



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF HUMAN SERVICES  
LANSING



MAURA D. CORRIGAN  
DIRECTOR

February 27, 2012

Mr. Doug Ringler, Director  
Office of Internal Audit Services  
Office of the State Budget  
George W. Romney Building  
111 South Capitol, 6<sup>th</sup> Floor  
Lansing, Michigan 48913

Dear Mr. Ringler:

In accordance with the State of Michigan, Financial Management Guide, Part VII, the Department of Human Services is enclosing a summary table identifying the department's responses and the corrective action plans to address recommendations identified in the Office of the Auditor General's Performance Audit of the Oversight of the Local Accounting System Replacement.

Questions regarding the summary table or corrective action plans should be directed to Cindy Osga, CGFM, at [osgac@michigan.gov](mailto:osgac@michigan.gov) or 517-335-4087.

Sincerely,

Signature Redacted

Maura D. Corrigan

c: Executive Office  
Office of the Auditor General  
House Fiscal Agency  
Senate Fiscal Agency  
House and Senate Appropriation Sub-Committees  
House and Senate Standing Committees



State of Michigan  
**Department of Human Services**  
Response to the Auditor General's Report  
Oversight of LASR Payment Processing  
OAG Reference No. 431-0450-10  
DHS Reference No. 2010-025

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1. Findings Complied With  
1, 2, 3, 4, 5, 6, 7
2. Findings To be Complied With  
None
3. Findings Disagreed With  
None

## DHS Tracking System

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## View Audit 2010025 Finding 01 - 1/25/2012

Audit Title	LASR PAYMENT PROCESSING OVERSIGHT (OAG)		
Auditing Agency	OFFICE OF THE AUDITOR GENERAL	Begin Date	10/1/2004
Report Issuance Date	8/16/2011	End Date	8/31/2010
Finding Description	LASR User Access		
Administration Area	CHIEF ADMINISTRATOR'S OFFICE		
Report Implementation Date	10/1/2011	Status Requested	
Status Contact	kangass1	Last Updated	10/11/2011
Status	Completed	Last Updated By	yaklinm
Corrective Action Plan	<p>Finding No. 1: LASR User Access Please note the finding description below may have been abbreviated from that provided by the auditor.</p> <p>A review of the LASR user access and system privileges disclosed:</p> <p>a. The Division did not ensure that only authorized employees had access to LASR.</p> <p>Thirteen (4 percent) of LASR's 325 total users were either not current employees or were on an indefinite leave of absence as of May 2006. For 6 (46 percent) of the 13, their LASR user identification had been used to access LASR after they had retired from DHS, left to work at another State agency, or were on leave of absence. DHS removed LASR access for 12 (92 percent) of the 13 users, and the 13th user had returned from a leave of absence.</p> <p>Subsequently, the May 2010 analysis noted that 7 (3 percent) of LASR's 268 total users were either not current employees or had retired. For 2 (29 percent) of the 7, their LASR user identification had been used to access LASR after they had either retired from DHS or left employment with DHS. After our May 2010 analysis, DHS deactivated LASR access for these 7 LASR users.</p> <p>DHS had no assurance that either departed employees or unauthorized employees had not accessed LASR to process transactions.</p> <p>b. The Division did not monitor LASR user access and system privileges.</p> <p>1. LASR users had access to LASR data at a different DHS local office than the DHS office to which they were assigned, and they had not obtained approval from the Division for this access.</p> <p>2. Four central office staff had inappropriately been assigned the high level Local Office Liaison Unit User responsibility as of June 2006. DHS was not aware that this responsibility had been assigned to these staff members until brought to its attention. The Local Office Liaison User responsibility permits the user to perform all LASR functions at the DHS local office such as creating invoices and generating payments. DHS removed the high level Local Office Liaison User responsibility for the 3 central office staff in question.</p> <p>3. Three DTMB LASR system administrators had the Security Enroll responsibility that permits enrolling application users. These three were in addition to the two DTMB employees designated as the primary and back-up LASR security administrators assigned this function. Such privileged access is a high risk and should be monitored by management. A subsequent analysis showed DHS removed the Security Enroll responsibility for the DTMB staff in question.</p> <p>4. Users on the LASR User Inactivity Report LR-830 had not logged on to the system for more than one year. These employees may no longer need access to the system to perform their duties. Allowing employees to maintain access to LASR creates unnecessary opportunity for inappropriate transactions. Also, because there is an annual licensing fee for each LASR user, removing access to LASR when no longer needed would result in financial savings.</p> <p>Recommendation: DHS should establish effective internal control for granting and monitoring access to LASR.</p> <p>Response: DHS agrees with the finding.</p> <p>Corrective Action Plan: There is a newly created user and activity report which was operational by 10-1-11. DHS is also utilizing a human resource report pertaining to retirements/classification changes/etc. to ensure everyone who should be removed/changed are removed/changed. This process is in place and has been tested for functionality. DHS has already identified changes that were needed and access changes were made accordingly.</p>		

	Responsible Administration: Financial Services Field Services
	Responsible Individual(s), Name(s), Title(s): Susan Kangas, Director, Financial Services Margo Yaklin, Director, Accounting Division Greg Wekwert, Manager, Local Office Liaison Unit Terry Beurer, Acting Director, Field Services Local Office Directors
Recoupment Recommended	N/A
Recoupment Comments	
OIA Status	Approved
OIA Comments	

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## View Audit 2010025 Finding 02 - 1/25/2012

Audit Title	LASR PAYMENT PROCESSING OVERSIGHT (OAG)		
Auditing Agency	OFFICE OF THE AUDITOR GENERAL	Begin Date	10/1/2004
Report Issuance Date	8/16/2011	End Date	8/31/2010
Finding Description	LASR Users' Incompatible Responsibilities		
Administration Area	CHIEF ADMINISTRATOR'S OFFICE		
Report Implementation Date	10/1/2011	Status Requested	
Status Contact	kangass1	Last Updated	10/11/2011
Status	Completed	Last Updated By	yaklinm
Corrective Action Plan	<p>Finding No. 2: LASR User Incompatible Duties Please note the finding description below may have been abbreviated from that provided by the auditor.</p> <p>The Division did not limit assigning incompatible responsibilities to LASR users, and it did not develop a process to identify and assess for reasonableness DHS local offices' compensating controls prior to assigning incompatible responsibilities to users. As a result, the Division did not limit the ability of LASR users to create and process improper transactions.</p> <p>The review disclosed that Division staff did not review the DHS-84 forms for incompatible responsibilities; did not require local offices to justify the reason for requesting incompatible responsibilities; and did not require local offices to identify the compensating controls they had established to mitigate the risk associated with staff having LASR incompatible responsibilities.</p> <p>An internal audit report issued in July 2009 noted continued concerns regarding LASR users' incompatible duties.</p> <p>Recommendations: DHS should limit assigning incompatible responsibilities to LASR users.</p> <p>DHS should develop a process to identify and assess for reasonableness the compensating controls used by local DHS offices prior to assigning incompatible user responsibilities.</p> <p>Response: DHS agrees with the finding.</p> <p>Corrective Action Plan: DHS developed a comprehensive document which identifies the LASR roles and responsibilities to aid the local office when requesting user access. DHS developed a procedure to review compensating controls for incompatible responsibilities. The guide and procedure was available to the local offices September 1, 2011.</p> <p>Monitoring Activities: Monitoring will be completed by management to ensure incompatible duties are not granted inappropriately, such as without compensating controls.</p> <p>Implementation Date: September 1, 2011</p> <p>Responsible Administration: Financial Services</p> <p>Responsible Individual(s), Name(s), Title(s): Susan Kangas, Director, Financial Services Margo Yaklin, Director, Accounting Division Greg Wekwert, Manager, Local Office Liaison Unit</p>		
Recoupment Recommended	N/A		
Recoupment Comments			
OIA Status	Approved		
OIA Comments			

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## View Audit 2010025 Finding 03 - 1/25/2012

Audit Title	LASR PAYMENT PROCESSING OVERSIGHT (OAG)		
Auditing Agency	OFFICE OF THE AUDITOR GENERAL	Begin Date	10/1/2004
Report Issuance Date	8/16/2011	End Date	8/31/2010
Finding Description	IRS 1099 Reporting Process		
Administration Area	CHIEF ADMINISTRATOR'S OFFICE		
Report Implementation Date	10/1/2011	Status Requested	
Status Contact	kangass1	Last Updated	10/11/2011
Status	Completed	Last Updated By	yaklinm
Corrective Action Plan	<p>Finding No. 3: IRS 1099 Reporting Process Please note the finding description below may have been abbreviated from that provided by the auditor.</p> <p>DHS did not determine the entity responsible for federal IRS 1099 reporting for LASR payments processed by DHS's local offices. As a result, DHS may not be in compliance with IRS requirements and may be subject to penalties from the federal government.</p> <p>IRS regulations require an entity to issue an IRS 1099 statement to a payee whenever the entity has made cumulative payments of \$600 or more annually for certain services such as rents or medical and health care payments. The IRS regulations also state that if the entity cannot show reasonable cause for its failure to issue the statements, a penalty of \$50 per payee statement and an annual maximum of \$100,000 can be imposed. Intentional disregard of the requirement results in a penalty of at least \$100 per payee statement with no annual maximum penalty limit.</p> <p>DHS annually authorized funding for its local offices to provide services to its clients through its local offices. The DHS local offices paid for these services by issuing LASR payments against county accounts. The county treasurers maintained funds for these services within their counties' Social Welfare Fund and Child Care Fund as authorized in Section 400.73a and Section 400.117c, respectively, of the Michigan Compiled Laws. DHS later reimbursed the county treasurers for these LASR payments using the MAIN.</p> <p>A review of LASR payment data and vendor information in MAIN and determined that DHS did not issue, or cause to be issued, IRS 1099 statements for the following:</p> <p>Review Period: 10/01/2004-09/30/2005 LASR Payments: \$1.4 million LASR Payees: 198</p> <p>Review Period: 05/01/2009-04/30/2010 LASR Payments: \$5.5 million LASR Payees: 1,047</p> <p>These payees also received payments through MAIN that the State identified as IRS 1099 reportable in the State master vendor file. The LASR payments are likely IRS 1099 reportable income to the payees, with one payee receiving payments totaling approximately \$126,000 from October 1, 2004 through September 30, 2005; and six payees receiving payments in excess of \$100,000 each (ranging from \$100,193 to \$131,646) from May 1, 2009 through April 30, 2010.</p> <p>DHS did not issue, or cause to be issued, IRS 1099 statements for an additional \$3.8 million of LASR payments from October 1, 2004 through September 30, 2005 made to 1,058 LASR payees and an additional \$3.5 million of LASR payments from May 1, 2009 through April 30, 2010 made to 1,863 LASR payees that may have had IRS 1099 reportable income. Although LASR identified these 2,921 payees as vendors on the LASR files, they did not appear in the State Master Vendor File because they did not receive payments through MAIN.</p> <p>DHS could not confirm that the county treasurers had issued the required IRS 1099 statements for any LASR payments.</p> <p>The analysis focused on current IRS 1099 reporting requirements that include the provision of services by payees. However, the Patient Protection and Affordable Care Act (PPACA) contains expanded IRS 1099 reporting requirements that include goods as well as services and the reporting of payments to additional entity types not previously reported, including corporations. The expanded IRS 1099 reporting requirements are effective for payments issued on or after January 1, 2012. DHS will need to evaluate LASR for changes needed to support the expanded IRS 1099 reporting requirements.</p> <p>Recommendation:</p>		

DHS should determine the entity responsible for federal IRS 1099 reporting for LASR payments processed by the local DHS offices.

Response:  
DHS agrees.

Corrective Action Plan:  
DHS established a process to issue 1099s for the 2010 tax reporting calendar. An automated process is proposed for the 2011 tax reporting year.

Responsible Administration:  
Financial Services

Responsible Individual(s), Name(s), Title(s):  
Susan Kangas, Director, Financial Services  
Margo Yaklin, Director, Accounting Division  
Greg Wekwert, Manager, Local Office Liaison Unit

Recoupment Recommended	N/A
Recoupment Comments	
OIA Status	Approved
OIA Comments	

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## View Audit 2010025 Finding 04 - 1/25/2012

Audit Title	LASR PAYMENT PROCESSING OVERSIGHT (OAG)		
Auditing Agency	OFFICE OF THE AUDITOR GENERAL	Begin Date	10/1/2004
Report Issuance Date	8/16/2011	End Date	8/31/2010

Finding Description	Vehicle Purchases for DHS Clients		
Administration Area	CHIEF ADMINISTRATOR'S OFFICE		
Report Implementation Date	10/1/2011	Status Requested	
Status Contact	kangass1	Last Updated	10/11/2011
Status	Completed	Last Updated By	yakinm

Corrective Action Plan	<p>Finding No. 4: Vehicle Purchases for DHS Clients Please note the finding description below may have been abbreviated from that provided by the auditor.</p> <p>a. An examination of 110 LASR transactions involving DHS employees for the period October 1, 2004 through July 31, 2006 disclosed 7 transactions in which local office staff purchased vehicles on behalf of a DHS client. For all 7 (100 percent) of the vehicle purchases for clients, local office staff did not adequately document compliance with DHS policies. Also, DHS policies did not require sufficient detail to document the reasonableness and propriety of vehicle purchases. In 6 (86 percent) of the 7 transactions, a DHS employee was the vehicle seller (employee/client transaction) and for 1 (14 percent) transaction, a contracted agency purchased the vehicle for the client. The review noted:</p> <p>(1) Four (67 percent) of the 6 employee/client transactions lacked the required vehicle inspection report. BEM item 232 requires a vehicle inspection by a licensed mechanic.</p> <p>(2) All six employee/client transactions lacked support that DHS had determined that no conflict of interest existed for the transaction. For 2 (33 percent) of the 6 transactions, the auditor concluded that a family relationship existed between the DHS employee seller and the client based on a review of Michigan Department of State vehicle transfer records.</p> <p>AHP item 602 requires a DHS employee to disclose to his/her immediate supervisor the details of a sales transaction with a DHS client. The supervisor is to discuss the details with the proper administration to determine whether a conflict of interest exists.</p> <p>(3) Two (33 percent) of the 6 employee/client transactions lacked support for the reasonableness of the purchase price.</p> <p>BEM item 232 requires that the cost of the vehicle not exceed the vehicle's retail value. The policy allows a written statement from or a telephone call to, a vehicle dealer or via the National Automobile Dealers Association Appraisal Guide as acceptable verification of the vehicle's retail value.</p> <p>(4) For 1 transaction, a DHS local office reimbursed a contracted agency for a vehicle's purchase cost of \$2,812 and repair costs of \$1,814.</p> <p>PEM item 232 limited client vehicle purchases to a lifetime limit of \$1,200 and a repair limit of \$900 at the time of this transaction.</p> <p>(5) AHP item 602 requires that a DHS employee disclose to his/her immediate supervisor the details of a sales transaction with a DHS client. It further states that the supervisor will discuss the details with the proper administration. However, the policy did not address how the supervisor should report the potential conflict, the appropriate DHS administration to make the determination of whether a conflict of interest exists, how the final determination is to be documented, and a requirement for a statement signed by the employee attesting that no conflict exists.</p> <p>(6) PEM item 232 requires a vehicle inspection by a licensed mechanic and states that the cost of the vehicle or repairs is not to exceed the vehicle's retail value. However, the policy lacked guidance on a reasonable time limit between the inspection and sale to the client or a requirement that the inspection report include a determination of the overall condition of the vehicle. National Automobile Dealers Association Appraisal Guide indicates that a vehicle's retail value is based on the vehicle's condition. There are questionable benefits to both the client and DHS when DHS purchases older vehicles with extensive mileage and limited utility.</p> <p>b. All vehicle purchase transactions charged against the Direct Support Services, State Administrative, and Youth in Transition Programs from May 1, 2008 through April 30, 2010 were identified because of the high concentration of vehicle purchase transactions charged to these programs.</p> <p>DHS local office staff used LASR to purchase 2,496 vehicles and repair 8,808 vehicles at a cost of \$3.5</p>
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million and \$5.7 million, respectively (primarily for Direct Support Services). Of the 2,496 vehicles purchased using LASR, 68 percent were purchased for the maximum amount allowed by policy at the time of purchase.

An analytical review of LASR transactions within these three programs during the review period disclosed that DHS local offices purchased 2,496 vehicles using LASR that resulted in only 194 (8 percent) payments for vehicle inspections using LASR during the same time frame. BEM item 232 requires a vehicle inspection by a licensed mechanic for all vehicle purchases.

The lack of supporting documentation for vehicle inspections noted during the employee transaction analysis and the extremely low rate of vehicle inspection payments noted in LASR indicate a continued lack of vehicle inspections.

**Recommendation:**

DHS should establish sufficient guidance and appropriate oversight for vehicle purchase transactions processed through LASR.

**Response:**

DHS agrees.

**Corrective Action Plan:**

Policy changes and additional guidance were put in place for October 1, 2011. A risk based approach for reviewing LASR transactions was implemented October 1, 2011.

**Monitoring Activities:**

The local office liaison unit will use its risk based approach when monitoring to ensure only appropriate transactions occur on LASR.

**Implementation Date:**

October 1, 2011

**Responsible Administration:**

Financial Services  
Policy and Compliance  
Field Services

**Responsible Individual(s), Name(s), Title(s):**

Susan Kangas, Director, Financial Services  
Margo Yaklin, Director, Accounting Division  
Greg Wekwert, Manager, Local Office Liaison Unit  
Brian Rooney, Director, Policy and Compliance  
Kim Keilen, Director, Division of Family Program Policy  
Terry Beurer, Acting Director, Field Services  
Local Office Directors

**Recoupment Recommended**

N/A

**Recoupment Comments**

**OIA Status**

Approved

**OIA Comments**

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## View Audit 2010025 Finding 05 - 1/25/2012

Audit Title	LASR PAYMENT PROCESSING OVERSIGHT (OAG)		
Auditing Agency	OFFICE OF THE AUDITOR GENERAL	Begin Date	10/1/2004
Report Issuance Date	8/16/2011	End Date	8/31/2010
Finding Description	LASR Transaction Monitoring		
Administration Area	CHIEF ADMINISTRATOR'S OFFICE		
Report Implementation Date	10/1/2011	Status Requested	
Status Contact	kangass1	Last Updated	10/11/2011
Status	Completed	Last Updated By	yaklinm
Corrective Action Plan	<p>Finding No. 5: LASR Transaction Monitoring Please note the finding description below may have been abbreviated from that provided by the auditor.</p> <p>The Division had not established a process to periodically monitor LASR transactions on statewide basis. Consequently, the Division is not able to effectively and efficiently identify areas of risk, determine instances when local office staff may not have followed acceptable LASR practices, and provide a mechanism to the Division to prioritize on-site local office fiscal reviews. LASR is not set up to provide information on a statewide basis.</p> <p>a. The Division did not scrutinize LASR transactions that reimbursed local office staff for goods purchases or services provided. Payments were made primarily for the replacement of payroll warrants, payments for purchase of vehicles for DHS clients when DHS staff was the vehicle seller, employee travel reimbursement, and reimbursement for to employees for equipment purchases.</p> <p>b. The Division did not identify high risk LASR transactions and DHS local office trends warranting further analysis. The review of LASR transactions for Direct Support Services, State Administrative, and Youth-in-Transition programs disclosed (1) one local office purchased PDAs and iPods as YIT program graduation gifts, and (2) some local offices purchased gas and gift cards for Direct Support Services which appeared to be a violation of DHS procedures which prohibits the funding of gift or gas cards not restricted to specific purchases or services.</p> <p>Recommendation: DHS should develop a process to periodically monitor LASR transactions on a statewide basis.</p> <p>Response: DHS agrees.</p> <p>Corrective Action Plan: Policy changes and additional guidance were put in place for October 1, 2011. A risk based approach for reviewing LASR transactions was implemented October 1, 2011.</p> <p>Monitoring Activities: The local office liaison unit will used its risk based approach when monitoring to ensure only appropriate transactions occur on LASR.</p> <p>Implementation Date: October 1, 2011</p> <p>Responsible Administration: Financial Services</p> <p>Responsible Individual(s), Name(s), Title(s): Susan Kangas, Director, Financial Services Margo Yaklin, Director, Accounting Division Greg Wekwert, Manager, Local Office Liaison Unit</p>		
Recoupment Recommended	N/A		
Recoupment Comments			
OIA Status	Approved		
OIA Comments			

## DHS Tracking System

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## View Audit 2010025 Finding 06 - 1/25/2012

Audit Title	LASR PAYMENT PROCESSING OVERSIGHT (OAG)		
Auditing Agency	OFFICE OF THE AUDITOR GENERAL	Begin Date	10/1/2004
Report Issuance Date	8/16/2011	End Date	8/31/2010
Finding Description	LASR On-Site Oversight		
Administration Area	CHIEF ADMINISTRATOR'S OFFICE		
Report Implementation Date	10/1/2011	Status Requested	
Status Contact	kangass1	Last Updated	10/11/2011
Status	Completed	Last Updated By	yaklinm
Corrective Action Plan	<p>Finding No. 6: LASR On-Site Oversight Please note the finding description below may have been abbreviated from that provided by the auditor.</p> <p>DHS did not ensure that LASR oversight was timely and complete.</p> <p>a. The Division had not established a formal policy for the frequency of on-site fiscal reviews at the local offices or a process to ensure that all local offices had been reviewed according to an established cycle. The Division, as of June 30, 2010, had never conducted a fiscal review of the Wayne County and Wexford Region 2 local offices. For the twelve month period April 30, 2010, Wayne County processed \$5.9 million (11 percent) and Wexford Region 2 processed \$1.3 million (3 percent) in total LASR transactions.</p> <p>b. The Division's on-site fiscal review transaction was limited in scope and not adequately documented. (1) The review of LASR transactions was limited to the most recently completed one month period. (2) The fiscal review files did not contain documentation to support the individual transactions reviewed, the criteria for which they were reviewed, and the results of the review.</p> <p>c. The Division did not ensure it monitored all payment types recorded in LASR. The review procedures included only Social Welfare Fund transactions. Child Care Fund transactions were not included in the reviews and the Division did not coordinate with the Federal Compliance Division regarding the procedures used to review Child Care Fund LASR payments or the results of the reviews.</p> <p>Recommendation: DHS should ensure that LASR on-site is timely and complete.</p> <p>Response: DHS agrees.</p> <p>Corrective Action Plan: DHS implemented a risk based approach for reviewing transactions and performing site visits of local offices.</p> <p>Monitoring Activities: The risk assessment will determine which transactions should be reviewed and which local offices will need an on-site visit (resources permitting). The risk assessment results will be maintained to support the decisions made.</p> <p>Implementation Date: October 1, 2011</p> <p>Responsible Administration: Financial Services</p> <p>Responsible Individual(s), Name(s), Title(s): Susan Kangas, Director, Financial Services Margo Yaklin, Director, Accounting Division Greg Wekwert, Manager, Local Office Liaison Unit</p>		
Recoupment Recommended	no		
Recoupment Comments	no		
OIA Status	Approved		
OIA Comments			

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## View Audit 2010025 Finding 07 - 1/25/2012

Audit Title	LASR PAYMENT PROCESSING OVERSIGHT (OAG)		
Auditing Agency	OFFICE OF THE AUDITOR GENERAL	Begin Date	10/1/2004
Report Issuance Date	8/16/2011	End Date	8/31/2010
Finding Description	Verification of LASR Payee Information		
Administration Area	CHIEF ADMINISTRATOR'S OFFICE		
Report Implementation Date	10/1/2011	Status Requested	
Status Contact	kangass1	Last Updated	10/11/2011
Status	Completed	Last Updated By	yaklinm
Corrective Action Plan	<p>Finding No. 7: Verification of LASR Payee Information Please note the finding description below may have been abbreviated from that provided by the auditor.</p> <p>The Division's process for verifying LASR payee information was inadequate.</p> <p>a. The Division did not verify the accuracy of the payee information for payees who had not previously registered in either MAIN or CIMS or Bridges. Local offices used an interface process to establish new payees in LASR who had previously registered as a vendor in MAIN or appeared in CIMS or Bridges. If a new payee was not in those systems, local offices established the payee directly in LASR without verification of the accuracy of the information or existence of the payee (employer identification number, address search, etc.).</p> <p>b. The Division's processes implemented to monitor changes to payee information did not function adequately. The Division relied on LASR system generated e-mail alerts of changes to monitor and review the propriety of changes to payee information. LASR did not generate an e-mail alert for all types of information changes. The LR-095 Report (New/Modified Supplier Report) was developed in response to a prior audit finding; however, the report does not appear to be a reliable tool to monitor payee changes. The Division does not use the report but instead relies solely on the e-mail alerts.</p> <p>Recommendation: DHS should develop a process to verify LASR payee information.</p> <p>Response: DHS agrees.</p> <p>Corrective Action Plan: DHS now requires completion of a W-9 for each vendor or supplier entered into the system to effectively monitor vendor and supplier changes. The LR-095 New/Modified Supplier report has been developed to track all changes. This is in policy and effective 10/01/2011.</p> <p>Implementation Date: October 1, 2011</p> <p>Actions Taken for Deficiencies Cited in the Finding: n/a</p> <p>Responsible Administration: Financial Services</p> <p>Responsible Individual(s), Name(s), Title(s): Susan Kangas, Director, Financial Services Margo Yaklin, Director, Accounting Division Greg Wekwert, Manager, Local Office Liaison Unit</p>		
Recoupment Recommended	no		
Recoupment Comments	no		
OIA Status	Approved		
OIA Comments			