



OFFICE OF THE LEGISLATIVE AUDITOR
STATE OF MINNESOTA

Financial Audit Division Report

Department of Human Services
Fiscal Year Ended June 30, 2004



Financial Audit Division

The Office of the Legislative Auditor (OLA) is a professional, nonpartisan office in the legislative branch of Minnesota state government. Its principal responsibility is to audit and evaluate the agencies and programs of state government (the State Auditor audits local governments).

OLA's Financial Audit Division annually audits the state's financial statements and, on a rotating schedule, audits agencies in the executive and judicial branches of state government, three metropolitan agencies, and several "semi-state" organizations. The division also investigates allegations that state resources have been used inappropriately.

The division has a staff of approximately forty auditors, most of whom are CPAs. The division conducts audits in accordance with standards established by the American Institute of Certified Public Accountants and the Comptroller General of the United States.

Consistent with OLA's mission, the Financial Audit Division works to:

- Promote Accountability,
- Strengthen Legislative Oversight, and
- Support Good Financial Management.

Through its Program Evaluation Division, OLA conducts several evaluations each year.

OLA is under the direction of the Legislative Auditor, who is appointed for a six-year term by the Legislative Audit Commission (LAC). The LAC is a bipartisan commission of representatives and senators. It annually selects topics for the Program Evaluation Division, but is generally not involved in scheduling financial audits.

All findings, conclusions, and recommendations in reports issued by the Office of the Legislative Auditor are solely the responsibility of the office and may not reflect the views of the LAC, its individual members, or other members of the Minnesota Legislature.

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If you have comments about our work, or you want to suggest an audit, investigation, or evaluation, please contact us at 651-296-4708 or by e-mail at auditor@state.mn.us

Department of Human Services

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Audit Participation

The following members of the Office of the Legislative Auditor prepared this report:

Claudia Gudvangen, CPA	Deputy Legislative Auditor
Jeanine Leifeld, CPA, CISA	Audit Manager
Susan Rumpca, CPA	Auditor-in-Charge
Susan Kachelmeyer, CPA, CISA	Team Leader
Ching-Huei Chen, CPA	Auditor
George Deden, CPA	Auditor
Marisa Isenberg	Auditor
Susan Mady	Auditor
Patrick Phillips, CPA	Auditor
Pat Ryan	Auditor
Alan Sasse, CPA	Auditor
April Snyder	Auditor
Gail Berggren	Audit Intern
Timothy Rekow	Audit Intern
Titima To	Audit Intern

Exit Conference

We discussed the findings and recommendations in this report with the following staff of the Department of Human Services on:

Chuck Johnson	Assistant Commissioner, Children and Family Services
Phil Ohman	Accounting Director
David Ehrhardt	Internal Audit Director
Marty Cammack	Financial Management Director
Wayland Campbell	Child Support Enforcement Division
Kathleen Henry	Health Care Eligibility and Access Division

Report Summary

Key Audit Findings – Department of Human Services:

- The department did not document salaries charged to some federal programs. (Finding 1, page 4)
- The department did not comply with federal cash management requirements when it made cash advances to subrecipients in one program. (Finding 2, page 6)
- The department overpaid some Consolidated Chemical Dependency Treatment Fund providers. As of October 2004, it had identified about \$253,000 of overpayments. (Finding 3, page 7)
- The department did not adequately document certain eligibility criteria for some participants in the federal State Children’s Health Insurance Program. (Finding 5, page 8)

Key Audit Finding – Selected County Human Services Offices:

- The counties did not adequately monitor high-risk eligibility override transactions (Anoka, Dakota, Hennepin, Ramsey, and Saint Louis counties).

Audit Scope:

- Programs material to the State of Minnesota’s fiscal year 2004 financial statements.
- Internal control and compliance over twelve federally funded programs.
- Testing of recipient eligibility at selected county human services offices.

Background:

The Department of Human Services is responsible for administering the state’s public assistance programs, including Medical Assistance, Temporary Assistance for Needy Families, and Food Stamps. It also manages many other social services programs, including substance abuse, foster care, child care, and child support enforcement. Its annual expenditures exceed \$8 billion. County human service offices determine eligibility for the state’s public assistance programs.

The audit report contained six audit findings addressed to the Department of Human Services relating to internal control and legal compliance. One finding was repeated from the prior report. The report also contained a total of nine audit findings addressed to five county human services offices.

Department of Human Services

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Senator Ann H. Rest, Chair
Legislative Audit Commission

Members of the Legislative Audit Commission

Mr. Kevin Goodno, Commissioner
Department of Human Services

We have performed certain audit procedures at the Department of Human Services as part of our audit of the basic financial statements of the State of Minnesota as of and for the year ended June 30, 2004. We have also reviewed the department's procedures related to the state's compliance with certain requirements described in the U.S. Office of Management and Budget's *Circular A-133 Compliance Supplement* that were applicable to the department for the year ended June 30, 2004. We emphasize that this has not been a comprehensive audit of the Department of Human Services.

The scope of our audit work at the Department of Human Services included activities that were material to the state's basic financial statements. These activities included payments to counties for the administration of various programs, payments made through the MAXIS system for family support programs, medical program expenses, and Medical Assistance drug rebates. We performed certain audit procedures on these activities as part of our objective to obtain reasonable assurance about whether the State of Minnesota's financial statements for the year ended June 30, 2004, were free of material misstatement.

Table 1 identifies the State of Minnesota's major federal programs administered by the Department of Human Services. We performed certain audit procedures on these programs as part of our objective to obtain reasonable assurance about whether the State of Minnesota complied with the types of compliance requirements that are applicable to each of its major federal programs. In order to conclude on recipient eligibility for the Medical Assistance, Temporary Assistance for Needy Families, and federal Food Stamp programs, we performed certain limited audit procedures at selected county human services offices. The *Circular A-133 Compliance Supplement* requires us to audit recipient eligibility determinations at the county level as part of our audit of the Department of Human Services' benefit payment process. We have attached the county management letters to this report.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

Department of Human Services

Table 1
Major Federal Programs
Administered by the Department of Human Services
Fiscal Year 2004 (in thousands)

<u>Program Name</u>	<u>CFDA #</u>	<u>Federal Expenditures</u>
Food Stamp Cluster:		
Food Stamps	10.551	\$ 242,274
Food Stamp Administration	10.561	\$ 37,262
Temporary Assistance for Needy Families	93.558	\$ 216,536
Substance Abuse Prevention and Treatment		
Block Grant	93.959	\$ 20,788
Child Support Enforcement	93.563	\$ 101,861
Child Care Cluster:		
Child Care and Development Block Grant	93.575	\$ 41,497
Child Care Mandatory and Matching Fund	93.596	\$ 44,441
Foster Care - Title IV-E	93.658	\$ 64,761
Social Services Block Grant	93.667	\$ 33,223
State Children's Health Insurance Program	93.767	\$ 85,677
Medical Assistance Cluster:		
Medical Assistance	93.778	\$2,979,915
State Health Care Providers' Survey	93.777	\$ 4,777

Note: We also audited the department's cash management practices and other general compliance requirements related to federal assistance.

Source: Selected accounting transactions within the Minnesota Accounting and Procurement System (MAPS) for fiscal year 2004.

Conclusions

Our November 19, 2004, report included an unqualified opinion on the State of Minnesota's basic financial statements included in its Comprehensive Annual Financial Report for the year ended June 30, 2004. In accordance with *Government Auditing Standards*, we also issued our report, dated November 19, 2004, on our consideration of the State of Minnesota's internal control over financial reporting and our tests of compliance with certain provisions of laws, regulations, contracts, and grants. In March 2005, we will issue our report on compliance with requirements applicable to each major federal program and internal control over compliance in accordance with the U.S. Office of Management and Budget's Circular A-133.

As a result of our audit work, we identified the following weaknesses in internal control or instances of noncompliance with federal program requirements at the Department of Human Services.

Findings and Recommendations

- 1. PRIOR FINDING PARTIALLY RESOLVED: The Department of Human Services did not comply with federal regulations when documenting salaries charged to some federal programs.**

In several ways, the department did not comply with federal regulations when allocating salary costs to federal programs. The department did not adjust estimated salary amounts to actual



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Mr. Jerry Soma, Director of Human Services
Anoka County

We have performed certain audit procedures at Anoka County as part of our audit of the State of Minnesota's major federal programs for the year ended June 30, 2004. The objective of our work at Anoka County was to review internal controls and compliance over recipient eligibility for certain federal public assistance programs. This work was done in conjunction with our audit of the Minnesota Department of Human Services to determine whether the department complied with the federal eligibility requirements applicable to the Medical Assistance (CFDA # 93.778), Temporary Assistance for Needy Families (CFDA # 93.558), and federal Food Stamp (CFDA # 10.551) programs, as described in the U.S. Office of Management and Budget's *Circular A-133 Compliance Supplement*. The compliance supplement requires us to audit recipient eligibility determinations at the county level as part of our audit of the Department of Human Services benefit payment process. Our work was very limited in scope and was not a comprehensive audit of Anoka County.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

We identified the following findings and recommendations as a result of our work at Anoka County for fiscal year 2004. We will include these findings in our report on compliance with requirements applicable to each State of Minnesota major federal program and internal control over compliance in accordance with OMB Circular A-133.

1. Anoka County did not specifically monitor high-risk eligibility override transactions.

County human services managers and supervisors did not monitor high-risk eligibility override transactions for the Medical Assistance, Temporary Assistance for Needy Families, and Food Stamp programs. County workers use these override transactions, called FIATS, to allow applicants to receive benefits even though MAXIS, the state Department of Human Services' (DHS) eligibility determination system, originally could not make a determination or deemed the person to be ineligible.

In certain cases, it is appropriate for county human services employees to use FIAT transactions. Employees use MAXIS to determine recipient eligibility for several state and federal public



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Mr. Dave Rooney, Director of Community Services
Dakota County

We have performed certain audit procedures at Dakota County as part of our audit of the State of Minnesota's major federal programs for the year ended June 30, 2004. The objective of our work at Dakota County was to review internal controls and compliance over recipient eligibility for certain federal public assistance programs. This work was done in conjunction with our audit of the Minnesota Department of Human Services to determine whether the department complied with the federal eligibility requirements applicable to the Medical Assistance (CFDA # 93.778), Temporary Assistance for Needy Families (CFDA # 93.558), and federal Food Stamp (CFDA # 10.551) programs, as described in the U.S. Office of Management and Budget's *Circular A-133 Compliance Supplement*. The compliance supplement requires us to audit recipient eligibility determinations at the county level as part of our audit of the Department of Human Services' benefit payment process. Our work was very limited in scope and was not a comprehensive audit of Dakota County.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

We identified the following finding and recommendation as a result of our work at Dakota County for fiscal year 2004. We will include this finding in our report on compliance with requirements applicable to each State of Minnesota major federal program and internal control over compliance in accordance with OMB Circular A-133.

1. Dakota County did not adequately monitor high-risk eligibility override transactions.

County human services managers and supervisors did not specifically monitor high-risk eligibility override transactions for the Medical Assistance, Temporary Assistance for Needy Families, and Food Stamp programs. County workers use these override transactions, called FIATS, to allow applicants to receive benefits even though MAXIS, the state Department of Human Services (DHS) eligibility determination system, originally could not make a determination or inaccurately deemed the person to be ineligible.

In certain cases, it is appropriate for county human services employees to use FIAT transactions. Employees use MAXIS to determine recipient eligibility for several state and federal public

Dakota
COUNTY

February 18, 2005

Community Services
Administration
David A. Rooney
Director

Dakota County
Northern Service Center
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West St Paul, MN 55118-4773

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Jeanine Leifeld, CPA
Audit Manager
Office of the Legislative Auditor
Room 140 Centennial Building
658 Cedar Street
St. Paul, MN 55155-1603

Dear Ms. Leifeld:

We are in receipt of your final draft management letter summarizing the results and findings of your review of Dakota County's internal control and compliance with recipient eligibility applicable to Medical Assistance, TANF and Food Stamps for the fiscal year ended June 30, 2004. Your sole recommendation listed in the letter is that "Dakota County management should develop and implement procedures to adequately monitor eligibility override transactions."

During our exit conference with you on February 14th, we reviewed the fact that Dakota County does have a random supervisory case review system for these programs as well as the other Public Assistance Programs we administer. I mentioned that for calendar year 2004, in excess of 1,000 formal random supervisory case reviews were completed on approximately 2,000 program eligibility determinations. In addition, there were over 1,500 informal case reviews completed by trainers and Fraud Prevention Unit staff. As a part of the case review program we have in place, MAXIS functionality, including the FIAT/override function, is reviewed. Our experience from the reviews is that the use of FIAT functionality has not resulted in incorrect issuances of benefits. However, we do not have a formal system in place to specifically target case reviews on which the FIAT function was used.

As you mention, DHS now has FIAT reports available to assist counties in monitoring their FIAT usage. I will ensure that the use of these reports will be incorporated into our random case review selection process by April 15th. Thus, some of the randomly selected cases will be from the DHS reports. Also, supervisors will screen these reports for unusual activity or patterns.

Feel free to contact me at 651-554-5610 if I can be of further assistance related to your report.

Very truly yours,

/s/ Dennis H. Anderson,

Dennis H. Anderson,
Deputy Director

/s/ David Rooney

David Rooney
Director, Community Services

C:
Ruth Krueger, Director, Employment and Economic Assistance
Colleen Elliott, Program Supervisor
Carla Wick, Program Supervisor



Senator Ann H. Rest, Chair
Legislative Audit Commission

Members of the Legislative Audit Commission

Mr. Daniel Engstrom, Director of Human Services
Hennepin County

We have performed certain audit procedures at Hennepin County as part of our audit of the State of Minnesota's major federal programs for the year ended June 30, 2004. The objective of our work at Hennepin County was to review internal controls and compliance over recipient eligibility for certain federal public assistance programs. This work was done in conjunction with our audit of the Minnesota Department of Human Services to determine whether the department complied with the federal eligibility requirements applicable to the Medical Assistance (CFDA # 93.778), Temporary Assistance for Needy Families (CFDA # 93.558), and federal Food Stamp (CFDA # 10.551) programs, as described in the U.S. Office of Management and Budget's *Circular A-133 Compliance Supplement*. The compliance supplement requires us to audit recipient eligibility determinations at the county level as part of our audit of the Department of Human Services' benefit payment process. Our work was very limited in scope and was not a comprehensive audit of Hennepin County.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

We identified the following findings and recommendations as a result of our work at Hennepin County for fiscal year 2004. We will include these findings in our report on compliance with requirements applicable to each State of Minnesota major federal program and internal control over compliance in accordance with OMB Circular A-133.

1. Hennepin County did not monitor high-risk eligibility override transactions.

County human services managers and supervisors did not monitor high-risk eligibility override transactions for the Medical Assistance, Temporary Assistance for Needy Families, and Food Stamp programs. County workers use these override transactions, called FIATS, to allow applicants to receive benefits even though MAXIS, the state Department of Human Services (DHS) eligibility determination system, originally could not make a determination or deemed the person to be ineligible.

In certain cases, it is appropriate for county human services employees to use FIAT transactions. Employees use MAXIS to determine recipient eligibility for several state and federal public



Senator Ann H. Rest, Chair
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Mr. Monty Martin, Director of Human Services
Ramsey County

We have performed certain audit procedures at Ramsey County as part of our audit of the State of Minnesota's major federal programs for the year ended June 30, 2004. The objective of our work at Ramsey County was to review internal controls and compliance over recipient eligibility for certain federal public assistance programs. This work was done in conjunction with our audit of the Minnesota Department of Human Services to determine whether the department complied with the federal eligibility requirements applicable to the Medical Assistance (CFDA # 93.778), Temporary Assistance for Needy Families (CFDA # 93.558), and federal Food Stamp (CFDA # 10.551) programs, as described in the U.S. Office of Management and Budget's *Circular A-133 Compliance Supplement*. The compliance supplement requires us to audit recipient eligibility determinations at the county level as part of our audit of the Department of Human Services' benefit payment process. Our work was very limited in scope and was not a comprehensive audit of Ramsey County.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

We identified the following findings and recommendations as a result of our work at Ramsey County for fiscal year 2004. We will include these findings in our report on compliance with requirements applicable to each State of Minnesota major federal program and internal control over compliance in accordance with OMB Circular A-133.

1. Ramsey County did not monitor high-risk eligibility override transactions.

County human services managers and supervisors did not routinely monitor high-risk eligibility override transactions for the Medical Assistance, Temporary Assistance for Needy Families, and Food Stamp Programs. County workers use these override transactions, called FIATS, to allow applicants to receive benefits even though MAXIS, the state Department of Human Services (DHS) eligibility determination system, originally could not make a determination or deemed the person to be ineligible.

In certain cases, it is appropriate for county human services employees to use FIAT transactions. Employees use MAXIS to determine recipient eligibility for several state and federal public



Community Human Services Department

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February 22, 2005

Jeanine Leifeld, Audit Manager
Office of the Legislative Auditor
Room 140, Centennial Building
658 Cedar Street
St. Paul, Minnesota 55155

Dear Ms. Leifeld:

This is our response to the results of your agency's audit of Ramsey County's administration of the federal recipient eligibility requirements applicable to the Medical Assistance (CFDA #93.778), Temporary Assistance for Needy Families (CFDA #93.558), and federal Food Stamp (CFDA #10.551) programs. Your findings and our response follows

Finding 1. Ramsey County did not consistently monitor high-risk eligibility override transactions.

The actions to which you refer are commonly called the FIAT function of MAXIS. For some programs FIAT is the only method of creating eligibility results. For other programs, most notably the Food Support program, FIAT should rarely be required. Your recommendation is:

Ramsey County management should develop and implement procedures to monitor eligibility override transactions.

In response, Ramsey County will run a monthly report of FIAT activity by worker and review that report for anomalous use of the FIAT function. We will follow up with targeted review of cases with such actions and review the activity of workers found to have a pattern of unnecessary use of the FIAT function.

Finding 2. Ramsey County did not resolve income discrepancies identified as part of the benefit eligibility process in a timely manner.

The particular discrepancies referred to in the audit are the information we receive from the Income Eligibility and Verification System (IEVS). The IEVS system matches income from program recipients to other federal systems. These matches are reported monthly and the minimum acceptable federal rate of resolution of these matches is 80% within 45 days of our receiving the match. Our resolution rate for the month of the audit was 65%. Your recommendation is:

Ramsey County should continue to work with the Minnesota Department of Human Services to resolve Income Eligibility Verification System discrepancies in a timely manner.

In response, Ramsey County proposes to take the following actions.

- Continue to provide supervisors with a monthly list of the overdue IEVS verifications in their units.
- Identify staff or units who do not meet the compliance standard and focus on getting those staff or units into compliance.
- Continue to make IEVS resolutions a priority for monthly casework by requiring every unit to have and follow a monthly IEVS resolution plan.

It is our expectation that following this plan will quickly bring Ramsey County into compliance with federal IEVS resolution requirements.

You may address questions about this plan or any issues regarding the audit to either:

Nancy Cincotta, 651-266-4545, Nancy.J.Cincotta@co.ramsey.mn.us, or
Shannon Kennedy, 651-266-4604, Shannon.Kennedy@co.ramsey.mn.us

Unless we hear otherwise from your office we intend to put this plan into effect for March of 2005.

/s/ Monty Martin

Monty Martin, Human Services Director

/s/ Nancy Cincotta

Nancy Cincotta, Human Service Manager

/s/ Shannon Kennedy

Shannon Kennedy, Human Service Manager



Senator Ann H. Rest, Chair
Legislative Audit Commission

Members of the Legislative Audit Commission

Ms. Ann Busche, Director of Human Services
Saint Louis County

We have performed certain audit procedures at Saint Louis County as part of our audit of the State of Minnesota's major federal programs for the year ended June 30, 2004. The objective of our work at Saint Louis County was to review internal controls and compliance over recipient eligibility for certain federal public assistance programs. This work was done in conjunction with our audit of the Minnesota Department of Human Services to determine whether the department complied with the federal eligibility requirements applicable to the Medical Assistance (CFDA # 93.778), Temporary Assistance for Needy Families (CFDA # 93.558), and federal Food Stamp (CFDA # 10.551) programs, as described in the U.S. Office of Management and Budget's *Circular A-133 Compliance Supplement*. The compliance supplement requires us to audit recipient eligibility determinations at the county level as part of our audit of the Department of Human Services' benefit payment process. Our work was very limited in scope and was not a comprehensive audit of Saint Louis County.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

We identified the following findings and recommendations as a result of our work at Saint Louis County for fiscal year 2004. We will include these findings in our report on compliance with requirements applicable to each State of Minnesota major federal program and internal control over compliance in accordance with OMB Circular A-133.

1. Saint Louis County did not monitor high-risk eligibility override transactions.

County human services managers and supervisors did not monitor high-risk eligibility override transactions for the Medical Assistance, Temporary Assistance for Needy Families, and Food Stamp programs. County workers use these override transactions, called FIATS, to allow applicants to receive benefits even though MAXIS, the state Department of Human Services (DHS) eligibility determination system, originally could not make a determination or deemed the person to be ineligible.

In certain cases, it is appropriate for county human services employees to use FIAT transactions. Employees use MAXIS to determine recipient eligibility for several state and federal public

Saint Louis County

Public Health and Human Service Department • www.co.st-louis.mn.us

Ann M. Busche
Director

March 1, 2005

James Nobles, Legislative Auditor
Office of the Legislative Auditor
Room 140 Centennial Building
658 Cedar Street
St. Paul, Minnesota 55155-1603

Re: St. Louis County Audit of Internal Control and Compliance with Federal Program Requirements

Dear Mr. Nobles:

Enclosed are the St. Louis County management representation letter with original signatures, a written response to comments and recommendations from your auditors, and an electronic copy of the same.

If further information of clarification is needed; I can be reached by phone at 218-742-9525, or by email at saukkos@co.st-louis.mn.us.

Please allow me to add that your staff who conducted the audit in our county were pleasant, helpful, and professional in their work.

Sincerely,

/s/ Shelley M. Saukko

Shelley M. Saukko, Division Director
St. Louis County Public Health and Human Services

cc: Ann Busche, Director
Janine Leifeld, CPA

WRITTEN RESPONSE TO COMMENTS AND RECOMMENDATIONS
St. Louis County 2004 Legislative Audit

1. FIAT eligibility override transactions - six steps have been identified to address FIAT review:
 - a.) Because several programs in MAXIS (General Assistance, Minnesota Supplemental Aide, and Food Support with these cases) must be fiated, a formal request will be made of DHS to automate these programs, which would nearly eliminate the need for fiat. By 4/1/05.
 - b.) One clerical staff person will be assigned to print Infopac FIAT reports monthly. These reports will be distributed to Supervisors by unit. By 4/1/05
 - c.) Supervisors will review monthly FIAT reports with staff members within their units. Begin by 5/1/05.
 - d.) Supervisors will take note of workers with consistently high FIAT numbers and monitor staff for improvement. Begin by 5/1/05.
 - e.) Training on Fiat will be mandated for all financial workers; the FAD Training Coordinator will conduct this training. By 9/1/05.
 - f.) Case reviews by supervisors will be conducted at a rate of 5 reviews per month. Instituted 1/1/05.

2. Cash benefit payments made directly to vendors and alternate payees – five steps have been identified to address vendor payments:
 - a.) Only supervisors will be authorized to set up alternate payees.
 - b.) A current policy on establishment of vendors within St. Louis County will be enforced, denying financial workers access to creating new vendors; all new vendors will be placed into the system by staff from Accounting/Fiscal. Effective 4/1/05.
 - c.) On going: one staff member will be identified to print the New Alternative Payee list and New Vendor list from DHS as they become available, divide the lists by unit, and distribute to supervisors for review. By 5/1/05.
 - d.) A formal request will be made to DHS to eliminate financial worker access to vendor establishment. This is essential to the ability of St. Louis County to enforce the vendor policy that we have established. By 4/1/05.
 - e.) Case reviews by supervisors will be conducted at a rate of 5 reviews per month. Instituted 1/1/05.