

Office of Legislative
Auditor General

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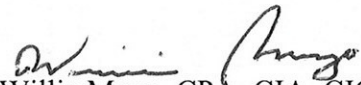
March 18, 2011

FINAL REPORT TRANSMITTAL LETTER

Honorable Wayne County Commissioners:

Enclosed is our final copy of the Corrective Action Plan (CAP) and Auditor General's Assessment for the Limited Analytical Review Report on the Wayne County Prosecuting Attorney's Office, Special Operations Division, Nuisance Abatement Unit, dated February 14, 2011, DAP No. 2010-57-015. The contents of this report did not change from the draft report previously issued. The report was accepted by the Audit Committee at its meeting held on March 8, 2011 and formally received by the Wayne County Commission on March 17, 2011.

We are pleased to inform you officials from the Wayne County Prosecuting Attorney's Office and the Department of Management and Budget provided their full cooperation. If you have any questions, concerns, or desire to discuss the report in greater detail, we would be happy to do so at your convenience. This report is intended for your information and should not be used for any other purpose. Copies of all Office of Legislative Auditor General's final reports can be found on our website: <http://www.waynecounty.com/agreports.htm>.


Willie Mayo, CPA, CIA, CICA
Auditor General

REPORT DISTRIBUTION

Wayne County Prosecuting Attorney's Office
Honorable Kym L. Worthy, Prosecuting Attorney
James Gonzales, Chief, Special Operations Division
Roselyn Gibson, Chief of Finance and Administration

Department of Management & Budget
Carla E. Sledge, Chief Financial Officer
Kevin Haney, Director, Budget Division
Jenilyn Norman, Director of Financial Reporting
Terry L. Hasse, Director, Grants and Contract Administration

Wayne County Executive



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February 14, 2011

DAP No. 2010-57-015

Honorable Ilona Varga, Chairwoman
Audit Committee
Wayne County Commission
County of Wayne
500 Griswold, Suite 766
Detroit, MI 48226

Subject: **Corrective Action Plan**, including the Auditor General's Assessment, dated February 14, 2011 for the Wayne County Prosecuting Attorney's Office, Special Operations Division, Nuisance Abatement Unit, Limited Analytical Review.

Dear Chairwoman Varga:

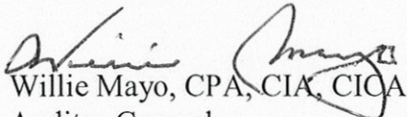
In accordance with Government Auditing Standards issued by the Comptroller General of the United States, and the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors, the Office of Legislative Auditor General (OAG) requested the Wayne County Department of Management & Budget to submit a Corrective Action Plan (CAP) for the recommendation identified in the Wayne County Prosecuting Attorney's Office, Special Operations Division, Nuisance Abatement Unit, Limited Analytical Review, dated October 26, 2010.

The Department provided the CAP as requested. Attached is a Summary and Assessment of the CAP prepared by the OAG. The summary schedule includes: the recommendation; management's comments on the finding and recommendation; management's action taken or planned; whether management has or intends to implement the recommendation; responsible person(s)/area; implementation or targeted implementation date; and the Auditor General's assessment.



Our assessment of the recommendation found that management has taken sufficient action to address the recommendation in the report. Therefore, a follow-up review will not be necessary.

Respectfully submitted,


Willie Mayo, CPA, CIA, CICA
Auditor General

Pc: Carla E. Sledge, Chief Financial Officer
Jenilyn Norman, Director of Financial Reporting, M&B
Terry L. Hasse, Director, Grants & Contract Administration, M&B
Kevin Haney, Director, Budget Division, M&B
Honorable Kim L. Worthy, Prosecuting Attorney
James Gonzales, Chief, Special Operations Division, PAO
Rosalyn Gibson, Chief of Finance and Administration, PAO

Attachment

Wayne County Prosecuting Attorney's Office
Special Operations Division-Nuisance Abatement Unit
Limited Analytical Review

**Summary and Assessment of
CORRECTIVE ACTION PLAN**
February 11, 2011

Auditor General's Recommendation	Management's Comments on Findings and Recommendation	Management's Action Taken or Planned	Management has or Intends to Implement the Recommendation Yes/No	Responsible Person(s)/ Area	Implementation or Targeted Date	Auditor General's Assessment
10-01 To ensure the matching principle of generally accepted accounting principles is adhered to and to enhance management and decision-makers use of the financial information used to record NA activity; we recommend Management & Budget reclassify all revenues and expenditures recorded in BU #22960 to BU #22900, for fiscal year end September 30, 2010, and no longer use BU #22960 to record this activity.	Management and Budget had discussions with the Prosecuting Attorney's Office and has worked with them to implement the recommended action.	Management & Budget in conjunction with Personnel and the Prosecuting Attorney's Office have reclassified all revenues and expenditures recorded in BU 22960 to 22900 for 9/30/10. In addition, adjustments have been made for recording transactions in 22900 going forward.	Yes	Prosecuting Attorney M&B – Financial Reporting M&B – Budget Personnel	Implemented 2/11/11	The Director of Financial Reporting provided the OAG copies of the journal vouchers and other supporting documentation used to reclassify NA activity from BU #22960 to #22900, as of 9/30/10. She further indicated that going forward, BU# 22960 would no longer be used to record any NA activity. In addition, the Director also asked an official in the Prosecuting Attorney's Office to submit a formal request to close BU#22960. Based on a limited review of the action taken, management appears to have taken sufficient action to address the recommendation. Therefore, we deem this recommendation resolved and no follow-up review is required.