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AUDITOR-CONTROLLER

COUNTY OF IMPERIAL

CORRECTIVE ACTION PLAN

FOR THE YEAR ENDED JUNE 30, 2019

COUNTY OF IMPERIAL, CALIFORNIA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2019

I. FINANCIAL STATEMENT FINDINGS

Finding 2019-001

Landfill Closure and Post-closure Costs

Management's or Department's Response:

We concur.

View of Responsible Officials and Corrective Action:

The County will work with the Department of Public Works to implement policies and procedures to properly evaluate year-end closures and post-closure liabilities.

Name of Responsible Person:

Josué G. Mercado, Auditor-Controller

Implementation Date:

May 2020

Finding 2019-002

Claims Payable

Management's or Department's Response:

We concur.

View of Responsible Officials and Corrective Action:

The County will re-evaluate our policies and procedures concerning year-end claims payable balances to ensure they are properly stated.

Name of Responsible Person:

Josué G. Mercado, Auditor-Controller

Implementation Date:

May 2020

COUNTY OF IMPERIAL, CALIFORNIA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2019

Finding 2019-003

Year-End Closing

Management's or Department's Response:

We concur.

View of Responsible Officials and Corrective Action:

The County will work with our Treasury Department and update our policies and procedures related to year-end closings.

Name of Responsible Person:

Josué G. Mercado, Auditor-Controller

Implementation Date:

May 2020

Finding 2019-004

Schedule of Expenditures of Federal Awards Reporting

Management's or Department's Response:

We concur.

View of Responsible Officials and Corrective Action:

The County will continue to review all information provided by departments to ensure that all expenditures reported on the Federal Schedule are in compliance with OMB guidelines and all federal expenditures are reported on the SEFA accordingly.

Name of Responsible Person:

Josué G. Mercado, Auditor-Controller

Implementation Date:

May 2020

COUNTY OF IMPERIAL, CALIFORNIA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2019

Finding 2019-005

Financial Reporting

Management's or Department's Response:

We concur.

View of Responsible Officials and Corrective Action:

The County will continue to work on a comprehensive disclosure checklist that will be used during the reporting process.

Name of Responsible Person:

Josué G. Mercado, Auditor-Controller

Implementation Date:

May 2020

II. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2019-006

Program: Temporary Assistance for Needy Families (TANF) Cluster

CFDA No.: 93.558

Federal Grantor: U.S. Department of Health and Human Services

Passed-through: California Department of Social Services

Award No. and Year: Various

Compliance Requirements: Eligibility

Management's or Department's Response:

We concur.

View or Responsible Officials and Corrective Action:

The County will continue to strengthen our established policies and procedures and work with the Department of Social Services to ensure they are properly adhered to.

Name of Responsible Person:

Josué G. Mercado, Auditor-Controller

Implementation Date:

May 2020

COUNTY OF IMPERIAL, CALIFORNIA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2019

Finding 2019-007

Program: Temporary Assistance for Needy Families (TANF) Cluster
CFDA No: 93.558
Federal Grantor: U.S. Department of Health and Human Services
Passed-through: California Department of Social Services
Award No. and Year: Various
Compliance Requirements: Special Tests and Provisions

Management's or Department's Response:

We concur.

View of Responsible Officials and Corrective Action:

The County will work with the Department of Social Services to strengthen its current policies and procedures to ensure that individuals are properly sanctioned and benefits are reduced or denied for refusal to work in accordance with *45 CFR section 261.14*.

Name of Responsible Person:

Josué G. Mercado, Auditor-Controller

Implementation Date:

May 2020