

OIA REMEDIATION ACTIVITY - OBSERVATIONS

As of June 21, 2012

Moderate Risk Comment 2012-DRC-02-01		Issued: March 22, 2012
Agency:	Rehabilitation and Correction	Recommendation: Revisit policies and procedures and emphasize to cardholders, reconcilers and approvers the importance of evidencing the reconciliation of transactions on the log and processing within the established time requirements. If possible, consider requiring institutions to submit payment card logs and supporting documentation electronically to the central office. In addition, employees using payment cards should be trained and/or reminded of the purchase limits and the process for requesting a temporary limit increase.
Report:	Payment Card	
Comment:	Timely Reconciliation and Payment Processing	
Completion Date:	4/30/2012 (Revised 8/30/2012)	
Status: Open; Partially Remediated		Comments: Limited audit testing revealed timely reconciliation remains an issue. We have determined the department may need additional time to implement the new payment card log to all institutions.

Moderate Risk Comment 2012-DNR-01-01		Issued: March 22, 2012
Agency:	Natural Resources	Recommendation: Implement policies and procedures to ensure incompatible duties are segregated such that no individual is responsible for any two of the following: custody of assets; authorization of transactions; or recording of transactions. Procedures could include: <ul style="list-style-type: none"> • Two individuals present when the mail is opened and revenue logged. • Process the revenue and applications in separate areas. • Restrict the ability of the Revenue Program Administrator to delete records on the Revenue Log.
Report:	Wildlife Licensing	
Comment:	Segregation of Duties	
Completion Date:	4/20/2012 (Revised 7/30/2012)	
Status: Open; Partially Remediated		Comments: IT personnel is currently working on a resolution for limiting access to the Revenue log. DNR is attempting to move the database with the Revenue log on it to a secured folder that can only be accessed by the person receiving mail and their back-up.