



City of Albuquerque
Office of Internal Audit
SUBSEQUENT FOLLOW-UP
SENIOR HOME SERVICES AUDIT
REPORT NO. 19-13-102F
December 12, 2018

INTRODUCTION

The Office of Internal Audit (OIA) performed a subsequent follow-up of Audit No. 13-102, Department of Senior Affairs (DSA) – Senior Home Services. The purpose of this follow-up is to report on the progress made by DSA in addressing the two audit findings that were not fully implemented or resolved in follow-up No. 16-13-102F dated December 9, 2015.

A follow-up is substantially less in scope than an audit. The objective is to report on the status of corrective action in regard to the findings and recommendations that remained “In Process” or “Not Implemented” after the initial follow-up.

The scope was limited to actions taken to address the audit recommendations from the date of the initial follow-up report through December 6, 2018. Subsequent follow-up procedures rely on the department providing the current status and supporting documentation for addressing the recommendations.

BACKGROUND

The mission of DSA is to be the community leader, who, in partnership with others, involves seniors and people of all ages in creating a community that enhances everyone’s quality of life by providing opportunities to achieve their potential, share their wisdom, maintain their independence, and live in dignity.

Home Services is committed to helping individuals who reside in Bernalillo County safely remain in their homes. They strive to meet the needs of seniors by providing home repair, retrofit, and chores programs. In addition, they strive to enhance the safety of individuals who are disabled through retrofit services. The Home Services team welcomes the assistance provided by volunteers to achieve its goals.





Home Services provides minor home repair and chores for Bernalillo County homeowners who are 60 years or older and occupy the property. The Home Services retrofit program provides safety equipment to residents of the City of Albuquerque/Bernalillo County. There is no age limitation for retrofit services.




SUMMARY


This report addresses the two outstanding recommendations that were not fully implemented or resolved at the time of the initial follow-up. The original audit report included 10 recommendations. At the time of the initial follow-up, eight recommendations were considered


fully implemented or resolved, and two recommendations remained outstanding. Of the *two* outstanding recommendations, *one* is fully implemented, and *one* is in process.


The table below provides a summary of the status of recommendations over time. The status of the recommendations is identified by the symbols in the following legend:


 Fully Implemented
  Resolved
  In Process
  Not Implemented

Audit No.	Report Title	Original and Follow-up Report Dates	Recommendations				Total Outstanding
			Total #				
13-102	Senior Home Services – Department of Senior Affairs	5/1/2013	10				
	16-13-102F – First Follow-up	12/9/2015	10	8	2	0	2
	19-13-102F – Subsequent Follow-up	12/12/2018	10	9	1	0	1

Recommendation	#3
Original Report Recommendation	DSA should: <ul style="list-style-type: none"> Formally track all volunteers working with Home Services, and Ensure all volunteers complete an application as required by AI 7-40.
Status as of First Follow-Up	<p>Status Reported by DSA as of November 10, 2015: Home Services uses a Volunteer Log Form and Sign-in Sheet to track large groups of volunteers. Volunteer participation records (small groups and individual volunteers) are tracked on the Work Order. All volunteers participate in an orientation that addresses a department overview, job site orientation, safety requirements, etc. This information has been added to the Policies & Procedures Manual.</p> <p> In Process</p> <p><i>DSA is formally tracking its volunteers; however, the volunteers are not completing an application as required by Administrative Instruction 7-40. DSA will work with Human Resources regarding the required application and, upon its approval, will update the policies and procedures to reflect the volunteer application process.</i></p>

Action Taken Since First Follow-up	“DSA is continuing to track volunteers. DSA has implemented Volunteer Participation in the Home Services Program Policy and Procedures. Forms that are a part of the Policy and Procedures are the Admin Instruction No 7-40, Volunteer Application, and CABQ Human Resources Volunteer Background application.”
Current Status	 Fully Implemented <i>DSA has addressed the recommendations by tracking volunteers, utilizing volunteer background applications, and updating its Policies & Procedures Manual.</i>

Recommendation	#8
Original Report Recommendation	DSA should: <ul style="list-style-type: none"> • Update its policies and procedures to require monthly reconciliation of the MS Excel spreadsheet to the City’s general ledger, and • Work with the fiscal manager and reconcile the Home Services spreadsheet to the ERP system monthly.
Status as of First Follow-Up	The Home Services Policies & Procedures Manual has been updated to include monthly budget reconciliations (reconciling the MS Excel spreadsheet to the City’s general ledger and ERP system). At the time of the original audit response, DSA’s Fiscal Office was not fully staffed. The Department now has a Fiscal Officer and an Accountant II position and there are no vacancies. Monthly budget reconciliation meetings will begin in December 2015.  In Process <i>DSA has addressed the recommendations and has updated its Policies & Procedures Manual to require a monthly reconciliation to the general ledger and the ERP system; however, monthly reconciliations have not yet begun.</i>
Action Taken Since First Follow-up	“Home Services had implemented a meeting with the Fiscal Officer each month to review and reconcile expenditures for each funding stream. The process was halted for a year due to vacancies in the Fiscal Division. Further discussion with the Assistant Maintenance Supervisor and the Senior Affairs

	<p>Construction Supervisor needs to occur to ensure that they are reviewing expenditures prior to our monthly meeting so that if there are any concerns or issues they can be resolved quickly. The Senior Affairs Construction Supervisor now has the tools to access the general ledger directly. The meeting scheduled for November 27, 2018 had to be rescheduled due to illness and scheduling conflicts. We are working on rescheduling the meeting for the first week in December 2018.”</p>
Current Status	<p> In Process</p> <p><i>DSA has updated its Policies & Procedures Manual to require a monthly reconciliation of the Home Services spreadsheet to City’s ERP system. However, monthly reconciliation meetings have been sporadic and the last meeting was held in September, 2018. Reconciliation meetings should occur on a monthly basis or other established interval to ensure the costs captured in the Home Services spreadsheet are properly reconciled to the ERP system.</i></p>

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Department of Senior Affairs
Senior Home Services
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#19-13-102F

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