



MANAGEMENT LETTER of AUDIT OBSERVATIONS

December 21, 2023

Liz Reed, Community & Constituent Services Manager

An audit of the Community & Constituent Services Department was completed on December 21, 2023. The audit focused upon the FY23 Community Action Request Forms, Title VI Coordinator duties, and EthicsPoint Hotline complaints. 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, and 3) the testing/reviewing of support documentation. This Audit focused on the period of July 1, 2022 – June 30, 2023.

The following comments, which have been or will be discussed with you, are intended to improve the Community & Constituent Services' 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 Community & Constituent Services (CCS) leadership may want to stay abreast and address, are below (*Management Input is italicized*).

Audit Observations

1. **Duplication of Effort** –

The same type of information is required to be entered into both GOCA and the Department Complaints form when utilizing Intranet Quorum (IQ). Technology should actually function to avoid such duplication of effort. Thus, the Audit recommends taking the necessary actions to have the Intranet Quorum system alleviate this duplication of effort.

Management's Response: *As staff in the office are aware, there is communication occurring with vendor about IQ intake processes. It is also important to note that IQ is a more comprehensive system than the internally created CARF system ever was, therefore, more information is required to be inputted than CARF in order for a more complete record, to generate analytics and for reporting. No timeline is available due to frequent demands on our workloads and ongoing communication with vendor.*

2. **Out-of-Office Protocol** –

It is not unusual for the Constituent Services Specialist to perform secretarial duties when the County Manager's Administrative Assistant is unavailable. An interview with the Constituent Services Specialist indicated that she can still perform her duties when serving in this dual-role. While current practices direct in-person visits from constituents to her temporary location, when the CCS Manager is unavailable, written directions that make a face-to-face meeting a priority over secretarial duties do not exist.

The Audit recommends making an in-person consultation with a constituent, a written priority in current, applicable SOP(s). Herein, a constituent who takes the time to appear in person about a concern should be given priority over the administrative duties of the County Manager's office, which could be performed temporarily by another qualified staff person.

Management's Response: *CCS Manager will consider this recommendation; however, what is noted above counters the CCS Manager's comprehensive viewpoint of how the CCS Office operational capability is adversely impacted when CCS staff covers for another position in a department that has more staff capacity than ours. CCS has two full-time personnel that are often tasked with time-consuming projects. The CCS operation goes beyond just a constituent complaint regarding a pothole, for example. CCS Manager has requested a new position in the CCS department's FY25 budget proposal to help address backlogs, along with increasing outreach ability of this office.*

3. **Minor Updates Needed** -

The internal auditor discussed with management, a website issue and a number of Standard Operating Procedure (SOP) improvements that should be addressed. These matters ranged from a nonoperational website link to necessary SOP updates. In addition, the Audit recommends that management take the steps needed to allow a constituent to input a complaint online, via the Community & Constituent Services webpage, as that particular link currently exists only under the About Us/Services/Other Services section of Dona County's webpage.

Management's Response: *The issue of inoperable links to the County's Human Resources (HR) Policies and Procedures and Code of Conduct documentation located on the external secured website operated by NAVEX Global has been resolved. The inoperable link issue brought to CCS Manager's attention by the Internal Auditor brought forth the fact that the County's printed flyers and business card about EthicsPoint will need to be revised as well with the current website link. The County's new website changed the direct link to EthicsPoint, which wasn't something CCS Manager considered during the new website implementation. The Public Information Office (PIO) revised the EthicsPoint business card to include the current web link. The goal is to have the updated EthicsPoint flyers and business card done by the end of March 2024. The flyers will be posted in the Government Center and distributed via email to off-site county departments, with a request that they remove the old EthicsPoint flyer and post the new one with the current web link. Our office conducts yearly reviews of our SOPs and makes any needed updates during that time. However, if a significant process change occurs, our office may revise the SOP prior to the yearly review.*

The other recommendation of adding an additional intake form link directly to the Community and Constituent Services (CCS) page, which is connected to the County's Intranet Quorum system, has been discussed with Information Technology (IT). A work order was submitted to IT and the link has also been added to the CCS page.

4. **Digital versus Manual Files -**

The internal auditor reviewed both digital and manual EthicsPoint files, noting that manual files were secured in a locked filing cabinet for which only the EthicsPoint Coordinator had keys.

While sound recordkeeping dictates that records are maintained, operational efficiency could be improved by having all records within one database. Herein, the Audit encourages management to consider inputting all manual complaints into the EthicsPoint database by properly categorizing each complaint/file and uploading them. This would not only allow for all complaints to be cataloged in one location, improving efficiency, but it would also allow for more accurate statistical data, as EthicsPoint would have complete records. While manual files are only accessible by the EthicsPoint Coordinator, the Audit recommends that the designated secondary/backup EthicsPoint Coordinator also be given a key to the filing cabinet that contains manual complaints, in the event of the primary's extended absence.

Management's Response: *Per input of ACM for Administration, the reason why complaints that are received directly by CCS Manager are not entered into EthicsPoint is because there is no ability in EthicsPoint to document/track when personnel related complaints are received in this office directly. Meaning, that even if the personnel complaints received directly were manually entered into EthicsPoint system, there is no way for analytics to be generated automatically to provide data noting the in-person intake method; as the system is designed to track telephone and web-based complaints. The best course continues to be for this office and everyone else in the organization, to continue to refer people directly to the EthicsPoint hotline to report allegations to curb the number of personnel complaints directly*

from individuals. Reporting through the EthicsPoint system is the most efficient method as multiple employees in County leadership, including the Internal Auditor, are notified of an allegation submitted.

*Additionally, the CCS Manager is not always available for direct intake of personnel complaints. It is important to note that per County Human Resources Policies and Procedures, there are other avenues in which allegations of employees or elected officials violated County policies and procedures can be reported. Not all personnel complaints are in EthicsPoint or received by the CCS Manager. CCS Manager raised the key issue to the secured cabinet with a county leader years ago and there lacked an affirmative response as to possession of a key. Per the audit recommendation, on January 19, 2024, CCS Manager emailed HR leadership and asked whom should be given a key as they are backup to EthicsPoint. A response was received, **and keys were provided to the HR Director on January 25, 2024.***

VERBAL DISCUSSIONS

Miscellaneous Items – The following management and Audit concerns were discussed with CCS management:

- The CCS Manager’s current job description as compared to the functions of a Title VI Coordinator
- EthicsPoint training for department managers
- Pending Intranet Quorum SOPs
- Staffing numbers vs the number of community outreach opportunities
- The need for Form Letters to address repetitive types of information requests
- EthicsPoint cases that took in excess of 100 days to be resolved. The Audit notes that the CCS Manager conducted due diligence in following up on such cases.

NOTE: Listing of verbal discussions informs the reader about matters discussed with the department/office manager; such items do not require written details as they result from standard due diligence, and their risks are assessed as very low.

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



Ernest Harvin, CIA