



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: 08/18/16

Staff Contact: Nancy Paulson , Chief Financial Officer (npaulson@carson.org)

Agenda Title: For Possible Action: To accept the Audit Committee's recommendation to approve the completed remediation plans from the Employee Efficiency Study, Internal Controls Review and the Policy and Procedures Review; and remove the completed findings from the Audit Findings Tracking Summary Report. (Nancy Paulson, npaulson@carson.org)

Staff Summary: The completed remediation plans for the Employee Efficiency Study, Internal Controls Review and the Policy and Procedures Review were presented and approved by the Carson City Audit Committee on June 7, 2016. Upon approval by the Board of Supervisors, the completed findings will be considered closed and removed from the Audit Findings Tracking Summary Report prepared by Moss Adams.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

Proposed Motion

I move to accept the Audit Committee's recommendation to approve the completed remediation plans from the Employee Efficiency Study, Internal Controls Review and the Policy and Procedures Review; and remove the completed findings from the Audit Findings Tracking Summary Report.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

Moss Adams has been contracted by Carson City to provide Internal Audit Services for the City.

At the December 4, 2014 and June 4, 2015 Board of Supervisors meetings, Moss Adams presented the Employee Efficiency Study and the Internal Controls Review, respectively, along with their recommendations and findings.

The Policy and Procedures review will be presented to the Board at the August 18, 2016 meeting.

Staff has addressed the findings contained in the Audit Findings Tracking Summary Report with remediation plans and consider the findings closed.

Applicable Statute, Code, Policy, Rule or Regulation

N / A

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: N/A

Alternatives

Do not accept the recommendation and/or make different recommendations.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

Carson City - Audit Findings Tracking Summary Report (revised 06-07-16)

Report Name	Report Submittal	BOS Report Approval	Plan to Implement	Reporting Entity	Report Findings	Completed Findings	AC Approval	BOS Approval	Notes
Employee Efficiency Study	11/25/2014	12/4/2014	2/9/2015	Internal Auditor	27	26	6/7/2016	3/17/2016	2 new completed
Internal Controls Review	3/31/2015	6/4/2015	6/30/2016	Internal Auditor	42	27	6/7/2016		27 new completed
Policy and Procedures Review	3/22/2016			Internal Auditor	5	3	6/7/2016		3 new completed
Total					146	119			

Legend:

Report Submittal = date report submitted to City

BOS Report Approval = date report adopted by BOS

Plan to Implement = date implementation plan presented by management to BOS

Reporting Entity = organization that prepared the report

Report Findings = number of findings in the report

Completed Findings = number of findings completed by management

AC Approval = Audit Committee approval of completed findings

BOS Approval = Board of Supervisors approval of completed findings

Notes = notes about findings

Carson City
Employee Efficiency Study

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
10	12/4/2014	Yes, specify direction	10	The City lacks a communications function or policy.	Assign a Public Information Officer responsibility to an existing resource, develop a media and communications policy, and train staff accordingly.	CMO	City Manager	The Business Development Manager will further develop communication strategies and procedures. In the event of an emergency, the City has trained PIOs.			Y		2/19/2016	Communication function assigned to Business Development Manager. Information Management Officer was hired 2/19/16. Department Directors to act as PIOs as required.
14	12/4/2014	Yes, specify direction	14	The Procurement and Contracting function lacks the necessary capacity to meet citywide needs.	Allocate one additional FTE to the Purchasing Division of the Finance Department, and issue the updated Purchasing and Contracts Policy and Procedure.	Finance	Finance Director	Due to budgetary constraints, we do not think it is possible to add another FTE at this time. We will issue the updated Purchasing and Contracts Policy Procedure Manual to department within the month.			Y	12/31/2015	January-16	

Carson City
Internal Controls Review

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
1	6/4/2015	Yes, specify direction	A1	The departments' review of accumulated hours reported in HTE is not documented and thus may not be performed consistently, which results in the risk of hours not being accumulated and reported accurately.	Implement City-wide policies and procedures regarding timekeeping. Provide training to supervisors and managers about duties related to timekeeping. Use Finance staff or internal audit resources to perform periodic monitoring of departmental processes and controls related to review of accumulating and reporting hours accurately.	Finance	Chief Financial Officer	The Finance Department created a document titled "Payroll Procedures" that outlines the duties and responsibilities of each department involved in the payroll process. After approval, this will be uploaded to Policy Tech. It would be difficult to make the City-Wide policy more specific due to the different methods of timekeeping used by City Departments (Telestaff, time clock) and the various employee contracts. Moss Adams will be testing the payroll process as part of their FY 15-16 Internal Audit Plan.			Y	6/30/2016	March-16	
3	6/4/2015	Yes, specify direction	A3	Other than the agreements with each bargaining unit, the City does not have City-wide policies regarding overtime usage.	Establish a City-wide policy on overtime, including the general authorization process. Specify exceptions by department or situation, as necessary. Create procedures and guidelines for Payroll to follow in assessing the reasonableness of overtime.	Finance / HR	Chief Financial Officer / Human Resources Director	Currently, there is an overtime policy in Policy Tech. We are in the process of reviewing and updating that policy.			Y	5/31/2016	5/31/2016	
4	6/4/2015	Yes, specify direction	A4	The Fair Labor Standards Act (FLSA) calculations are minimally reviewed, and the Payroll Division relies on an Excel spreadsheet to calculate and track complex FLSA compliance requirements.	Implement processes to reduce risk of errors, including performing additional periodic reviews of the FLSA spreadsheet, incorporate formulas into the spreadsheet, and restrict editing. Explore opportunities to automate FLSA calculations to eliminate the manual process. Alternately, incorporate a review step by an accounting manager or the Deputy Finance Director into the existing process.	Finance	Chief Financial Officer	The Finance Department is continually looking into ways to make the payroll process more efficient including the automation of FLSA calculations. Until we can fully automate this process, the Payroll Administrator will continue to perform the calculations and they will be reviewed each pay period by an Accounting Manager.			Y		7/1/2015	

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5	6/4/2015	Yes, specify direction	A5	The documentation of payroll processes and procedures is insufficient and not current.	Continue efforts to revise existing policies and procedures to more comprehensively document the accuracy assurance functions of Payroll. Update City-wide policies regarding timekeeping to remove sections that are not relevant and add instructions for departments about how to effectively review timesheets and hours proofs, as well as document their review.	Finance	Chief Financial Officer	The Finance Department has updated the "Pay Period Processing Procedures" to be followed by the Payroll Administrator. This will be uploaded to Policy Tech for Finance Department use only. Also, the Finance Department created a document titled "Payroll Procedures" that outlines the duties and responsibilities of each department involved in the payroll process. After approval, this will be uploaded to Policy Tech.			Y		March-16	
6	6/4/2015	Yes, specify direction	A6	Department supervisor training and experience with overtime rules and regulations is insufficient, which could result in instances of non-compliance with payroll laws.	Create written guidance, applicable citywide, for supervisors and managers regarding overtime rules and regulations. Incorporate the topic of overtime into training for new supervisors and managers. Provide training to existing supervisors and managers in departments with higher numbers of part-time employees, such as Parks and Recreation.	Finance / HR	Chief Financial Officer / Human Resources Director	Currently, there is an overtime policy in Policy Tech. We are in the process of reviewing and updating that policy based on recent contract changes.			Y		5/31/2016	

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7	6/4/2015	Yes, specify direction	A7	Part-time employees do not have schedules established within the Payroll system resulting in ineffective tracking of potential overpayments and potential incurrence of unauthorized overtime.	Explore options to provide Payroll staff with additional information about part-time employees such as incorporating additional information into the Payroll profile or developing and maintaining another centralized file for part-time employees, including average hours per week and maximum authorized hours per week.	Finance	Chief Financial Officer	Part-time employees work all different schedules and hours per week making it difficult to establish a set schedule in the payroll system. They are allowed to work a maximum of 1039 hours per fiscal year which is tracked in a report run each pay period by Finance and sent to the various departments for review. The "Payroll Procedures" document will be updated to add additional procedures to verify part-time employee hours at the department level.			Y	12/31/2015	March-16	
9	6/4/2015	Yes, specify direction	B1	Some departments circumvent the existing purchasing processes and avoid centralized review prior to purchase, which could result in the City not receiving competitive prices for goods and services.	Develop and implement an enforcement system, for individuals who violate the City-wide purchasing policies. Include information about this enforcement system in the Purchasing and Contracts Policy under development as well as update the Purchasing Card Policy. Conduct a training course to refresh employees' understanding of purchasing policies and include changes within the new Purchasing and Contracts Policy.	Finance	Chief Financial Officer	The updated Purchasing and Contracts Policies and Procedures manual is in the final review stages and will be uploaded to Policy Tech after all reviews have been completed.			Y	12/31/2015	January-16	
10	6/4/2015	Yes, specify direction	B2	There are inadequate controls in place to ensure compliance with purchasing policies, verify reasonable pricing, or ultimately prevent fraudulent usage related to p-cards.	Establish roles and responsibilities for p-card transactions, review within the Finance Department, and document them in the P-card Program Manual or Finance Department policies and procedures.	Finance	Chief Financial Officer	The Finance Department currently has an internal policy that outlines the procedures Finance performs in reviewing p card transactions. Also, the Procurement Card Program Manual has been updated to outline the roles and responsibilities for p-card transactions.			Y		2/3/2015	

Carson City
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11	6/4/2015	Yes, specify direction	B3	There are not strong controls in place to ensure that all purchases made with City funds are reasonable, appropriate, and in compliance with the City's purchasing policies.	As part of the internal audit work plan, design and implement a program to perform random reviews or spot checks of purchases to determine if goods and services are properly procured. Transition program to Purchasing to perform future reviews or spot checks. Review and update Accounts Payable policies and procedures.	Finance	Chief Financial Officer	The updated Purchasing and Contracts Policies and Procedures manual is in the final review stages and will be uploaded to Policy Tech after all reviews have been completed.			Y	12/31/2015	January-16	
12	6/4/2015	Yes, specify direction	B4	The Purchasing and Contracts Policy, created by the Finance Department, was still in draft form at the time of this review.	Update the draft Purchasing and Contracts Policy to include a clause that restricts IT purchases within departments without first consulting the IT Department or gaining approval from the IT Department. Finalize and distribute the Purchasing and Contracts Policy to all City departments.	Finance	Chief Financial Officer	The updated Purchasing and Contracts Policies and Procedures manual is in the final review stages and will be uploaded to Policy Tech after all reviews have been completed. This policy will include a section on "Technology Purchases".			Y	12/31/2015	January-16	
13	6/4/2015	Yes, specify direction	B5	Aggregated vendor payments across all purchasing vehicles are not monitored to ensure compliance with purchasing policies.	Review and document the current process for monitoring cumulative vendor payments. Continue to explore opportunities, such as implementation of a new p-card module, to strengthen this control by developing a process to periodically monitor cumulative payments made to vendors regardless of the purchasing vehicle used.	Finance	Chief Financial Officer	The updated Purchasing and Contracts Policies and Procedures manual is in the final review stages and will be uploaded to Policy Tech after all reviews have been completed. This policy will include provisions for monitoring purchases by vendor on a quarterly basis.			Y	12/31/2015	January-16	

Carson City
Internal Controls Review

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15	6/4/2015	Yes, specify direction	B7	The segregation of duties between accounts payable and vendor establishment functions is insufficient.	Segregate all duties involving the establishment of new vendors to distinct positions not otherwise involved in Accounts Payable or Accounting.	Finance	Chief Financial Officer	The employees in the Finance Department that would have the appropriate knowledge for adding a vendor (i.e.. 1099 reporting requirements) are involved in accounts payable or accounting. Finance is in the process of developing a procedure in order to monitor new vendors.			Y	12/31/2015	5/31/2016	An accounting manager in the Finance Department will run and review a new vendor report each month.
16	6/4/2015	Yes, specify direction	B8	The process for updating the list of p-card holders has not been documented, and no comprehensive review of this list is regularly performed.	Document the process for verifying cardholders, including the schedule for performance and mechanism for ensuring performance. Implement and document process for regular comprehensive reviews of cardholders.	Finance	Chief Financial Officer	The Procurement Card Program Manual has been updated to add a procedure for Finance to send a list of cardholders to the departments on an annual basis. The departments will be required to review the information, make any changes and return a signed copy to the Finance Department.			Y		10/27/2015	
17	6/4/2015	Yes, specify direction	C1	The City lacks internal controls related to their grant program to ensure integrity and effectiveness in meeting program objectives.	Pay grant recipients and monitor and report grant activities on a quarterly basis. Develop a formal grant agreement, including performance expectations and consequences for failure to perform. Establish a formal process to report and review possible conflicts of interest for all parties involved in the review and award process for the CSSG program.	Finance	Chief Financial Officer	The Grants Administrator has facilitated several workgroup meetings in an effort to improve the Community Support Services Grant Program (CSSG) processes.			Y	1/31/2016	February-16	

Carson City
Internal Controls Review

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18	6/4/2015	Yes, specify direction	C2	The City lacks a dedicated Grants Coordinator position that is responsible for the oversight of all grants City-wide, and Finance's overall role in grants management is limited.	Consider establishing a dedicated Grants Coordinator position within the Finance Department that is charged with overall grant oversight.	Finance	Chief Financial Officer	A Grants Administrator position has been established in the Finance Department.			Y		7/24/2015	
19	6/4/2015	Yes, specify direction	C3	The grants administration policy is not comprehensive and has not been updated since April 2011. As a result, the policy does not reflect the changes in Uniform Grant Guidance, which became effective in December 2014.	Review and update the grants administration policy to include current Uniform Grant Guidance, clarification of the Grants Administrator role, and responsibility for reporting requirements.	Finance	Chief Financial Officer	An updated Grants Policies and Procedures Manual is currently under review and will be uploaded to Policy Tech when final reviews are complete.			Y	5/31/2016	5/31/2016	
20	6/4/2015	Yes, specify direction	C4	Employees responsible for monitoring grant compliance may not receive adequate information to accurately manage and track compliance with grant requirements.	Provide specific internal and/or external training to all employees in departments responsible for monitoring grants. Dedicate a training budget that is adequate to cover such costs.	Finance	Chief Financial Officer	The Grants Administrator is currently developing a plan to provide training to various departments that have employees who are responsible for monitoring grants. This process will begin after finalization of the updated Grants Policy and Procedures Manual. Most employees who work on federal grant programs have had access to external training programs. Many times this is provided for in the grant award.			Y	5/31/2016	5/31/2016	Developed plan - training will take place in June 16
29	6/4/2015	Yes, specify direction	D9	Departments do not consistently monitor revenue trends on month-to-month, year-to-year, or other comparative time periods.	Implement processes for departments to consistently monitor revenue accounts for variation that may warrant investigation.	Finance	Chief Financial Officer	Departments are notified by Finance each month when the month has closed and they are able to run and review accounting reports. Most departments are involved in developing and/or reviewing revenue projections during the annual budget preparation process and twice a year when budget augmentations are compiled.			Y		7/1/2015	

Carson City
Internal Controls Review

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33	6/4/2015	Yes, specify direction	F1	Departments are circumventing the standard process for making IT purchases.	Adopt restrictive language and controls for departmental technology purchases that do not involve the IT Department. Develop template forms, with validating budgetary and departmental information, for departmental use in requesting IT products for acquisition consideration by the Technology Governance Committee. Examine opportunities to streamline the IT Department's involvement in technology purchases such as establishing standardized approved items.	IT / Finance	Chief Information Officer / Chief Financial Officer	Purchasing and contracts policies and procedures have been updated to include a section on "Technology Purchases". It includes a brief overview and a reference to the "Technology Purchasing Policy" that is being developed by the Information Technology Department. IT will propose a "Technology Purchasing Policy" to the Technology Governance Committee. As part of that policy proposal, IT will suggest appropriate forms and approved standard items.			Y	6/30/2016	5/18/2016	Policy being written and will be taken to TGC in April 16. Approved by the TGC on May 18, 2016.
34	6/4/2015	Yes, specify direction	F2	New hires do not receive training or ongoing communication regarding IT issues.	Expand written information provided to new employees and include the IT Department in the training of new employees. Implement a process to regularly communicate ongoing IT issues with users.	IT / HR	Chief Information Officer / HR Director	IT will be rewriting the computer usage policy. IT and HR are working together to provide training during new hire orientation.			Y	4/30/2016	4/30/2016	Put Computer usage policy in Policy Tech by 3/31/16 and have IT staff present at new hire orientations to go over IT policies
35	6/4/2015	Yes, specify direction	F3	There is weak governance over IT administration as evidenced by the lack of City-wide IT standards or robust policies and procedures to govern the acquisition and use of technology.	Continue convening the Technology Governance Committee, and adopt City-wide IT policies and standards.	IT	IT	IT will be writing a new policy regarding technology acquisitions and take to TGC for approval.			Y	6/30/2016	5/18/2016	Approved by the TGC on May 18, 2016.

Carson City
Internal Controls Review

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36	6/4/2015	Yes, specify direction	F4	Some employees who use City technology and access the network are not full-time City employees and thus have not completed a computer user agreement. In particular, temporary staff from staffing agencies and volunteers, including those working for the Sheriff's Office, are not currently required to complete this form.	Expand the applicability of the usage agreement to require all personnel who use City technology and/or access the City's network to review and sign the computer use policy.	IT / HR	Chief Information Officer / HR Director	IT will be rewriting the computer usage policy and include part time and volunteer staff. IT will take to TGC for approval.			Y	4/30/2016	5/18/2016	If staff goes through new hire orientation then they get policy. No need to specify volunteer and part time staff. This will be completed with #34
37	6/4/2015	Yes, specify direction	F5	Ongoing monitoring of network activity on software applications, as well as the Internet, is not occurring.	Continue current efforts to research a product to replace the web filtering tool, and reinstitute regular reviews of web filter activity. Resume periodic reviews of software audit logs. Create policies and procedures to document the monitoring of web filters and software audit logs, and cross-train multiple staff members to ensure continuity of those functions. Develop a plan to deter and resolve inappropriate usage of technology.	IT	IT	IT is working on purchasing and installing security appliance and software to accomplish these goals.	\$ 23,000		Y	6/30/2016	6/6/2016	Ordered equipment and have a contractor scheduled to install by 6/06/16
38	6/4/2015	Yes, specify direction	F6	There is no control in place to ensure that access to decentralized technology resources is promptly deactivated.	Develop a process to maintain or monitor technologies used by departments to ensure access to technology resources is appropriately deactivated upon employment termination.	IT	IT	We are now notified by HR as soon as employees are terminated and we remove all account access.			Y		7/1/2015	

Carson City
Internal Controls Review

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
39	6/4/2015	Yes, specify direction	F7	The City's computers are currently not restricted by time lock settings. Without this setting, unauthorized users can access network resources and data related to City operations.	Pending the Technology Governance Committee's approval, implement time lock settings to prevent unauthorized access to network resources and information. Revise the computer use policy to include the physical security of assets, and communicate changes in policy to employees.	IT	IT	IT has written a new confidential data policy and taken to TGC for approval. IT will be distributing via policy tech. Once policy is distributed we will activate the session locks.			Y	3/31/2016	5/31/2016	Policy was approved in September 2015. IT needs to verify this has been sent to all users via Policy Tech. Session time-outs have been activated.
40	6/4/2015	Yes, specify direction	F8	The security of computer files is not being adequately ensured. In particular, some portable storage devices, such as flash drives or external hard drives, are not protected. Also, drives are not always wiped of all information between uses.	Incorporate data and file security into IT training materials provided to all users. Install encryption on all portable storage devices. Regularly wipe data from devices between uses. Create City-wide policies regarding the backup of data by departments and individual employees.	IT	IT	Incorporate data and file security into IT training material through the Computer Usage and Confidentiality policies. The recommendation is to install encryption on all portable storage devices. While encrypting all portable devices would be nice to have, it is not something that would be easily deployed citywide. IT will keep this as a long-term item but not something that can be completed in a short time or without support of all City employees. (Scenario: Imagine you are at a BOS meeting and go to use your thumb drive and it didn't work. These devices will not work anywhere on any City device without prior authorization from IT and must be approved prior to use. Also, you must return them to IT for destruction, or notify IT if the device is lost. There would be to many exceptions to this for IT to implement.)			Y	3/31/2016	5/31/2016	Policy was approved in September 2015. IT needs to verify this has been sent to all users via Policy Tech.
42	6/4/2015	Yes, specify direction	F10	The City has not tested the recently implemented disaster recovery plan to ensure that it works as intended.	Test the disaster recovery plan. Following the test, conduct trainings or revisions to the plan as necessary.	IT	IT	IT tests, restores and revises the plan as necessary.			Y		7/1/2015	

Carson City
Policy and Procedures Review

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
1					Maximize utilization of Policy Tech.			Citywide policies as well as department specific policies have been entered in PolicyTech			Y	5/31/2016		
2					Prioritize development of new policies and those requiring updates.			Policies are reviewed and updated as needed on an annual basis through PolicyTech			Y	5/31/2016		
4					Provide annual training on key policies and procedures.			Policies are reviewed by all employees on an annual basis through PolicyTech			Y	5/31/2016		