

Executive Summary
Recommendations Summary
2009 Toll Revenue Audit
2009 Citizen's Advisory Committee
2010 Ethics Audit
2010 Contracts Audit
2011 Vendor Billing Audits
2011 Limited Procurement
Compliance Audit
2011 Fraud Risk Assessment
2011 Human Resources Process
Review
2011 IT Strategic Alignment
Benchmark



Prior Audit Recommendations Follow-Up

January 5, 2012

2012 Protiviti Inc. All Rights Reserved. This document has been prepared for use by OOCEA's management, audit committee and board of directors. This report provides information about the condition of risks and internal controls at one point in time. Future events and changes may significantly and adversely impact these risks and controls in ways that this report did not and cannot anticipate.

protiviti[®]
Risk & Business Consulting.
Internal Audit.

Executive Summary

As part of the Fiscal Year 2012 Internal Audit plan, Internal Audit (IA) performed a review of open audit recommendations from prior audit reports to verify the implementation status reported by management. Open recommendations from the following audits were evaluated:

- 2009 Toll Revenue Audit
- 2009 Citizen's Advisory Committee Recommendations
- 2010 Ethics Audit
- 2010 Contracts Audit
- 2011 Vendor Billing Audits
- 2011 Limited Procurement Compliance Audit
- 2011 Fraud Risk Assessment
- 2011 Human Resources Process Review
- 2011 IT Strategic Alignment Benchmark

Internal Audit last reviewed the status of open audit recommendations in July 2011, on all audit reports and recommendations issued prior to the 2011 Fraud Risk Assessment. Results were reported to the Audit Committee at that time.

This review consisted of meetings with management to determine the status of open audit recommendations and performing testing of management's response, status, and explanation for all recommendations deemed "Completed" or "In-Process." If a recommendation was noted "Not Done," no testing was performed by Internal Audit. In addition, only those recommendations that remained open at the time of the last review have been included in this report. If a recommendation was completed as of July 22, 2011 no further work was performed and the recommendation was not included for review in this report.

Testing performed included inquiry with the employees responsible for completing the recommendations and obtaining documentation evidence to confirm management's reported status and explanation. In instances where the evidence obtained did not agree with management's status, discussions with management were held and the differences were resolved.

There were no instances where management and Protiviti did not come to an agreement on the status of a recommendation.

Recommendations Summary

Audit	Open as of July 22, 2011	New Recommendations	Completed Since July 22, 2011	In Process / Not Done as of January 5, 2012*	Past Due
2009 Toll Revenue Audit	1	0	1	0	0
2009 Citizen's Advisory Committee Recommendations	3	0	1	2	2
2010 Ethics Audit	1	0	0	1	1
2010 Contracts Audit	3	0	1	2	0
2011 Vendor Billing Audits	1	0	1	0	0
2011 Limited Procurement Compliance Audit	1	0	1	0	0
2011 Fraud Risk Assessment	0	7	6	1	1
2011 Human Resources Process Review	0	9	3	6	2
2011 IT Strategic Alignment Benchmark	0	2	1	1	0
Total	10	18	15	13	6

* 14 recommendations are classified as "In Process." Six of the open recommendations are "Past Due."

**Audit of the Orlando - Orange County Expressway Authority
2009 Toll Revenue Audit
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>C. Reviews over accuracy of treadles / loops. The following is recommended: 1. Implement the tests of hardware accuracy as a continuous monitoring process that targets different parts of the system during each test and require that hardware accuracy tests be conducted at set intervals, including when there is ongoing construction.</p>	Concur	Completed	<p>As of October 2011, the Authority hired a full time Technology Analyst that concentrates solely on performing routine in-lane testing. The lanes are constantly monitored by plaza staff to assure proper operation. The treadles and loops automatically generate system alarms when problems are detected and repair technicians from the hardware maintenance contractor are notified. The hardware maintenance contractor's technicians provide 24 hour per day coverage to make sure problems are addressed as soon as possible.</p>	N/A	Concur

**Citizen's Advisory Committee
July 2009 Recommendations
Status of Recommendations**

Committee Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
--------------------------	---------------------	--------------------------------------	---------------------------------------	----------	---------------

ADDITIONAL COST CONTROLS/SOURCES OF REVENUE

<p>3. Consolidate Back Office Operations - Management should work with the Turnpike to analyze the potential costs and benefits of consolidating back office operations. Even if the Miami and Tampa expressway authorities do not join this effort, the potential savings for the Turnpike and OOCEA on a combined basis would be in the millions of dollars.</p>	Concur	Completed	<p>Florida toll agencies are meeting regularly to find a sound way to consolidate. Since all agencies utilize different technology and business plans it will take time to plan and coordinate a consolidation mechanism. All agencies agree that there are many difficult issues to work through to achieve a successful consolidation. If a consolidation plan is developed that reduces costs and improves service to our toll customers, management is committed to work toward merging back offices. Meetings between the Authority and Turnpike continue.</p> <p>Meetings to accomplish consolidation of back office operations for Florida's toll agencies are being held through March 2012. A formal resolution to consolidate back office operations has been signed by the Authorities, FDOT and Florida's Turnpike.</p>	12/31/13	Concur
--	--------	-----------	---	----------	--------

OTHER MATTERS

<p>1. Continue Customer Satisfaction Survey and Compare Them Against a Current Benchmark - The benchmark format should become the standard for future surveys.</p>	Concur	In Process (Past Due)	<p>The customer satisfaction survey was completed in October 2010, however not enough responses were taken. A new customer service survey is currently in the process and in the finalization stages.</p>	<p>Original: 12/31/10</p> <p>Revised: 2/1/12</p>	Concur
--	--------	-----------------------	---	--	--------

**Citizen's Advisory Committee
July 2009 Recommendations
Status of Recommendations**

Committee Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>7. Create a Performance Reporting System - Develop specific performance reporting for OOCEA and provide periodic reporting (at least semiannually) to the Board of actual results against goals, historical performance and benchmarks. Performance reporting can be developed around how OOCEA competes for its share of:</p> <ul style="list-style-type: none"> o Customers and revenue o Financing dollars o Public trust 	Concur	In Process (Past Due)	<p>The Authority reports to the Board annually on specific performance measures developed by the Florida Transportation Commission that cover agency performance in operating efficiency, maintenance, customer service, minority participation, ethics, debt management, bond covenant compliance, financial soundness, public records, open meetings, procurement, contract performance and governance.</p> <p>The Authority has chosen to focus on the performance metrics in regards to their operations. Operations has established a list of performance measures they are currently compiling to bring forth to the Board. Due to consolidation, this has not been prioritized. Should consolidation occur, financial performance measures are to be modified.</p> <p>The Authority will develop a dashboard to present at each Board meeting that will provide an "At a Glance" portrayal of the organization's performance.</p>	<p>Original: 3/31/11</p> <p>Revised: 12/31/12</p>	Concur

**Ethics Audit
June 2010 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>5. Mission, Vision, and Core Values The existing vision and mission statements of the Authority do not reference ethics, core values or integrity to help make ethical values and standards integral to all company operations and planning. Ethical standards should be integral to the organization and not simply an "add on" to be considered after important decisions have been made.</p>	Concur	In Process (Past Due)	<p>The mission statement and / or values have been updated to include ethics and have been presented to the Board.</p> <p>The mission statement will be adopted by the Board in the near future. Laura Kelley provided a completion date of July 31, 2012.</p>	<p>Original: 8/31/10</p> <p>Revised: 7/31/12</p>	Concur

**Contracts Audit
January 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>4. When the FTS contract expires in June 2011, for all future toll operations contracts the Authority should require a simplified rate structure and electronic timekeeping. This will reduce the Authority's overall cost (one FTE is employed by FTS to compile monthly invoices and support and other spend considerable time supporting the process).</p>	Concur	In Process	<p>As a part of the next RFP process the Authority will look to simplify the rate structures required of the contractor as well as require some acceptable form of electronic time keeping. Subsequent to the findings of this report, the FTS contract was extended for an additional year through the end of June 2012 due to some negotiated cost savings.</p> <p>The Authority is looking to extend the contract and requiring the RFP to include an electronic time keeping system as well as a way to implement a simplified billing process.</p>	7/1/12	Concur

**Contracts Audit
January 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>7. a) The Authority should update TRIMS user access rules to prevent the approval of adjustments to private accounts in excess of \$200 by CSC Supervisors. b) The Authority should utilize CSC Manager and CSC Supervisor passwords, rather than PINs, to approve adjustment transactions in TRIMS (passwords are required to be changed on a regular basis by the system).</p>	Concur	<p>a) Complete b) In Process</p>	<p>a) The Authority's IT department has implemented a threshold change for PIN approval. Also Toll Operations requires passwords to be used for approvals in any new toll collection software procured by the Authority or its existing software if it is retained and that the password be changed on a regular basis by the system. b) The change to a password based approval key would be a fairly significant change to the existing system. The current system is currently being reviewed for back office consolidation with Florida's other toll agencies. Making these changes now may be waste of valuable IT resources if the current system were to be disposed of in the near term. The Authority will make this requirement a part of the back office consolidation effort currently underway.</p>	<p>a) N/A b) 12/31/13</p>	Concur

**Contracts Audit
January 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>8. The Authority should consider conducting a detailed review or audit of the current QA procedures employed by ACS for reasonableness and effectiveness.</p>	<p>Concur</p>	<p>Completed</p>	<p>A Quality Assurance audit of ACS was performed by Fred Nieves, Assistant Manager of Operations, in October 2011. With the approval of Interim Executive Director, Max Crumit, management is currently looking to hire an independent QA auditor. QA procedures were previously conducted by ACS.</p>	<p>N/A</p>	<p>Concur</p>

**Vendor Billing Audits
February 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
2. Although documented invoicing procedures are not a requirement of the contract, we recommend that management communicate this to the vendor as a leading practice to help ensure the amount invoiced continues to be accurate. In addition, the Authority should require as part of the RFP process, potential vendors to have documented invoicing procedures.	Concur	Completed	As of September 2011, the Authority now requires documented invoicing procedures or policies during the procurement process and adds vendor invoice procedure requirements to all contracts.	N/A	Concur

**Limited Procurement Compliance Audit
May 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>1. a) The procurement policies and procedures should be made consistent and require all purchases \$50,000 and up be approved by the Board.</p> <p>b) In addition, the Deputy Executive Director should verify that there are no items on the "Procurement Department Activities Report" that haven't been submitted to the Board for approval but that require Board approval in accordance with the policy and procedures manual.</p>	Concur	<p>a) Completed</p> <p>b) Completed</p>	<p>a) The Procurement Policy and Procedures Manual has been revised to eliminate the contradiction. Due to the Executive Director change that occurred during December 2011, the approval of these updates has been delayed. The Director of Procurement, Claude Miller, will present the revised draft of the Procurement Procedure Manual to the Interim Executive Director by the end of January 2012, with a tentative implementation date of March 1, 2012.</p> <p>b) As of September 2011, the Deputy Executive Director conducts a review of the "Procurement Department Activities Report" and verifies that there are no purchases on the report that should have been approved by the Board.</p>	<p>a) N/A</p> <p>b) N/A</p>	Concur

**Human Resources Process Review
September 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>1. The Authority should develop formal procedures for each of the key HR processes including but not limited to the following: Recruiting and hiring Training Performance evaluations Setup, maintenance, and security of personnel records Benefits administration Performance, reward, and recognition Employee terminations</p> <p>The procedures should be reviewed at least annually for necessary updates and the last revision date should be documented on the face of the procedures.</p>	Concur	In Process	<p>The Manager of Human Resources will develop desktop procedures for all HR processes. These procedures will be reviewed and approved by the Deputy Executive Director. The procedures will be reviewed and updated as necessary, but no less than once a year.</p>	6/30/12	Concur
<p>2. Formal performance appraisals should be performed annually for all employees as stated in the Employee Handbook, regardless of whether or not pay increases will be given.</p>	Concur	Completed	<p>Performance appraisals have been conducted for all employees and will be performed annually in the future. One evaluation, for Patricia Freeman, Director of Business Development, has not been approved by the Executive Director. This is due to the timing of the completion of the evaluation and the transition period for Executive Director role.</p>	N/A	Concur

**Human Resources Process Review
September 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>3. Even though OOCEA is small organization with a limited number of employees, an effective succession plan should be created to both meet the needs of the organization and allow for flexibility in regards to selecting permanent replacements. At a minimum, the following key management positions should be considered in the succession plan:</p> <ul style="list-style-type: none"> Executive Director Deputy Executive Director Administration Deputy Executive Director Engineering, Operations, Construction and Maintenance Director of Information Technology Director of Business Development Director of Procurement Director of Construction Chief Financial Officer Manager of Human Resources Manager of Public Relations and Communications Program Manager Manager of Toll Operations Manager of Expressway Operations Manager of Maintenance <p>Interim replacements should be determined and documented for each of the aforementioned positions as part of the annual review process. The interim replacements should perform the duties of that position until the time that a permanent replacement is named. This would satisfy the needs of the organization in the event an employee retires, is terminated, or is otherwise</p>	Concur	Completed	The Authority has identified staff members that will serve as a backup for each of the above named positions in the event a key position requires a designated interim until the employee returns or is permanently replaced, depending on the situation. This plan is currently up to date by the Manager of Human Resources.	N/A	Concur

**Human Resources Process Review
September 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>4. (1) New hires should be required to complete all documentation prior to or on their start date. The Manager of HR should monitor the employee file until all documentation is received. Reminder notifications should also be sent to the employee via email during the first week of employment with an established deadline.</p> <p>(2) Personnel files should be organized corresponding to the New Hire Checklist for efficiency and ease in confirming that all documents have been received.</p> <p>(3) The employee files should be reviewed for order and completeness at least annually and documentation of the review should be maintained to evidence when the last review was performed and when the next one is due.</p>	Concur	<p>1a) In Process</p> <p>1b) In Process</p> <p>2a) In Process (Past Due)</p> <p>2b) In Process</p> <p>3) In Process (Past Due)</p>	<p>1a) A policy will be implemented to include that reminder notifications of missing new hire documentation will be sent to newly hired employees via email during the first week of employment with an established deadline.</p> <p>1b) Desktop procedures will also address and reinforce the need for follow-up to ensure all documentation is received and filed.</p> <p>2a) Personnel files will be organized corresponding to the New Hire Checklist for efficiency.</p> <p>2b) The two personnel files for each employee will be consolidated into one for ease and efficiency.</p> <p>3) The employee files will be reviewed for order and completeness at least annually and documentation of the review will be maintained to evidence when the last review was performed and when the next one is due.</p> <p>The incoming Manager of HR will implement the recommendations by the established due dates.</p>	<p>1a) 6/30/12</p> <p>1b) 6/30/12</p> <p>2a) Original: 12/31/11</p> <p>Revised: 12/31/12</p> <p>2b) 6/30/12</p> <p>3) Original: 12/31/11</p> <p>Revised: 12/31/12</p>	Concur
<p>5. The Employee Handbook should be updated to include an acknowledgement form. Employees should be required to sign and date the form and return it to the Manager of HR as an acknowledgement that they received the handbook.</p>	Concur	<p>a) Completed</p> <p>b) In Process</p>	<p>a) The acknowledgement form has been added to the back of the handbook on the intranet site.</p> <p>b) The Employee Handbook will be reviewed for any necessary updates and printed with updates and the acknowledgement form.</p>	<p>a) N/A</p> <p>b) 6/30/12</p>	Concur

**Human Resources Process Review
September 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
6. A policy should be implemented that restricts social media searches to the HR department for all applicants. All other departments should be prohibited from performing these searches.	Concur	In Process (Past Due)	The Manager of Human Resources will prepare an updated procedure for the recruitment and hire of staff. The procedure will prohibit all employees, except the Manager of Human Resources, from conducting social media searches of applicants.	Original: 11/30/11 Revised: 12/31/12	Concur
7. The Authority should continue to update employee job descriptions when hiring for a position, but also should start reviewing and updating job descriptions annually as part of the performance appraisal process. In addition, HR should review and sign the job descriptions to control the risk of inappropriate job description changes that could lead to a pay increase request.	Concur	In Process	The Authority will continue to update employee job descriptions when hiring for a position, but will also start reviewing and updating job descriptions annually as part of the performance appraisal process. HR will review and sign the updated job descriptions.	6/30/12	Concur

**Human Resources Process Review
September 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>8. Leading practices suggests that documentation evidence of controls that are being performed should be created and maintained for the following:</p> <p>a) New job announcements should be signed and dated by the department head as evidence of their review.</p> <p>b) A formal document should be created and used to capture candidate information during the interview process. This documentation should be kept in the employee file.</p>	Concur	Completed	<p>a) New job announcements are signed and dated by the department head as evidence of their review.</p> <p>b) A formal document has been created to capture candidate information during the interview process. This documentation is retained in a recruitment file.</p>	N/A	Concur
<p>9. Thirty-four states have implemented IIPP for worker safety and health protection. Florida is not one of those states. However, as a best practice, the Authority should consider developing an IIPP to include the following elements: management leadership, worker participation, hazard identification, hazard prevention and control, education and training, and program evaluation and improvement.</p>	Concur	In Process	<p>The Authority will develop IIPP that includes management leadership, worker participation, hazard identification, hazard prevention and control, education and training, and program evaluation and improvement.</p>	12/31/12	Concur

**Fraud Risk Assessment
September 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>1. A detailed review of card statements and purchases should be made by each cardholder's supervisor prior to approval. Detailed documentation justifying purchases should be required and, if not provided, the supervisor should not approve the card statement for payment.</p>	<p>Concur</p>	<p>Completed</p>	<p>Approval stamps for the P-Card Administrator's signature and supervisors' signatures are now being used to remind staff of required reviews and approvals. The P-Card Administrator stamp states all purchases were made in accordance with procurement policies and procedures. The supervisor stamp states that all staff purchases are reasonable, appropriate and properly documented.</p> <p>Supervisors are reviewing P-Card receipts for evidence of detailed documentation. Immediate supervisors are being reminded every month (via email from the Director of Procurement) that it is ultimately their responsibility to ensure that their employee's P-Card purchases are reasonable, appropriate and properly documented.</p> <p>A policy has been implemented to prohibit the purchase of IT related equipment without the prior approval of the Director of Information Technology.</p>	<p>N/A</p>	<p>Concur</p>

**Fraud Risk Assessment
September 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
2. The P-card procedures should be updated to reflect that P-card holders are not permitted to split a single transaction into multiple transactions in order to circumvent the P-card limits.	Concur	Completed	<p>The Procurement Procedures Manual has been updated to reflect that P-Card holders are not permitted to intentionally divide a purchase into multiple purchases in order to circumvent the P-Card limits.</p> <p>The approval of these updates has been delayed due to Executive Director changes that occurred during December 2011. The Director of Procurement, Claude Miller, will present the drafted Procurement Procedure Manual to the Interim Executive Director by the end of January 2012 with a tentative implementation date of March 1, 2012.</p>	N/A	Concur
3. The P-card policies should be updated to prohibit the use of customer reward cards where the benefits are to the purchaser and not the Authority.	Concur	Completed	<p>The Procurement Procedures Manual has been updated to reflect that P-Card holders are not permitted to use rebates, discounts, gift cards/certificates, or reward cards where the benefits are to the purchaser and not the Authority.</p> <p>The approval of these updates has been delayed due to Executive Director changes that occurred during December 2011. The Director of Procurement, Claude Miller, will present the revised draft of the Procurement Procedure Manual to the Interim Executive Director by the end of January 2012, with a tentative implementation date of March 1, 2012.</p>	N/A	Concur

**Fraud Risk Assessment
September 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
<p>4. a) A thorough review of SIC codes should be performed and those for restricted vendors types should be blocked.</p> <p>b) The purchase of gift cards or making payments through services such as Pay Pal should be restricted. Some examples of the SIC Codes that may not be policy compliant are:</p> <p>5810 Retail – Eating & Drinking Places 5812 Retail – Eating Places 5712 Retail – Furniture Stores 5734 Retail – Computer & Computer Software Stores 5944 Retail – Jewelry Stores</p>	Concur	<p>a. In Process (Past Due)</p> <p>b. Completed</p>	<p>a. The Director of Procurement, Claude Miller, is currently in the process of identifying which codes are appropriate for employee use. SIC Codes that are not applicable for company use should be restricted by February 1, 2012.</p> <p>b. The Procurement Procedures Manual has been updated to state that the purchase of gift cards and purchases through services such as Pay Pal are prohibited.</p> <p>The approval of these updates has been delayed due to Executive Director changes that occurred during December 2011. The Director of Procurement, Claude Miller, will present the revised draft of the Procurement Procedure Manual to the Interim Executive Director by the end of January 2012, with a tentative implementation date of March 1, 2012.</p>	<p>a) Original: 12/31/11</p> <p>Revised: 2/1/12</p> <p>b) N/A</p>	Concur
<p>5. The P-card Administrator should create a log to record issues that are found with employees P-card statements. This will help to ensure that all open issues are tracked and resolved in a timely fashion.</p>	Concur	Completed	<p>A log has been created to track issues with employees P-card statements.</p> <p>The use of such log was implemented in September 2011.</p>	N/A	Concur

**Fraud Risk Assessment
September 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
6. Although testing results showed all P-cards tested were appropriately cancelled upon employee termination, the "Cancel Card" form should be used on a consistent basis to drive this behavior and make the process repeatable.	Concur	Completed	The "Cancel Card" form is being used to document canceled P-cards for terminated employees.	N/A	Concur
7. Although Internal Audit could infer that self-auditing procedures were taking place through the various testing procedures performed, the secondary reviewer of P-card transactions should evidence review via sign-off of each P-card statement and related support. Primary review responsibility of the statements for receipts and purchase justification should remain with the supervisors.	Concur	Completed	<p>The P-Card Administrator is conducting a secondary review of all P-Card statements to ensure each transaction complies with Procurement policies and procedures, such as purchasing limits, documentation requirements, etc. The P-Card Administrator indicates in writing that the statement has been reviewed for compliance with Procurement policies and procedures.</p> <p>Supervisors continue to be responsible for the primary review and hold the right and responsibility of determining if a purchase is appropriate and reasonable.</p>	N/A	Concur

**IT Strategic Alignment Benchmark Results
July 2011 Recommendations
Status of Recommendations**

Internal Auditor Recommendation	Management Response	Management Status at January 5, 2012	Management Verification / Explanation	Due Date	IA Evaluation
1. IT Strategy & Communications: An opportunity was identified for OOCEA's IT department to increase the frequency with which IT meets with the Business to discuss IT strategies / plans / projects in order to increase awareness and obtain buy-in from the Business.	Concur	Completed	IT Management is making efforts to hold IT Steering Committee meetings on a quarterly basis to allow for a status update, regardless of whether or not there are additional projects/tasks to be presented to the committee at the time. The last two IT Steering Committees were held during May 2011 and August 2011.	N/A	Concur
2. Business Linked Metrics: The Business and IT should investigate the potential value of developing IT metric reporting, with the intent to increase the Business' visibility of on-going projects and the amount of manpower being dedicated to the various IT initiatives.	Concur	In Process	IT Management met with representatives from the executive business leadership team in the fall of 2011 to explore the requirements/needs and feasibility of collecting IT metrics. Comments and suggestions were obtained to assist in the development of higher level metrics reporting. This initiative is ongoing.	12/31/2012	Concur