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COUNTY OF SAN BERNARDINO
CALIFORNIA

Corrective Action Plan

Year ended June 30, 2008

CAP
4/1/09

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2008

Finding 2008-01

Program: Community Development Block Grant
CFDA No.: 14.218
Compliance Requirement: Reporting

Department's Response

We Concur.

Corrective Action Plan

The Department of Community Development and Housing (CDH) agrees with the above recommendation. CDH has instituted a new procedure to insure that the SF 272 Report gets submitted on time each quarter. A specific staff member will be responsible to prepare and obtain the Director's signature by the 12th of the month following the end of the quarter. Completing the SF 272 Report in this time frame will allow the department to send the report to the HUD offices before the 15 working day restriction.

Name of Responsible Person:	Tom Anderson, Administrative Supervisor
Name of Department Contact:	Tom Anderson, Administrative Supervisor
Projected Implementation Date:	Implemented

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2008

Finding 2008-02

Program: Community Development Block Grant
CFDA No.: 14.218
Compliance Requirement: Subrecipient Monitoring

Department's Response

We Concur.

Corrective Action Plan

The Department of Community Development and Housing (CDH) agrees with the above recommendation. The contract boiler plate for each division has been revised to include the CFDA number and title of each grant. CDH is in the process of developing new, monitoring risk assessment guidelines in accordance with HUD regulations. These guidelines will be put into effect during the 09-10 Fiscal Year.

Name of Responsible Person:	Marcia Hawkins, ECD Analyst
Name of Department Contact:	Marcia Hawkins, ECD Analyst
Projected Implementation Date:	The CFDA Number will be added to any new contracts. The new monitoring program will begin during Fiscal Year 09-10.

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2008

Finding 2008-03

Program: Community Development Block Grant
CFDA No.: 14.218
Compliance Requirement: Cash Management/Period of Availability

Department's Response

We Concur.

Corrective Action Plan

The Department of Community Development and Housing (CDH) agrees with the above recommendation. CDH has instituted procedures that will substantially reduce the amount of Program Income that has been retained by the department. These procedures require the expending of program income before receiving funds from HUD. The department will draw $506,170 of Program Income by April 30, 2009 with this new procedure instituted. This amount is approximately 20% of the total Program Income that we have received.

In past year's, the CDBG program has had certain projects that have been allocated with Program Income instead of Entitlement dollars and the department has not received the claims for those projects. The Department of Community Development and Housing will review each draw and will make drawing Program Income a priority.

Name of Responsible Person:	Mitch Slagerman, Director, Community Development and Housing
Name of Department Contact:	Tom Anderson, Administrative Supervisor
Projected Implementation Date:	5/1/2009

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2008

Finding 2008-04

Program: Temporary Assistance to Needy Families and Food Stamps
CFDA No.: 93.558 and 10.551, 10.561
Compliance Requirement: Allowable Costs

Department's Response

We Concur.

Corrective Action Plan

The Transitional Assistance Department (TAD) implemented an automated process for submitting time and labor reports (e-Time) in July 2007. Implementation of this automated system is expected to reduce future mismatch of reported time, with the Time Studies. It was anticipated that with system implementation, and the expected learning curve of e-Time (implemented FY 07/08), the reduction in mismatches might take some time.

The County also previously implemented a formal monitoring plan, including sampling time studies throughout the year. Additionally, TAD implemented corrective actions at the Deputy and Manager level for review of the e-time and Time Study. Staff who have verified errors (mismatched time) in consecutive time study quarters are required to meet with the Director to explain, and provide corrective action steps.

E-Time refresher training to Supervisors in 2009 (starting 3/09), included specific retraining of known issues involving the need to properly code leave time if taken on the last day of the pay period, or known as "AWS issues".

TAD Management will review and reinforce the existing procedures (Beginning in 4/09 with the Director/Management team level) to ensure appropriate level of monitoring occurs and correct/prevent deficiencies in time reported for the CEC and e-Time.

TAD Management will continue to work closely with Human Resources Personnel and Program Development Division (PDD) to ensure timely and accurate instructions for the completion of e-Time and the Time Study Program (used for CEC).

These preventive controls will help ensure the accuracy of the time study summary reports and the amounts claimed for reimbursement for each of the federal programs.

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2008

Name of Responsible Person:	Nancy Swanson, Director
Name of Department Contact:	Theresa Sullivan, Supervising Accountant II
Projected Implementation Date:	April 2009

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2008

Finding 2008-05

Program: Food Stamps
CFDA No.: 10.551, 10.561
Compliance Requirement: Eligibility

Department's Response

We Concur.

Corrective Action Plan

San Bernardino County- Transitional Assistance Department is strengthening monitoring procedures to ensure that documentation required to support eligibility are properly maintained in the files. Case data must accurately reflect the eligibility status of TANF recipients thus and avoid the risk of noncompliance with the requirements of the State plan.

IEVS Compliance-
Current Policy Handbook material was released to staff in 11/07 and outlines procedures to follow when reconciling C-IV generated IEVS abstracts. Timeframes for reconciliation are also identified. We are developing additional policy material to remind staff of the expectation of reconciling all IEVS abstracts in a timely manner. The policy material will be released in April 2009.In addition, case reviewers will be reminded to ensure that all IEVS reports are appropriately reconciled prior to the application being processed or that a control Task is set to ensure timely processing upon receipt of the IEVS report, while monthly case reviews are being completed.

Name of Responsible Person:	Nancy Swanson, Director
Name of Department Contact:	Theresa Sullivan, Supervising Accountant II
Projected Implementation Date:	April 2009

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2008

Finding 2008-06

Program: Mental Health Services Block Grant
CFDA No. 93.958
Compliance Requirement: Subrecipient Monitoring

Department's Response

We concur.

Corrective Action Plan

Administrative Services will develop policy to ensure as contracts expire, CFDA information will be included in sub-recipient contracts. Additionally, the audits department of DBH is working on auditing all contracts and is expected to complete outstanding FY 07-08 audits by the end of calendar year 2009.

Name of Responsible Person:	Judy Wamack, Administrative Supervisor I Jason Hinkle, Supervising Accountant II
Name of Department Contact:	Jason Hinkle, Supervising Accountant II
Expected Date of Completion:	Ongoing

COUNTY OF SAN BERNARDINO, CALIFORNIA

Corrective Action Plan

Year ended June 30, 2008

Finding 2008-7
Program: Mental Health Services Block Grant
CFDA No. 93.958
Compliance Requirement: Allowable Costs

Department's Response

We Concur.

Corrective Action Plan

The department will instruct appropriate personnel to properly identify and monitor program expenditures in a timely manner. These employees will improve monitoring policies and procedures, coordinate & perform during-the-year fiscal, contract and program monitoring and ensure contractors are in compliance with Subrecipient Monitoring requirements. If budget adjustments are deemed necessary during such reviews, appropriate personnel will be notified and budget revisions will be proposed.

Name of Responsible Person:	Judy Wamack, Administrative Supervisor I Jason Hinkle, Supervising Accountant II
Name of Department Contact:	Jason Hinkle, Supervising Accountant II
Expected Date of Completion:	Ongoing