinance or resolution.

**Internal Audit recommends management obtain formal designation by the County Administrator for the responsibility of reviewing applications and waiving application deadlines for the Special Assessment Hardship program. Management anticipates obtaining this approval by December 31, 1996. In addition we recommend that management either comply or amend the current Ordinance to allow for refunds to applicants who qualify for assistance who have already paid their tax bill.**

2. Florida Statutes require all counties to bury their indigent. Internal Audit found the fees paid to funeral homes for the Indigent Burial Program do not comply with the Board approved rates as required in Resolution 86-277. Management anticipates approval for new rates by June 30, 1997.

**Internal Audit recommends management obtain approval from the Board of County Commissioners to conform with the rates currently paid by Community Services Department.**

3. The Benefits Section Policies and Procedures Manual has not been revised to include eligibility requirements for the Indigent Burial Program. Management anticipates eligibility requirements for the Indigent Burial Program be adopted by June 30, 1997.

**Internal Audit recommends management continue in their efforts to develop and document eligibility requirements for individuals applying for assistance in the Indigent Burial Program.**

5. The Benefits Section Policy and Procedures Manual does not include eligibility requirements for the Blake Hospital Indigent Care Program. However, the Health Care Responsibility Act (HCRA) eligibility requirements are being utilized.

**Internal Audit recommends management amend the current policies and procedures manual for the Blake Hospital Indigent Care Program to reflect the eligibility requirements used in current operations.**

We appreciate the assistance of you and your staff in providing Internal Audit with the necessary information required by the follow-up audit. We appreciate the work Community Services Department has done to correct identified issues from the original audit. Community Services Department continues to operate in an effective and efficient manner and we encourage the staff to continue their proactive approach in maintaining effective internal controls over all their programs. Another follow-up audit will be scheduled in the future to verify management has fully addressed the remaining issues included in this memorandum.

RBS/RJO/BJW

cc: Ernie Padgett, County Administrator

Board of County Commissioners