

WASHOE COUNTY

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COMMITTEE MEMBERS

Commissioner Kitty Jung
Alt. Commissioner Jeanne Herman
Barbara Kinnison
Denise Jacobsen
Randy Brown
Matthew Buehler
Interim County Manager Dave Solaro



INTERNAL AUDITOR

Samantha Pierce

AGENDA

WASHOE COUNTY AUDIT COMMITTEE

Caucus Room
1001 E. 9th St., #A205

Thursday, September 5, 2019
2:00 p.m.

We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meetings. If you should require special arrangements for an Audit Committee meeting, please call the Internal Auditor's Office at 399-8988, 24-hours prior to the meeting.

Public Comment will be available and is limited to three minutes per person and for all matters, whether listed on the agenda or not. Additionally, public comment of three minutes per person will be heard during individually numbered items on the agenda. Persons are invited to submit comments in writing on agenda items and/or attend and make comment on that item at the Audit Committee meeting. Persons may not allocate unused time to other speakers. Supporting documentation for the items on the agenda provided to Audit Committee members is available to members of the public at the County Manager's Office (1001 E. 9th Street, Bldg. A, 2nd Floor, Reno, Nevada), Samantha Pierce, Internal Auditor (775) 399-8988.

Pursuant to NRS 241.020, the Agenda for the Audit Committee has been posted at the following locations: Washoe County Administration Building (1001 E. 9th St. Bldg. A), Washoe County Courthouse—Second Judicial District Court (75 Court St.), Washoe County Central-Downtown Library (301 South Center St.), Sparks Justice Court (1675 East Prater Way), Incline Justice Court (865 Tahoe Blvd.), www.washoecounty.us/mgrsoff/internal_audit.html, and <https://notice.nv.gov>.

2:00 p.m.

1. Roll Call
2. Public Comment (comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Audit Committee agenda)

3. Update on Items Presented to the Board of County Commissioners
 - Three Year Schedule
 - Annual Report
4. Approval of minutes for June 6, 2019 meeting (for possible action)
5. Audit Report Update –Samantha Pierce, Internal Auditor
 - In Progress:
 1. Cash Controls
 2. Human Services Agency
 - Follow-Up:
 1. Three Year Review of Completed Audits
 - Other:
 1. Committee for Process Improvement
6. Calendaring of the fiscal year Audit Committee meetings:
 - December 5, 2019 @ 2:00 PM (*)
 - March 5, 2020 @ 2:00 PM
 - June 4, 2020 @ 2:00 PM
7. Audit Committee Member Comments – limited to announcements or issues proposed for future agendas and/or workshops
8. Public Comment (comment heard under this item will be limited to three minutes per person and may pertain to matters both on and off the Audit Committee agenda)

Audit Committee Meeting
Washoe County, Nevada
Thursday, June 6, 2019 at 2:00 PM

Voting Members: Commissioner Jeanne Herman, Barbara Kinnison, Denise Jacobsen, Randy Brown, and Matthew Buehler

Non-Voting Member: County Manager John Slaughter

Absent: Commissioner Kitty Jung

Other Attendees: Samantha Pierce (Internal Audit), Christine Vuletich (Assistant County Manager), Cathy Hill (Comptroller)

Agenda Item 1 - Roll Call

The meeting was called to order at 2:00 PM and Ms. Pierce performed the roll call – those listed above were present.

Agenda Item 2 - Public Comment

No public comment.

Agenda Item 3 – Introduction of new members and update on County Commission decisions

Roundtable of the members with their name and brief statements about themselves.

Agenda Item 4 - Approval of minutes for January 10, 2019 meeting

Denise Jacobsen moved to approve the minutes. Barbara Kinnison seconded the motion, which carried unanimously with Randy Brown abstaining from the vote.

Agenda Item 5 – Audit Update

Mrs. Pierce updated the committee on the County-wide Cash Control audit in progress. It was taking a little longer than expected because when the previous audit of cash controls was reviewed for 2017 there were only few recommendations and the thought had been that this would be more of a follow-up audit to that completed one. However, the previous auditor only reviewed four departments. The current audit will include all departments so more work is needed. All departments were contacted and an information request was provided, all departments have responded and provided the information requested. Ms. Pierce is in the process of reviewing all the information requested from the twenty-eight departments. Ms. Pierce had also gone out to some of the larger departments to gain an understanding of their cash handling. Ms. Pierce was hopeful to have the audit completed and ready for presentation to the committee at their next meeting.

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Ms. Pierce provided an update on the upcoming audit of the Human Services Agency. This audit was supposed to be started this fiscal year, however there was a personnel change in a division director over administration and Ms. Pierce felt it necessary to let them gain their footing prior to starting the audit. The goal was to start the field work in July. A meeting had already occurred with the new division director and Ms. Pierce was working on scope, timeline and defining some of the field work.

Mrs. Pierce updated the committee on the previous audits completed by the auditor who retired to see if recommendations have been implemented and shared a list of complied recommendations from the previous three years.

The other items performed during the last quarter were a surprise cash count audit for the Treasurer's Office and the Sheriff's Office. It was explained that the internal auditor must perform the Treasurer's Office surprise count because this is a task that is assigned to Treasurer's Office for all other departments, however they cannot surprise cash count themselves. Ms. Kinnison asked if there were any findings and Ms. Pierce stated both were found to be in-balance. A small special project was also performed for the special projects team for our CryWolf program where a six month review was done to determine if the right revenue sharing was occurring with the proper fees removed per the contract. Lastly, May was International Internal Audit Awareness Month, and internally the county team did a little write-up on Ms. Pierce and it was shared in the Monday Managers Memo to all employees.

This was a non-action item therefore no motion was given.

Agenda Item 6 - Three Year Schedule

The prior year approved three-year schedule was provided along with the risk matrix which was developed by the previous auditor. Ms. Pierce also provided a suggested three-year schedule. The following discussion on the suggested schedule ensued:

Ms. Pierce provided the reasoning on why some of the audits for the current fiscal year were not completed, to include the time and review of the Minimum Accounting Standards Audits of the four Justice Courts and the Second Judicial District Court as well as personnel turnover at the Human Services Agency and the Public Guardian's Office. The reason for the proposed current year schedule was due to the Cash Control Audit under way and the Human Services Agency Audit on the horizon. Ms. Pierce felt both the Public Guardian and the Public Administrator's Office could be done concurrently once the Cash Control Audit and Human Services Agency Audit were completed. The District Attorney's Office was removed because they had a completed audit during the last three years and Ms. Pierce felt this could be completed as a follow-up to the prior audit. The Sheriff's Office was under-going a fee study and it was suggested to move the audit out at least a year from the completion of that fee study. Discussion around the risk matrix and how it was developed along with some sort of a schedule for high risk areas such as travel expense.

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The following schedule was determined.

Fiscal Year Ending 06/30/2020	Fiscal Year Ending 06/30/2021	Fiscal Year Ending 06/30/2022
Cash Control Audit	Parks Revenue	Disaster Recovery
Human Services Agency	Facilities Maintenance	Telephone Expense
Public Guardian's Office	Utility Billing	Debt Service Fund
Public Administrator's Office	Sheriff's Fees	Travel Expenses

Denise Jacobsen moved to approve the three year schedule. Barbara Kinnison seconded the motion, which carried unanimously

Agenda Item 7 – Items for Board

The three year schedule as approved in item six will be prepared and taken to the Board of County Commissioners. Also, per County Code the internal audit division must prepare an annual report and present it to the Board of County Commissioners. A draft of what was going to be taken to the Board was provided and the only items included were the Minimum Accounting Standards Audits completed for the Washoe County Courts.

This was a non-action item therefore no motion was given.

Agenda Item 8 - Calendaring of meetings

The following dates were tentatively scheduled for the audit committee quarterly meetings for the rest of the fiscal year. Note on the December 5th meeting because it may be moved depending on the timing of the presentation of the Comprehensive Annual Financial Report (CAFR) to the Board of County Commissioners because then it will be presented to this committee.

This was a non-action item therefore no motion was given.

September 5, 2019 @ 2:00 PM
December 5, 2019 @ 2:00 PM (*)
March 5, 2020 @ 2:00 PM
June 4, 2020 @ 2:00 PM

Agenda Item 9 - Audit Committee Member Comments

Suggestion from the County Manager, John Slaughter, to have some sort of a presentation on what each of the departments within the county do and what services they provide. For example, the Public Administrators Office. Another avenue was suggested by Assistant County Manager, Christin Vuleitch, was the budget book that is prepared every

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year has a brief description of what each department does related to the budget. Matthew Buehler asked if there was an opportunity to shadow the audit process. Ms. Pierce stated that audits take quite a bit of time and that showing the process would be difficult, however she was willing to bring more information at the completion of the cash control audit to show the process. Ms. Vuletich also added that part of the job of the internal auditor is to build relationships and create trust between the auditee and auditor which she felt Ms. Pierce had been able to do over the last year. Ms. Pierce also let the committee know that a survey had been sent to the auditees of the court audits and those were anonymously sent back to Ms. Vuletich and feedback was provided to Ms. Pierce.

Agenda Item 10 - Public Comment

No public comment

Adjournment

At 2:52 PM the meeting was adjourned

List of Completed Audits

Fiscal Year	Date to BCC	Audit Name
<i>2019</i>	<i>04/09/19</i>	<i>MAS 2018 Wadsworth Justice Court</i>
<i>2019</i>	<i>04/09/19</i>	<i>MAS 2018 Incline Justice Court</i>
<i>2019</i>	<i>04/09/19</i>	<i>MAS 2018 Second Judicial District Court</i>
<i>2019</i>	<i>04/09/19</i>	<i>MAS 2018 Sparks Justice Court</i>
<i>2019</i>	<i>04/09/19</i>	<i>MAS 2018 Reno Justice Court</i>
2018	01/09/18	Grant Processes Audit 2018
2018	09/26/17	Senior Services Contract Audit
2018	08/08/17	Cash Controls 2017 Audit
2017	05/09/17	Cash Controls 2017 Audit
2017	12/13/16	Travel Expense Audit
2016	07/26/16	Inventory Controls Audit
2016	12/08/15	Workers Compensation Audit
2016	08/25/15	District Attorney's Office Audit

Completed Audit Recommendations

Number	Audit Report	Recommendation	Department or Division
1	Grant Process 2018	County management should perform analysis, in coordination with Technology Services and County department staff, to identify the best option for a grants management system countywide	Grants Administration
2	Grant Process 2018	County management should ensure grant internal controls are revised and comply with COSO's "Internal Control Integrated Framework" and the federal "Green Book"	Grants Administration
3	Grant Process 2018	The County should strengthen enforcement of the requirement for departments to follow County Code to: <ul style="list-style-type: none"> • Submit a Request to Submit a Grant Proposal form for all grant awards, amendments or supplements, and, • Obtain BCC approval prior to accepting a grant award, amendment, or supplement 	Grants Administration
4	Grant Process 2018	VAWA should be contacted to determine if the Contractor line item in the grant can be redirected to pay for a temporary employee.	Grants Administration
5	Grant Process 2018	Once this is approved by VAWA, the department should work with Human Resources and County Budget Division staff to establish a temporary position and the associated cost distribution	Grants Administration
6	Grant Process 2018	The department should then move the FY18 VAWA expenses out of the grant internal order using the independent contractor agreement and be recorded against the Administrative Assessment fees collected	Grants Administration
7	Grant Process 2018	The County should develop an independent contractor agreement specifically for grants	Grants Administration
8	Grant Process 2018	Departments must follow County grant and sole source policies and procedures even if the grantor requires a sole source vendor to be used	Grants Administration
9	Grant Process 2018	County management should require departments to maintain a systematic approach to compiling grant files	Grants Administration
10	Grant Process 2018	Training should be provided as needed regarding the compiling of grant files	Grants Administration
11	Grant Process 2018	SAP should be used to set up report due dates and prompts from the system when reports are due	Grants Administration
12	Grant Process 2018	County departments should file timely reimbursement requests	Grants Administration
13	Grant Process 2018	County departments should perform accurate reviews of sub-recipient annual financial reports	Grants Administration
14	Grant Process 2018	The County grants administrator should provide training on performing pre-award sub recipient risk assessments	Grants Administration

Completed Audit Recommendations

15	Grant Process 2018	County departments should periodically perform on-site review of programs administered by sub-recipients	Grants Administration
16	Grant Process 2018	The County Grants Administrator should consider offering some basic grant training	Grants Administration
17	Grant Process 2018	County management and the Grants Administrator should consider making attendance to grant training mandatory for all key department grant staff	Grants Administration
18	Grant Process 2018	Newly hired staff assigned to work on grants should be required to have introductory grants training	Grants Administration
19	Senior Services Contract Audit	The Human Services Agency should complete and finalize its written policies and procedures for contract/agreement administration	Human Services Agency
20	Cash Control Audit 2017	Ensure petty cash documents, including reimbursement requests, are complete and accurate at Social Services	Human Services Agency
21	Cash Control Audit 2017	Use the SAP petty cash program to administer the petty cash fund for both the Social Services and Senior Services	Human Services Agency
22	Cash Control Audit 2017	Use the SAP petty cash program to prepare its petty cash fund replenishment requests for both Social Services and Senior Services	Human Services Agency
23	Cash Control Audit 2017	Reconcile its petty cash fund at least monthly for both Social Services and Senior Services	Human Services Agency
24	Cash Control Audit 2017	Reimburse the general fund for all "Angel" fund expenses where petty cash was used	Human Services Agency
25	Cash Control Audit 2017	Discontinue using petty cash funds as a loan to the "Angel" fund at Senior Services	Human Services Agency
26	Cash Control Audit 2017	Alternative Sentencing, Senior Services and Social Services should develop and implement a procedure to perform periodic surprise cash counts	Human Services Agency Alternative Sentencing
27	Cash Control Audit 2017	Alternative Sentencing needs to ensure its policies and procedures include clarification of the process for providing receipts for mail-in payments, adding information about credit cards being swiped by the probationer, the performance of periodic surprise cash counts, handing void receipts, and updating the procedures to show payments are entered directly into the Scotia system	Alternative Sentencing
28	Cash Control Audit 2017	The Health District needs to ensure procedures are documented and in place for voiding cash receipts	Health District
29	Cash Control Audit 2017	Senior Services needs complete policies and procedures for the day to day administration of petty cash	Human Services Agency
30	Cash Control Audit 2017	The Sheriff's Office should ensure procedures to void cash receipts are documented	Sheriff's Office

Completed Audit Recommendations

31	Cash Control Audit 2017	Social Services needs to revise the written procedures to include using a spreadsheet to account for additions and disbursements to the petty cash fund, using a spreadsheet to reconcile the fund and request replenishments, and require the petty cash fund to be reconciled at least monthly	Human Services Agency
32	Cash Control Audit 2017	The Community Services Department should purchase an automated camping fee kiosk for Davis Creek Campground	Community Services Department
33	Cash Control Audit 2017	County staff should analyze their Accela priorities and should consider moving any cash handling issues to a higher priority	Departments utilizing Accela
34	Cash Control Audit 2017	County departments should not issue permits without receiving and recording a payment in the Accela system	Departments utilizing Accela
35	Travel Expense Audit	County management should stress the importance of complying with County Code Travel Regulations	All
36	Travel Expense Audit	County management should remind employees that travel expenses claims are due 30 days after returning from travel, particularly in instances where a travel advance is given	All
37	Travel Expense Audit	County departments should ensure employee travel claims comply with per diem and incidental cost requirements	All
38	Travel Expense Audit	County departments should track all advances on a trip log	All
39	Travel Expense Audit	The County departments and the Comptroller's Office should ensure all cash advance dollar amounts are in accordance with County Code	All
40	Travel Expense Audit	No travel advances should be given less than \$40	All
41	Travel Expense Audit	County management should consider increasing the \$40 limit to ensure costs of issuing advance checks are covered	All
42	Travel Expense Audit	County departments should comply with policies and procedures related to the use of ProCards for travel	All
43	Travel Expense Audit	County management should provide guidance to the Comptroller's Office Purchasing Division on what types of travel expenses should be acceptable for ProCards	All
44	Travel Expense Audit	Once guidance is received, County ProCard policies and procedures related to travel should be revised accordingly	All
45	Travel Expense Audit	County departments should be notified of any changes to the ProCard policies and procedures related to travel	All

Completed Audit Recommendations

46	Inventory Controls Audit	County management needs to emphasize the importance of accounting for inventory	All
47	Inventory Controls Audit	Departments need to perform an annual inspection to ensure inventory items are recorded correctly in SAP	All
48	Inventory Controls Audit	The Purchasing Division should follow its procedures requiring it to efficiently manage all county property, including redistribution, sale and disposal of excess property	Comptroller
49	Inventory Controls Audit	Duplicate items identified as part of the audit should be removed from SAP	All
50	Inventory Controls Audit	Fire Services needs to perform an inventory of the storage container at the Gerlach Volunteer Fire Station and evaluate equipment items for usefulness	Fire Services
51	Inventory Controls Audit	Fire Services needs to add the new swamp cooler at the Red Rock Volunteer Fire Station to SAP Inventory	Fire Services
52	Inventory Controls Audit	Fire Services should perform a full inventory at the Red Rock Volunteer Fire Station and involve fire staff and Red Rock volunteer staff to properly identify pieces of equipment	Fire Services
53	Inventory Controls Audit	Bowers Mansion antiques should be recorded in SAP	Community Services Division
54	Inventory Controls Audit	Develop and implement a policy requiring personal and County mobile devices to have AirWatch installed in order to access the County network	Technology Services
55	Inventory Controls Audit	Require County departments to follow the mobile device purchase process shown in Exhibit II, which requires all mobile devices be purchased in coordination with Technology Services	Technology Services
56	Inventory Controls Audit	Consider prohibiting the purchase of mobile devices using a procurement card	Technology Services
57	Inventory Controls Audit	Require County departments to develop a list of existing County smart phones and tablets and submit it to Technology Services for input to SAP inventory	Technology Services
58	Inventory Controls Audit	Require County employees using their personal smart phones to access County email to have AirWatch added	Technology Services
59	Inventory Controls Audit	Perform analysis to identify how to fully protect County data during times when VPN is used and still maintain productivity	Technology Services
60	Inventory Controls Audit	Update information Technology Security policies and procedures with specific direction regarding which types of devices are allowable for VPN	Technology Services
61	Inventory Controls Audit	The Community Services Department should ensure: <ul style="list-style-type: none"> • Vehicles purchases are recorded in SAP as inventory 	Community Services Division

Completed Audit Recommendations

		<ul style="list-style-type: none"> • Vehicle VIN numbers are corrected in SAP as needed • Vehicles that have been disposed of are removed from SAP • Existing vehicles that were not found in SAP, are added to the SAP system • Existing vehicles found in SAP but not the Flagship software are added to Flagship, • Work with the Internal Audit Division to perform an annual comparison between the data reported in SAP and the vehicle data in Flagship 	
62	Inventory Controls Audit	The County Purchasing Division needs to remove the 17 items of equipment in SAP showing assigned to the Cooperative Extension Service	Comptroller
63	Inventory Controls Audit	The County Purchasing Division and Community Services need to work together to remove County equipment from 5305 Mill St and 5205 Mill St.	Comptroller Community Services Division
64	Inventory Controls Audit	The County Purchasing Division and Community Services should perform analysis to verify whether this equipment is surplus or not, and update SAP as necessary	Comptroller Community Services Division
65	Inventory Controls Audit	The Comptroller's Office should ensure the SAP fixed asset report for vehicle depreciation includes all depreciable vehicles and is accurate	Comptroller
66	Workers Compensation Audit	County management should consider performing additional outreach to County employees regarding wellness resources available	All
67	Workers Compensation Audit	Human Resources Department should Remind all supervisors and department management that County Code requires the Workers' Compensation claim paperwork (C-1, C-3, and Supervisors Report) be sent to the Risk Management Division as soon as practicable but no later than five days after the date of injury	Human Resources
68	Workers Compensation Audit	Human Resources Department should Work with the Safety Committee to identify the best way to inform employees and supervisors of the rules regarding time recording when injured	Human Resources
69	Workers Compensation Audit	Human Resources Department should Provide workers' compensation time recording rules to the departmental HR representatives	Human Resources
70	Workers Compensation Audit	Human Resources Department should Update the "quick" reference sheet with pertinent claim and time recording requirements for employees, supervisors, department management and HR representatives,	Human Resources

Completed Audit Recommendations

71	Workers Compensation Audit	Human Resources Department should In coordination with County management, the Safety Committee, and County Human Resources Department, update written procedures for workers' compensation practices for all County departments to follow in handling workers' compensation claims and time recording so all County claims are administered consistently	Human Resources
72	Workers Compensation Audit	Human Resources Department should Ensure consistency in administration of claims where employees receive permanent restrictions	Human Resources
73	Workers Compensation Audit	County management should continue moving forward to fill the Comptroller position	Human Resources
74	Workers Compensation Audit	The County should require the workers' compensation program third party administrator, CCMSI, to submit copies of their SSAE I6 reports when issued	Comptroller Human Resources
75	Workers Compensation Audit	Workers' Compensation staff should Continue to work with the County Technology Services Department staff to identify the best system to provide the required data	Comptroller
76	Workers Compensation Audit	Workers' Compensation staff should Implement an automated method for recording workers' compensation claim data	Comptroller
77	Workers Compensation Audit	Workers' Compensation staff should Review the workers' compensation and safety committee intranet pages and work with the Risk Management staff, the Safety Committee and Technology Services to make workers' compensation and safety information more easily accessible by County employees	Comptroller
78	Workers Compensation Audit	Workers' Compensation staff should Send a countywide email to notify employees of how to locate workers' compensation and safety information on the County intranet	Comptroller
79	Workers Compensation Audit	Workers' Compensation staff should Continue to promote the website during new employee orientations, safety training, and to department representatives as opportunities present themselves	Comptroller
80	District Attorney's Office Audit	The Fraud Check Unit reviews and approves deposits and documentation exists evidencing this review and approval	District Attorney's Office
81	District Attorney's Office Audit	All firearm inventory is recorded in SAP	District Attorney's Office

Completed Audit Recommendations

82	District Attorney's Office Audit	Firearms disposed of are removed from SAP	District Attorney's Office
83	District Attorney's Office Audit	The Investigations Division maintains a list of the firearms it is responsible for	District Attorney's Office
84	District Attorney's Office Audit	The Range Master maintains a list of weapon assignments	District Attorney's Office
85	District Attorney's Office Audit	Supplemental employee recognition fund monies are removed from the County safe and stored away from County monies	District Attorney's Office
86	District Attorney's Office Audit	Best practices are followed in administering the supplemental employee recognition fund	District Attorney's Office
87	District Attorney's Office Audit	Restitution monies given to the DA's Office are donated as appropriate	District Attorney's Office
88	District Attorney's Office Audit	Policies and procedures are developed and documented for the Investigations Division administrative functions	District Attorney's Office
89	District Attorney's Office Audit	The District Attorney's Office should consider adding another CPS Unit	District Attorney's Office
90	District Attorney's Office Audit	Work with County management to identify a permanent funding source to fund these positions	District Attorney's Office
91	District Attorney's Office Audit	The District Attorney's Office needs to ensure the roles pertaining to processing witness checks in JustWare do not allow staff to change witness names and addresses	District Attorney's Office
92	District Attorney's Office Audit	The Fraud Check Unit should Maintain a list of the restitution payment checks returned by the post office	District Attorney's Office
93	District Attorney's Office Audit	The Fraud Check Unit should Perform and document the good faith effort performed to locate the payee of a restitution payment check when returned	District Attorney's Office
94	District Attorney's Office Audit	The Fraud Check Unit should Void returned restitution payment checks that are stale dated in JustWare and transfer the funds to the DA Office's victim fund as applicable	District Attorney's Office
95	District Attorney's Office Audit	The Fraud Check Unit should Notate "void" on the physical copy of each stale dated check being voided in JustWare, including stop payments	District Attorney's Office
96	District Attorney's Office Audit	The Fraud Check Unit should Obtain and document supervisor approval for each voided check	District Attorney's Office

Completed Audit Recommendations

97	District Attorney's Office Audit	The Fraud Check Unit should Perform and document the good faith effort to contact payees on restitution payment checks that have been outstanding for three months or more	District Attorney's Office
98	District Attorney's Office Audit	Victim Fund policies and procedures are developed including the types of expenditures allowed as well as requiring documentation showing how these expenditures support a victim(s) of crime	District Attorney's Office
99	District Attorney's Office Audit	All victim fund expenditures are reviewed and approved by the Supervising Investigator or the District Attorney, and documented on the expenditure request form	District Attorney's Office
100	District Attorney's Office Audit	The victim fund only includes revenues from restitution monies collected where the payee cannot be located and donations of witness fees	District Attorney's Office
101	District Attorney's Office Audit	Victim fund expenditures are used to compensate victims of crime	District Attorney's Office
102	District Attorney's Office Audit	The victim fund is reimbursed for the \$20.76 shortfall from the 2013 holiday event and not used in the future for these types of expenses	District Attorney's Office
103	District Attorney's Office Audit	The DA's Office should work to make various enhancements to JustWare to help staff more effectively and efficiently manage their cases and work assignments	District Attorney's Office