
January 2014

Performance Audit
Recommendations and Corrective
Actions for Audit: 10-3

Result of Review of VISION
Payments Made During
2007 and 2008

Dated: 06/04/2010

Overview

The SAO makes recommendations designed to improve the operations of state government. For our work to produce benefits, auditees or the General Assembly must implement these recommendations although we cannot require them to do so. Nevertheless, a measure of the quality and persuasiveness of our performance audits is the extent to which these recommendations are accepted and acted upon. The greater the number of recommendations that are implemented, the more benefit will be derived from our audit work.

In 2010, the SAO began to follow-up on the recommendations issued in our performance audits. Experience has shown that it takes time for some recommendations to be implemented. For this reason, we perform our follow-up activities two and four years after the calendar year in which the audit report is issued (e.g., we followed up on recommendations contained in audit reports issued in calendar year 2008 in 2010 and 2012). Our annual performance reports summarize whether we are meeting our recommendation implementation targets.

Act 155 (2012) required that we post on our website “a summary of significant recommendations arising out of the...audit reports... and the dates on which corrective actions were taken related to these recommendations. Recommendation follow-up shall be conducted at least biennially and for at least four years from the date of the audit report.”

This report addresses the requirements of Act 155 to post the results of our recommendation follow-up work on our website. The report does not include follow-up on recommendations issued as part of the state’s financial statement audit and the federally mandated Single Audit, which are performed by a contractor. However, our new contract for this work requires the contractor to provide the results of its recommendation follow-up in the future. Accordingly, we expect that future reports will contain this data.

Audit No., Name & Date	Rec #	Recommendation	Follow-Up Date	Status & Date	Review Comments
10-3 Result of Review of VISION Payments Made during 2007 and 2008 6/4/2010	1	The Department of Finance and Management should direct departments to collect any unrecovered improper payments identified.	12/31/2012	Partially Implemented 1/19/2012	The Agency of Transportation has reviewed the list of payments provided, but is unable to determine if the last few payments were ever recovered and has made a management decision not to investigate it further. There is no expectation of future action.
	2	The Department of Finance and Management should consider using VISION queries to make algorithms such as those that we ran available to departments, so that they may occasionally conduct their own reviews.	12/31/2012	Not Implemented	No evidence of implementation was provided.

