



WASHOE COUNTY

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STAFF REPORT BOARD MEETING DATE: February 09, 2010

DATE: January 8, 2010
TO: Board of County Commissioners
FROM: Alison A. Gordon, Internal Auditor
328-3651, agordon@washoecounty.us
THROUGH: Katy Simon, County Manager
SUBJECT: Acknowledge Receipt of the Washoe County Grant Processes Audit Report from the Internal Audit Division (All Commission Districts)

SUMMARY

The Board of County Commissioners' approved schedule of audits for FY2010 included a performance audit of the County's grant seeking and administration processes. This audit assessed current practices and looked for opportunities to improve the efficiency and effectiveness in identifying, applying for, accepting and administering grant funds. In addition, this audit will assist in the County's effort to enhance its process management in accordance with the Baldrige National Quality Program.

The results of our review indicated centralized oversight and coordination of the County's grants is imperative given the number and complexity of the County's grants. Two key components of centralized oversight and coordination include having a County grants administer and a comprehensive database of grant activities that provides a countywide perspective on grants – neither of which are currently in place. Without these essential elements, it is extremely difficult to monitor grant activities from a countywide perspective or ensure department compliance with County, federal and state requirements as shown below:

- The County's grant policies and procedures need to be updated and should include internal controls over grant processes. The most recent County grant procedures found were dated January 20, 1999 and include outdated forms and accounting procedures.
- Departments do not always appropriately evaluate grant funded projects and programs by considering a program's effectiveness in achieving identified needs and objectives as well as project cost/benefits. Evaluating outcomes and project cost/benefits will allow departments to identify the impact of services and the opportunity to determine whether a program should be continued as is, modified or discontinued.

New AGENDA ITEM # 8C

- Departments need to use a systematic and coordinated approach for grant seeking and development. In general, we found no documented evidence that departments conduct a comprehensive evaluation prior to submitting a grant application.
- Departments should follow County grant application and award approval processes. Some departments apply for grants without or are inconsistent in obtaining department of finance approval. In addition, we found one department received a grant award and purchased equipment before obtaining BCC approval, and another department obtains BCC approval prior to receiving an award.
- The County's grant fiscal management practices needs to be streamlined for consistency and compliance with grant requirements. This includes using a systematic approach in compiling grant files; tracking all expenses related to grant funded projects; and submitting reimbursement requests in compliance with federal grant regulations.
- Departments' monitoring of subrecipients of federal funds needs improvement. We found monitoring practices varied among the departments that passed through grant funds to subrecipient agencies. While these practices cover a portion of what's required; federal regulations and guidelines require additional monitoring steps be performed.
- Departments need the ability to identify grant funded equipment in the County's financial system, SAP. Currently, departments are not able to obtain reports on the grant funded equipment in SAP.

An implementation plan establishing responsibilities and timelines will be developed with County management and department staff. This plan will then be reviewed with the Audit Committee and updated at each of their meetings. Implementation of recommendations having fiscal impact will be brought to the Board of County Commissioners for approval.

County Priority/Goal supported by this item: Government Efficiency and Financial Stability

PREVIOUS ACTION

No previous action has been taken on this Board item.

BACKGROUND

Washoe County relies upon grants to fund many of its programs and activities, including those related to public safety, human services, and capital infrastructure. Efficient and effective use of grant funds enables general fund dollars to be used on other priorities.

The County receives grants from other governmental entities including federal and state agencies, as well as funds passed through the state or another entity. Grants may be competitive or non-competitive. For competitive grants, the County must compete with other municipalities or non-profit organizations through a formal proposal process with the grantor making awards based on each proposal's merit. Non-competitive grants include entitlement grants, which are awarded based on a pre-determined formula.

Departments interested applying for grant funds are required to submit a formal application to the grantor and funds must be used for a stated purpose. Generally, the results of grant funded programs must be periodically reported to the grantor, including a final report. Some grants allow grantees to request advance draw downs of funds, while most grant require grantees to spend their own funds and periodically submit cost reimbursement requests.

The County receives grants for varying amounts and time periods. A grant award may be a few thousand dollars for a single event or may total millions of dollars over multiple years. For fiscal year 2009, the County's was awarded federal and state grant funding of about \$54 million. This figure includes about \$7.2 million in federal stimulus grant awards. The County's Single Audit reported expenditures of federal awards for the year ended June 30, 2009 totaling about \$36 million.

The June 30, 2009 audit report issued by the County's external auditors included three recommendations pertaining to grants for fiscal year 2009. The County is in the process of addressing each of these with corrective action. The audit report also included five recommendations pertaining to grants from prior years. Of these three of the recommendations were implemented with two pending.

To determine the practices used throughout County departments, we conducted a review of grant processes at eight departments as listed in Exhibit I. These departments were selected based on the dollar value of grants received.

Exhibit I

Washoe County Sheriff's Office	Department of Regional Parks and Open Space
Senior Services	Juvenile Services
Health District ⁽¹⁾	Water Resources
Public Works	Social Services

⁽¹⁾Because the Health District grants are audited by external federal and state auditors annually - most recently this fall, we performed limited review of their grants.

FISCAL IMPACT

This report has no fiscal impact. However, implementation of some recommendations may have fiscal impact.

RECOMMENDATION

It is recommended the Board of County Commissioners acknowledge receipt of this audit report of Washoe County's Grant Processes.

POSSIBLE MOTION

Should the Board of County Commissioners acknowledge receipt of this audit report, a possible motion would be:

Move to acknowledge receipt of the Washoe County Grant Processes Audit Report from the Internal Audit Division.

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Attachment

Washoe County Grant Processes

Internal Audit Report

January 8, 2010

Executive Summary

Best Practices

Certain departments are complying with County, federal and state regulations and requirements.

Some departments use a systematic approach in compiling grant files.

Department grant program and fiscal staff work together as a team to administer grants.

Department staff is keenly interested in administering their grants more efficiently and effectively.

Observations

1. Centralized Oversight and Coordination
 - The County needs to re-establish the countywide grants administrator.
 - The County should evaluate and consider re-prioritizing the implementation of SAP's grants management module.
2. Grant Policies and Procedures
 - Grant policies and procedures need to be updated.
3. Grant Project Evaluation
 - Departments do not always adequately evaluate their grant funded projects and programs.
4. Grant Seeking and Application
 - Departments should use a systematic and coordinated approach for grant seeking and development.
5. Grant Approval Processes
 - Departments need to follow County grant approval processes.
6. Grant Fiscal Management
 - Departments do not always identify and track all costs pertaining to grant programs/projects.
 - Reimbursement requests are not always submitted using actual costs as required by federal and state regulations.
 - Reimbursement requests are not always made timely to maximize County cash flows.
7. Sub-Recipient Monitoring
 - Departments' monitoring practices of subrecipients need improvement.

8. Grant Equipment Inventory

- **County departments should have the ability to identify grant funded equipment in SAP.**

Observations and Recommendations

1. Centralized Oversight and Coordination

The County needs centralized oversight and coordination over its grant activities. Currently, grant seeking and administration within the County is decentralized, with each department responsible for identifying and administering their respective grants. This structure is logical given the extent and diversity of activities funded by grants. Departments also have the subject matter expertise necessary to identify appropriate grants, submit grant proposals, and monitor performance. However, without centralized oversight and coordination, it is extremely difficult to monitor grant activities from a countywide perspective; prevent departments for submitting competing applications or have assurance County grant policies and procedures are being followed.

Comprehensive centralized oversight and coordination of the County's grant activities is extremely important given the number and complexity of grants administered by the departments. Two essential components for centralized oversight and coordination include a countywide grant administrator and a comprehensive grant management system.

Countywide Grant Administrator

A County grant administrator is needed to help provide centralized oversight and coordination of the grant activities. Currently the County does not have a countywide grant administrator. A grant administrator position exists within the County job classification system, which was filled until several years ago. The job duties generally included planning, organizing, implementing, monitoring and evaluating a countywide grant funding plan, providing training and technical guidance to departments, and community support work including County grants to non-profit agencies and multiple partner efforts addressing homeless shelters within the County. However, the position was not focused on providing for comprehensive centralized oversight and coordination of the County's grant activities. In recent years, the grant administrator's duties shifted more to the County's community support work, primarily homelessness services, as these programs developed and became more time intensive.

Interviews with County department staff showed the need for a grant administrator. Specifically, during the audit department staff asked for our assistance on grant activities such as grant file set-up, reimbursement requests, year-end reporting, equipment inventory, and stimulus reporting. Also, because staff with grant knowledge left the County as part of the FY2009 budget reductions, one department has hired two independent contractors to provide assistance with administering its grants as well as other fiscal processes. For FY2010, the agreements with these independent contractors total \$35,580. A grant administrator could work with departments needing assistance in grant administration, coordinate programs with similar goals and purposes, and address grant issues and concerns from a countywide perspective.

Based on data provided during our survey of best practices used by other government agencies, the duties of a grant administrator should include providing guidance and technical assistance to departments. Guidance and technical assistance involves reviews of grant applications and grant budgets for completeness prior to submission to the granting agency, and grant awards prior to acceptance; as well as assistance with prioritizing department needs for external funding; and coordination for grants involving multiple departments. Additionally, a grant administrator could develop a standardized set of grant procedures, monitor grant activities through a comprehensive, countywide database, and provide regular and ad-hoc reports to County management and Commissioners.

Comprehensive Grant Management System

A comprehensive grants management and tracking system is an important element of countywide oversight. Currently, County grants are recorded in the County's financial system, SAP. However, the existing SAP system does not provide grant activity on a countywide basis for management decision-making. Additionally, to obtain data on the activities pertaining to a particular grant, departments must access numerous SAP reports. For example, separate reports need to be accessed to obtain grant award data, budgeting data, revenues and expenditures, and capital project expenditures. Because of the need to access multiple reports to track grant activities from inception to closeout, departments are tracking grant applications, awards, revenues expenses and fixed assets using Excel spreadsheets, instead of using SAP. While this tracking provides useful and essential information at a department level, it does not permit effective countywide monitoring of the full range of grant activities. Additionally, preparing and maintaining these spreadsheets is time consuming, subject to errors, and duplicative.

We surveyed other local governments to identify grants management best practices. We found Bernalillo County recently implemented SAP's grants management module. The County's Financial Administrator reported this system tracks all grant activities from the application stage to close-out. The system also provides high level information that allows policy makers to review individual grants within a countywide context, such as the number and amount of grants supporting similar programs and countywide commitments toward given programs.

The City of Portland went live with the SAP grants module in November 2008, and recommended Washoe County strongly consider implementing it. In addition to the benefits identified by Bernalillo County, City of Portland departments no longer need to use and maintain separate Excel spreadsheets and can now view pertinent grant data in one or sometimes two report screens.

Based on information provided by WINnet, there are mixed reviews on the effectiveness of the SAP grants management module. Even so, the SAP grants management module is included as part of the County's SAP licensing costs but resources have not been available to implement it. This includes sending both WINnet staff plus certain other County staff to grants management training, implementing the module, training

development, training conduct, executive sponsorship, and change management. The County should re-visit implementing this module and if it will fit the County's needs for a grant management system, consider re-prioritizing this project for implementation when funding becomes available.

Recommendations:

The County should evaluate:

- 1.1 Re-establishing the countywide grants administrator position, and*
- 1.2 Re-prioritizing the implementation of SAP's grants management module.*

2. Grant Policies and Procedures

The County's grant policies and procedures need to be updated and should include internal controls over grant processes. The most recent County grant procedures are dated January 20, 1999 and were issued by the Comptroller's Office. These procedures include outdated forms and do not contain other pertinent forms such as the WC Request to Submit Grant Proposal and the Internal Order Request. The procedures also document the steps to take in accounting for grants using Pentamation instead of SAP, the County's current financial system. Moreover, the policies and procedures do not fully address grant planning and evaluation, application, match and funding issues, and reporting requirements.

During our interviews of eight departments, we found three departments using some form of documented policies and procedures to administer grants. For example, one department uses the outdated County procedures as a guideline, while another department established its own internal policies and procedures, which identify the grant procedures to be followed and staff position responsibilities. A third department uses internal written procedures regarding grant reimbursements. The remaining departments don't have any documented policies and procedures over grant administration.

We contacted five other counties for best practices and found all had countywide grant policies and procedures. Maricopa County, Arizona has a grant manual that covers the various types of grants; application, award and funding; authoritative and regulatory references; grant and accounting system terms; grant procedures; and grant form examples. Maricopa also posted its grant policies and procedures on its Internet site so staff could easily obtain a copy. The County could use this manual as a guideline for updating its grant policies and procedures.

Formal guidelines are important because they provide standardized practices, which help ensure countywide consistency. Without written policies and procedures, there is a risk staff could overlook certain requirements, including countywide reporting requirements. In addition, staff with institutional knowledge may leave a department and new staff may not know what tasks are required or how to perform them.

Recommendations:

The County needs to:

- 2.1 Update its grant policies and procedures, and*
- 2.2 Post the grant policies and procedures on the County Intranet.*

3. Project Evaluation

Departments do not always appropriately evaluate their grant funded projects and programs. Program evaluation assesses the effectiveness of the program in meeting the goals and objectives that were defined during project planning. Currently, for most of the departments reviewed, performance measures and evaluation for non-capital grants are limited to grantor requirements and primarily focus on outputs such as the number of individuals served. Instead, departments should consider a program's effectiveness in achieving identified needs and objectives. For example, staff could perform an initial client survey to establish a baseline. After the service is provided, a follow-up survey could be completed to measure the effectiveness of the service at six months and periodically thereafter. Evaluating outcomes will allow departments to identify the impact of services and the opportunity to determine whether a program should be continued as is, modified or discontinued.

Additionally, upon completion of grant funded programs, departments are not assessing the value of the program relative to total costs. As part of project evaluation, departments should evaluate the total cost of resources to complete the project – both those funded by the grant and those absorbed by the County. Identifying and using county costs as part of total project costs will help in determining the actual cost/benefit of the project. For example, a department might find administrative costs that were incurred due to reporting or other program requirements outweigh the benefits received through actual outcomes of services provided. Departments can then make an informed decision about whether to continue the program. Cost/benefit results should also be used to modify future strategic and individual project plans.

Recommendation:

The County should require departments to:

- 3.1 Evaluate the performance and impact of grant funded programs based on outcomes and the cost/benefit of delivering a program, when appropriate.*

4. Grant Seeking and Development

County departments need to use a systematic and coordinated approach for grant seeking and development. Department staff stated they typically conduct a basic review of a potential grant to determine their eligibility and capacity to implement a program. However, in general, we found no documented evidence that departments conduct a comprehensive evaluation prior to submitting a grant application.

Departments should clearly define practices to be used for internal analysis. When an available grant is identified, at a minimum County departments should identify and document the following factors:

- How will the grant help achieve the department's strategic goals?
- Which functional area will have the responsibility for implementing the grant funded program? Do they have the capacity to successfully carry out the program?
- What are the estimated County costs (in addition to any required match) to administer and implement the program?
- If County resources are required, can they be identified within the department's budget?
- What impact will this program have on existing programs and commitments?
- Has this grant been received in prior years? Based on formal evaluations of the program, has it been an effective and efficient use of resources?

One of the departments reviewed identifies similar factors as part of its grant seeking and development practices. This helps identify whether a grant should be applied for and whether the resources are available to administer and implement a program should the application be approved for award.

Of five other counties surveyed for best practices, three had systematic approaches for grant seeking. For example, Maricopa County requires departments to analyze the specific objectives and funding needs of the county; determine the expected results or benefits of the program; and to work with the awarding agency to establish the scope of the program and the terms and conditions under which the work will be performed. In addition, when applying for grants departments must assess budgeting issues, indirect costs, matching share requirements, long term commitments, insurance, space and equipment, and staffing.

Using a systematic approach will help assure County management that prior to submitting grant applications departments are performing adequate planning and analysis.

Recommendation:

The County should:

- 4.1 Establish a systematic and coordinated approach for grant seeking and development for department use.*

5. Grant Approval Processes

County departments need to follow County grant approval processes. County Code, section 15.160 requires departments to obtain approval from either the director of finance or the county manager prior to applying for a grant, an amendment or supplement. Also, this code section requires departments to advise the county grants administrator of the application. To comply with these requirements, the County requires departments to

complete and submit a Request to Submit Grant Proposal Form to the finance department and a copy to the county grant administrator (an unfilled position).

We found some departments complete the Request to Submit a Grant Proposal form and obtain approval from the finance director to apply for grants, while other departments apply for grants without approval or are inconsistent in completing the form. For example, one department submits a staff report to the Board of County Commissioners requesting permission to both apply for and approval to subsequently receive a grant award, without completing the required form. For another department, of five grants reviewed, one grant showed the Request to Submit a Grant Proposal form occurred after receiving the grant award and for a second grant there was no evidence the form was completed. Without the finance department review and subsequent approval, departments could apply for and receive grant awards which could commit the County for resources that are not available.

Additionally, County Code section 15.160 also states departments shall not accept a grant, an amendment or supplement unless it is approved by the Board of County Commissioners (BCC). We found departments do not always obtain BCC approval when a grant award is received. For example, one department received a grant award and purchased equipment but did not obtain BCC approval until about four months later. Department staff indicated that due to the small size of the grant, program staff did not realize BCC approval was required. Also, another department obtains BCC approval for estimated grant award amounts prior to receiving finalized awards. As a result, BCC members do not have the opportunity to approve the finalized award and grant terms.

Accepting a grant award represents a binding commitment between the County and a grantor. Obtaining BCC approval when grant awards are received is important as the BCC has the sole authority to accept grants on behalf of the County from private and public entities, such as the state and federal government.

Recommendations:

The County should require departments to follow County Code by:

- 5.1 Submitting the Request to Submit Grant Proposal forms to the Budget Division,*
- and*
- 5.2 Obtaining BCC approval for grant awards when received.*

6. Grant Fiscal Management

The County's grant fiscal management practices need to be enhanced. For each of the eight departments reviewed, we selected a sample of five grants for testing fiscal management. Several areas noted where grant fiscal practices could be improved include using a systematic approach in compiling grant files, accurately tracking grant costs, and compliance with federal and state requirements of reporting actual costs incurred and in the timeliness of reporting.

Grant Files

Departments are not always using a systematic approach in compiling grant files. During our review of department grant files, we noted certain departments maintained their grant files using a systematic approach. This included having an administrative/fiscal file that included orderly filing of grant documents, such as applications, finance department approvals, grant awards, BCC staff reports and approvals, copies of emails pertaining to the specific grant, and reimbursement requests submitted included all associated backup documentation. These departments also had separate files that program staff used. We found other departments did not use a systematic approach and that the grant files were haphazardly put together with loose, unorganized documents, and did not include all pertinent documents pertaining to the grant.

Without using a systematic approach for grant files, the potential exists for important grant documents to be misplaced or lost. Moreover, management and staff cannot easily administer grants or have assurance all County procedures have been followed.

Grant Cost Tracking

We found County departments do not always accurately track all expenses related to grant fund projects. Grants primarily reimburse actual direct costs associated with implementing an approved program or project. Some grants will also reimburse a portion of indirect or a percentage of administrative/overhead costs. Departments generally track reimbursable costs incurred for each grant. However, some departments do not account for expenses relative to grant programs when they are not reimbursable or can't be used as part of a required County match. Typically these costs consist of administrative/overhead and department staff costs. For example, one department doesn't track certain staff and administrative/overhead costs that are not reimbursable. Another department only tracks those costs needed to meeting matching requirements. Finally, another department was acting as a fiscal agent for a grant that was sub-granted to a local nonprofit entity. The costs of providing this service, such as staff time and supplies, were absorbed by the County but weren't identified as part of the costs of the grant.

Because departments do not always track all program or project costs, it is impossible to know the total costs of implementing a program or completing a project. Also, not knowing total program costs makes it difficult to estimate the costs for subsequent grant periods.

Compliance with Reporting Requirements

Departments are not always submitting reimbursement requests in accordance with federal grant requirements. Federal and state grants typically only reimburse actual expenses. We noted one department was billing one fourth of the grant award for two of the grants tested. Department staff was unaware of the requirement to bill actual costs and was following the work performed by previous grant staff no longer working at the County. Another department was billing a rate for staff time instead of billing actual staff costs and benefits. This was the first time the department billed for staff costs and staff was unaware of the federal and state requirements for billing actual costs.

Additionally, departments are not always submitting grant reimbursement requests timely. Federal and state grants typically allow reimbursement requests to be made quarterly. Our testing of department grants showed one department prepared billings for three related grants tested covering a period of eight to nine months and allocating costs totaling about \$902,000. Department staff stated reimbursements requests are not performed timely because there is no time to gather the supporting documentation and complete the billing during the project. Another department typically submits reimbursement requests at the end of a milestone or grant project. One of the project billings testing covered a period of 15 months and totaled about \$116,480. Department staff stated it is more efficient to request reimbursement when costs are firm usually near the end of a project milestone. This avoids having to revise and re-submit billings during the grant period due to project changes that affect costs.

By not submitting timely reimbursement requests, the County's cash flows can be negatively impacted. This is particularly a problem when departments need funding for ongoing or new program or project costs. While some departments may have access to special revenue funds to front fund to their programs, other may need to use County general funds thereby potentially limiting available funding for operations.

Maricopa County, Arizona has established a grant policy requiring departments to submit reimbursement claims to the grantor agency as frequently as permitted in the grant as well as an expenditure cap. Their policy states departments will submit reimbursement requests no less frequently than monthly or when expenditures reach \$100,000, unless otherwise established by the grantor. Moreover, the Maricopa County finance department reviews grant revenues and expenditures at a minimum quarterly to verify requests for reimbursement are performed timely. These practices help the County enhance its cash management efforts.

To improve the fiscal management of grants, County management should ensure adequate financial processes are in place. The processes do not need to be complex, but should help department staff track expenditures as incurred and schedule reimbursement request deadlines. A grants management system could help staff manage these activities.

Recommendations:

The County should require departments:

- 6.1 Maintain grant files in a systematic order,*
- 6.2 Track all expenses related to grant funded programs, and*
- 6.3 Submit reimbursement requests timely to minimize the impact on County cash flows.*

The County should:

- 6.4 Consider establishing a reasonable timeframe and expenditure cap to trigger reimbursement requests.*

7. Subrecipient Monitoring

County departments' monitoring of subrecipients needs improvement. Currently, the subrecipient monitoring practices used vary among the departments reviewed. We found certain departments rely only on periodic reimbursement requests and programmatic reports, typically quarterly. Other departments also perform site monitoring visits and conduct monthly meetings. While these practices cover a portion of what's required, additional monitoring steps should be performed. Specifically, federal regulations and guidance outline specific tools that should be used as part of fulfilling the responsibility to monitor subrecipients as follows:

- Identifying to the subrecipient the Federal award information, e.g. Catalog of Federal Domestic Assistance title and number, award name, name of Federal agency, and applicable compliance requirements;
- Reviewing financial and performance reports submitted by the subrecipient;
- Performing site visits to the subrecipient to review financial and programmatic records and observe operations;
- Arranging for agreed-upon procedures engagements for certain aspects of subrecipient activities, such as eligibility determinations; and,
- Obtaining and reviewing a copy of the subrecipients' annual OMB Circular A-133 audit.

Factors such as the size of the award, percentage of the County's total program funds awarded to subrecipients, the complexity of compliance requirements, and risk of subrecipient non-compliance as assessed by the County may influence the nature and extent of monitoring procedures. Such analysis should be documented and included as part of the grant file. Additionally federal laws or regulations may impose subrecipient monitoring requirements specific to a federal program. Departments need to ensure they are aware of these requirements and their ability to fulfill them prior to accepting grant awards.

Recommendations

The County should require departments to:

- 7.1 Follow federal regulations and guidelines for subrecipient monitoring;*
- 7.2 Identify and evaluate any grant specific monitoring requirements prior to accepting a grant award where funds will be passed through to a subrecipient; and,*
- 7.3 Document subrecipient monitoring activities performed.*

8. Grant Equipment

The County's processes for recording and tracking grant funded equipment need to be enhanced. First, departments need the capability to generate and use grant equipment reports in SAP. In compliance with federal requirements, the County records grant assets exceeding \$5,000 and high loss items less than \$5,000 in the County's financial system,

SAP, as part of the County's equipment inventory. Reports can be generated in SAP that show the grant funded equipment recorded. However, departments do not have access to these reports which would allow for equipment tracking and evaluation. Instead, departments use Excel spreadsheets to track and identify grant funded equipment separately from non-grant funded equipment. For departments that purchase a significant amount of grant funded equipment, keying equipment data into and maintaining a spreadsheet can be time consuming and subject to keying errors. Moreover, for those grant assets recorded in SAP, maintaining the same equipment data on Excel spreadsheets is duplicative.

Based on information provided by WINnet, making changes in SAP to address grant funded equipment has been recognized as a potential project. However, at this time resources are not available to perform this project, which would initially would be time and labor intensive to load the data, plus the resources required for subsequent maintenance.

Allowing county departments access to grant funded equipment reports as well as recording all required equipment information in SAP will eliminate the need for departments to maintain separate spreadsheets. In addition, recording and maintaining grant funded equipment recorded in one system, will help enhance the safeguards over equipment.

Recommendations

The County should evaluate:

- 8.1 Providing department grant staff access to read and print current SAP grant funded equipment reports, and,*