

# WASHOE COUNTY

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## COMMITTEE MEMBERS

Commissioner Jeanne Herman  
Alt. Commissioner Vaughn Hartung  
Barbara Kinnison  
Denise Jacobsen  
Randy Brown  
Matthew Buehler  
County Manager Eric Brown

## INTERNAL AUDITOR

Samantha Pierce

## AGENDA

### WASHOE COUNTY AUDIT COMMITTEE

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

**Thursday, June 4, 2020**  
**2:00 p.m.**

**No members of the public will be allowed in the Caucus Room due to concerns for public safety resulting from the COVID-19 emergency and pursuant to the Governor of Nevada's Declaration of Emergency Directive 006 Section 1 which suspends the requirement in NRS 241.023(1)(b) that there be a physical location designated for meetings of public bodies where members of the public are permitted to attend and participate.**

NOTE: Items on the agenda may be taken out of order; combined with other items; removed from the agenda; moved to the agenda of another 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.

**Public comment can be submitted via email to [washoe311@washoecounty.us](mailto:washoe311@washoecounty.us) or by leaving a voice message at: (775) 954-4664. Voice messages received will either be broadcast into the Caucus Room during the meeting, or transcribed for entry into the record. The County will make reasonable efforts to include all comments received for public comment by email and voice-mail in the record. Please try to provide comments by 4:00 p.m. on June 2, 2020.**

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 Board of County Commissioners has been electronically posted at [www.washoecounty.us/mgrsoff/internal\\_audit.html](http://www.washoecounty.us/mgrsoff/internal_audit.html), and <https://notice.nv.gov>. Pursuant to Section 3 of the Declaration of Emergency Directive 006 ("Directive 006"), the requirement in NRS that notice agendas be physically posted within the State of Nevada has been suspended.

**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. New Commissioner Appointments
4. Approval of minutes for January 8, 2020 meeting (for possible action)
5. Audit Report Update –Samantha Pierce, Internal Auditor
  - Completed:
    - Human Services Agency
  - In Progress:
    - Cash Controls (Phase 2 & 3)
  - Follow-Up:
    - Three Year Review of Completed Audits
  - Other:
    - Continuous Process Improvement
    - Software Request
    - Volunteered for Washoe 311
    - MAS Audit Follow-up
    - May – International Internal Audit Awareness Month: Proclamation
6. Three Year Audit Schedule (for possible action)
7. Items for the Board of County Commissioners
  - Annual Report
  - Three Year Schedule
8. Fraud Hotline Discussion (for possible action)
9. Calendaring of the next fiscal year Audit Committee meetings - tentative:

- October 8, 2020 @ 2:00 PM
- January 7, 2020 @ 2:00 PM
- April 1, 2020 @ 2:00 PM
- June 24, 2020 @ 2:00 PM

10. Audit Committee Member Comments – limited to announcements or issues proposed for future agendas and/or workshops
11. 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  
Wednesday, January 8, 2020 at 2:00 PM

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

Non-Voting Member: County Manager Erik Brown

Absent: Commissioner Kitty Jung

Other Attendees: Samantha Pierce (Internal Audit), Christine Vuletich (Assistant County Manager), Cathy Hill (Comptroller), Tammy Maramontus (Eide Bailly Representative), Kurt Schlicker (Eide Bailly Representative)

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 – Presentation of the FY 19 Comprehensive Annual Financial Report (CAFR) and audit results for the year ending June 30, 2019.

Mr. Schlicker gave a presentation on the CAFR and explained the audit firm issued an unmodified opinion, so the balances of the County were presented fairly in all material aspects. There were no significant concerns. Two new standards were discussed; 1- asset retirement obligations and 2- debt disclosure. The letter to the audit committee was discussed and included in the meeting packet. There were three significant estimates related to OPEB (Other Post-Employment Benefits), Pension Liability and Pending Claims. The methodology was examined to verify it was reasonable. There were five significant disclosures related to note 3 - cash balances, note 13 - net position, note 14 - pension disclosure, note 15 - OPEB, and note 19 - restatements. The restatements were related to the treatment of PEBP of where to report it (moved from general fund to the OPEB Trust) and the other restatement was related to payment in lieu of taxes. Ms. Vuletich explained the restricted fund was funded at approximately 52% for the OPEB Trust which is actually very good compared to other agencies around the country. Another report is issued on internal controls and there was one reported material weakness as a finding and was four grouped adjustments. The four adjustments were: the FEMA Grant Receivables, interfund transaction between the child protective services fund and the indigent fund, payment in lieu of taxes, and financial assurances within agency funds. Mr. Brown inquired if all the findings were individually material or if they were material when combined. Mr. Schlicker stated each of the findings were material individually. Ms. Jacobsen inquired as to what the materiality level was. Mr. Schlicker stated the general fund was approximately \$1.7 million, agency funds was around \$1 million, and it was explained that each opinion unit

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would have a different materiality. The misstatements totaled \$14.6 million and within that amount FEMA Grant Receivables was \$2 million, interfund transaction between the child protective services fund and the indigent fund was \$6.6 million, payment in lieu of taxes \$3.6 million, and financial assurances within agency funds was \$2.4 million.

Mr. Schlicker gave a presentation of the Federal Grant Compliance Audit (AKA Single Audit). Washoe County received \$42 million in federal awards in fiscal year 2019. The firm is required to audit major awards based on dollar amount. Type A are large programs and Type B are small to medium programs. The Type A programs must be audited every three years and if there are any material weaknesses determined they are audited every year until they don't have them anymore. Based on how many Type A's are audited Type B's will be added into get a cross section of the federal awards. This year they reviewed five federal programs: air pollution control (Type B which had not been reviewed for 10 years), aging cluster (Type A which was required to be rotated in), child support enforcement (Type A was selected to have the appropriate coverage of 40% in funds received), foster care (Type A was selected to have the appropriate coverage of 40% in funds received and this is the largest award Washoe County receives), FEMA (Type B but deemed high risk due to the findings from the previous year). There were no material non-compliance findings within the single audit. The internal controls were also reviewed for this audit and there were two findings: one was in foster care as a significant deficiency for the reporting they are required to give to the State of Nevada on caseload, the second was in FEMA as a significant deficiency for payroll costs claimed.

All findings from the prior years had been corrected except for the FEMA related findings which were repeat findings from the first time finding in fiscal year 2018. Which is positive news because this shows the grant staff and comptroller's office had made the efforts to correct the areas that had findings.

All prior year audits as well as the current audit are uploaded to the Federal Clearing House as a matter of public record and there are approximately ten years' worth of audits there. The prior year findings status schedule is located with the documents uploaded but it is no longer required to be bound with the financial report.

Mr. Schlicker thanked Cathy Hill and the rest of the comptroller's office for their assistance in the audit.

Mr. Brown inquired as to the make-up of the audit team and if they were locally based in the region. It was explained that the entire team was local to the region with one exception to a team member based out of Las Vegas.

Agenda Item 4 - Approval of minutes for September 5, 2019 meeting

Commissioner Herman moved to approve the minutes. Barbara Kinnison seconded the motion, which carried unanimously.

Agenda Item 5 – Audit Update

Audit Committee Meeting  
Washoe County, Nevada  
Wednesday, January 8, 2020 at 2:00 PM

Ms. Pierce presented the completed audit on Phase 1 of the cash control audit. The reason the audit was broken into phases is because the report was becoming large and unmanageable as a whole, as well as to speed up the findings of the completed departments to the committee. Included in Phase 1 of the audit was the Alternate Public Defenders Office, Alternative Sentencing, Animal Services, Assessors Office, Clerks Office, Juvenile Services, and the Office of the County Manager. The report was structured by department with an overview of the department, what was reviewed/observed, and any recommendations and management comments on the recommendations. Most of the recommendations were to include the procedure in their written documents, not necessarily that they were not performing those procedures. Ms. Pierce did not feel any of the findings or recommendations were high risk. It was the hope of Ms. Pierce to get all the of departmental procedures up to date so that in the future this audit could be performed again with the procedure to be to verify staff are following the procedures as written. The previous audit of cash controls performed by the previous auditor in 2017 only reviewed six departments, however since the audit had been completed senior services and social services are now combined with Humans Services Agency. Another department included in 2017 was alternative sentencing and this was also included in the current Phase 1 audit with details on the follow-up of the previous audit. The health district and the sheriff's office were also included in the previous audit and will be in an upcoming phase of the current audit. The last department in the previous audit was community services, however only one park was reviewed. Ms. Pierce stated all the of departments have been great to work with and have provided anything requested as well as accommodated shadowing as necessary. All the departments in included in Phase 1 have implemented the recommendations. Ms. Pierce also stated that important relationships have been and will be developed over the course of this audit and it has been rewarding that departments are reaching out to verify when they make a change that they are doing it right, rather than waiting for the next audit the auditor can help now. Lastly, Ms. Pierce directed the members to the appendix of the report which will be included with all phases. County Manager Brown asked why not all the departments were using the same bank as the County. Ms. Pierce explained the Wadsworth bank account was because there was not a convenient Wells Fargo for them to deposit at, the Public Defender and District Attorney were not included in this audit and that question will be asked in that phase. County Manager Brown also inquired as to why there were so many separate banks accounts. Ms. Vuletich explain that in statue it sometimes says a separate accounting and some people have interpreted that as a separate bank account when it can be accomplished through our robust accounting system. Ms. Pierce will inquire into the necessity of each account as they come up in the future phases. The example of the inmate commissary fund needing to be kept separate because it is not the County's money. Ms. Vuletich and Ms. Pierce also explained that when a separate bank account is kept, they are still required to provide monthly bank reconciliations to the County Treasurer. Mr. Buehler inquired as to the departments rights to choose the bank they use. Ms. Pierce explained they do but they receive a better benefit if the choose the same as the County as there has been a negotiated contract with no fees. Ms. Vuletich explained the County just switched banks because the Treasurer went out to bid on that particular contract. This is not a contract that goes out to bid frequently because it is a difficult

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process to change banks for a County of this size. Ms. Jacobsen asked what the Fraudulent Check Diversion Program was. Ms. Pierce explained this is a function of the District Attorney's Office for members of the public who have been given a fraudulent check this is an avenue for them to be paid in full without the necessity of going to small claims court. Phase 2 and Phase 3 departments were listed but Ms. Pierce reminded the committee it was subject to change depending on the time frame to complete each one. County Manager Brown inquired as to when Phase 2 and Phase 3 would be complete, and Ms. Pierce stated she was hoping to complete Phase 2 for the next meeting and Phase 3 for the June meeting.

Ms. Pierce updated the committee on the audits in progress which were the Phase 2 and 3 of the county-wide cash control audit and the Human Services Agency. The Human Services Agency audit field work was completed except for one more week with the administration team. Ms. Pierce explained that approximately 65 people had been shadowed to date over the course of a couple of months. Ms. Pierce explained the audit had morphed from just looking at processes to also assessing the culture. Ms. Pierce was hoping to have this audit to present at the June meeting as well. It was explained that the Humans Services Agency had over 300 employees and was the third largest agency within the County and had many programs.

Ms. Pierce also talked about completing some follow-up on the previous auditors' recommendations.

The last item for the audit update was a risk matrix template and risk reports provided to the audit committee. Ms. Pierce explained the reason for providing this now is to have the audit committee members think about the types of audits they may want on the three-year schedule and to have them provide feedback on what they were wanting on the risk matrix to be provided. Mr. Randy Brown inquired as to whether the external auditors have anything like this that they could provide so that we would not be doing double work. Ms. Pierce stated she was reach out to the external auditor. Ms. Pierce said the risk matrix currently had too many risk factors and stated best practice is around 5-7 factors and suggested that real numbers could be used rather than figures from 1-5. Also included in the packet were two articles on what the audit community says we should be auditing, and it was noted that none of them are on the current three-year schedule. Mr. Randy Brown asked if an audit is picked that Ms. Pierce does not have the necessary skills to complete (example cyber security) how would that be handled. Ms. Pierce stated that if that were to occur an above base request would have to be submitted to budget to hire the necessary external team with Ms. Pierce supervising.

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

#### Agenda Item 6 - Calendaring of meetings

The following dates were tentatively scheduled for the audit committee quarterly meetings for the rest of the fiscal year.

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

March 11, 2020 @ 2:00 PM

June 4, 2020 @ 2:00 PM

Agenda Item 7 - Audit Committee Member Comments

Mr. Buehler inquired as to the use of a fraud hotline and Mr. Randy Brown mentioned the Washoe County School District had one. Ms. Pierce would put this as an item on the next agenda to discuss.

Agenda Item 8 - Public Comment

No public comment

Adjournment

At 3:19 PM the meeting was adjourned





## From the Desk of Internal Audit

02/03/2020

# Human Services Agency Culture and Process Audit

### The What & The Why

The elements included in the audit report are:

- Executive summary
- Overview of the agency
- Audit technique
- Audit findings
- Audit recommendations
- Implementation plan
- Several appendix's with data.

During the September 6, 2018 meeting of the Washoe County Internal Audit Committee it was determined an audit of the Human Services Agency would be completed during the fiscal year ending June 30, 2019. The audit was not completed during fiscal year June 30, 2019 due to a change in staffing with the Human Services Agency in one of the Division Director levels which would have impacted the audit. This information was provided to the Washoe County Internal Audit Committee and it was decided the audit would be conducted during the fiscal year ending June 30, 2020.

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# Human Services Agency

## Culture & Process Audit

### Executive Summary

The mission of the Human Services Agency (HSA) of Washoe County is to promote the health, safety and well-being of children, adults and seniors who are vulnerable to abuse, neglect and exploitation.

Human Services Agency provides an array of protective and supportive services to families and individuals to enhance their quality of life by ensuring they are optimizing their self-reliance and self-sufficiency, to have a strengthened, safe, and thriving community.

01

Children's Services Division is a system for the intervention of child abuse and neglect, exploitation or parental absence. The primary focus is protection and strives to achieve a permanent plan and placement that is best for the child.

02

Adult Social Services is a system designed to provide referrals, support, prevention, outreach and relief to persons who are indigent, medically needy or at-risk in a courteous and timely manner. In addition, the Adult Services Division provides payment to the homeless shelter; as well as, operating a transitional housing program.

03

Senior Services is part of an interconnected service community that is committed to building a higher quality of life for all residents, regardless of age. In doing so, they offer direct and indirect services including senior centers throughout the community, "Meals on Wheels", legal services, case management, outreach, and an adult day health program.

## Highlighted Findings & Recommendations

### Finding Number One: Employee Retention

To combat employee turnover and a burnout culture it was recommended the agency develop a caseworker rotation schedule, develop a policy around mandatory administrative leave, reexamine contract negotiation procedure, develop policy around creating flexible work schedules and having a mobile workforce, progressive pay for assessment caseworkers, restructure the Office Assistant II employees, and phase out the grant funding of positions. Lastly, an employee mini-bootcamp was suggested for proper cross training and understanding of the divisions.

### Finding Number Two: Caseloads – Following "SAFE Model"

Because the caseload and a workload are differing numbers it was recommended the agency develop workload calculation across all areas of the agency in order to better substantiate needed positions. Also, it was recommended the agency develop a weighted caseload across all areas of the agency and to demonstrate the reason for not being in compliance with the SAFE Model.

### Finding Number Three: Policy and Software

With every observation it appeared many different software platforms were utilized, and many Excel spreadsheets were developed to track different necessary information, therefore it was recommended the agency undertake a software audit. There were several procedures that were questioned during observation and some were recommended to be reviewed. Approvals for expenses were suggested to be reviewed and determine if a faster route was possible.

### Other Obstacles

The agency did have some areas where struggles were out of their immediate control. The hiring practices for their open positions was not aligning with their needs. Budget sharing positions with other agencies did not always have positive feedback loops. County wide donation policy, staff report submittal process and grants process did not align with some of their strict timelines.

# Human Services Agency

## Overview

### Organizational Structure of The Agency

In July 2019 the internal auditor met with Humans Services Agency Leadership: Director, Amber Howell and all the Division Directors, Ryan Gustafson and Cara Paoli for Child Services, Steve McBride for Adult and Senior Services, as well as Pamela Mann for Administrative Services. The agency structure was discussed at these meetings and it was determined under the leadership team there were Human Services Coordinators who manage programs ran within the agency. Under each Coordinator are Human Services Supervisors who are specific to each program and typically have five or six staff level direct reports. The agency employs over three hundred (300) people with the breakdown by division consisting of approximately 75% worked in children services, 15% worked in adult and senior services, and 10% worked in the administrative function.

### Programming Areas within Senior and Adult Services

The organizational structure within the Adult and Senior Services area of the agency was broken into five coordinators who oversaw that particular program or service. It is important to note that almost all services provided to seniors and adults are voluntary.



**Senior Services:** provided programs for home meal delivery (Meals on Wheels), community centers, case workers for seniors, a temporary assistance shelter for seniors and the adult day health care (Daybreak).

**Meals on Wheels** provided over four hundred thousand (431,577) meals for fiscal year 2019. The number of volunteers had grown to approximately eighty-five (85) people. The work starts early in the morning and the target time for the vehicles to leave is the County complex is 9:30 AM. The vehicles are equipped with heated and refrigerated areas. Each recipient of the meals gets the following: one hot meal, six frozen meals, two fruit servings, bread and butter for the week, a half-gallon of milk and a dessert. The food preparation is provided through contracted services and completed at the Ninth Street Senior Center. The food is packed and sealed in order to be transported. The nutrition program also supports the other senior centers located in Washoe County and delivers the hot meals/salads to those facilities. The Senior Center located in Gerlach is also provided the raw food to prepare, approximately every two weeks as they have a facility to cook the meals on site. The Gerlach Senior Center also supports the hot lunch school program in partnership with the Washoe County School District. A clip board for every truck is maintained with a list of people who are receiving the deliveries for that specific day, the addresses are included and any notes or pictures for clarification for the drivers. The longest delivery route is to the Cold Springs and Red Rock area which is approximately ninety (90) miles round trip and the shortest delivery is to an apartment complex near the facility which only takes approximately an hour to complete. All recipients are delivered to on Monday, Tuesday or Wednesday and if they qualify for two meals per day they are delivered to again on either Thursday or Friday. One of the qualifiers for the Home Delivery Program is that they are home bound, so if they consistently miss their delivery they will be removed from the program after careful review. The Senior Center located at Ninth Street also serves lunch every weekday and recipients can choose either a hot lunch or a salad. If they want a salad they must come in and request it prior to 8:30 AM because the salads are premade without extras. While this is a grant funded program there is a suggested donation rate for both the Home Delivery Program and the lunches served at the senior centers. For anyone over sixty (60) years of age the suggested donation is two dollars (\$2.00) and anyone under

the age of sixty (60) the suggested donation is four dollars (\$4.00), although no one is turned away for lack of ability to pay.

MEALS SERVED					
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
CONGREGATE MEALS	114,240	122,933	124,464	126,424	125,628
HOME DELIVERED MEALS	154,086	177,511	204,104	230,444	263,138
2 <sup>ND</sup> HOME DELIVERED MEALS	68,069	56,383	47,686	42,383	42,811
TOTAL	336,395	356,827	376,254	399,251	431,577

Source: AVATAR

There were approximately seven active community centers during the audit and one of the locations was observed for the types of services offered, excluding the meal services which has already been included in the report above. The Ninth Street location was observed for the activities provided at the Center. The front desk was the catch-all for the Center. They sold soup tickets, RTC access passes, bus passes, and other various items throughout the year (for example the farmers market coupon books). They also functioned as a change drawer for the seniors who needed change for bingo or to pay the donation for their meal. This area was the hub for directions and obtaining information for services. If someone needed to pick up checks for seniors who were utilizing the financial support program they were stored at the front desk. During the shadowing, the senior center front desk was also charged with providing the donated fans to seniors in need. Another task the front desk staff perform was to create cards to be given to the recipients of the meals so that they could be scanned when checking in rather than manual check-in process. Any disturbances or altercations were initially handled by the front desk and then they were passed to the Human Services Coordinator, who determined if there was a consequence for the actions. For example, physical fighting was not allowed at the Center and when there was an instance where an altercation occurred, and it was determined they could not come to the Center for a certain number of days. This is not taken lightly as this could be the only place for some of people to come during the day and the only meal they receive. The layout of the building is such that it is a U-shape with the cafeteria in the center. On one side of the cafeteria there is an outside patio where people can rest, and this is where the line-up area is for the hot lunch program. The front is the entrance to the building and there is access to the cafeteria with chairs to sit in the hallway as well as bulletin boards for announcements. To the left of the entrance is where the front desk is located as well as a phone for public use. On the other side of the cafeteria is a hallway where there are restrooms and a library for public use. At the end of the hallway there is a lawyer information area where people can get legal advice.

Social services are provided to seniors utilizing caseworkers. Each case worker had approximately fifty (50) cases assigned to them. There were also approximately one hundred and sixty (160) who are on the waitlist because the case loads are at their maximum level. When a caseworker has the capacity to take another case they go to the waitlist and select based on age and a needs value assigned at the time of the report or request for service. The case management system used to track their cases, reports and requests for service was called SAM. Some cases are assigned right away if the supervisor believes the needs are too high to be waitlisted. For cases that were active, the caseworker must make phone contact every month and an in-person visit at least every six months. During the phone conversations if any additional needs arise, the caseworker will take and during the

six-month visit an updated needs assessment is completed. The caseworker typically has the client sign several consent to release information forms. For example, a release was obtained for the reduced utilities the senior may qualify for because this is a yearly form they must fill out and some clients may not understand this requirement so the caseworker will obtain the form and help them fill it out timely to continue to receive those benefits. Also, some clients were unable to maintain their financial independence so there was the Representative Payee Program for financial budgeting in which the client submits all their financial information to the contracted firm and they will pay all bills timely and write the client a check for the remaining amount. This is separate from the Public Guardian who obtains legal guardianship of a person and handles their financial responsibilities. Lastly, for clients who cannot perform light housekeeping there is the Homemaker Program which will assist in providing duties such as washing dishes, laundry, vacuuming, and mopping. Again, this was a grant funded program and suggested donations were listed by income level.

Another Senior Services program was the Temporary Assistance for Displaced Seniors (TADS). This is a shelter ran specifically for seniors. There was one wing that had several bedrooms for men. Each bedroom had at least two men sometimes three who share a bathroom within the room. There were additional bathrooms located within the facility that were used throughout the day. The other wing of the facility had a few bedrooms for the women and there was another under construction which would be able to house an additional four (4) women. The facility had two kitchens; one was under construction but almost ready for use. Washoe County Human Services Agency contracts with an outside provider who staffs the two (2) live in employees as well as a person who assists the seniors living in the home during the day. One of the rooms in the facility was dedicated to the caseworker who provides assistance to the seniors at this facility. There was also an intake area. This was simply the hallway where you enter the building and there was a place to sit and a computer to perform the intake. This model was under discussion to change with the new building renovations at the other buildings around the Northern Nevada Adult Mental Health Services campus (NNAMHS) as there would be other intake rooms that could be utilized. Often, the senior who is admitted into the program comes to the facility with various bugs from living on the street and needs all their laundry cleaned as well as a shower. Unfortunately, in the currently configuration of the hallway does not allow for containment. The facility also has two backyard areas for the individuals to utilize with a couple of sheds for storage of items that are not necessary to be stored in the bedrooms.

Lastly, Senior Services offer an adult day health care (Daybreak). The program had initially been organizationally located under the Health District and was moved to the Human Services Agency. Due to the medical needs of the clients they must have a letter for the care of the clients from the client's personal doctor. Vitals were taken regularly and charted (like a doctor's office) and these notes were shared with the client's personal doctor because the program was, at a basic level, operating under the license of the personal doctors. They also had activities scheduled throughout the day and notes are kept on participation levels of the clients. Meals were provided by the Senior Services Center hot lunch program. The clients who were capable were transported (walked) over to the cafeteria and eat lunch with the group. Clients who were unable to or did not want to eat with the group have the lunch delivered and a health aide stayed to observe and help serve the lunch. The facility was a locked facility in that clients cannot leave the area without an employee to assist. The only unlocked door is the door to gain access into the facility where people drop off the clients. A hand-off was required for all clients and a sign-in/sign-out sheet was utilized to determine who and when clients were dropped off and picked up. Some clients were dropped off by RTC Access or Taxicabs while others were dropped off by their caregiver. There was capacity for thirty-three (33) clients to be in the program, however the current client numbers were around twenty (20). Brochures were made and placed around town at doctors' offices and places where information was needed on the program. The goal is to get the information to caregivers sooner so that they are getting the breaks needed to prevent the "burn out".





**Adult Services:** provided programs for the women's Crossroad program, oversight of the men's Crossroad program, domestic violence advocate, women's and family shelter, Community Assistance Center and the Mobile Outreach Safety Team (MOST). *During the performance of the audit, the Northern Nevada Adult*

*Mental Health Services campus (NNAMHS) was in the process of reconstruction, therefore some information may have changed since the issuance of this report.*

The women's Crossroads program was designed to help women transition to a self-sustaining lifestyle through a supportive environment. There is a tiered program in place where women generally start at River-House and then move through the program and can eventually move to a cottage. When the women enter the program, they start in phase one which involves, high level of supervision and little to no time off-campus. The women then progress through the program and earn the abilities to have less supervision and time off-campus. There are also group classes where the participants learn about budgeting, employment, substance abuse counseling, and many more. The men's crossroads program was contracted out for the programming aspect, however there was a Humans Services caseworker who would assist graduates from the program if problems arose after they left the program.

The Mobile Outreach Safety Team (MOST) is a response team in coordination with Reno Police Department and Sparks Police Department ride along with officers to provide help to citizens with mental health illness. In fiscal year 2019 the team had over two thousand interactions with citizens (2,370). Within those interactions they were able to divert one hundred and eight four (184) citizens from jail. The MOST team members are paired with police officers and work the same shift and beat as the police officer. The MOST team members are utilized for calls that specifically deal with mental health. They also try to provide services to public members that police officers may not be familiar with. While the MOST team member is there to provide services, police emergency calls come first and sometimes the workers are pulled from a call to attend another call so follow-up is given to the clients from the first call. Also, the worker is there for advice and cannot tell the officer how to do their job. Safety is the number one priority so the officer is always the first to make contact and the MOST worker is brought in if needed. It was also explained that some MOST team members ride in the cruisers, while others ride bicycles downtown with that police unit. They have shifts and work mostly swing and day shifts centered on the downtown areas. The team was broken down into two teams; Sunday to Wednesday and Wednesday to Sunday, both with a swing shift and a day shift. Day shift was 6:00 AM to 4:30 PM and swing shift was 1:30 PM to 12:00 AM. Each team was with Reno Police for two days and Sparks Police for two days.

Northern Nevada Adult Mental Health Services campus (NNAMHS), renamed "Our Place": the practice during the audit was housing the male, female and family unit homeless population in one location which created issues in an already challenging environment. However, the Agency was working on creating "Our Place" and separating the populations which should reduce assault, human trafficking and property theft.

### Programming Areas within Child Protective Services

The organizational structure within the Child Protective Services area of the Agency was broken out into six coordinators who oversaw that particular program or service. It is important to note that almost all services provided in this area of the agency are mandatory and court ordered. The Child Protective Services area had two basic types of programs, either a supporting program which assisted the agency in performing the necessary work that went into a child protective case a front facing program or a point of contact program where they were interacting with the courts, children and parents.



**The Life a of a Case:** The term used within the agency for the movement of a case from beginning to end was the Life of a Case. The case would start with the initial report and this area was referred to as intake. The intake staff receive phone calls from members of the public with concerns of child abuse

or neglect as well as mandatory reporters, such as teachers. During the phone call the worker took notes about the reason for the phone call and gather as much information as possible related to six specific questions. The questions were designed to gather information such as the demographics, who was involved, what happened, when the incident occurred, and where the incident occurred. Once the information was gathered the worker would verify the information using several databases including UNITY which was the database used by all agencies in Nevada for Child Protective Services and Infinite Campus, the database used by Washoe County School District. The worker then would enter all the information into UNITY and create the report. The agency would then decide if the report would be assigned or filed as information only.

If the report was assigned, the Agency had four options to categorize the report. A P1 meant the agency had to respond to the report within three (3) hours. A P2 meant the agency had to respond within twenty-four (24) hours. A P3 meant the agency had to respond within seventy-two (72) hours. The last category was referred to as the Differential Response unit, these were reports where the agency did not feel there was immediate danger, but the family could benefit from wrap around preventative services. Due to the nature of the Differential Response reports the program was voluntary therefore the caseworkers had to have a special temperament because they need to build rapport with people to allow them into their life to provide services. They also cannot interview people without the consent of the parents (unlike an assessment worker who can interview the children prior to talking with the parent). Consent forms are signed and kept on file as well as documentation on what services were provided. If they determine there is present danger, they transfer the case to an assessment worker. The Differential Response cases walk a fine line between reports that are information only and those reports that would rise to a priority three (P3) level.

#### REFERRALS AND INVESTIGATIONS

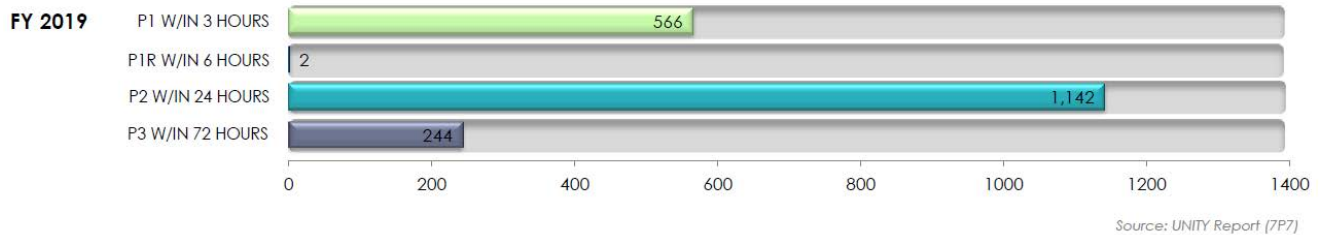
	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
TOTAL NEW REFERRALS	7,423	100%	7,436	100%	7,070	100%	6,943	100%	6,568	100%
► INFORMATION ONLY	5,147	69%	5,130	69%	4,884	69%	4,782	69%	4,480	68%
► INVESTIGATIONS	2,041	28%	2,049	28%	1,957	28%	1,950	28%	1,936	29%
► DIFFERENTIAL RESPONSE	235	3%	257	3%	229	3%	211	3%	152	3%

Source: WCHSA UNIT Data (EV)

Once a report was assigned as a P1, P2 or P3, the caseworker within the assessment area will respond to the report and make a determination on whether there is present danger. If the caseworker makes the determination and removes the child from the home, they must appear in-front of a judge within seventy-two (72) hours for a protective custody hearing. These occurred on Tuesday's and Friday's at the Second Judicial District Court, Family Court Division. The case will stay assigned to the assessment casework for a maximum of forty-five (45) days and if the case cannot be closed and the child returned to their home due to the present danger to the child, then the case is transferred to a permanency caseworker. The permanency caseworker responsibilities include: communicating regularly with service providers, responding immediately to family



crisis, assisting with development of decision making skills, preparing the family for upcoming changes, monitoring and assessing changes in child safety. There was a review hearing six (6) months from the date the child was removed to determine progress of the family and to hold the agency responsible for reasonable efforts made. A permanency hearing was held twelve (12) months from the time the child was removed and at this point there must be a permanency plan in place, children over six years (6) old must attend, and the court will make a decision on whether the child will return home, custody of the child will be legally freed so the agency can start the process of adoption, guardianship is given to someone other than the child's parents, or if the child is over fifteen and a half (15 ½) years old then an independent living plan is put into place.



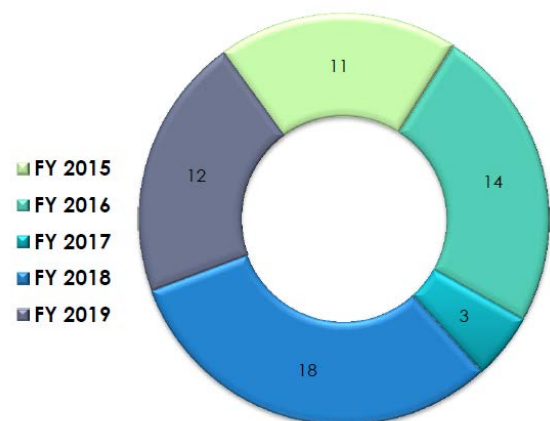
A case is not closed until one of the following have occurred:

- Impending danger is mitigated
- Adoption is finalized
- Child reached age of maturity
- Guardianship finalizes

Within both assessment and permanency there were specialized teams to work difficult cases. Assessment housed the Child Advocacy Center team who specialized in child abuse and sexualized allegations. The assessment group also has one of the few swing shifts within the agency in order to respond to calls after hours. Permanency housed a specialized team who were dedicated to the independent living teens (14-18 years old) who were in foster care.

The child advocacy center team was located on-site at the center to better serve the clients. The facility was behind a locked gate which everyone who did not have the appropriate employee badge had to speak to the receptionist through a speaker box. Once buzzed through the gate the second door would remain unlocked for entry for approximately one minute. The reception area was brightly colored and had areas for children to play as well as comfortable seating for adults. To the right of the reception area there was a locked door and on that side of the building there were offices for the District Attorneys, the Forensic Interviewer as well as two interview rooms and a conference room. There was also a room with approximately eight (8) workstations that were originally set up for detectives to utilize from the surrounding jurisdictions (Sparks, Reno, and Washoe County). On the left side of the building there was office area for the assessment case workers as well as the supervisor. Also, on the same side of the building was a room where examinations by the certified nursing staff were completed as well as their offices. The assessment case workers assigned to this unit were given all cases where sexual assault or physical assault had been suspected to have occurred. They worked closely with law enforcement and were specifically trained on interviewing children. Cases were sometimes held longer in this unit than 45 days because of the

**TOTAL CHILD ABUSE/NEGLECT  
FATALITY INVESTIGATIONS**



sensitive nature of the cases and the charges brought against people by law enforcement. All fatalities and near-death cases were also handled by this unit. Near-death cases are defined by cases where a life saving measure had to occur to prevent death (i.e. CPR). All staff have a cell phone assigned to them due to the sensitive nature of the pictures that are sent and sometimes need to be documents on site. Note: all caseworkers have cell phones assigned to them.

Swing shift for assessment workers was split into two teams. The teams are separated into a Sunday-Wednesday shift and a Wednesday to Saturday shift because they work ten (10) hour shifts from 12:00 PM to 11:00 PM. Swing shift caseworkers did not have the same standing case load due to the hours worked and the difficulty to maintain a case during those hours. Swing shift received cases where the call was received after 2:00 PM because any calls prior to that could be assigned to a day shift caseworker. The swing shift assessment workers travel in pairs due to the time and sometimes the situation of the report. All their case notes must be entered prior to the end of their shift because the next morning the case is usually assigned to a day shift worker who will need the notes, especially in the case of child removal.

The independent living workers assigned were specialized due to most of the teens statistically “aging out” and these caseworkers actively try to provide them the life skills to be successful adults. As soon as the case is assigned the caseworker will assess the teen’s life skills utilizing the Casey Life Skills Assessment tool. This will determine any deficient areas in the teen’s life skills, such as, cooking or

INDEPENDENT YOUTH SERVED BY AGE GROUP (POINT IN TIME- JUNE 30, 2019)

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
YEARS OLD					
14	25	24	27	34	33
15	32	33	17	30	37
16	32	29	30	21	27
17	32	32	33	27	26
18	26	17	19	18	16
19	16	20	12	11	10
20	10	11	18	8	9
21	0	1	2	3	4
TOTAL	173	167	158	152	162

Source: Washoe County Crystal Report (WCCSR)

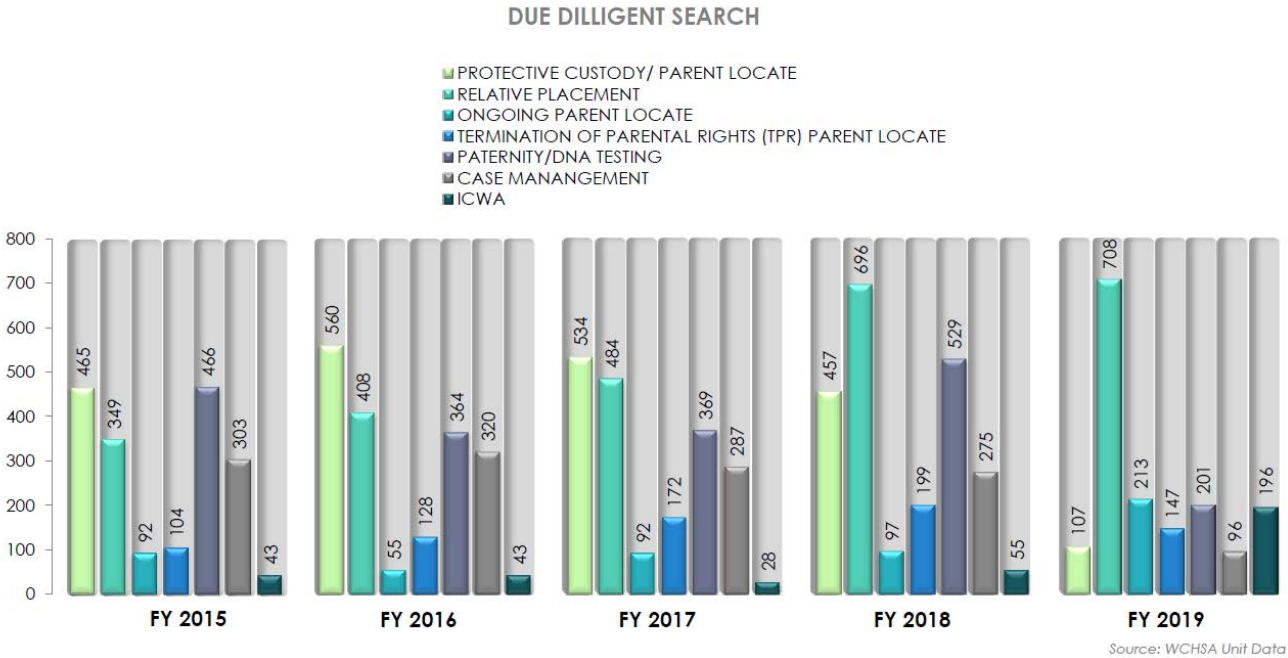
budgeting. The assessment tool helps the caseworker prepare the Independent Living Transitional Plan within ninety (90) days of receiving the case. Wherever the teen is placed the adult is provided a packet of independent living modules which focus on the areas in the Casey Life Skills assessment and each month a different topic will be focused on in the living environment. There are also checklists the caseworkers utilize depending on the age of the teen. For example, if the teen is fifteen, the caseworker will assist the teen in obtaining a learner’s permit through the Nevada Department of Motor Vehicles and then at sixteen, assist with them obtaining their driver’s license. Many of the teens are also on probation with a probation officer through Washoe County Juvenile Services. When this occurs, they are placed on what is called the “P1 Docket” for their appearances in court. These occur every Tuesday from 8:00 AM to 12:00 PM and had recently changed locations to the court room at Juvenile Services. While the agency must see the court to give an update on the child every six months, this occurs much more regularly with this docket and it was explained that most of the teens are on this docket. The caseload for this area is approximately twenty to twenty-one (20-21) cases per caseworker and that this is a 1-1 ratio with just over one hundred (100) teens. The 1-1 ratio means that it is one teen per case whereas in some other areas of the Agency they will have a caseload of twelve (12) with Twenty (20) or more children due to siblings.

**Behind the Scenes of the Case:** The caseworkers cannot complete their cases effectively without many of the supporting programs within the agency. Supporting Programs include the following areas, facilitators, diligent search, case compliance, UNITY team, medical, clinical services, visitation center, runners, family

treatment and safe babies court, court liaison program, person legally responsible, and education services. Lastly, the adoption unit is supportive to the permanency worker to place a child with a family.

The facilitator group handled the child and family team meeting. The meetings were usually an hour and a half (1 ½) and involve everyone who is on the case. The main objective of the facilitator was to create a calm and safe environment for all to participate and they act as a neutral party.

Diligent search was a specialized group who perform a variety of online searches and make phone calls to obtain information on every child that is removed and placed into care. This group could be used to find the parents if they go missing during the life of the case and it is also used to find other relatives that may turn into foster or adoptive situation for the children. Each person in the group had approximately fifty (50) cases assigned to them, however not all were active. Every Tuesday a spreadsheet is sent and the cases from the past week are assigned to staff. Every search is performed using the same method so that every case is given the same attention. The search team utilized many online resources to obtain information on the person they are trying to locate or the research they are doing to find relatives. The search areas include the following: Washoe County Inmate Look-up, 411, Lexus Nexus, Nevada DMV, Facebook (social media), Nevada Department of Welfare, Washoe County Assessor, Federal Prison Inmate Look-up, Other State Inmate Look-up, ect. Depending on the purpose of the search, they would either send letters to all known addresses or make phone calls or emails of the parent they were trying to locate, or they would send letters to relatives and make phone calls to try to place the child. All cases were initially researched, and all information was input into UNITY within three weeks and provided to the caseworker. Again, at six months, they would meet with the caseworker to determine if any additional information was needed because of the Federal Timeline this is when decisions needed to be made about reunification or possible termination of parental rights. Another function this unit performed was paternal verification; this includes birth certificates obtained as well as DNA paternity testing.



Case compliance was a vital part of the agency to not only determine if the agency was in compliance with their model for moving a case through its life but also to serve as a trending area of errors. These reviews are mandatory and are performed with Clark County and the State of Nevada Division of Child Family Services (DCFS) because Washoe County should be having the same determinations as the rest of the State. Human Services Agency is the only one who performs these reviews more often than is required to always provide feedback to the caseworkers and supervisors. The reviewer will assess the case based on the same checklist to determine if they come to the same conclusion as the caseworker. For example, if all information was included in the case and the finding was substantiated then the reviewer should be able to come to the same conclusion.

The reviewers also performed reviews for Clark County and the State DCFS and those agencies also perform reviews on the Humans Services Agency cases. Another function that was performed by the team was the appeals of the substantiated findings. When someone had a substantiated finding, but they did not agree, they could appeal that finding and it was reviewed by this area and a letter was sent either upholding the finding or un-substantiating the finding. If the finding was upheld, the person could appeal a second time to a hearing officer and their case would be heard again. Case reviews are only completed on child services cases, not adult or senior.

UNITY was the case management software utilized by the State of Nevada and mandatory for the agency to use. There was a team who provided support for the software and assigned cases to caseworkers. The data from UNITY was reported monthly/quarterly/yearly depending on the requirement to the State of Nevada and used to create the child protective services section of the Data Book from the agency every year. This team also worked with the State of Nevada team if changes needed to be made to the software.

There was a medial unit within the child advocacy center who had forensic nurse practitioners who would perform medical exams on children who were the victims of abuse or sexual abuse. Having these positions within the agency were for the benefit of the children so that they did not need to be transported to a hospital for the exam because the entire team was under one roof which minimizes the trauma to the child.

Almost every child removed from their home will need psychological and emotional support which cannot always be obtained within the community timely, therefore the agency has a unit dedicated to clinical services. These are generally short-term until they can be established with a provider in the community. Request for service forms are provided to this area of the agency from caseworkers or supervisors for a clinician to be assigned to a case. This team also specializes in foster home care support and post-adoptions as they are niche areas and not the typical family structure. The services are provided for a variety of reasons, including, reunification. The unit is made up of licensed clinicians and have therapy sessions with case notes that are confidential, even to the agency just as they would be if a provider was providing the sessions. If a child is placed in specialized foster care or a treatment facility the staff within the clinical unit will check on the child and verify, they are supplied with the appropriate treatment. If treatment facilities close or the child needs to be removed from that facility for any reason the staff will go to the facility to transport the child safely. If a clinician observe anything they do not feel is appropriate an incident report was to be filled-out and a determination by the foster care licensing unit would be made and any repercussions would be decided up to and including revoking of their license which would mean the specialized foster care and placement team would have to find a new placement.

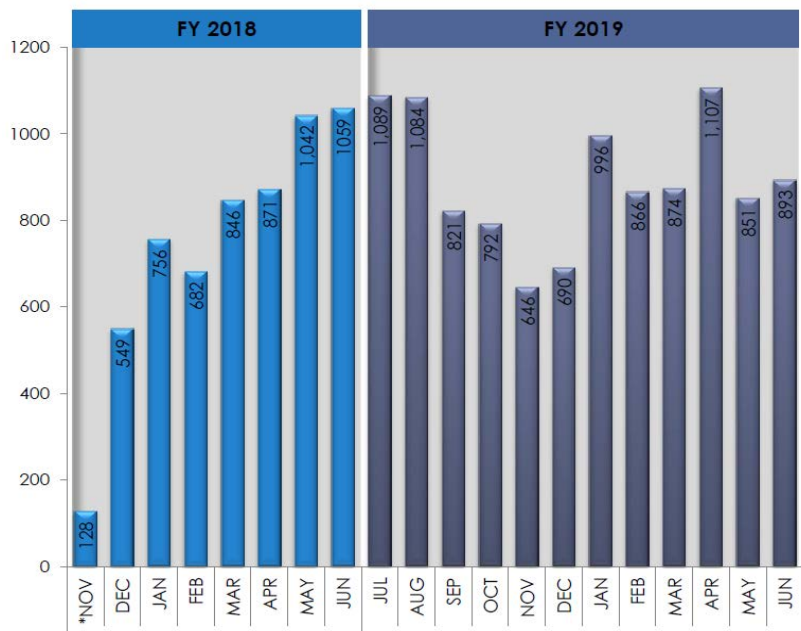
The runner's unit of the agency was tasked with transporting children who were in care to medical appointments, school, visitations, court hearings, etc. This area utilized a form request for transportation which was used by all staff members, mostly caseworkers, to request a child be transported from one place to another. Once received, the appointment would be placed on the main runners' calendar in Outlook. When it was determined which runner that transportation would be assigned to it was sent as a meeting request and the color was changed marking it as assigned. The request could be for a one-time transportation or it could be a reoccurring task. If the requester indicated it was a reoccurring task it could not be scheduled more than sixty (60) days. A couple of weeks prior to the task expiring the caseworker would be contacted to determine if the task needed to be renewed and get any updated information necessary. The heavy load was after school transportation to medical appointments or visitations. There were two (2) other tasks performed by this group and that was the mail pick-up/delivery which took one runner approximately three (3) hours every day to complete and the maintenance/washing of the fleet vehicle. Special projects were also assigned to the unit as necessary to fully utilize the staffs working hours.

The visitation center also known as the family engagement center was in Sparks. An overview of the scheduling of the family meetings and how they were coordinated by color (one for supervised visits, one for off-site clearance and one for on-site but not supervised) on a calendar in the reception area. Families were given coordinating wristbands, so they were easily identified by the staff members. This procedure had been updated from name tag stickers due to the ease of transferring the stickers to another person. Most of the appointments were after 5:00 PM due to work and school schedules. The reception area had a TV for viewing while the children waited for their visits and a room which contained cloths; this was handled like a clothing swap for foster parents as well as

parents whose children were moving back home who needed clothes. This room also contained school supplies which were donated. The rest of the room had new toys to be given out at either Christmas or for children's birthdays as well as craft supplies which were used to engage the family to work on these together. There was a chain and a security officer present at the point where you entered the area where the families could visit. There was a room that had a TV and a Wii set-up for families to play the interactive games together. The largest room in the facility had many tables where they could eat meals, there was also a full kitchen with food stocked that families could use to cook a meal together. The restrooms were in this large area and there was a game room that had an air hockey table as well as a foosball game. There were rooms' set-up for smaller children with play kitchens and items they could climb on. One room had computers which clients could use under the supervision of staff or have e-visitation with a parent who was incarcerated. Some rooms were also set up for infant type visitation with rocking chairs and cribs. The staff area was accessed with a staff badge from a door in the hallway. The purpose of this program was to have families engaging with each other during their visitations. This facility was not designed for caseworkers to come find the parents who may or may not be completing the programs. The staff on site will occasionally talk with parents regarding concerns from the caseworker and may even call the caseworker with the parent to act as a liaison to completing the programs. Either foster parents or "runners" would bring the children to the facility for their visitation time.

The family treatment court was a voluntary program for parents to utilize to gain even more services and a more intense meeting schedule. Safe babies' program through the court was designed to have more wrap around services for cases that involve a child under the age of three. There were approximately twelve cases and the parents had weekly check-ins with the court at the beginning and then as they phased up through the program that was lessened to bi-weekly. Staffing for the cases to be heard the same day included the caseworker, the supervisor, the District Attorney, the Judge, the Public Defender, the mentor "mother" and the counselor from a treatment program. The cases were discussed and then the court would convene, and each case was heard for their updates. Family Treatment Court had twenty slots that could be utilized, and the Safe Babies Program had an additional twenty slots for a total of forty people who could utilize the program. Referrals were sent to the supervisor and reviewed; these were then shared at the staffing to determine if they would be a good fit for the program. The person then had to observe at least two court sessions to make sure they understood what the program looked like and what the expectations were. Finally, the person needed to

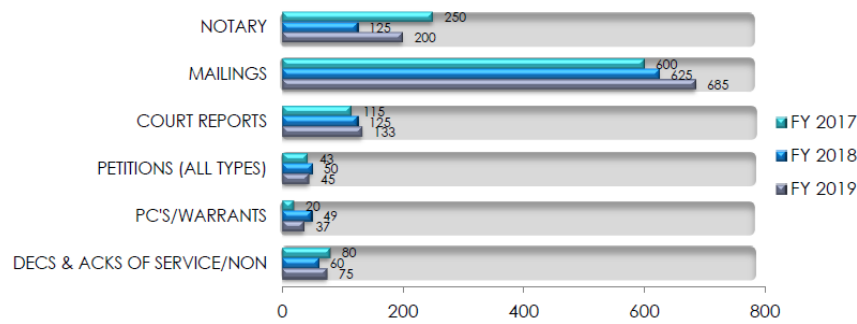
NUMBER OF FEC VISITATIONS  
OPENING THROUGH FY 2018



Source: WCHSA Unit Data

complete an orientation with the agency. Rather than assessing caseload by the number of children this was focused on the parent as a person so if a husband and wife entered the program, they were each counted as one for a total of two participants.

**WORD PROCESSING UNITS MONTHLY AVERAGE**



The court liaison team or legal processing team was responsible for obtaining all court documents from eFlex, the online system utilized by the Second Judicial District County to process paperwork, placing them into the document management system utilized by the agency and notifying the caseworker that a new

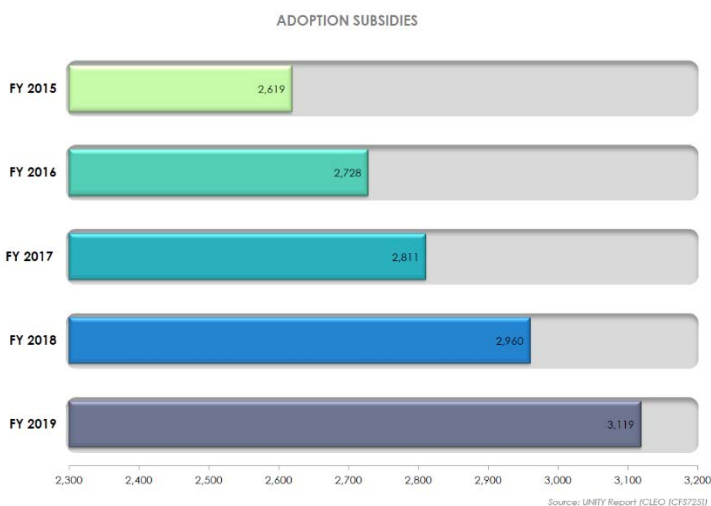
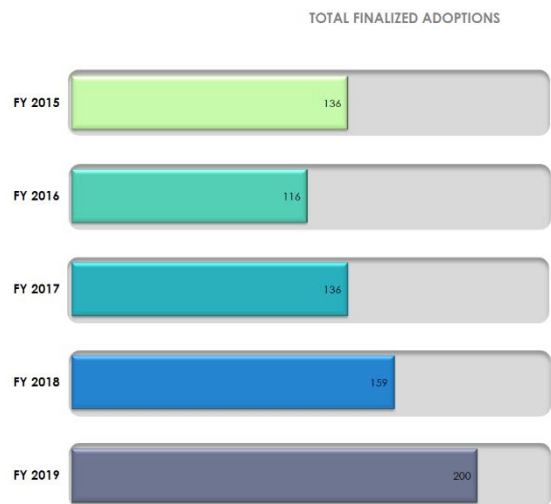
document was added. The team also formatted all legal documents before they were filed with the Court so they were presented uniformly. The last task this unit performed was the preparation and management of the court calendar so that all documents were filed on time. If children were removed, they made sure the Agency was on the court calendar corresponding to the proper time (72 Hours) as the court only heard these on Tuesday's and Friday's each week. They also kept logs and statistics on how many court cases happened each month and how many children were removed.

The agency has an in-house program for a Person Legally Responsible (PLR) for the children in care. This is a single person who attends doctors' visits and essentially signs off on any psychotropic drugs that are prescribed to the children in care who do not have someone who can be legally responsible for these decisions. There were approximately one hundred (100) children who were assigned to the PLR within the agency. They advocate for the child and try to work with the doctor to have the least amount of drugs as well as balance the benefits with the side effects. There had been a study done years ago that kids in protective custody had a higher rate of prescribed psychotic drugs which is why this position had been created to advocate for the children in protective custody.

The education liaison who was a Washoe County employee but works closely with the Washoe County School District to secure placements for kids in the care of the agency. For example, if a child is removed from a home, they will work with the school of origin to get transportation from a foster family if the foster family does not live in the same school zone. Although the Nevada Revised Statutes dictate the child should remain in the school of origin it is not always in the best interest of the child and if the determination is to move the child to a different school the education liaison will work with the principals of the affected schools to determine best interest. If the child does not have a school of origin then other factors will be examined, such as, the likelihood of reunification and the biological parents address, the foster family address, foster family employment area within the district, transportation, visitation schedule with the Family Engagement Center, before and after school care for the children, siblings attending the same school or progression of schools. Washoe County School District also employs a liaison to work with the agency to determine the best interest of the child.



The adoption unit within the agency was specialized to work on a case with the permanency worker to determine if the adoption was in the best interest of the child and to provide support for families in pre and post adoption. There were several areas within the adoption unit: recruitment, adoption caseworkers and post adoption. For recruitment the staff would determine the top needs for children who were available for adoption as well as a positive statement to be used on the website. When someone was interested in adopting one of the children the needs were provided, and the potential adopter had to explain how they would provide for those needs. If more than one person was interested in a child, then a review committee would determine the best placement for the child. The adoption caseworkers were assigned cases of children who were in the final stages of adoption as well as cases where the adoption was not working out to be in the best interest of the child. Cases were typically taken when children are free and in placement. There were some exceptions made for cases that are close to termination of parental rights or where parents were not involved and the agency was waiting for a court decision. For children with exceptionally high needs, co-assignments were made with an adoption worker and recruitment to ensure the agency matched a family who really understands the significance of the child's needs and can demonstrate their ability of meeting those needs. The case was fully assigned once the child was in the placement. Each adoption case worker carries a case load of approximately thirty to forty children (32-38). Another staff member works with permanency to identify and overcome barriers to achieving permanency. This helps move along termination of parental rights petitions, addresses post adoptions, arranges



relinquishments, helps in mediation, addresses any sibling contact issues, etc. For post adoption there was a program where an adopted child needed continued medical service after adoption and there was an adoption subsidy until the child was eighteen (18). There were over one thousand six hundred (1,600) families who were on the list for post adoption services, because these children have been legally adopted the services were offered when the families reach out for services, they are not mandatory. Eligibility sent out a form to all families who were receiving adoption subsidy yearly and if any forms were received with questionable information they were forwarded to this unit.

The families were contacted and clarifying questions were asked to determine if they were still eligible for the subsidy. Some areas that were discussed was social security disability income and whether the children are still living in the home or if they are at a treatment facility. This program was federally funded therefore all federal rules must be followed. There was a grant funding component as well that was received if the State successfully adopts a certain number of children, this can be utilized for marketing for adoptions as well as post adoption services. All children who were removed from their birth homes within Washoe County were kids of Washoe County until they are eighteen (18), regardless of where the child resides. If a concern is reported to the agency but it does not rise to the level of a child protective services report the family is contacted and services are offered to try to help them prior to the concern rising to the level of agency involvement. The final program was the KinGAP also known as the Guardianship Benefit Program. This program handled subsidy for children

who were living with relatives rather than parents, but not formally a foster care situation or adoption. All children going through the adoption process undergo a formal assessment by a contracted individual outside of the agency, once the report is received the contractor fills out a form to be compensated for the work, this position verified the assessment has been received and approves the invoice for payment.

**Licensing:** Another unit within the agency was foster care and childcare licensing. This area was responsible for inspecting and ultimately licensing of foster homes, group foster homes, specialized foster care homes, childcare facilities (such as daycares), as well as the liaison for the Kids Kottage license through the State of Nevada. This unit performed all investigations on the licensees to determine if they were able to keep their license or if the children needed to be removed and placed elsewhere. The unit was also the liaison for the Interstate Compact on the Placement of Children (ICPC) so all children placed within Washoe County from outside the county whose placing State needed information went through unit. All complaints against current foster care licensees were handled through this unit. If licenses were revoked, there was an appeal process in place which was handled just like a substantiated finding against a parent and the case compliance team would review the finding. Part of this area of the agency was also the recruitment of foster care homes. Workers would attend public events with booths to try to get more people interested in fostering in Washoe County. The unit had developed partnerships with the University of Nevada, Reno for the have a heart program as well as local churches under the program one church one child. The thought was that if one family at every church were to foster a child there would be no children without a home in foster care and that they would have a large support network because of their affiliation with the church. The unit also has the task of a relatively new program to encourage mentoring. The mentoring program that was being developed to help teens who are in care receive mentoring from people in the community who may not want to adopt but want to help. This is the notion of the “power of one” that one person can make a difference in a kid’s life.

PLACEMENT LOCATIONS OF CHILDREN IN CARE (POINT IN TIME- JUNE 30, 2019)

	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>FOSTER CARE</b>	<b>572</b>	<b>61%</b>	<b>547</b>	<b>58%</b>	<b>660</b>	<b>72%</b>	<b>643</b>	<b>72%</b>	<b>552</b>	<b>67%</b>
▶ RELATIVE FOSTER CARE	205	22%	224	24%	242	26%	207	23%	156	19%
▶ FAMILY FOSTER CARE	321	34%	306	32%	311	34%	320	36%	296	36%
▶ SPECIALIZED FOSTER CARE	46	5%	17	2%	*107	12%	*116	13%	100	12%
<b>PILOT PROGRAM</b>	<b>24</b>	<b>3%</b>	<b>89</b>	<b>9%</b>	--	--	--	--	--	--
<b>PRE-ADOPTIVE HOME</b>	<b>16</b>	<b>2%</b>	<b>20</b>	<b>2%</b>	<b>22</b>	<b>2%</b>	<b>49</b>	<b>5%</b>	<b>58</b>	<b>7%</b>
<b>RESIDENTIAL CARE</b>	<b>45</b>	<b>5%</b>	<b>34</b>	<b>4%</b>	<b>27</b>	<b>3%</b>	<b>26</b>	<b>3%</b>	<b>26</b>	<b>3%</b>
▶ RESIDENTIAL CARE	30	3%	16	2%	15	2%	14	2%	13	2%
▶ INSTITUTION	15	2%	18	2%	12	1%	12	1%	13	2%
<b>CONGREGATE CARE</b>	<b>55</b>	<b>5%</b>	<b>63</b>	<b>7%</b>	<b>11</b>	<b>1%</b>	<b>18</b>	<b>2%</b>	<b>21</b>	<b>3%</b>
<b>UNPAID PLACEMENTS</b>	<b>175</b>	<b>19%</b>	<b>148</b>	<b>15%</b>	<b>161</b>	<b>17%</b>	<b>123</b>	<b>14%</b>	<b>129</b>	<b>16%</b>
▶ PARENTAL PLACEMENT	135	15%	97	10%	104	11%	61	7%	78	9%
▶ RELATIVE PLACEMENT	27	3%	40	4%	40	4%	47	5%	32	4%
▶ RUNAWAY	10	1%	8	1%	11	1%	9	1%	14	2%
▶ NON-RELATIVE	3	0%	3	0%	6	1%	6	1%	6	1%
<b>INDEPENDENT LIVING</b>	<b>45</b>	<b>5%</b>	<b>46</b>	<b>5%</b>	<b>46</b>	<b>5%</b>	<b>34</b>	<b>4%</b>	<b>35</b>	<b>4%</b>
<b>TOTAL: UNDUPLICATED COUNT</b>	<b>932</b>	<b>100%</b>	<b>947</b>	<b>100%</b>	<b>927</b>	<b>100%</b>	<b>893</b>	<b>100%</b>	<b>822</b>	<b>100%</b>

Source: WCCSR

**Training:** Lastly, the agency had dedicated staff to run a training unit for all newly hired caseworkers. The training program was six to nine months of training with the opportunity to shadow caseworkers and be assigned cases with more supervision to verify all the proper procedures were being followed through the life of case.

## Administrative Services Performed Within the Agency

The organizational structure within the administration area of the agency was broken out into four areas: fiscal related positions, property management, human resources, and administrative support.



Within the fiscal services area there was a fiscal manager reporting to the division director with divisions within the fiscal area for bookkeeping, grants and contracts, eligibility and cost allocation.

The bookkeeping staff were responsible for the everyday processing of payments, including purchase cards, as well as the receipting of revenue within the County's software program SAP. The principal account clerk within the bookkeeping staff also maintained the safe which housed the gift cards used through the IV-E funding. The grants and contracts staff were responsible to tracking of grants expenses and submitting the draw-down of the awarded money. The cost allocation area handled the cost allocation study and the determination of what costs could be allocated among the different funding streams for the agency.

There were two different areas for eligibility, the first was responsible for submitting Medicare claims for the children in care and the second was responsible for services provided to adults and seniors, such as the funeral care cost and meal delivery. For Medicare claims, the team had developed an Excel tracking system to which the team would run reports from the system used for case management (UNITY) to determine if care was provided and then submit the claims. The team found they were missing some claims because case notes were not entered in a timely manner so the reports were re-ran at a later date and more claims would be submitted; in one month it was observed the agency was able to claim up to sixty thousand dollars (\$60,000) in additional funding because of due diligence from the team. The eligibility team who determined if funds were able to be used for the services provided to adults and seniors, primarily reviewed documents to determine if Washoe County would be paying for the services or if there was another funding available to pay for those services. Eligibility reviewed applications for the meal delivery program and performed the initial home check to establish the service, they reviewed referrals for the burial and cremation services and they also assisted with eligibility requirement for the Crossroads program. The team reviewed over five hundred (553) applications for burial and cremations services in fiscal year 2019.

The human services property manager was responsible for entering the maintenance work orders in the County's software program to track all requests. Some of the work was completed with the Human Services employees and other work was completed by Community Services Department employees. The area also provided coordination for technology services within the Human Services Agency using both Human Services employees and working with the Technology Services Department.

Within the Humans Services Agency there were a couple of employees assigned to perform human resources work, such as; onboarding paperwork, exiting employee paperwork, timecards, parking, fingerprinting, initial tour of the workplace, and other miscellaneous work including coordinating with the Humans Resources Department. The onboarding paperwork appointments were generally scheduled on Monday mornings and typically lasted two hours with direct support given to new employees.

The last area to discuss within the Administrative function was the administrative support staff. Within this area, there were several employees who worked on various tasks, such as; scanning of case files into the document storage program, front desk reception positions, staff report tracking, contract reviews, voucher program verifications and special projects as assigned.



# Internal Audit Techniques, Findings and Recommendations

## How The Audit Was Conducted

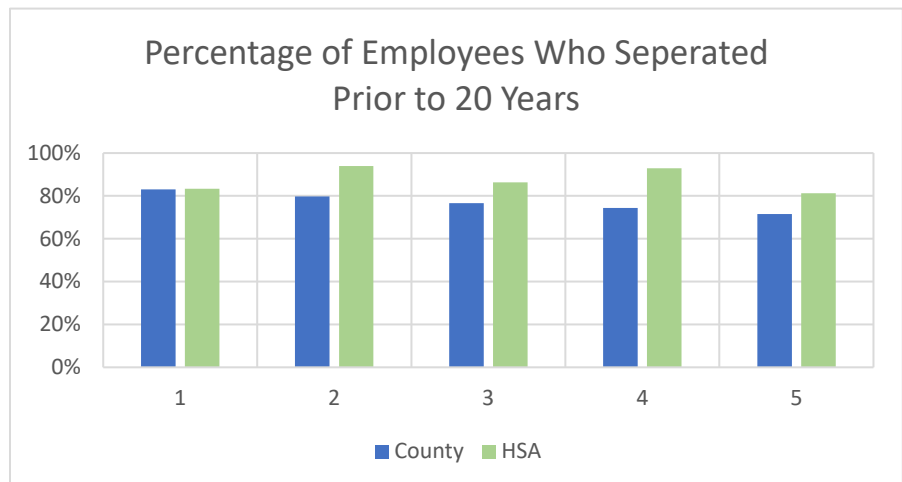
All programs and staff levels were shadowed during a three-month window with approximately eighty (80) employees interviewed and over three hundred (300) hours invested. Nevada Revised Statutes as well as Washoe County Codes were examined, when appropriate, to gain an understanding for how processes were established within the agency. The Bridges Out of Poverty book was read along with training attended for the Life of a Case in order to gain understanding of the training provided and the ideology behind process and policy within the agency. Also, important to note the better the agency was understood by the internal audit the better the recommendations would be due to the understanding of how each program interacted.

## Findings

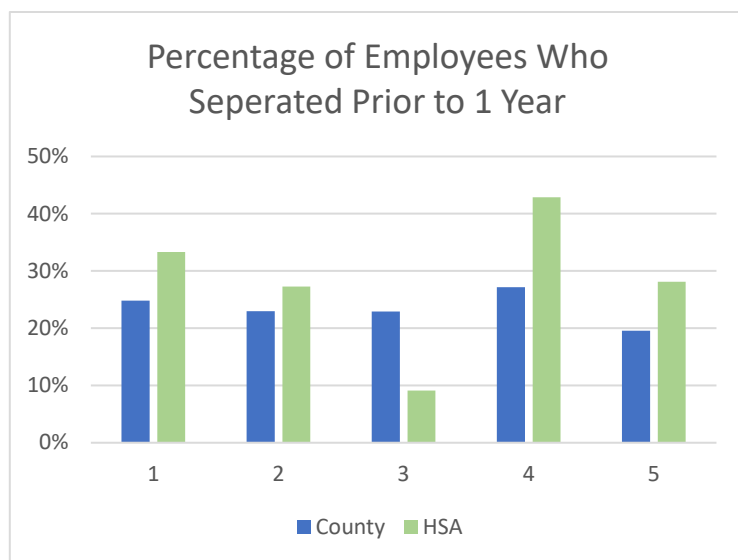
The findings for this audit were broken out into four main categories. There was a finding for employee retention, caseload demand, policy / software, and other obstacles for the agency. The risk associated with each finding was also evaluated.

**Employee Retention:** It was determined the agency had high turnover and low employee morale. While this was not the case for every position or every person the agency could change some practices and combat employee turnover and a burnout culture. As stated earlier the agency had over three hundred (300) employees making it the second largest agency within Washoe County, therefore the high turnover puts strain on supporting departments such as Humans Resources. Comparable departments and Washoe County as a whole were used to determine if the agency had higher rates.

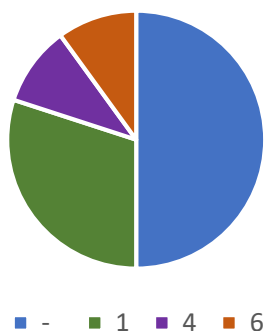
The first set of data was used to determine employee burnout is the employee not completing their career. The graph to the right shows the difference between County employees and Humans Services employees who separate prior to twenty years of service. On average, over a five-year period the Humans Services Agency had ten percent (10%) more employees leave prior to twenty years.



The second set of data was used to determine turnover using the amount of separations from the agency prior to vesting or reaching permanent status. The agency had, on average over a five-year period, five (5%) percent more employees not reach permanent status. As the graph to the right displays. When looking at only the caseworker position the agency had thirty-eight (38%) percent of its separations originate from the single position and in 2019 ninety (90%) percent of the child protective services caseworkers who separated had less than five (5) years of services therefore were not vested with the County as displayed by the graph below.



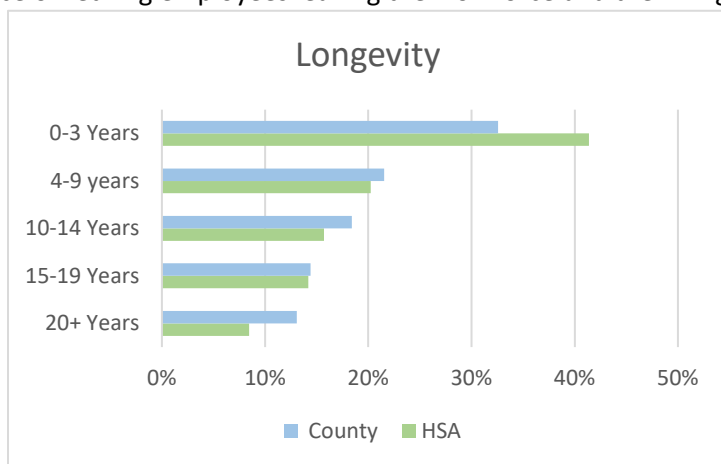
### 2019 Year of Service Separations for Caseworker Position

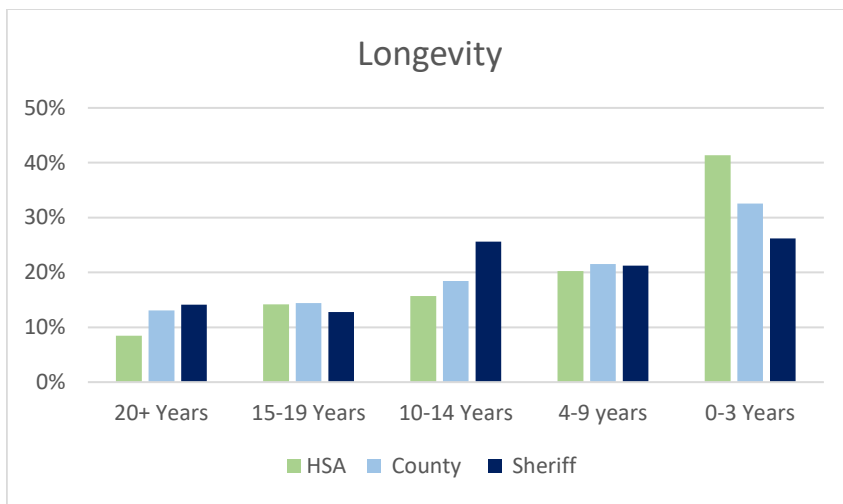


The third set of data used to determine employee turn-over was the employees who leave the agency for another agency or department within the County as well as the movement within the agency. The agency had an average of approximately fifty (50) promotional movements a year over a three-year period as well as an average of eleven (11) transfers out to other agencies or departments within the county. The high level of movement within the agency also creates for high turn over and lower employee morale due to employee's perception that certain people promote quicker than they may be ready for. For example, the

career path for a caseworker may look like entering the agency and working as a caseworker in different areas (permanency, assessment) then after gaining on-the-job knowledge of how the agency works and developing management skill they would apply for a supervisor, then onto a program coordinator. If the caseworker does not get to spend enough time in gaining the skills necessary, they may be promoted too early due to separations from the agency and then they cannot effectively manage their team, which lowers morale for the team.

The last set of data used to determine employee retention is longevity of current employees, this is also referred to as years of service. There is a natural occurrence of retiring employees leaving the workforce and the hiring of new employees. It was determined the agency had a higher percentage of new hires with three or less years of longevity and a lower percentage of long-term employees with twenty or more years of longevity. This is a double-edged sword in that not only is the agency retention rate low with new workers they are also not keeping long term workers, so the gap creates more movement and open positions. With a workforce comprised of employees with less longevity the agency will lose valuable historical knowledge. The graphs shown display





the longevity of the workforce for Washoe County compared to Human Services Agency. The secondary graph has the Sheriff's Department added to the graph as this agency has a similar work environment and encounter many of the same circumstances in the community. As detailed in the graphs the Sheriff's Department fall more in line with the County as a whole.

There is risk to the agency and Washoe County related to employee retention. Financially, it costs the County time and money to recruit for open positions and it also financially impacts the County when overtime must be worked in order to cover for open positions or new employees who cannot handle the same workload as someone who has been performing for many years. Workable suggests it costs approximately five thousand (\$5,000) dollars to recruit a new employee and that most positions are left vacant for approximately ninety (90) days. Other costs are unmeasurable such as interviewing multiple candidates and the overworked remaining employees who may decide the extra work is not worth the overtime and quit.

Appendix A has the breakdown of current employees by department.

Appendix B has the breakdown of separations from the County and separations from the agency.

Appendix C has the breakdown of current employees' years of service for the County, Humans Services Agency and the Sheriff's Office.

**Caseload Demand:** It was determined the agency was not meeting the SAFE Model design regarding caseload for their caseworkers. Due to not meeting the standard the agency had to prepare a process improvement plan (PIP) every year to report what changes they were making in order to meet those standards. It is important to note the agency must report caseload which is different than the workload. Workload takes into account factors that are not in the caseload count.

Caseload: the number of cases (children or families) assigned to an individual worker at a given time. Caseload reflects the ratio of workers to clients.

Workload: the amount of work required to successfully manage assigned cases and bring them to resolution. This reflects the average time it takes a worker to do the work required to complete the assigned case and complete other non-casework responsibilities.

Caseload is a relatively easy number to assign, however it does not show the entire picture of the agency and the work performed. It was determined the agency was underrepresenting the amount of necessary positions due to using caseload versus workload.

There is risk to the agency and Washoe County relating to employee performance on cases. Using the standard caseload statistic could result in higher grievances filed if employees do not feel their caseload is reflective of their workload and their workload is higher than another employee. This can also lend itself to higher turnover and employee burnout, which has already been discussed above in the employee retention section. Another risk is that caseworkers may have too high of a workload to perform the required legislative mandates and

therefore litigation could occur if not all protocols were followed. This agency cannot “shut its doors” at anytime due to having too many cases.

**Policy and Software:** It was determined the agency had many procedures in place to which employees did not understand the reasoning behind. Also, the agency had some procedures that were so restrictive that work could not be performed in a timely matter. Lastly, it was determined the agency had many software platforms to complete the work, however they were still creating and tracking several items with Excel manual logs.

The risk to Washoe County and the agency is employees not following the procedure due to lack of understanding or not following the procedure because it is too restrictive to do the work necessary to assist a citizen. The risk at play for multiple software programs and manual logs is that something might fall off the tracking log and then not be completed or the manual input may be incorrect.

**Other Obstacles:** While the agency does have control over many factors to improve process and employee burnout there were several areas observed where the agency did not have the control to affect the appropriate change. Below each area is discussed and noted as a potential for improvement.

*Human Resources Hiring Practices:* The agency had a high turnover rate for certain positions and the procedure in place was to exhaust the entire existing list, sometimes over two hundred (200) applicants prior to re-opening the position for recruitment. This causes the agency to miss out on recent graduates from programs because it could take longer than a year to exhaust a list. Also, the procedure to interview the top ranked applicants at a certain number, restricted the agency to re-interviewing applicants’ multiple times before they were able to move down the list. This caused the agency to spend multiple wasted hours on an applicant who was not fit for the job. Lastly, the classification for a caseworker was spread across child protective services, adult services and senior services. This caused the agency to have to ask every applicant if they were interest in working with a specific population and resulted in more wasted time if they were not.



Note – During the composition of this report discussions regarding having an ongoing open recruitment were being discussed with the Human Resources Department.

*Human Resources Exit Surveys:* The departments were responsible for the practice of exit surveys and the data was not provided to the Humans Resources Department. In the case of the Human Services Agency the survey was sent to the Director. This causes trends of exits to be missed and some employees may not be completely honest if they think the survey is not sent to a human services employee.

*Budget Sharing Positions:* The agency had some positions within other departments in the County that were funded by the agency but recruited and supervised by another department. This caused some conflict within the County with regard to job performance and responsibilities.

*Grants Approval Process and Staff Report Process:* Both the process for grants approval and Staff Reports for the Board of County Commissioners were labor insensitive for an agency who has many grants and items on the agenda. While it was not under the purview of the audit the process for both grants and agenda items needed a review in the future.

*Donations Process:* The agency received many donations from the community, usually to be used for a specific purpose within a specific timeframe. The does not always work well within the constraints of accepting and spending the donation under the donation policy. A review of the county-wide donation policy should be undertaken by a committee of cross-department participants for an update.

## Recommendations

The recommendations for this audit were broken out into the same four categories as the findings above and are discussed in detail below.

**Employee Retention:** To combat employee turnover and a burnout culture it was recommended the agency do the following:



### 📌 Develop a caseworker rotation schedule

- Internal audit suggests continuing with the training program for new caseworkers and then transition them to starting within the permanency unit. After they have worked in that unit for a pre-determined number of years (suggested 3 including the training program), then transition them to the assessment unit. They will again work a pre-determined number of years (suggested 3 years) before they are eligible to work in the specialty units within the agency. The specialty units would be considered the licensing unit, adoptions, child advocacy unit, and independent living or even a supervisory role.
- The benefits of having a rotation schedule with pre-determined years are that employees would not feel there was favoritism in choosing where a caseworker was placed or chosen for a specialty team. It would also help with employee turnover prior to vesting with the County because there would be something to look forward to if the caseworker did not enjoy the section they were in.
- Studies show that each time a case is transferred from a caseworker to a different caseworker the likelihood of reunification is decreased. The agency should prepare clients for any shifting as a result of this schedule.

### 📌 Develop a policy around mandatory administrative leave

- Internal audit suggests implementing mandatory leave when a caseworker must work a case involving a fatality, near death or other high stress cases. The suggested leave would be the following two days after the field work notes were completed. The fatality could be that of a child or a parent on the case as both with affect the caseworker assigned.
- This would show the caseworker the agency cares about their well-being and would reduce burnout of caseworkers without the caseworker having to approach the agency to ask for time to deal with an especially difficult case.

### 📌 Reexamine service provider contract negotiation procedure and enforcement

- Internal audit suggests that as contracts are negotiated initially or renegotiated the appropriate people are at the table to represent the agency. Appropriate people include the program staff who understand how the contract will affect the program and the fiscal staff who understand the budget and what the agency can afford. Also, the agency should develop a procedure to examine current contracts to ensure the expectations are met. The goals of the agency did not always align with those in contract which lends to poor client services.
- The benefit of having the right people at the table during these conversations is to ensure the agency is negotiating the proper terms in the contract and the agency is receiving the expected services from the contracted individuals.

### 📌 Develop policy around creating flexible work schedules and having a mobile workforce



- Internal audit suggests the positions that are not assigned to public interaction be encouraged to work a flexible schedule and have the ability to work from any location. The agency already participates in modified work schedules where the employee can work from 7:30 to 4:30, Monday to Friday or other standard work schedules but they must work that schedule every day. This suggestion would be to allow employees to work varying schedules daily as long as they worked forty (40) hours a week or eighty (80) hours a pay period. It is suggested the agency cap the amount of flex hours earned in a week to combat the effects of “phantom flex”; suggested cap is 4-6 hours. This would ensure that employees were working a least a few hours every day and would be able to respond to the random moment in time studies, which were mandatory for the agency to obtain funding. It is also suggested the agency have standard working windows for each shift, such as day shift will start no earlier than 7:00 AM and end no later than 7:00 PM.
- Benefits for allowing this type of work schedule are that there would be a decrease in overtime pay because employees could flex extra hours worked during the week as well as improved employee morale because they would feel as though they were trusted to create their schedule and work to completion of projects.
- Secondly, Internal audit suggests positions that are not assigned to public interaction be encouraged to work remotely and have a much of a mobile workforce as possible. For example, a caseworker can enter notes and make phone calls from their mobile devices (laptop and cell phone) in between client meetings at any location if they have access to the proper applications. Another change resulting in a mobile workforce would be the not having to have a staff member assigned to each area (cubical). The agency could essentially set up open space for staff members to utilize while at the office but reduce the number of workstations by the average amount of people out working or working different shifts. It would be recommended there be a “quiet room” available if a private phone call needs to be made while working in the office.
- Benefits for setting up this type of work attitude are both higher efficiency in work product because not all work would have to be completed at the office setting and fiscally because less dedicated space would be provided for each position.

#### Progressive pay for assessment caseworkers

- It was suggested the agency investigate the possibility of progressive pay when an employee is assigned to the assessment caseworker position. This position is highly active in the community and often involves walking into volatile situations where nothing is known.
- The benefits of this would be that the employees would be compensated for a high-risk job and possibly lower the turnover rate in the particular unit.

#### Restructure the Office Assistant II employees

- It was suggested the agency look globally at the Office Assistant II positions and evaluate the current reporting structure and job responsibilities. There are a couple of different strategies for re-organizing the positions. One structure would be to align them all under one reporting umbrella with the expectation that assignments would change based on the needs of the agency. For example, if the agency needed more runners from the hours of 2:00 PM to 6:00 PM the entirety of the office assistants would be available and used for that need or if scanning was a high priority and was behind then each office assistant would be available and could be assigned to scanning for a set amount of time of their shift.
- Benefits of this would be utilizing all available office assistant time to meet the needs of the agency and cross-development training for all office assistants therefore expanding their skill base.

#### Phase out the grant funding of positions

- Upon applications and re-applying grant funding should be utilized to run programs and provide services not pay the salary of positions.
- The benefit of this is that the position will be an integral part of the organization and can be utilized where needed and not boxed into the grant provided services only. Also, if the grant funding is ever pulled the services would be stopped but the employee could continue with the agency and moved to another program. Lastly, applicants applying for jobs with the County are less likely to apply to a grant funded position due to uncertainty and there the agency may not obtain the best candidate for the job.

🌈 Develop an employee mini-bootcamp for proper understanding of the divisions and programs

- The agency is multi-faceted and due to the size and the multiple divisions and programs some employees may not be aware of what other employees do in other areas or how other divisions or programs may be able to assist them with their work. Also, the importance of each program and how they work together may not be understood. It was suggested the agency develop a “mini-bootcamp” for new employees (also existing employees to gain understanding), where the employee would be with a certain division for a day to learn what they do and how all of the areas work together. An example of how this might look is every Monday employees can go to different divisions or programs to learn about that area, on the first Monday of every month the employees can go to the administrative function to learn how the money flows and what documentation the team is looking for or who to ask questions. The second Monday the employees get to observe the senior services meals on wheels operation and the daybreak program. So on until all programs are observed. This could be a quarterly program so as to not overburden the program staff or overwhelm the new staff.
- Benefits of the program include a better educated staff and a shift in culture to know who is responsible for the program and who to contact if help is needed. People are more likely to ask for help if they have met the person rather than only seeing their email address.

**Caseload Demand:** Because the caseload and a workload are differing numbers it was recommended the agency develop workload calculation across all areas of the agency in order to better substantiate needed positions. Also, it was recommended the agency develop a weighted caseload across all areas of the agency and to demonstrate the reason for not being in compliance with the SAFE Model.

- 🌈 Examples of items that would be included in a weighted workload would be the amount of time needed to travel for required face to face contact, how many children are on each case, mental health needs, substance abuse related, jail time, placement with family vs. placement in foster care or group home, prior reports, ect. Also, the agency will need to factor in time off, sick leave and holiday in order to determine actual available working hours. The agency also allows for protected time to complete case by either closing it or transferring it to permanency and these protected hours should be reviewed as part of this study.

- The benefits for creating a workload case assignment method will allow the agency to properly assign cases without creating larger workload for one worker compared to another. This also allows the agency to explain why standards are not met within the SAFE model and help to develop the PIP for the Federal Government.



## Policies Under Review


**Policy and Software:** With every observation it appeared many different software platforms were utilized, and many Excel spreadsheets were developed to track different necessary information, therefore it was recommended the agency undertake a software audit. A software audit will help the agency determine the capabilities of current software and decide if there is something



that is currently underutilized that could perform some of the tracking and logs which are manually updated and tacked currently. A software audit would put together a comprehensive list of software utilized, the types of functions capable, the inter-connect-ability and determine if better solutions are available. Internal audit would recommend the agency work with Technology Services to determine the best possible avenue of this recommendation.

During the field work and show there were several procedures that were questioned, and some were recommended to be reviewed. Internal audit would recommend the agency put together a working committee that would be comprised of staff level employees and possibly a supervisor or program coordinator. This committee would be responsible for reviewing policy/procedure and making recommendations to the Director. The committee would also give voice to the employees to make changes and be heard through policy and procedure change. Some employees do not feel comfortable approaching a supervisor with their concerns over implemented procedure and this would give that employee the opportunity to talk to a committee member who could then bring it to the committee for review. For example, there was a procedure in place where the emergency kids shelter was the last option to place children because congregate care has been shown to have negative effects on the children and the agency did not want to have to move kids more than once if possible. The staff reported concern over this policy because depending on the situation or the time of day of removal it can be very difficult to find other options. This would be a perfect procedure for the committee to review and make recommendations because the staff would feel heard and have some ownership in the process. Two other processes or procedures the committee could review would be the daybreak programming with the suggestion to offer more than one option to the participants if staffing allows and lastly, the committee could look at consent forms utilized by the agency and determine if all are necessary, why they are necessary, if they can be combined and streamlined to ease the burden on the workers to gather all consent forms.

The fiscal staff developed a purchase authorization request (PAR) form which all employees must utilize prior to making a purchase. The amount of approval signatures required prior to purchase was restrictive in the employees performing their jobs and assisting citizens.

 It was recommended the fiscal staff develop and implement a "Sub-PAR" that would be a faster approval process for ordinary purchases and what those purchases should look like.

- For example, the employees would often purchase hotel rooms for clients so they would not sleep on the street until different housing became available. These purchases were normal and usually within a predetermined range. It was recommended the new procedure would be that the employee could purchase the room without preauthorization within the price range of (example would be \$100 to \$150) and obtain authorization after the purchase.
- Another example was food purchased for families in need. Again, these purchases were normal and within a predetermined range. It was recommended the agency determine what was acceptable to purchase without preauthorization and then what documentation was required after the purchase was made. For example, a weeks' worth of groceries for a family of four should not exceed two hundred (\$200) and should contain a mix of fresh to be prepared food and food that had a longer shelf life.
- The benefit of having this procedure in place is that the expenses will be able to be purchased much faster and save hours of administrative time. Also, this will give the employees empowerment and trust that they are doing the right thing and spending the money wisely.

**Other Obstacles:** Recommendations for the area are that either committees or future audits are necessary to implement changes and review processes.

## Management Comment to Recommendations

### **Caseworker Rotation Schedule:**

The Agency is in somewhat agreement with the caseworker rotation schedule and believe it may be possible to explore a dedicated number of years in each unit to allow retention and efficacy to each individual model. However, the Agency is not in agreement that it start with Permanency. HSA has received National consultation since 2011 with the ACTION for Child Protection, as well as several reviews over the years related to caseworker practice and adherence to policy and procedures by the Federal Administration for Children and Families as well as the Blue Ribbon Action Plan related to statewide child deaths. The recommendation is that caseworkers begin at the “front end” of the system, develop the competencies around safety and risk to carry them through the system to be extremely competent in Permanency, Reunification and/or Adoption. Safety is assessed at each milestone in a child’s life and the need for caseworkers to apply the safety measures and identify them ongoing is critical for the safety of the family and the child. HSA has been having discussions with HR to determine if the Agency can mandate a certain number of years in each unit as gradual steps in their professional development. The Agency needs to consider many factors that may assist or hinder the success of the Agency’s outcome with this type of model. Many assignments of staff are tied to agency need and staff skill sets. We have begun participating in the child welfare academy training as well as future planning by creating more robust trainings to cover the entire life of the case, giving new staff more thorough training and competency at the front end. This, coupled with some type of set number of years, may produce a better outcome for our practice.

### **Mandatory Administrative Leave:**

The Agency has allowed and encouraged this for the past 5 years. However, there has not been a formal policy sent out Agency wide related to this opportunity. Not only does the Agency Director believe this should be taken advantage of, the Director is developing a policy that will mandate that Administrative leave be accessed to support secondary trauma and overall healthy well-being of the work force at any time that staff experience tragedies of this magnitude.

### **Service Provider Contracts:**

The Agency is in agreement with this recommendation. As the Agency has continued to grow, the fiscal capacity has become strained and overwhelmed with several contracts and not enough staff to handle the significant workload increases. The Agency has attempted to receive a copy of the final grant policy and procedure manual, universal templates for BCC, necessary code changes and approval by the County Commission and consistent county policies and guidance so each Department is operating off of the same templates and policies in order for Agency’s to be able to be successful by having clear and consistent guidelines county-wide. As of this date, those have not been received. This leads to a wide variety of verbal feedback and ongoing mistakes and changing of documents several times and missing important deadlines.

### **Progressive Pay:**

HSA did collaborate extensively with HR and the WCEA surrounding progressive pay for Assessment workers. HSA did submit an above base request seeking approval for a 5% differential if staff are in an Assessment position. This request was denied. HSA will continue to explore vacancy savings or other creative mechanisms to make this important goal achievable. HSA believes strongly that Assessment workers should be compensated similarly to other first responders in the region.

### **Restructure Office Assistant II:**

The Agency is in agreement with this recommendation and activities surrounding this recommendation are in process.

### **Phase-Out Grant Funded Positions:**

The Agency is in agreement with this recommendation and each budget cycle we attempt to phase out critical positions that are grant funded. Grants are perceived by the Agency Director as appropriate for “seed funding” or “pilot projects”. The goal is to always attempt to replace the funding of grant positions to county funding. When a position is recruited for there is education given to the applicant regarding the instability of grant funding and the applicant is made aware of the ambiguity of a non-county funded position. Due to COVID, none of HSA’ grant funded positions were changed and HSA is grateful that some of them are grant funded to continue operating the various programs funded by the State or the Federal Government.

### **Mini-Bootcamp:**

The Agency is in agreement with this recommendation and think it is a great idea!

### **Caseload Demand:**

The Agency is in agreement with the need for additional caseworkers. The Agency has consulted and contracted with several companies over the years to assess caseloads and weighting of all the external factors that impact caseloads. The Agency is in agreement that the caseloads in HSA are well beyond the National Average and the Agency continues to request additional caseworkers each budget cycle. HSA has implemented weights to caseloads and are basing assignments on those ratings. In addition, HSA has also started working on exit interviews and other data collection opportunities and survey results.

### **Policy and Software:**

This audit brought a significant number of data collection practices to Administration’s attention. The Agency Director does not support excel spreadsheets or individual software platforms that are not used Agency wide or supported by the Director or County’s IT Department. An analysis was conducted by the Quality Improvement Team and those findings, recommendations and next steps were solidified in February 2020. We appreciate bringing this to our attention and are excited to find solutions to bringing integrity to our data while supporting staff in accessing clean and trustworthy data.

### **Purchase Request Form:**

The Agency is in agreement with this recommendation and the obstacles that we have been faced with. We look forward to a solution to decrease staff time and meet the needs of the individuals and the ability to purchase items to increase safety and independence when staff are out in the field late at night or on weekends and these delays are very impactful to the families who are in need of emergent and immediate assistance.

### **Final Comments:**

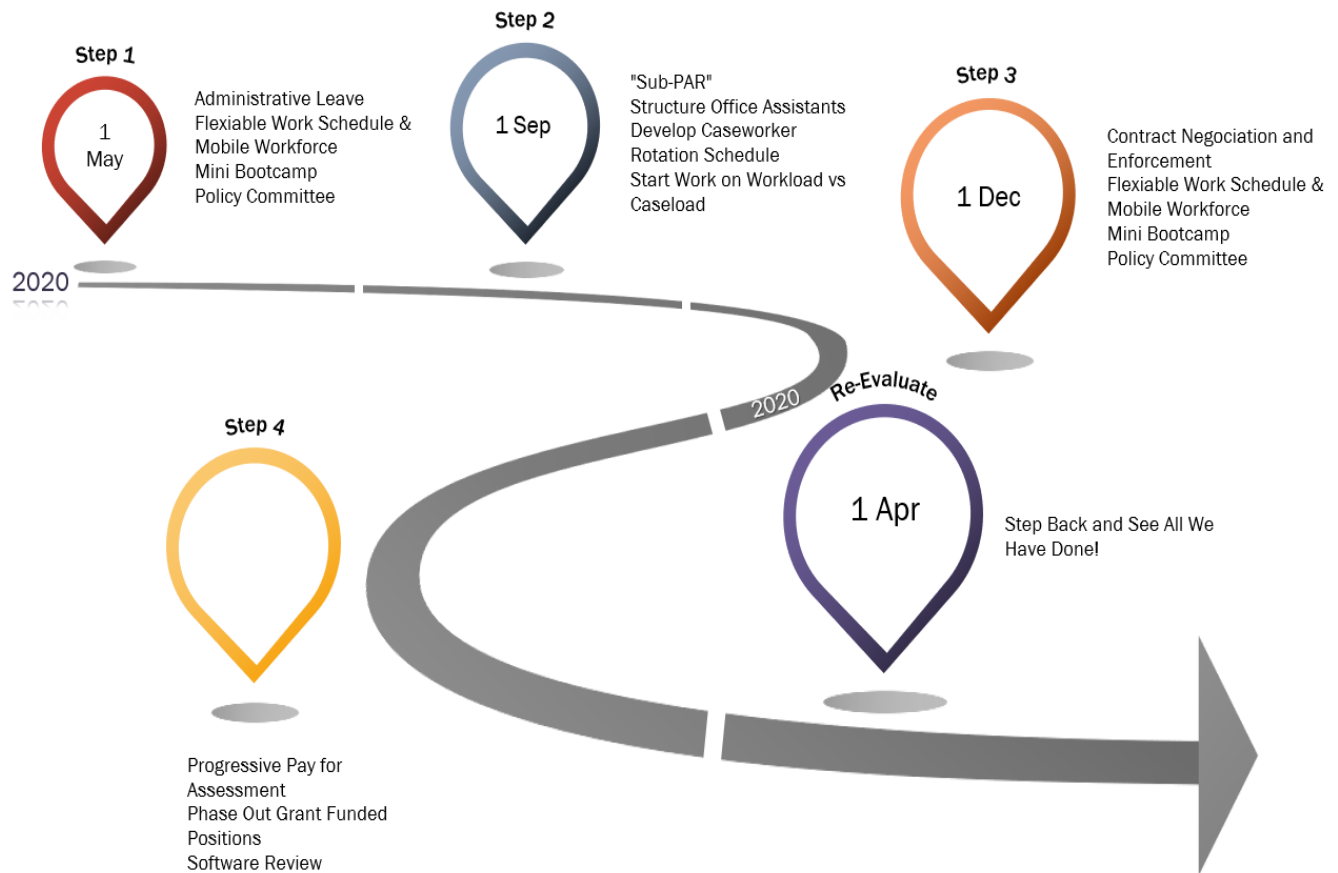
HSA believes the exit from Human Services and turnover rates should be compared Nationally to other Human Services Departments. There is a much lower retention rate when child welfare is measured than other areas of service. The emotional experiences, secondary trauma, safety concerns and employee burn out are factors that influence retention rates. However, HSA does believe strongly that flexible work schedules, self-care days and additional supports for employee’s and their families can add significant value and increase retention. HSA

is very excited to have the County Manager's support in these progressive initiatives and are grateful to be able to implement.

I want to take a moment to thank Samantha and all of her work that she did throughout this review. She really took the time to learn the Agency thoroughly and was professional and courteous and had great ideas or further validated that we were going in the right direction. I want to thank her for the new ideas and being a huge support for our Agency

Finally, based on this audit and the "Best Place to Work" survey conducted by the county, led the Director to implement the Coach NV model Agency wide. WCHSA partnered with the Career Connections of Sierra Nevada to implement The Coach Nevada (Coach NV) coaching model. This training model is a strategic partnership with nationally certified coaches to train leadership staff within WCHSA the principles and values of staff coaching, including relationship building, staff development, and competency enhancement. This has demonstrated efficiencies in morale, job satisfaction, staff involvement, and longevity in the workplace. WCHSA has begun it's first training cohort, and will continue it's integration until each staff in a leadership/supervisory capacity is trained and proficient in the Coach NV model. Staff responses are extremely positive and all leaders within the Agency are assigned an individual coach to strengthen their leadership skills.

## Implementation Plan





## Appendix A

Department	Total
Alternate Public Defender	18
Alternative Sentencing	12
Animal Services	42
Assessor	61
Building	17
Clerk	14
Community Services Department	206
Constable	1
Coroner	21
County Manager	30
CTMRD	5
District Attorney	183
District Court	168
Emergency Management	4
Finance	28
Health Benefits	5
Health Department	143
Human Resources	14
Human Services Agency	331
Justice Courts	86
Juvenile Services	113
Library	114
Library Expansion	20
May Foundation	2
Public Administrator	10
Public Defender	61
Public Guardian	17
Recorder	21
Registrar of Voters	7
Sheriff	687
Technology Services	81
Treasurer	19
<b>Total Employees</b>	<b>2,541</b>

Separations from Washoe County						
	2015	2016	2017	2018	2019	Average
Employees who had 20+ Years of Service	45	52	51	68	64	56
Employees who had 10 - 19 Year of Service	79	66	58	66	46	63
Employees who had 5 - 9 Year of Service	40	39	18	12	21	26
Employees who had 1 - 4 Year of Service	36	41	41	47	50	43
Employees with Less that a full Year of Service	66	59	50	72	44	58
<b>Total Separations from Washoe County</b>	<b>266</b>	<b>257</b>	<b>218</b>	<b>265</b>	<b>225</b>	<b>246</b>

Separations from Human Services Agency						
	2015	2016	2017	2018	2019	Average
Employees who had 20+ Years of Service	4	2	3	2	6	3
Employees who had 10 - 19 Year of Service	4	10	9	8	7	8
Employees who had 5 - 9 Year of Service	5	7	3	1	4	4
Employees who had 1 - 4 Year of Service	3	5	5	5	6	5
Employees with Less than a full Year of Service	8	9	2	12	9	8
<b>Total Separations from Humans Services Agency</b>	<b>24</b>	<b>33</b>	<b>22</b>	<b>28</b>	<b>32</b>	<b>28</b>

Separations from Washoe County						
	2015	2016	2017	2018	2019	Average
Employees who had 20+ Years of Service	17%	20%	23%	26%	28%	23%
Employees who had 10 - 19 Year of Service	30%	26%	27%	25%	20%	25%
Employees who had 5 - 9 Year of Service	15%	15%	8%	5%	9%	10%
Employees who had 1 - 4 Year of Service	14%	16%	19%	18%	22%	18%
Employees with Less that a full Year of Service	25%	23%	23%	27%	20%	23%

Separations from Human Services Agency						
	2015	2016	2017	2018	2019	Average
Employees who had 20+ Years of Service	17%	6%	14%	7%	19%	12%
Employees who had 10 - 19 Year of Service	17%	30%	41%	29%	22%	28%
Employees who had 5 - 9 Year of Service	21%	21%	14%	4%	13%	14%
Employees who had 1 - 4 Year of Service	13%	15%	23%	18%	19%	17%
Employees with Less than a full Year of Service	33%	27%	9%	43%	28%	28%

Percentage of employees who Separated prior to 20 years						
	2015	2016	2017	2018	2019	Average
County-Wide	83%	80%	77%	74%	72%	77%
Human Services Agency	83%	94%	86%	93%	81%	88%



## Appendix C

	HSA 331		Sheriff 687		County 2,541	
	# Of Staff	% Of Workforce	# Of Staff	% Of Workforce	# Of Staff	% Of Workforce
Staff with 20+ Years of Service	28	8%	97	14%	332	13%
Staff with 15 - 19 Years of Service	47	14%	88	13%	366	14%
Staff with 10 - 14 Years of Service	52	16%	176	26%	468	18%
Staff with 4 - 9 Years of Service	67	20%	146	21%	547	22%
Staff with 0 - 3 Years of Service	137	41%	180	26%	828	33%
Average Longevity of Employees	7.99		10.17		9.52	

## HIGH LEVEL RECOMMENDATIONS – HSA

### EMPLOYEE RETENTION

- ☐ Caseworker Rotation Schedule
- ☐ Mandatory Admin Days – “Self-Care”
- ☐ Contracted Employees - Goals
- ☐ Flexible Schedules
- ☐ Mobile Work Force
- ☐ Auto Progression Workers
- ☐ OA’s Restructured - Runners
- ☐ Grant Funded Positions – Phase out
- ☐ Mini Bootcamp



### CASELOAD DEMAND – SAFE MODEL

- ☐ Establish Caseworker Demand Hours Adult/Senior to help present for budget requests:
  - Court Cases
  - Visitation
- ☐ Establish Caseworker Demand Hours Child to help present for budget requests:
  - Court Cases
  - Visitation
- ☐ Weighted Caseload:
  - Permanency
  - Assessment
  - CAC
  - Adoptions
  - Senior
  - Adult

### POLICY AND SOFTWARE

- ☐ Three Information Only Reports – Then go
- ☐ KK – First Choice after hours
- ☐ Software Audit – Determine if we have too many – how we can do better
- ☐ Better “Boxes/Approvals” for P-cards – maybe a “sub-PAR”
- ☐ Tracking of volunteer hours and donations – help with the match of grants
- ☐ Case Compliance – Training Focused
- ☐ Consent Forms
- ☐ P&P Committee
- ☐ Daybreak Programming – two options if staffing allows

### OTHER OBSTACLES

- ☐ HR Hiring Practices
  - Exit Surveys
  - Open Positions
  - Supervisor Promotion - Testing
- ☐ Budget Sharing Positions
- ☐ Grants Approval & Staff Reports
- ☐ Donation Policy



### **Current Three Year Audit Schedule**

<b>Fiscal Year Ending 06/30/2020</b>	<b>Fiscal Year Ending 06/30/2021</b>	<b>Fiscal Year Ending 06/30/2022</b>
Cash Controls	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

### **Proposed Three Year Audit Schedule**

<b>Fiscal Year Ending 06/30/2021</b>	<b>Fiscal Year Ending 06/30/2022</b>	<b>Fiscal Year Ending 06/30/2023</b>
<i>Cash Control Audit</i>	<i>Parks Revenue</i>	<i>Disaster Recovery</i>
<i>Public Administrator's Office</i>	<i>Facilities Maintenance</i>	<i>Telephone Expense</i>
<i>Public Guardian's Office</i>	<i>Utility Billing</i>	<i>Debt Service Fund</i>



## Top 5 Operational Audits For a Well-Rounded Audit Plan

**A** successful audit team is one that not only meets its SOX requirements, but can prove itself a valuable partner to the business by identifying key areas for improving operational efficiency. For auditors, this begins with the audit plan. A well-rounded audit plan will reflect an enterprise-wide scope and coverage of risks while addressing audit projects focused on improving operational performance across the business. This brief will discuss 5 important internal audits to consider including in your audit plan.

### 1. CYBERSECURITY

The continued rise of cyber attacks, which occur extremely quickly and cause critical damage in little time, points to the importance of building cyber resiliency. Internal audit can help by auditing and evaluating measures that prevent an attack and also mitigate risk in the event of one.

Cyber Crime Statistics in 2019:

**87%**

cyber attacks  
in 1 min or less

**\$6T**

cybercrime  
damages

**56%**

experienced  
vendor breaches

- 87% of cyber attacks occurred in minutes or less, but 68% of breaches took months or longer to discover <sup>1</sup>
- Cybercrime damages are predicted to exceed \$6 trillion by 2021
- 56% of organizations have experienced a breach caused by a vendor <sup>2</sup>

*\*Educate yourself on the biggest threats to your industry - review the Verizon DBIR summary*

Recommended Audit Projects:

- **Data Encryption.** Ensure that data classification policies exist to identify and appropriately classify confidential data. Data classified as confidential or sensitive in nature should be encrypted in transit and at rest.

- **Access Management Policies and Controls.** Review access rights are granted based on properly-defined business needs and evaluate the timing of access rights termination when employees leave the organization.
- **Data Penetration Testing with Vendors.** Ensure your third-party vendors and contractors maintain and execute information security policies and controls that meet or exceed internal requirements.
- **Business Continuity Plan (BCP).** Audit the overall business continuity plan to ensure that appropriate considerations are in place for maintaining core business functions in the event of an infrastructure failure, cybersecurity incident, natural disaster, or other emergencies. Confirm if the business is performing routine BCP tabletop exercises, updating contacts and procedures on a regular basis, and distributing the BCP to all relevant parties.
- **Patch Management Policies.** Audit whether patch and vulnerability management policies are in place to ensure that patches are implemented in a timely fashion upon release and testing.
- **Employee Information Security Training.** Evaluate employee security training materials and effectiveness of training programs. Every single employee in an organization should receive and sign off on information security training materials. Training and policies should be updated on a regular basis (annually at a minimum).<sup>3</sup>

## 2. CULTURE AND ETHICS

Companies are facing more cultural accountability today than ever before. Unprecedented reputational risks are casting looming shadows over shareholder confidence, thanks to the rise of the #MeToo movement in response to sexual harassment in the workplace and growing public concern over consumer data privacy. Internal Audit can help mitigate future reputational risks by promoting appropriate workplace ethics and values.

Recommended Audit Projects:

- **Digital Ethics.** Evaluate how consumer information is managed and protected across the enterprise, including within departments such as marketing and sales. Identify whether ethics goals are included as a part of performance metrics and annual performance reviews.
- **Succession Planning.** Review succession planning methodology for whether the company has adequate talent retention procedures or policies. Encourage the use of cross-department trainings and hiring collaboration.
- **Gender and Racial Discrimination.** Evaluate hiring, pay, and promotion review procedures across the organization's departments. Identify potential external areas of concern,

such as employee-customer touchpoints, and evaluate employee and customer feedback. Build comparison groups from this information gathering to identify deviations in response across gender and racial demographics, highlighting potential bias.

## 3. DATA PRIVACY

Corporate mishandling of consumer data has become a topic of national security and poses a huge reputational risk to companies. The Facebook-Cambridge Analytica scandal and Google's \$57 million GDPR fine are two notoriously publicized examples, but organizations of all sizes and industries have experienced severe data breaches resulting in damaged public opinion of those brands.<sup>4</sup> Internal audit should understand how personal information is being stored and managed and ensure there are proper security controls in place.

Recommended Audit Projects:

- **General Data Protection Regulation (GDPR) Enforcement.** If your organization serves any citizens within the European Union (EU), it is within the scope of GDPR enforcement. Perform a GDPR audit to identify all data processing objects and activities, including those stored or controlled by third party businesses or vendors. To identify whether your organization's handling of data in scope for GDPR is appropriate, consider engaging external firms or contractors who specialize in GDPR-readiness.
- **Consumer Consent.** Audit your company's compliance with consumer privacy regulations and review privacy consent policies and effectiveness across departments. Ensure that pseudonymization is in place to remove personalized identifiers.<sup>5</sup>

## 4. DATA GOVERNANCE

In contrast to consumer data, big data refers to organizational data, which is unstructured and housed in different silos. Understanding and incorporating big data into strategic business decisions poses new challenges and risks, namely data accountability and protection. Internal Audit can help ensure proper data governance controls and policies are in place.

Recommended Audit Projects:

- **Data Quality.** Areas to audit: data migration procedures, data management procedures in the event of acquisitions, data quality standards.
- **Data Analytics.** Areas to audit: policies and procedures of data analytics functions, proper storage and ownership controls around data repositories and self-service platforms, data access controls.

## 5. THIRD PARTY RISK

External talent, data centers, and vendors help businesses promote productivity and efficiency, but they come at the cost of incurring complex third party risks. Over two-thirds of organizations using vendors have reported fines, lost revenues, or brand damage caused by third parties. Internal audit can identify control weaknesses and recommend improvements regarding third party risk.

Recommended Audit Projects:

- **Background Checks.** One of the most basic but effective controls is ensuring third party contractors undergo and pass background checks that meet or exceed internal requirements prior to the contract start date.
- **Third Party Risk Management.** Evaluate the organization's third party risk management framework from end to end, ensuring that vendor risk is appraised across all functional areas of the business, and that risk assessments and mitigation activities are performed on a routine basis.
- **Contract Management.** Evaluate contract management processes used to track relationships with vendors. Ensure that vendor relationships are evaluated regularly and that legacy contracts include required clauses.
- **Right-to-audit Clauses.** Ensure possible rights to audit are included in all contracts and perform periodic reviews and updates
- **Monitoring and Compliance.** Assess third party compliance by developing, implementing, and performing monitoring around a compliance system that is aligned with the company's information security standards.

To learn how OpsAudit can help you manage your internal audit projects - request a product walkthrough at [auditboard.com](https://auditboard.com).

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<sup>1</sup> Verizon, 2018 Data Breach Investigations Report ([https://enterprise.verizon.com/resources/reports/DBIR\\_2018\\_Report\\_execsummary.pdf](https://enterprise.verizon.com/resources/reports/DBIR_2018_Report_execsummary.pdf))

<sup>2</sup> Gartner, 2019 Audit Hot Spots Report Excerpt (<https://emtemp.gcom.cloud/ngw/globalassets/en/risk-audit/documents/audit-hot-spots.pdf>)

<sup>3</sup> Isaca, Auditing Cyber Security: Evaluating Risk and Auditing Controls (<http://www.isaca.org/knowledge-center/research/researchdeliverables/pages/auditing-cyber-security.aspx>)

<sup>4</sup> Gartner, 2019 Audit Hot Spots Report Excerpt (<https://emtemp.gcom.cloud/ngw/globalassets/en/risk-audit/documents/audit-hot-spots.pdf>)

<sup>5</sup> International Association of Privacy Professionals, Top 10 Operational Impacts of the GDPR - Part 8: Pseudonymization (<https://iapp.org/news/a/top-10-operational-impacts-of-the-gdpr-part-8-pseudonymization/>)

<sup>6</sup> KPMG, Top 10 Audit Concerns 2018 (<https://advisory.kpmg.us/content/dam/advisory/en/pdfs/top10auditconcerns-2018.pdf>)



## Risk Matrix

Funtion or Department	Inherent	Control	Detection	Audit	<100	101<=200	>200
					Low	Medium	High
Cash Controls	5.57	8	6	267.36			X
Health Benefits Fund	6.29	8	4	201.28			X
Inventory Control	4.29	8	6	205.92			X
Sheriff Commissary Fund	6.29	7	6	264.18			X
Sierra Fire Protection District	6.29	7	5	220.00			X
Travel Expense	4.29	8	8	274.56			X
Truckee Meadows Fire Protection District	6.29	7	6	264.18			X
Workers' Compensation	6.71	6	6	241.56			X
Accounts Payable	5.71	5	4	114.20		X	
Accounts Receivable	5.00	4	6	120.00		X	
Animal Services	5.29	6	4	126.96		X	
Banking Agreements	6.14	5	4	122.80		X	
Building & Safety Permits	5.57	5	4	111.40		X	
Business Licenses	5.43	6	4	130.32		X	
Capital Projects Contracts	7.00	6	4	168.00		X	
Cell Phone Usage	4.86	6	5	145.80		X	
Collections	5.29	6	4	126.96		X	
Commodity Contracts	4.29	4	4	68.64	X		
Community Services	6.14	6	5	184.20		X	
Contracted Services	6.00	6	5	180.00		X	
Coroner's Office	3.86	5	5	96.50	X		
Required Court Minimum Accounting Stds.	4.00	5	4	80.00	X		
Debt Service Fund	6.57	2	4	52.56	X		
Disaster Recovery	5.14	5	5	128.50		X	
District Attorney's Office	4.29	8	5	171.60		X	
E-911	4.29	5	4	85.80	X		
E-Commerce	4.71	8	4	150.72		X	
Emergency Management	5.86	8	4	187.52		X	
Employee Expense Reports	4.14	8	6	198.72		X	
Equipment Utilization/Service	4.71	6	6	169.56		X	
Escheat Procedures	4.00	4	2	32.00	X		
Extended Working Hours	4.71	6	6	169.56		X	
Facilities Maintenance	5.29	6	6	190.44		X	
Fleet Maintenance	5.00	6	6	180.00		X	
Golf Course Fund	5.14	8	4	164.48		X	
Grants Administration	5.14	6	4	123.36		X	
Health Fund	5.14	8	4	164.48		X	
Human Resources	6.71	6	4	161.04		X	
Information Technology	7.00	6	4	168.00		X	
Infrastructure Preservation	5.43	6	4	130.32		X	
Insurance	6.14	6	4	147.36		X	
Interlocal Agreements	4.14	6	6	149.04		X	
Investments	6.86	6	4	164.64		X	
Library Expenditures	3.14	6	4	75.36	X		
Outsourced Services	5.29	6	6	190.44		X	
Park Revenues	5.43	6	4	130.32		X	
Payroll	5.29	6	4	126.96		X	
Policies and Procedures	4.57	6	6	164.52		X	
Procurement Cards	5.00	6	6	180.00		X	
Purchasing	4.71	6	4	113.04		X	
Public Guardian Property Controls	4.71	6	4	113.04		X	
Records Management	4.00	6	4	96.00	X		
Security Management	5.00	6	4	120.00		X	
Senior Services Contracts	4.57	6	6	164.52		X	
Sheriff Office Fees	5.29	6	6	190.44		X	
Sheriff & DA Evidence	6.29	5	6	188.70		X	
Supply Controls	4.29	6	4	102.96		X	
Telephone Expense	3.71	4	6	89.04	X		
Utility Billing	4.71	6	4	113.04		X	
Utility Charges	4.57	6	4	109.68		X	
Water Resources Fund	5.86	4	6	140.64		X	
Wire Transfers	5.29	4	4	84.64	X		

**\*\*Inherent Risk Factors Include:** Liability Exposure, Fraud Sensitivity, Operational Complexity, Compliance Sensitivity, Legal Sensitivity, Asset Value, Impact on Management

**\*\*Audit Risk:** Inherent Risk x Control Risk x Detection Risk



# Annual Report

Section 15.569.4 of the Washoe County Code requires the Internal Auditor to submit an annual report to the Board of County Commissioners each fiscal year indicating the audits completed with the findings and recommendations. Also required is whether or not the corrective actions have been taken or if the areas of concern are still outstanding.

The following audits were submitted to the Board of County Commissioners during the fiscal year ending June 30, 2020:

1. Phase one of the Cash Control Audit
2. Human Services Agency Process and Culture Audit

**Cash Control Phase One:** The summarized listing of recommendations for each department audited in the first phase of the cash control audit is below and it should be noted that all recommendations have been implemented:

---

## ALTERNATE PUBLIC DEFENDERS OFFICE

- Develop written procedures for petty cash
- Develop a sign-off sheet for employees to acknowledge the written procedures

---

## ALTERNATIVE SENTENCING

- Update written procedures with recommendations from internal audit
- Update signage in lobby regarding fees and receipting
- Add another cashier drawer so that each employee has their own
- Have customers swipe their own credit cards to decrease likelihood of fraud

---

## ANIMAL SERVICES

- Update signage in the lobby regarding fees and receipting
- Update written procedures with recommendations from internal audit
- Add another reviewer to the deposit process and to the reconciliations process

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## ASSESSOR'S OFFICE

- Update written procedures with recommendations from internal audit
- Develop a sign-off sheet for employees to acknowledge the written procedures

---

## CLERK'S OFFICE

- Update written procedures with recommendations from internal audit
- Develop a sign-off sheet for employees to acknowledge the written procedures

# Annual Report

- Develop written procedure for mail-in payments along with logs to track
- 

## JUVENILE SERVICES

- Update written procedures with recommendations from internal audit
  - Develop a sign-off sheet for employees to acknowledge the written procedures
- 

## MANAGER'S OFFICE

- No recommendations as there were no cash handling processes to review.

**Human Services Agency:** The summarized listing of recommendations for Human Services Agency process and culture audit is below and it should be noted that due to the timing of the completion of the audit a review for implementation has not been completed by Internal Audit as it was submitted at the end of the fiscal year:

---

## EMPLOYEE RETENTION

- Caseworker Rotation Schedule
  - Mandatory Admin Days – “Self-Care”
  - Contracted Services Review
  - Flexible Schedules
  - Mobile Work Force
  - Auto Progression Workers
  - OA's Restructured - Runners
  - Grant Funded Positions – Phase out
  - Mini Bootcamp
- 

## CASELOAD DEMAND – SAFE MODEL

- Establish Caseworker Demand Hours Adult/Senior/Child to help present for budget requests
  - Weighted Caseload
- 

## POLICY AND SOFTWARE

- Software Audit – Determine if we have too many – how we can do better
- Better “Boxes/Approvals” for P-cards – maybe a “sub-PAR”
- Policy and Procedures Employee Committee

# **Annual Report**

Other observations of obstacles during the Humans Services Agency audit were brought to light but out of the control of the Human Services Agency. These observations are listed below:

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## **OTHER OBSTACLES**

- HR Hiring Practices
- Exit Surveys
- Budget Sharing Positions
- Grants Approval & Staff Reports
- Donation Policy

# Internal Audit

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## Internal Auditor Samantha Pierce

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Samantha came aboard as the Internal Auditor with the Office of the County Manager in June, 2018. She is committed to building trust with all employees through a transparent audit process, and comes to the County with the right experience and credentials.

Samantha's education includes a Bachelor of Science in Business Administration with a focus in Accounting from the University of Nevada (UNR). Samantha became a Certified Public Manager in 2017 through the State of Nevada. Prior to her arrival at the County, Samantha was an audit manager for the Nevada Department of Taxation.

Performed by professionals with an in-depth understanding of the business culture, systems, and processes, the internal audit activity provides assurance that internal controls are in place to mitigate risks, governance processes are effective and efficient, and organizational goals and objectives are met.

## Internal Audit Mission

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To ensure County operations are administered efficiently and effectively.

## Three Year Audit Schedule

Fiscal Year Ending 06/30/2020	Fiscal Year Ending 06/30/2021	Fiscal Year Ending 06/30/2022
Cash Controls	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

## Annual Report

**Fiscal Year 2019 (July 1, 2018 - June 30, 2019)**

- Annual Report

## Washoe County Audit Committee

- January 8, 2020 Audit Committee Agenda
- September 5, 2019 Audit Committee Agenda
- June 6, 2019 Audit Committee Agenda
- March 7, 2019 Audit Committee Agenda

## Audit Reports

**Prior audit reports are available through public records request.**

# Contact Information

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Samantha Pierce

Phone: (775) 328-2064

E-mail: [spierce@washoecounty.us](mailto:spierce@washoecounty.us).

## REPORT FRAUD, WASTE, AND ABUSE

The Report Fraud, Waste, and Abuse Hotline is available to anyone needing to report suspected financial or ethical abuse and/or dishonesty. We encourage you to use the hotline to report any issues of suspicious behavior or concern. Concerns related to bullying, discrimination, or harassment may be reported to Gina Session in the Department of Civil Rights 775-348-0300 or via the online complaint form [www.wcsdbullying.com](http://www.wcsdbullying.com)

*You are welcome to report your concern anonymously. If you do, you may contact us at 775.325.2020.*

[Hotline Information Handout](#)

It's simple:

[Email the form in English](#)

[Email the form in Spanish](#)

If you have any problems:

**Call** 775-325-2020

**Email** [ReportFraudWasteAndAbuse@gmail.com](mailto:ReportFraudWasteAndAbuse@gmail.com)

**Visit** 425 East 9th Street, Reno, Room A215B

Supported Browsers:  
Internet Explorer with Adobe Reader

## INTERNAL AUDIT

- [Department Homepage](#)
- [Audit Reports](#)
- [Directory](#)
- [Internal Audit Department Reports](#)
- [Student Activity Funds](#)
- [Report Fraud, Waste, and Abuse](#)
- [Frequently Asked Questions](#)
- [Annual Audit Plan](#)



# Report Fraud, Waste, & Abuse Hotline Anonymous Secure Communication

Fraud, waste, and abuse are realities faced by all organizations. As employees, we all have a responsibility to help the District in managing these risks. The District's *Report Fraud, Waste, and Abuse Hotline* is available to anyone needing to report perceived incidences of financial or ethical abuse and/or dishonesty.

The WCSD Internal Audit Department administers the Hotline. District employees or community members may anonymously report perceived incidences of fraud, waste, and abuse relating to District operations via telephone, email, or mail. The Hotline serves to improve controls and promotes accountability and oversight throughout the District by providing a process for employees and community members to voice concerns. Your concerns may be reported anonymously – The Hotline is available 24 hours a day, 365 days a year.

## What does “Fraud, Waste, and Abuse” mean?

**Fraud:** Generally defined as an intentional act to deceive or cheat, ordinarily for the purpose or result of causing a detriment to another and/or bringing about some benefit to oneself or others.

**Waste:** In general, a significant loss or misuse of resources resulting from deficient or negligent practices, controls, or decisions. Waste does not necessarily involve fraud or other violations of law.

**Abuse:** Generally, a grossly intentional, wrongful, or improper use of resources or misuse of rank, position, or authority. Abuse does not necessarily involve fraud or other violations of law.

## Several options are available to report such activity:



775-325-2020



ReportFraudWasteAndAbuse@gmail.com



www.ReportFraudWasteAndAbuse.net  
(English or Spanish forms available.)



425 East Ninth Street, Room A-215  
Reno, Nevada 89520

If you ever have a concern regarding **unethical activity**, don't keep it to yourself



# Report

FRAUD, WASTE, AND ABUSE

The **Report Fraud, Waste, and Abuse Hotline** is available to anyone needing to confidentially report business abuse and/or dishonesty. We encourage you to use the hotline to report any issues of suspicious behavior or concern.

**It's simple...**

- Call** 775-325-2020
- Email** ReportFraudWasteAndAbuse@gmail.com
- Visit** www.ReportFraudWasteAndAbuse.net
- Contact us** 425 East Ninth Street, Reno; Room A215B

**Items to report may include (but are not limited to):**

- Questionable Accounting
- Fraud/Deceit and Embezzlement
- Conflict of Interest
- Theft
- Unsafe Workplace
- Falsification of Information
- Unethical Business Practices
- Threatening Violence
- Vandalism
- Violating Policies & Procedures



**CONFIDENTIAL REPORTING COMMUNICATION SYSTEM**