

**OIA REMEDIATION ACTIVITY - Open - Revised Due Dates  
As of August 31, 2013**

<b>Moderate Risk Comment 2013-DNR-01</b>		<b>Issued: March 21, 2013</b>	
<b>Agency:</b>	Department of Natural Resources	<b>Completion Date:</b>	9/30/2013
<b>Report:</b>	State Park Operations	<b>Status:</b>	Pending
<b>Comment:</b>	Lack of sufficient monitoring & review		
<p>Recommendation: Implement a system for monitoring concessions agreements to include methods to help ensure that concessionaires accurately report monthly gross receipts.</p>			
<p>Comments: DNR management requests to revise the implementation date from June 2013 to September 2013 in order to schedule and begin the reviews and audits of the concessionaires.</p>			

<b>Moderate Risk Comment 2013-DSA-03</b>		<b>Issued: June 27, 2013</b>	
<b>Agency:</b>	Development Services Agency	<b>Completion Date:</b>	10/31/2013
<b>Report:</b>	Low/Moderate Income Housing Trust	<b>Status:</b>	Pending
<b>Comment:</b>	Untimely Closeouts		
<p>Recommendation: Continue development of the web-based FPRs status reporting system and consider implementing automated review and approval functionality. Also, consider implementing a function to generate late notices when the status reports or FPRs are not submitted within the designated timeframes.</p>			
<p>Comments: The client indicated they had implemented the actions committed in their response but asked to extend their remediation date to October 2013 in order for their changes to take effect.</p>			

<b>Moderate Risk Comment 2013-ODH-01</b>		<b>Issued: December 13, 2012</b>	
<b>Agency:</b>	Department of Health	<b>Completion Date:</b>	1/31/2014
<b>Report:</b>	Procurement Process	<b>Status:</b>	Pending
<b>Comment:</b>	Bypassing Procurement Rules		
<p>Recommendation: Prohibit equipment purchases from unqualified encumbrances and re-emphasize the agency's rules surrounding the procurement process; implement agency-wide policies for the purchase of IT assets using state payment cards and perform periodic reconciliations between the OMIS inventory database and the OAKS Asset Inventory system.</p>			
<p>Comments: ODH is conducting a physical inventory and found no instances of fraud, waste, abuse or loss of mobile device security or data. ODH will implement additional revisions to policies, procedures and practices by January 1, 2014.</p>			

<b>Moderate Risk Comment 2013-ODH-01</b>		<b>Issued: December 13, 2012</b>	
<b>Agency:</b>	Department of Health	<b>Completion Date:</b>	1/31/2014
<b>Report:</b>	Procurement Process	<b>Status:</b>	Pending
<b>Comment:</b>	Policies and Procedures		
<p>Recommendation: ODH should develop written policies and procedures that define individuals' roles and responsibilities of the tasks to be performed. These policies and procedures should be formally approved by management and periodically reviewed for updates.</p>			
<p>Comments: ODH is developing standard, agency-wide policies to promote consistency, estimated by January 2014.</p>			

## Observations Closed Q1 FY14

9/17/2013

Category	Project Code	Project Name	Initial Date	Revised Date	Issue Title	Closed
Moderate	2013-ODH-01	Procurement Process	3/30/2013		Contract Monitoring	8/30/2013
Moderate	2013-BOR-01	Choose Ohio First Scholarship	3/31/2013	8/14/2013	Overall Program Monitoring	8/30/2013
Moderate	2013-DNR-02	State Payment Card	2/28/2013		Payment Processing	8/30/2013
Moderate	2013-DSA-02	Various Tax Credits	6/30/2013		Inadequate Communication with Dept of Taxati	8/30/2013
Moderate	2013-ODH-01	Procurement Process	7/31/2013		Contract/Purchase Request Process	8/30/2013
Moderate	2013-ODH-01	Procurement Process	3/31/2013	7/1/2013	Asset Management Processing	8/30/2013
Moderate	2013-ODH-01	Procurement Process	6/30/2013		Process Inefficiencies	8/30/2013
Moderate	2013-ODH-01	Procurement Process	7/31/2013		Determining/Evaluating a Contract	8/30/2013
Moderate	2013-ODH-01	Procurement Process	6/30/2013		Lack of communication	8/30/2013
Moderate	2013-DPS-04	Shipley Inventory	6/30/2013		Lack of Segregation of Duties	9/11/2013
Moderate	2013-ODI-01	Security Collateral	6/20/2013		SharePoint and data	9/11/2013
Moderate	2013-DDD-01	Developmental Center - Tiffin	6/30/2013		Segregation of Duties - Revenue Receipt	9/11/2013
Moderate	2012-COM-02	State Fire Marshal Operations	6/30/2013		Policies and Procedures	9/11/2013

Total Count: 13

**OIA REMEDIATION ACTIVITY - Open - High Risk Issues  
As of August 31, 2013**

<b>High</b>		<b>Risk Comment 2013-DSA-02</b>		<b>Issued: June 20, 2013</b>	
<b>Agency:</b>	Development Services Agency	<b>Completion Date:</b>	9/30/2013	<b>Revised:</b>	11/30/2013
<b>Report:</b>	Various Tax Credits	<b>Status:</b>	Pending		
<b>Comment:</b>	Inadequate Monitoring				
<p>Recommendation: Establish monitoring procedures to validate information reported by recipient companies, ensure post-reporting companies fulfill reporting requirements. Consider other agencies' with company information to corroborate annual data reported. Investigate and ensure the cause of the system error did not transfer to the new Salesforce system.</p>					
<p>Comments: DSA indicated that Salesforce has been fully implemented and a workgroup will be verifying all key historical data that was migrated from the previous system, Pivotal, and developing procedures for selecting and monitoring those high-risk companies that will be flagged for a desk audit or field audit. Due to complexity of self-reported data and DSA's attempts to identify independent sources for information, OIA has agreed to a revised remediation date of November 30, 2013.</p>					

<b>High</b>		<b>Risk Comment 2013-OBM-01</b>		<b>Issued: June 20, 2013</b>	
<b>Agency:</b>	Office of Budget and Management	<b>Completion Date:</b>	11/1/2013	<b>Revised:</b>	
<b>Report:</b>	Ohio Shared Services	<b>Status:</b>	Pending		
<b>Comment:</b>	Monitoring of Mileage				
<p>Recommendation: Consider utilizing an online mileage calculator, and/or developing a quick reference guide with commonly traveled cities in Ohio to aid OSS associates in determining whether mileage appears reasonable. Expanding the sample population for QA testing to include all expense reports processed in the travel and expense system and performing continuous monitoring of mileage. Provide data to the agencies to be used to help improve monitoring.</p>					
<p>Comments: A post review process for travel expense transactions will be conducted by OBM State Accounting. They have determined a sampling methodology and plan on implementing the review process once the tool is developed (anticipated to occur prior to January 1, 2014).</p>					