

Internal Controls and Implementation Status of Recommendations

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Overview

- Internal Controls
- Implementation Status of OLA Recommendations
- Legislative Oversight

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State of Minnesota
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Internal Controls

Key Internal Control Activities

- Establish responsibility
- Implement separation of duties
- Restrict access
- Create policies and procedures
- Establish record keeping

Establish Responsibility: Why it Matters

DHS: Outstanding Provider Debt in Minnesota's Medicaid Program

- Staff did not know it was their responsibility
- DHS unaware of issue
- No recovery of over \$40 million in overpayments

Separation of Duties: Why it Matters

Minnesota State Academies for the Deaf and the Blind

- Superintendent approved own travel
- Reimbursed for ineligible travel expenses

Restrict Access: Why it Matters

Minnesota State Lottery

- IT administrators with broad privileged access
- Creates risk of hiding foul play

Create Policies and Procedures: Why it Matters

Minnesota Board of Firefighter Training and Education

- No procedures to verify purpose of mileage costs
- Risk of misuse

Establish Recordkeeping: Why it Matters

Minnesota Board on Aging: Senior Nutrition Program

- Inadequate documentation for meal reimbursement rates for area agency
- Rates were 3 times higher than other area agencies
- Risk of unallowable or inappropriate expenses

Implementation Status of OLA Recommendations

Update Process

- Identify evaluations and special reviews with recommendations published in 2022, 2023, 2024
- Request response and documentation from agencies
- Create report
- Review for consistency and accuracy

Status: **Implemented** but additional work needed to confirm

Department of Commerce (p. 2)

- Adopt policies
- Ensure investigators consistently follow policies

Status: Work needed to determine implementation

Metropolitan Council (p. 12)

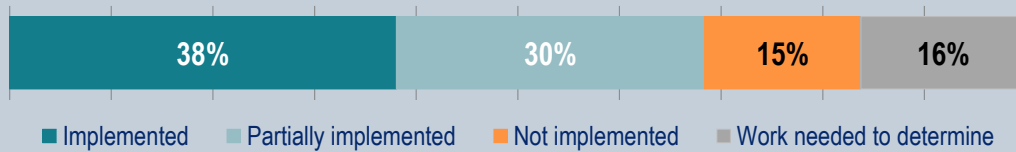
- Ensure bonus only given when earned

Status: Not Implemented

Minnesota Legislature (p. 29)

- Require all state agency grants management staff to complete training

State Agency Implementation of OLA Recommendations (2022-2024)



Minnesota Legislature Implementation of OLA Recommendations (2022-2024)



Legislative Oversight

Legislative Oversight

- OLA report
- Agency response
- Legislative hearings

Legislative Oversight



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