

CURRENT CORRECTIVE ACTION PLAN

(1) Agency	(2) Audit Report & Rec #	(3) Does this affect a federal program?	(4) CFDA # (if previous YES)	(5) Management View	(6) CAP – Corrective Action Plan	(7) Person responsible for CAP	(8) Target Date	Status
52010	05-18 Rec #1	Yes	Various	Concur	The department will provide additional training to cashier and grants accountant. Grant accountant will be required to review trial balances during fye cut-off period to identify situations that would require additional accounting entries to properly record federal revenue.	Margie Gilbert, Senior Accountant (4286)	6/30/06	Completed. The Grant accountant and cashier have received additional training and written instructions to ensure federal revenue is recorded accurately. The senior accountant reviewed the trial balance reports at FYE to ensure all federal revenue and expenditures were recorded properly.
52010	05-18 Rec. #2	Yes	Various	Concur	The department will require the grant accountant to maintain documentation supporting the CFDA numbers and reported amounts. We will also require our senior accountant to review the dollar amounts reported on the SEFA to ensure the accuracy of the information reported.	Margie Gilbert, Senior Accountant (4286)	6/30/06	Completed. Grant Accountant has researched and updated the CFDA numbers. The Senior Accountant has verified them. The FYE memo includes the requirement that the Senior accountant review the dollar amounts.
52010	05-18 Rec. #3	Yes	15.605 15.611	Concur	The department will require the grant accountant to maintain supporting documentation with each financial report and that the senior accountant review and approve all financial reports prior to submission.	Margie Gilbert, Senior Accountant (4286)	6/30/06	Completed. We prepared instruction manuals regarding the issuance of the federal reports that will include review and approval by senior accountant.
52010	05-18 Rec. #4	Yes	15.605 15.611	Concur	As of July 1, 2005, the department's programs no longer are included in the State's CMIA agreement. Since this was also an issue with our recently completed federal audit, we will work with the US Fish and Wildlife agency to ensure that we follow federal cash management regulations.	Margie Gilbert, Senior Accountant (4286)	6/30/06	Completed. Even though we are no longer included in the CMIA agreement. FWP has an approved process in place for federal cash management with the USPWS.
52010	05-18 Rec. #5	Yes	15.611	Concur	We will continue to stress the importance of proper contract procurement procedures with all department employees. We will include in our next rewrite of our purchasing manual the fact that the employee who signs the contract is responsible to ensure that the terms of the contract are followed.	Donna Aldrich, Property Section Supervisor (495- 3241)	06/30/06	Completed. The FWP voucher cover has been modified to include a certification statement with the signature. The Management Team has been informed of the appropriate contract responsibilities of staff. The purchasing manual has been updated.

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52010	05-18 Rec. #6	Yes	Various	Concur	The department's purchasing staff has added, "check for suspended or debarred contractors" to their purchasing checklist	Donna Aldrich, Property Section Supervisor (495-3241)	06/30/06	Completed. The checklist is now being used and is a part of the updated purchasing manual.
52010	05-18 Rec. #7	Yes	15.605 15.611	Concur	The department will include in its fiscal year end procedures a memo that identifies how to record cash during the fiscal year end cut off period and stress the importance of reviewing all unusual entries during this period with our senior accountant.	Margie Gilbert, Senior Accountant (4286)	06/30/06	Completed. The FYE memo contains information and instructions for recording cash during the FYE cut off period. The Senior Accountant facilitated a FYE workshop for staff and went over the instructions and procedures. The memo includes instructions that any unusual entries are brought to the senior accountant for review and approval.
52010	05-18 Rec. #8	No		Concur	The department's Property Section will work with our Land Section to ensure that all future land acquisitions are recorded properly. The Property Section will work with the Land Section to attempt to reconcile land values between the asset management system land unit's values.	Donna Aldrich, Property Section Supervisor (495-3241)	06/30/06	Work is underway to review the two systems. Conservation easements and donated values are completed. A review of all land values will continue. OBPP has extended the target date to 6-30-07.
52010	05-18 Rec. #9	No		Concur	The department will work the Department or Administration, Accounting Division to properly record the value of conservation easements.	Donna Aldrich, Property Section Supervisor (495-3241)	06/30/06	Completed. The Department of Administration provided direction to record the entries. Over \$74 million has been recorded to reflect the value of conservation easements.

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52010	05-18 Rec. #10	No		Concur	The department will perform a complete analysis of the deferred revenue balances to determine if any amounts should be classified as revenue. We will also clarify with the staff proper recording of monies received.		Margie Gilbert, Senior Accountant (4286)	06/30/06	Completed. All deferred revenue balances have been analyzed to ensure that all entries meet the criteria. The senior accountant will review all deferred revenue entries on a monthly basis to ensure proper recording of monies received .
52010	05-18 Rec. #11	No		Concur	The department will implement policies and procedures that will provide assurance that the off-line licenses are properly safeguarded. Providers will be required to return all off-line license forms and the licensing staff will hack all off-line issues back to the department's automated licensing system.		Hank Warsech, Licensing Bureau Chief (2663)	06/30/06	Completed. Our policy and procedures manual has been updated to ensure that all off-line licenses are accounted for. Beginning in LY06 , all agents are required to return off-line licenses. Licensing staff will reconcile off-line licenses with ALS.
52010	05-18 Rec. #12	No		Concur	The department will evaluate its internal service fund operations and attempt to adjust rates to ensure fees are commensurate with costs.		Donna Aldrich, Property Section Supervisor (495-3241)	06/30/06	Completed. Changes have been implemented to align rates with costs over the next audit period.
52010	05-18 Rec. #13	No		Concur	The department will establish a voluntary board to rule on disputes as required by 87-2-803, MCA .		Hank Warsech, Licensing Bureau Chief (2663)	06/30/06	Completed. The 2007 Legislature passed HB770 that moved this authority to the Board of Medical Examiners. This Board has members with the appropriate expertise to make a decision on any disputes.