



## MANAGEMENT LETTER of AUDIT OBSERVATIONS

September 15, 2023

Jamie Michael, Health & Human Services Director

An audit of the Health & Human Services' Court Compliance Division was completed on September 14, 2023. The audit focused upon the FY22 Local Driving While Intoxicated (LDWI) program. The issuance of an official Audit Report is pending Management Responses. Internal audits can be carried out in all areas of County operations, with an audit focus upon improving operations by providing management with a reasonable assurance of whether or not internal controls exist and are effective, in their areas of operation. When internal control deficiencies are identified, they are brought to management's attention along with recommendations for improvement, within the Audit Report.

The internal audit process consists of a 1) thorough review and understanding of applicable Standard Operating Procedures (SOPs) and policies governing operations and staff actions, 2) interviews with knowledgeable staff, 3) the direct observation of department activities, and 4) the testing/reviewing of support documentation. This Audit focused on the period of July 1, 2021 – June 30, 2022.

The following comments, which have been or will be discussed with you, are intended to improve the LDWI program's internal control structure. Comments are presented here and not within the official Audit Report, as these items are viewed as beyond the immediate scope of the Audit. As with all Management Letters an official response in writing is not required however, at minimum verbal feedback to the internal auditor is encouraged. A few auxiliary items that were revealed, of which Court Compliance leadership may want to stay abreast and address, are below (*Management Input is italicized*).

## Audit Observations

### 1. Success & Challenges Narratives –

While reviewing the quarterly narratives of successes and challenges, the internal auditor noted that the narratives failed to consistently identify 1) conditions that were being treated, 2) the lengths of treatment administered, and 3) the number of treatment sessions. While this data does not appear to be a requirement, it could be quite useful to a reader who is analyzing program effectiveness. It is recommended that management weigh the benefits of including such details as a complement to the data in its narratives.

**Management's Response:** *LDWI staff did recently meet with Program Operations Division staff to review the data that is being received from contracted treatment providers and requested a data report that would help staff complete data entry in regard[s] to type of treatment and treatment hours/sessions. This data will be entered into the Noble and ADE databases being used. In addition, as recommended data will be added into the quarterly narratives. Reports from Noble and ADE may also be used to report this data. Program staff will look into the possibility of adding condition that were being treated which wasn't discussed for the current data report with Program Operations staff. For non-contracted treatment providers, it has been difficult to get type of treatment and treatment hours/sessions from providers and/or clients. The program plans to start an incentive program where clients will receive a gift card for turning in this information. Barriers are that a release of information document is needed to obtain this information from treatment providers and often they are non-responsive to requests.*

### 2. LDWI Planning Council Meetings Attendance –

As applicable, contractors are required to participate in LDWI planning council meetings. A review of meeting notes and sign-in sheets identified very few instances of contractor attendance, wherein individual names were followed by contract names. The Audit therefore recommends that LDWI staff who attend said meetings, request that individuals who represent a particular contract make this known on meeting sign-in sheets.

**Management's Response:** *The Court Compliance Division Manager and HHS Committee Coordinator will assist with identifying contractors on the sign-in sheets for future meetings.*

Thank you for the attention given to the items cited above.



Ernest Harvin, CIA