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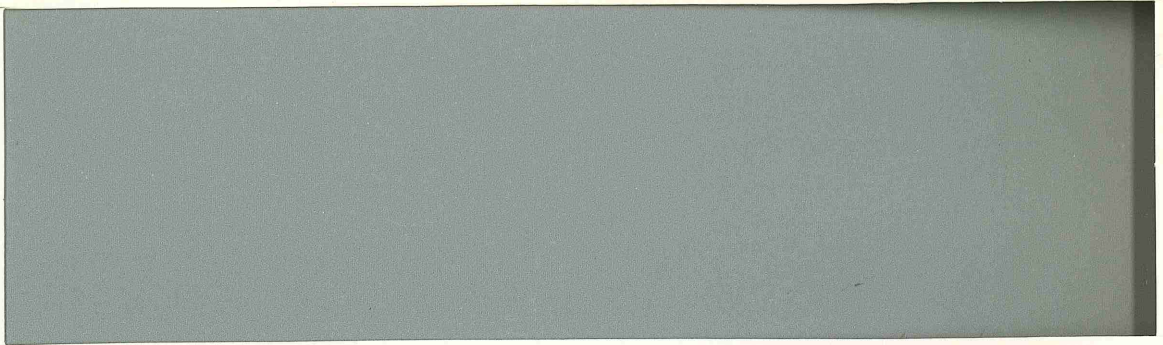
DEPARTMENT OF HUMAN SERVICES
ST. PETER REGIONAL TREATMENT CENTER
FINANCIAL AND COMPLIANCE AUDIT
FOR THE THREE YEARS ENDED JUNE 30, 1986

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Financial Audit Division
Office of the Legislative Auditor
State of Minnesota

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Financial Audit Division

The Office of the Legislative Auditor is responsible for financial and compliance audits of funds administered by the executive and judicial branches of state government. The audits are conducted by the office's Financial Audit Division. The division has a staff of approximately forty-five governmental accounting and auditing professionals, the majority of whom are Certified Public Accountants.

The Financial Audit Division does its work in accordance with standards established by the American Institute of Certified Public Accountants and the Comptroller General of the United States. Annually, the division performs a Statewide Financial Audit of the state's financial statements. The audit reviews the major financial systems maintained by the state's largest thirty departments. The Statewide Audit also includes a "Single Audit" which tests whether state agencies are adhering to

federal requirements in the administration of federally assisted programs. The division also conducts approximately thirty financial and compliance audits of individual agencies or institutions each year after the Statewide Audit is completed.

In addition to financial and compliance audits, the Office of the Legislative Auditor performs program evaluations through a Program Evaluation Division. The office also has a small investigative staff.

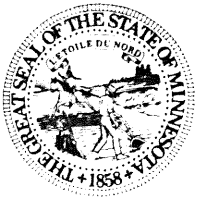
The Legislative Auditor is appointed by the Legislative Audit Commission for a six year term. The Financial Audit Division and the Program Evaluation Division are each under the direction of a deputy legislative auditor. All audit, evaluation, and investigative reports are solely the responsibility of the Legislative Auditor and his staff, and they are available on request from the office.

DEPARTMENT OF HUMAN SERVICES
ST. PETER REGIONAL TREATMENT CENTER
FINANCIAL AND COMPLIANCE AUDIT
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JUNE 1987

Financial Audit Division
Office of the Legislative Auditor
State of Minnesota



STATE OF MINNESOTA

OFFICE OF THE LEGISLATIVE AUDITOR

VETERANS SERVICE BUILDING, ST. PAUL, MN 55155 • 612/296-4708

JAMES R. NOBLES, LEGISLATIVE AUDITOR

Representative Phillip J. Riveness, Chairman
Legislative Audit Commission

Members of the Legislative Audit Commission

Ms. Sandra Gardebring, Commissioner
Department of Human Services

Mr. Joseph Solien, Chief Executive Officer
St. Peter Regional Treatment Center

Audit Scope

We have completed a financial and compliance audit of the St. Peter Regional Treatment Center for the three years ended June 30, 1986. Section I provides a brief description of the St. Peter Regional Treatment Center activities and finances. Our audit was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the U.S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, and accordingly, included such audit procedures as we considered necessary under the circumstances. Field work was completed on April 3, 1987.

The objectives of the audit were to:

- study and evaluate major St. Peter Regional Treatment Center (center) internal control systems, including review of receipts, payroll, inventories, fixed assets, and administrative disbursements;
- verify that financial transactions were properly recorded in the statewide accounting (SWA) system;
- verify that financial transactions were made in accordance with applicable laws, regulations, and policies, including Minnesota Statutes Chapters 246 and 252, and other finance-related laws and regulations; and
- determine status of prior audit recommendations.

Management Responsibilities

The management of St. Peter Regional Treatment Center is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements by management are

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Members of the Legislative Audit Commission
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Mr. Joseph Solien, Chief Executive Officer
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required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly.

Because of inherent limitations of any system of internal accounting control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

The management of the center is also responsible for the agency's compliance with laws and regulations. In connection with our audit, we selected and tested transactions and records from the programs administered by the center. The purpose of our testing of transactions was to obtain reasonable assurance that the center had, in all material respects, administered its programs in compliance with applicable laws and regulations.

Conclusions

In our opinion, except for the issues raised in recommendations 5-15 in Section II of this report, the St. Peter Regional Treatment Center's system of internal accounting control in effect on April 3, 1987, taken as a whole, was sufficient to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly.

In our opinion, except for the issues raised in recommendations 1-4 in Section II of this report, the St. Peter Regional Treatment Center properly recorded, in all material respects, its financial transactions in the statewide accounting system.

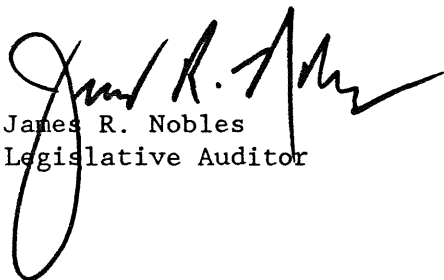
In our opinion, except for the issues raised in recommendations 1-4 in Section II of this report, the St. Peter Regional Treatment Center administered its programs in compliance, in all material respects, with applicable finance-related laws and regulations.

Section II of this report contains our recommendations developed during this audit. The findings and recommendations are presented to assist you in improving accounting procedures and controls. We will be monitoring and reviewing your progress on implementing these recommendations in the near future.

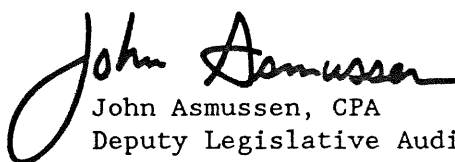
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Section III of this report includes a summary of the progress on all recommendations developed during our fiscal year 1982 audit, dated July 26, 1983. The 16 prior audit recommendations were implemented or substantially implemented.

We would like to thank the St. Peter Regional Treatment Center for the cooperation extended to us during this audit.



James R. Nobles
Legislative Auditor



John Asmussen, CPA
Deputy Legislative Auditor

June 17, 1987

ST. PETER REGIONAL TREATMENT CENTER

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AUDIT PARTICIPATION

The following members of the office of the Office of the Legislative Auditor participated in this audit:

John Asmussen, CPA	Deputy Legislative Auditor
Renee Redmer	Audit Manager
Brad White	Auditor-in-Charge
Al Finlayson, CPA	Staff Auditor
Linda Lochner	Staff Auditor

EXIT CONFERENCE

The findings and recommendations in this report were discussed with the following staff of the St. Peter Regional Treatment Center on April 3, 1987:

Joseph W. Solien	Chief Executive Officer
William Peterson	Chief Operating Officer
Gerald Ylinen	Personnel Director
Tom Bolstad	Senior Accounting Supervisor
Gloria Duffus	Senior Account Clerk

ST. PETER REGIONAL TREATMENT CENTER

I. INTRODUCTION

The St. Peter Regional Treatment Center (center) has three divisions to serve the mentally ill, mentally retarded, chemically dependent, and mentally ill dangerous men and women. The St. Peter State Hospital (SPSH) treats mentally ill (MI) and chemically dependent (CD) from a 19 county area in south and southeastern Minnesota. The Minnesota Valley Adaptation Center (MVSAC) treats mentally retarded (MR) from 11 counties in southern Minnesota, and the Minnesota Security Hospital (MSH) evaluates and treats mentally ill dangerous men and women from the entire state.

The center is under the general management of the Commissioner of Human Services, and the immediate supervision of the Chief Executive Officer, Joseph Solien, who was appointed by the commissioner. The Center has a staff of 744 to administer the general operations and various programs. The table below shows the average resident population for fiscal years 1984-1986:

<u>Fiscal Year</u>	<u>Average Resident Population</u>				
	<u>MI</u>	<u>CD</u>	<u>MR</u>	<u>MSH</u>	<u>Total</u>
1984	156	54	170	210	590
1985	160	54	164	219	597
1986	153	53	161	222	589

The center is financed mainly by General Fund appropriations made directly to the Department of Human Services. Human Services is responsible for maintaining, controlling, and transferring the necessary funds to the appropriate center accounts. The table below summarizes the St. Peter Regional Treatment Center expenditures for fiscal years 1984-1986:

	<u>1984</u>	<u>1985</u>	<u>1986</u>
Personnel	\$18,821,807	\$19,857,454	\$21,019,883
Current Expense	1,962,546	2,089,355	2,092,512
Repairs and Replacements	146,123	124,917	179,668
Special Equipment	74,301	8,975	48,493
Less: Systemwide Regional Laundry Costs	<135,030>	<154,957>	<154,865>
TOTAL EXPENDITURES	<u>\$20,869,747</u>	<u>\$21,925,744</u>	<u>\$23,185,691</u>

AVERAGE POPULATION	590	597	589
COST PER AVERAGE POPULATION	\$35,372	\$36,727	\$39,365

The average cost per capita at the St. Peter Regional Treatment Center has increased from \$35,372 in fiscal year 1984 to \$39,365 an 11 percent increase. This change is mainly due to a general increase in operating costs.

ST. PETER REGIONAL TREATMENT CENTER

II. CURRENT FINDINGS AND RECOMMENDATIONS

St. Peter initiated various activities without proper statutory or budgetary authority; used state resources to account for personal activities; and administered certain financial activities in the incorrect SWA funds.

The social welfare fund was established by Minn. Stat. Section 246.15 for the Human Service's centers to account for and administer money belonging to residents. Resident funds administered by the St. Peter Regional Treatment Center are deposited in the state treasury and classified as a social welfare agency fund in the statewide accounting (SWA) system. The St. Peter business office accounts for the resident funds on a mini-computer system (resident bank). Special accounts are also maintained within the resident bank for certain general operating activities, conferences and seminars, various work activity programs, gifts, and employee activities. The center has initiated certain of these activities without statutory or budgetary authority. Contracts and leases have been entered into without following the proper state procedures. The center has retained receipts generated from various of these activities rather than depositing these amounts in the General Fund as required by state law. Some activities are also incorrectly recorded in the social welfare fund in the Statewide Accounting System.

The Department of Human Services prepares the budget for the regional centers in accordance with Minn. Stat. Section 16A.10 which requires estimates of receipts and expenditures for the next biennium. Minn. Stat. Section 246.12 states that the Commissioner of Human Services shall report estimates of appropriations necessary to be made for the support of the institutions. Subsequently the funds appropriated to Human Services are allocated to the centers which establishes the operating budget for each fiscal year. Any anticipated receipts are taken into consideration in determining the appropriations necessary for the operations of the centers. Without statutory or budgetary authority to use revenues collected for center operations, all receipts collected should be credited to the General Fund as provided by Minn. Stat. Section 16A.72.

Unauthorized Financial Activities

The St. Peter Regional Treatment Center administered the following special accounts in the resident bank for general operations:

Campus Landscape Account - Revenue from the sale of dutch elm tree wood was deposited by the center in the campus landscape account several years ago. Other miscellaneous receipts including annual rental income of \$2,000 from a farm land lease are deposited into this account. The landscape account had a cash balance of \$10,694 on March 31, 1987. These funds are used by the center to purchase additional landscape materials for the grounds. The center does not have authority to retain and expend these receipts; instead they should have deposited these amounts as nondedicated receipts in the

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General Fund in the year collected. The center also has not followed state land rental procedures. Currently, the Real Estate Management Division of the Department of Administration administers the negotiation and collection of state land leases. The center has two current farm land leases with annual rental income of about \$13,000; however, only one lease is properly processed through the Real Estate Management Division. Both leases should be negotiated, approved, and collected by Real Estate Management under the authority of Minn. Stat. Section 16B.24. The current \$10,694 balance in the campus landscape account should be transferred to the General Fund.

Data Center Account - The data center account was used to administer the revenues and expenses of an on-the-job computer training program. Revenue of approximately \$140,000 was collected by St. Peter for this program under a contract entered into with the Information Management Bureau (IMB) for the years 1982-1984, which allowed St. Peter additional funds to acquire computer equipment not authorized or approved in the institution's budget. The assistant administrator of St. Peter and the manager of the data center entered into the contract with IMB. The program was established to provide on-the-job training for students and interns to work on IMB projects at the St. Peter data center. IMB paid the data center at a rate of \$12.25 per hour for the work performed by these students and the data center paid the student wages. Profits from this contract were used by St. Peter to purchase the additional equipment for the center. The program ended in June 1984 and the data center account balance on March 31, 1987 was \$1,931. We believe that the receipts should have been deposited directly into the General Fund since the center did not have authority to expend these funds. The current cash balance should also be returned to the General Fund. In addition, we believe that the contractual agreement with IMB was a questionable arrangement. The contract stipulates that the contractor is not a state employee; although the data center manager who was required to supervise the training program has been a full-time state employee of St. Peter since July 1979. Minn. Stat. Sections 15.51 to 15.57 establish the requirements for interchange of state government employees; however, these procedures were not followed by St. Peter. Additionally, the individual regional centers do not have authority to enter into contracts or interagency agreements without the approval of the Department of Human Services as provided by Minn. Stat. Section 16B.06, Subd. 2. Human Services has not delegated contractual authority to the centers. Approval was not obtained from Human Services for the data center training contract. St. Peter should not enter into any arrangements of this type without complying with state regulations and obtaining the authorization of the Department of Human Services.

Other General Operating Accounts - Fees collected from the public use of the center's facilities are deposited into the pool, gym, and camp account and senior swim account. These funds are expended for the general maintenance of these facilities. The cash balance on March 31, 1987 for the pool, gym, and camp account is \$4,277 and for the senior swim account is \$345. The financial activity of these

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special accounts allow the center to exceed its spending budget by providing an additional source of funds which are not considered in the budgetary process. By retaining the revenues collected from these activities, the center is able to exceed the appropriated spending budget for the institution operations. The current balances in these accounts should be deposited in the General Fund; future receipts should be included in the budgetary process or deposited in the General Fund.

In conclusion, we believe that the center did not have authority to retain and expend the revenue from these activities. The \$17,247 remaining in the accounts should be returned to the General Fund to offset the funds appropriated to the center for general operations during those years. All miscellaneous revenue obtained by the center should be deposited into the General Fund as a nondedicated receipt in accordance with Minn. Stat. 16A.72, unless statutory or budgetary authority to use those funds is obtained by the center.

Personal Activities Using State Resources

The administration of employee or personal activity accounts in the social welfare fund is improper. Staff development and personal accounts, for activities such as the dietary and general support flower funds, and the golf tour, are established as clearing accounts in the resident banking system for personal staff activities and purposes. Staff contribute money for a particular purpose and the funds are disbursed accordingly. The current account balances in the resident bank on March 31, 1987 are as follows: Dietary Flower Fund--\$58; General Support Flower Fund--\$77; and Golf Tour--\$15. No statutory authority exists for using the center's mini-computer and state resources to account for personal staff funds. The center should not commingle personal moneys with the resident moneys in the social welfare fund in the Statewide Accounting System.

Financial Activities Recorded in Incorrect SWA Funds

Other special accounts administered in the social welfare fund, which should be accounted for in other statewide accounting (SWA) funds, are as follows:

Work Activity Programs - Work activity programs are authorized by Minn. Stat. Section 246.56. Subdivision 2 establishes a work activity center revolving fund for the purpose of receiving and expending moneys in the operation of the programs. The St. Peter Regional Treatment Center operates some of the largest work activity programs which receive and expend approximately \$60,000 annually in their operation. The center incorrectly reports the receipts and disbursements for the work activity programs within the social welfare fund Human Service centers should budget and account for the financial activities of their work activity programs in a special revenue fund. In addition to inaccurate reporting between the two funds in the statewide accounting system and ultimately on the State of Minnesota's financial report, problems could arise as a result of the inability to control

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the work activity programs without an annual spending budget required for a special revenue account. Work activity programs should be administered in the special revenue fund in SWA.

Conferences and Seminars - Staff development conferences and other workshops were held by the center in accordance with Minn. Stat. Section 16A.721 for employees and the general public. Fees collected were used to pay for the expenses of conducting the seminars and workshops. Department of Finance Operating Policy and Procedure 06:06:10 establishes the requirements to estimate anticipated seminar and workshop receipts and allot planned expenditures according to established budget procedures. The center uses the social welfare fund as a clearing account for the seminar and workshop activities rather than the SWA appropriation account established in the special revenue fund for this purpose. This allows the center to avoid the budgetary process required for this special revenue fund activity. The special revenue fund should be used to administer these activities.

Gifts - Gifts were received by the center and also deposited into the social welfare agency fund within the statewide accounting (SWA) system. The largest gift accounts have a current cash balance of \$3,597 in the resident bank at March 31, 1987. Gifts and donations to the state are to be recorded in an expendable trust fund in the SWA System.

Business office staff indicated that the primary reason for including these funds in the social welfare fund was due to these activities being part of the resident bank's mini-computer system. Even though these activities should not be accounted for in this SWA fund, the mini-computer system could continue to be used. This would require monthly reconciliation of the resident bank accounts to more than one appropriation account within the SWA system.

RECOMMENDATIONS:

1. The St. Peter business office should work with the Department of Human Services and the Department of Finance to:
 - transfer the \$17,247 cash balance in the three special accounts for general operating activities to the General Fund; and
 - deposit all miscellaneous operating receipts as nondedicated revenue in the General Fund or include anticipated revenue in the appropriation and budgetary process for the center.;
2. The center should discontinue usage of the resident bank's computer system and SWA system for employee personal activity accounts.

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3. The center should work with Department of Human Services and the Department of Finance to correctly budget and account for the following financial activities within the statewide accounting system:
 - work activity programs in the special revenue fund;
 - seminar and workshop fees in the special revenue fund; and
 - gifts in the expendable trust fund.
4. The center should negotiate and process all real estate leases through the Department of Administration, Real Estate Management Division.
5. The center should also ensure the legality of any contractual agreements and should obtain approval for contracts or interagency agreements from the Department of Human Services.

Gift conditions and purposes are not formalized in writing.

The St. Peter Regional Treatment Center receives gifts and donations in behalf of the institution for specific purposes and for the general benefit of the residents. However, these gifts and donations are not formalized in writing, specifying the intended use of these funds. Minn. Stat. Section 246.01 provides that the:

"Commissioner of Human Services has the power and authority to accept, in behalf of the state, contributions and gifts. If the contribution or gift is designated by the donor for a certain institution or purpose, the Commissioner of Human Services shall expend the funds in accordance with the conditions of the gift or contribution, compatible with the best interests of the inmates and the state."

Additionally Minn. Stat. Section 246.41 outlines the usage of certain contributions received for the benefit of persons with mental retardation. Subdivision 2 indicates that:

"Such funds are not to be used for any structures or installations which by their nature would require state expenditures for their operation or maintenance without specific legislative enactment therefor."

The Department of Finance Operating Policy and Procedure 06:06:07 requires that details and descriptions of the gift purpose and conditions be established in writing. Before accepting a gift the head of the agency must review and approve the gift to ensure benefit to the state and conformance to the agency objectives. Gifts valued under \$100 are not subject to review and approval; however, for every gift over \$100 the center must complete a written gift acceptance form. Even if gifts are accepted for a nonspecified purpose, this should be stated in writing on the form.

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The center currently receives gifts on behalf of the institution without completing the Finance gift acceptance form or any other written agreement. There is also no evidence of review and approval by the chief executive officer ensuring that gifts accepted were in the best interest of the state and complied with Minn. Stat. Section 246.41. For example, periodic gifts of over \$1,000 each have been received from a contributor for use in remodeling a building which the center operates and maintains. The current cash balance for this gift at March 31, 1987 is \$2,285. Without proper documentation of gift terms and conditions there is no ability to determine whether the requirements of Minn. Stat. Section 246.41 were met. In addition to the building gift, this same individual has given a separate \$1,000 gift to be used to purchase a bus or van for the transportation of certain residents. Staff indicated that the donor requested the gift funds be used in this manner; however, nothing is written specifying this specific purpose. Without adequate written gift purposes there is no ability for an independent audit to ensure that gifts are being used for the intended purposes specified by the donor.

RECOMMENDATION:

6. Gift purposes and conditions should be documented in writing and subject to review and approval by the chief executive officer.

Receipts for work activity programs are not deposited daily and controls require improvement.

The St. Peter Regional Treatment Center operates various work activity programs for prevocational training of residents in accordance with Minn. Stat. Section 246.56. The Minnesota Valley Social Adaptation Center (MVSAC) operates the Jobs Unlimited Work Activity Program which sells crafts and other miscellaneous products produced by the resident workers to the public. Annual revenues of \$28,655, \$38,869, and \$34,270 were generated during fiscal years 1984, 1985, and 1986 and \$33,857 has been collected through March 31, 1987 for the current fiscal year. The Minnesota Security Hospital (MSH) operates work activity programs which provide woodworking services and gardening products to the public. These programs produced annual revenues of \$15,231, \$18,037, \$19,692, and \$17,139 during fiscal years 1984, 1985, 1986, and 1987 through March 31, 1987, respectively.

Jobs Unlimited Program staff use a cash register to record daily receipts and sales. Although the cash register sales are closed-out daily, staff only make weekly deposits at the resident bank. Daily receipts are taken home by the program supervisor and weekly deposits are made. Twelve deposits tested in fiscal years 1986 and 1987 for over \$1,000 each included several days of cash sales. Daily depositing of receipts is required when the aggregate amount exceeds \$250 according to Minn. Stat. Section 16A.275 and the Department of Finance Operating Policy and Procedure 06:06:01. Delays in depositing receipts create a greater potential for loss or theft. Retaining these funds also causes loss of investment income for the state. Daily deposits of receipts at the resident bank would improve security and avoid the need for this practice.

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The Jobs Unlimited Program also does not have effective internal control over the receipt processing and depositing responsibilities. There is no separation of duties for receipt functions, such as an independent reconciliation of the daily cash register tapes to each deposit slip. The program supervisor has complete control over receipts including the entry of sales, daily close-out of the cash register sales, preparation of the deposit amount from the daily sales tapes, and deposit at the resident bank. This concentration of duties within one staff increases the potential for intentional or unintentional errors or irregularities. Without an effective system of internal control the supervisor is in a position to easily conceal cash shortages. An effective system of control would, at a minimum, require an employee independent of the daily close-out and depositing process to reconcile the daily cash register tapes to the deposit slip amounts.

The MSH work activity programs for woodworking primarily receive checks for work performed, while the gardening program collects a high quantity of currency and coin in the sale of it's goods. Receipts are recorded in a work program journal and deposited timely; however, control could be improved by an independent reconciliation of receipts posted in the journal to the deposits at the resident bank. The center should also consider issuing cash receipts to the customer or determine the cost and benefit of obtaining a cash register to account for the work program sales. These controls would increase the potential for the center to prevent and detect cash errors.

RECOMMENDATIONS:

7. Internal controls over the Jobs Unlimited Program receipts processing and depositing should be improved by:
 - daily deposit of receipts when the aggregate amount exceeds \$250; and
 - independent reconciliation of cash register tapes to the deposit slips.

8. Internal controls over the Minnesota Security Hospital work activity program receipts processing and depositing should be improved by:
 - use of a cash register or issuance of receipt slips to record and account for receipts; and
 - independent reconciliations of cash register tapes, receipt slips, or work program journals to the deposit slips.

Certain payments are made improperly through the current expense contingent fund, rather than paid by the statewide accounting system.

The center has a contingent fund for payment of current expenses with an authorized balance of \$3,000. This fund is established in accordance with

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Minn. Stat. Section 246.21 for expenses requiring immediate payment to prevent loss or danger to the institution or its inmates, for the purpose of paying freight, purchasing produce and other commodities requiring cash settlement, and for the purpose of discounting bills incurred. An itemized statement of every expense paid from the contingent fund is periodically submitted to the Department of Finance to obtain a statewide accounting warrant to reimburse the contingent fund.

Contingent fund payments have not been restricted to those expenses requiring immediate payment as required by Minn. Stat. Section 246.21. Certain vendors and expense types are being routinely paid by contingent fund check rather than paid directly through the Statewide Accounting (SWA) System. Barber and beautician services, hospital accreditation fees, and subscriptions are types of expenses currently paid from the current expense contingent fund that we believe should be paid through SWA. Business office staff have indicated that the barber and beautician services are disbursed from two funding sources, operating and resident funds, resulting in the need to produce a check from each contingent fund for the proper amount. However, alternative procedures could be followed to split-code the payment between the funds or Finance Operating Policy and Procedure 06:05:12 establishes procedures for expense transfers. Staff have also indicated that payments for fees and subscriptions require an application to be mailed with the check. Finance Procedure 06:05:05 establishes procedures for special warrant handling which includes mailing a document such as a subscription or application along with a SWA warrant.

RECOMMENDATION:

9. Payments from the current expense contingent fund should be limited to those expenses requiring immediate payment or cash settlement.

State procurement and purchasing procedures are not followed for all current expense and work program disbursements.

The center's procurement and purchasing procedures to obtain general supplies, services, and equipment for operational and work program activities are not in compliance with state guidelines. Minn. Stat. Section 246.56 Subd. 2(b) requires that each work activity program formulate a system for bidding practices and purchasing. Minn. Stat. Section 16B.04 authorizes the Commissioner of Administration to determine policies and procedures for all state purchasing. The Commissioner of Administration has established requirements for purchasing in the Division of Procurement Manual Bulletin 7-206. This manual outlines the rules which govern the competitive bidding requirements for procurement of materials and services through the Materials Management Division of the Department of Administration. It also establishes the requirements which allow local purchase authority for agencies to directly purchase certain supplies, equipment, and services from a vendor. The general requirement is for all purchasing to be made through Administration unless the purchase qualifies under the agency's approved local purchasing authority. Some examples of allowable local purchases include:

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- purchases from a vendor with a State Price Agreement established with the Division of Materials Management (Procurement);
- miscellaneous materials and supplies costing under \$100;
- repair work (parts and labor) costing under \$500; and
- single source items such as repair parts or educational supplies.

When making such purchases under local purchase authority, state agencies are required to prepare a department purchase order or field purchase order. In addition, certain local purchases require the agency to obtain quotations or competitive bids whenever practical.

Most purchases for the work activity programs were obtained locally for such things as miscellaneous materials and supplies, rather than through the Department of Administration as required by Procurement Bulletin 7-206. Ten work activity program purchases in 1986 which totalled \$7,687 and which individually cost more than \$300 were not procured through Administration. One of these purchases for lumber cost as high as \$2,102. Noncompliance with the Procurement Bulletin 7-206 policies and procedures, including local purchase authority guidelines, could result in ineffective and inefficient bidding practices in addition to higher costs for the work program materials and supplies. Purchasing through Materials Management Division of Administration should ensure that the lowest price is obtained consistent with the quality desired.

Fifteen operational disbursements were not properly procured or documented. These included five local current expense disbursements in 1986 exceeding \$100 each and totalling \$1,288 were not procured through the Materials Management Division of the Department of Administration. No department or field purchase order was prepared which justified allow-ability for these purchases under local purchase authority. Also, ten current expense purchases for over-the-counter items or repair services which cost \$1,495 would have qualified under local purchase authority; however, no departmental or field purchase order was prepared. Without completing departmental purchase orders there is no assurance that local purchase authority guidelines are being properly followed. The absence of purchase orders creates greater potential for unauthorized purchases by staff, as only certain supervisors are authorized to approve department purchase orders for each division or work activity program. In addition, purchase orders provide a key disbursement control to prevent duplicate payments. Each invoice received from a vendor should be matched against an authorized purchase order and receiving report to confirm validity of payment.

RECOMMENDATIONS:

10. Department or field purchase orders should be prepared for all purchases under local purchase authority.
11. Purchases not qualifying under local purchase authority should be procured through the Materials Management Division of the Department of Administration.

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Contracts are not prepared for certain professional and technical services purchased in excess of \$500.

The St. Peter Regional Treatment Center has paid several vendors for professional and technical services without preparing written contracts as required by state guidelines. Minn. Stat. Section 16B.06 authorizes the Commissioner of Administration to perform and review all contract management functions. Administration Policy and Procedure ADM-188 sets forth the following requirements for the preparation and negotiation of contracts for professional, technical, and purchased services:

- if payments to the contractor will be less than \$500 during the fiscal year, the service may be authorized on the approved professional and technical services annual plan for the Department of Human Services;
- if payments to the contractor will be \$500 or more during the fiscal year, a contract must be processed according to the prescribed procedures; and
- all proposed contracts in excess of \$2,000 are subject to special negotiation procedures, such as completion and approval of the Certification of Internal Contract Negotiation form.

The St. Peter Regional Treatment Center incurred expenses for professional and technical services over \$500 without processing a contract as required by ADM-188. No contract exists with the resident barber and beautician for purchased services of \$1,500 incurred in fiscal year 1986 and \$1,824 paid through March 31, 1987 of the current fiscal year. Payment terms, including a guarantee of \$80 daily for each service, has not been written into a contract. The center could be held potentially liable for disputed claims if payment terms such as a guarantee are not in writing and signed by the contractor.

Two other vendors of professional and technical services were paid over \$500 without processing a written contract. Health and medical services costing \$1,559, \$725, and \$2,000 in fiscal years 1984, 1985, and 1986 were purchased from one local vendor. Another vendor was paid \$1,559, \$1,060, and \$582 for the same periods. Without a written contract, disputes could arise concerning duties of the contractor, amount of consideration, term of service, or other rights between the parties. Also, compliance with specific legal requirements, such as minority participation and audit of contractor's books and records, cannot be enforced without a written contract.

RECOMMENDATION:

12. The business office should prepare written contracts with vendors for professional and technical services exceeding \$500 annually in accordance with Administration Policy and Procedure ADM-188.

ST. PETER REGIONAL TREATMENT CENTER

The St. Peter Regional Treatment Center has not formalized an agreement with the Department of Jobs and Training, Services for the Blind to operate the canteen.

The center's canteen, which is currently operated by the Services for the Blind, sells cigarettes, beverages, candy, and other miscellaneous items to residents and staff. The Blind Services is not charged rent and the center maintains the building in which the canteen is located. In past years, the Services for the Blind donated funds to the center; however, in recent years no donation has been received.

The Services for the Blind has statutory authority to operate the canteen under the general supervision of the Commissioner of Jobs and Training as governed by Minn. Stat. Section 248.07. However, an agreement has not been formalized in writing between the St. Peter Regional Treatment Center and the Department of Jobs and Training, Services for the Blind, defining the specific rights and responsibilities of each party. Additionally, the use of the center's facilities and services has not been defined. Prudent business practices require written agreements to specify all rights, duties, and responsibilities of each party privy to the agreement. This should eliminate any confusion or misunderstanding and provide a basis to operate and control the canteen.

Department of Human Services (DHS) Residential Facilities Division has referred this issue to a department attorney to be pursued in the near future. The attempt is to standardize agreements and relationships between the parties for all DHS institutions.

RECOMMENDATION:

13. St. Peter Regional Treatment Center should work with DHS central office to develop a written agreement with the Department of Jobs and Training, Services for the Blind for the operation of the canteen.

Payroll payments were made through the current expense contingent fund without proper approval.

The center's current expense contingent fund is used to provide employees with wages when their regular payroll check is not issued or was issued in error through Central Payroll. However these contingent fund payroll payments were made without obtaining prior approval from Employee Relations. The Department of Finance Operating Policy and Procedure 07:04:19 requires that imprest funds be used for payroll only when the Commissioner of Employee Relations certifies that the persons to be paid have been properly appointed and that the compensation is correct. After determining that the payroll warrant was not received or amount was incorrect, the center is required to request verbal authorization from the Employee Relations Payroll Unit to pay the employee with an imprest cash check. If approved the center may deliver or mail the imprest cash check to the employee. Employee Relations will submit a written memorandum for the center to file as evidence of the approval.

ST. PETER REGIONAL TREATMENT CENTER

St. Peter staff indicated that all contingent fund payments for payroll at the center have not been subjected to Employee Relations approval. Noncompliance with this requirement causes increased potential for early payment, excessive payment or payment to improperly appointed employees. These payments were the result of payroll errors made by the center and were allowable contingent fund payments. However, the required Employee Relations approval was not requested or obtained for these payments.

In addition, the center does not retain the employee's signed certification of obligation to repay the imprest cash fund. Finance Procedure 07:04:19 requires the center to obtain this certification and subsequently, when the corrected payroll warrant is received and the employee reimburses the imprest cash fund, the center is to make record of repayment on the form. Currently the center does complete and require the employee to sign the certification but when repayment is made they simply discard the form. Without retention of this certification there is no assurance that finance procedures were adhered to. Also the potential exists for future misuse if the certification is not marked as repaid and retained in the personnel files.

RECOMMENDATIONS:

14. Contingent fund payroll payments should be given to employees only after appropriate Department of Employee Relations authorization has been requested and obtained.
15. Employee certifications to repay the contingent fund should be signed and dated by the business office when repayment is received and retained in the personnel files.

ST. PETER REGIONAL TREATMENT CENTER

III. STATUS OF PRIOR AUDIT RECOMMENDATIONS
AND
PROGRESS TOWARD IMPLEMENTATION

No accounting system has been developed to control and account for the purchases, inventory, and the estimated \$20,000 in sales of items produced by the Jobs Unlimited Program during calendar year 1983.

1. The St. Peter Regional Treatment Center (center) should set up an accounting system to monitor and control the purchase, inventory, and sale of the items produced by the Jobs Unlimited Program.

RECOMMENDATION IMPLEMENTED. The Jobs Unlimited Program has established a system to monitor and record sales and sales tax, purchases, and wages.

2. Prenumbered sales receipts should be issued at the point of sale.

RECOMMENDATION IMPLEMENTED. The Jobs Unlimited Program has acquired a cash register which produces a sales tape for the center and receipt slip for the customer.

The residents participating in the Jobs Unlimited Program are not compensated for the work performed on items manufactured for sale.

3. SPSH should request a clarification of the exclusion of the JUP from the provisions of Minn. Stat. Section 246.151, Subd. 1.

RECOMMENDATION IMPLEMENTED. Residents are paid based on their productivity in accordance with Minn. Stat. Section 246.56, Subd. 2(c).

The center is not collecting sales tax on crafts made by the residents participating in the Jobs Unlimited Program and sold to the general public.

4. SPSH should collect sales tax on the sale of finished goods and deposit it in accordance with the Department of Finance's Operating Policy and Procedure Number 06:06:12. The monthly sales tax reports should also be prepared and sent to the Department of Finance's general accounting section.

RECOMMENDATION IMPLEMENTED. The Jobs Unlimited Program is properly collecting state sales tax, filing the Department of Finance sales tax reports, and making sales tax payments to the Department of Revenue.

ST. PETER REGIONAL TREATMENT CENTER

A significant number of patient files reviewed lacked documentation of the proper approvals necessary for participation in the resident work program.

5. Documentation of the approvals to participate in the resident pay program should be maintained pursuant to the requirements set forth in the Department of Human Service's Policy #11.

RECOMMENDATION IMPLEMENTED. The required records for medical approval and program referral are being properly maintained. In September, 1986 a Department of Human Services Internal Audit Review team evaluated the Resident Pay Program records at the center with satisfactory results.

The residents participating in the Resident Pay Program are not required to sign their time reports.

6. The patients participating in the Resident Pay Program should be required to sign their time reports.

RECOMMENDATION IMPLEMENTED. Residents are currently required to sign their time sheets along with the Resident Pay Program supervisor.

All transactions processed by the resident bank should have accurate supporting documentation.

7. To assure the validity of transactions, the audit trail should be completed by:
 - printing the error listing from the cash indicator test identifying transactions where the request exceeds the balance; and
 - identifying the source cards that were only partially processed with a stamp or color code so they could be traced to the error listing.

RECOMMENDATION IMPLEMENTED. The resident bank maintains supporting documentation of all transactions processed including original source documentation, transaction source cards, and bank control sheets.

The interest distribution to the social welfare accounts is incorrect.

8. The center should revise procedures for the calculation of interest amounts so that the base period used in the calculation is the same as the time period during which the interest is earned. The center should also consider some spot-checks of the interest output to verify the validity of the report.

RECOMMENDATION IMPLEMENTED. The base period for the calculation of interest earned is the same as the time period in which the interest was earned. A review of the interest distribution to the resident accounts was performed by business office staff.

ST. PETER REGIONAL TREATMENT CENTER

Interest allocated to the suspense account is transferred to the amusement account without waiting the required five-year holding period.

9. Interest distributed to the suspense account should be prorated to the individual accounts and only transferred to the amusement account with the original balance after the five-year holding period has expired.

RECOMMENDATION IMPLEMENTED. Interest distributed to the suspense account is being prorated to the individual accounts and transferred to the amusement account after the five-year holding period.

Cash disbursements made to residents from the social welfare account did not always follow prescribed policy.

10. The resident bank clerk should establish a perpetual recording system on the daily account status report identifying current deposits/withdrawals, while continuing to verify the report for available balance prior to disbursing funds.

RECOMMENDATION IMPLEMENTED. A perpetual recording system has been established in the TI-990 computer system to identify the beginning cash balance, current deposits and withdrawals, and ending cash balance.

The trial balance report supporting the social welfare month-end reconciliation is not retained for audit purposes.

11. The trial balance report supporting the social welfare month-end reconciliation should be retained.

RECOMMENDATION IMPLEMENTED. The trial balance of resident account balances supporting the social welfare month-end reconciliation is retained and filed by the Business Office.

The center is not consistently phoning in to the State Treasurer's Office the daily amount deposited at the depository bank.

12. The center should notify the State Treasurer's Office by phone when deposits exceed \$1,000.

RECOMMENDATION IMPLEMENTED. The Business Office currently notifies the State Treasurer's Office by phone for deposits over \$1,000.

ST. PETER REGIONAL TREATMENT CENTER

The center does not have the means to properly verify that the quality of meat and produce goods received is in accordance with the contract specifications.

13. The center should obtain a copy of the meat and produce contracts and verify that the quality of goods received is in agreement with the contract specifications.

RECOMMENDATION IMPLEMENTED. The center has received a copy of the food contract between the Department of Administration and the private vendor. They have concluded that the quality of the goods comply with the specifications of the contract.

There are no procedures for verifying that produce credits are received.

14. Procedures should be established to verify that all produce credits are taken.

RECOMMENDATION IMPLEMENTED. Since July, 1983 credit memos are matched against the subsequent invoices to ensure proper credit has been made.

There is inadequate separation of duties in the maintenance of inventories for the supplies, food service, and pharmacy areas.

15. Periodic physical counts of supplies, food service, and pharmacy inventories should be taken by someone independent of the custody of these inventories.

RECOMMENDATION SUBSTANTIALLY IMPLEMENTED. The warehouse inventory spot-check and cycle-count duties have been improved. The pharmacy inventory control could still be improved by separation of physical count duties from the inventory custodial responsibility.

Payment discounts were not taken on a material number of disbursement transactions sampled.

16. The payment of all invoices containing discounts should be expedited so that they are made within the discount period. All invoices should be reviewed for discounts and the discounts taken.

RECOMMENDATION IMPLEMENTED. Disbursement testing of invoices during fiscal years 1984, 1985, and 1986 concluded that all available payment discounts were obtained.



St. Peter Regional Treatment Center

100 FREEMAN DRIVE - ST. PETER, MN 56082
507/931-7100

June 17, 1987

Ms. Renee C. Redmer
Office of the Legislative Auditor
Veteran's Service Building
St. Paul, MN 55155

Dear Ms. Redmer:

Thank you for providing us an opportunity to respond to the recommendations contained in the draft copy of your audit report for the year ending June 30, 1986.

The responses which follow have been discussed with all appropriate staff and the responsibility and implementation date determined.

Recommendation #1: The St. Peter business office should work with the Department of Human Services and the Department of Finance to:

- transfer the \$17,247 cash balance in the three special accounts for general operating activities to the General Fund; and
- deposit all miscellaneous operating receipts as nondedicated revenue in the General Fund or include anticipated revenue in the appropriation and budgetary process for the center.

Response: The accounts in question are: Campus Landscape (see #4), Data Center (see #5), Pool-Gym-Camp, and Senior Swim.

Revenue generated from rental of our Tomlinson Hall facility (leases are signed and copies sent to Department of Administration) are used to pay lifeguards and to purchase the additional chemicals required due to the added swim time. We feel these are excellent public relation services offered the community, especially Senior Swim. Use of this facility by the community does not interfere with resident programming which has first priority.

Response to Recommendation #1 (continued)

SPRTC will work with the Department of Human Services and Department of Finance to establish new APID and AID in the "20" Fund and transfer the balances to the new budgetary account as dedicated receipts. The balances to be transferred will be different than the March 31, 1987 balances because these accounts have continued to be active.

Responsibility: Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: September 1, 1987

Recommendation #2: The center should discontinue usage of the resident bank's computer system and the SWA system for employee personal activity accounts.

Response: We ask that the terminology "Personal Activity Accounts" be changed to "Non-Resident Accounts" as these accounts are not "personal" by any means.

The accounts in question are: General Support Flower Fund; Dietary Flower Fund; and Golf Tournament. The authorized signatures for these respective accounts will be contacted. A determination will be made on how each wishes to handle their respective accounts once they are closed out of the Social Welfare fund.

Responsibility: Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: August 1, 1987

Recommendation #3: The center should work with the Department of Human Services and the Department of Finance to correctly budget and account for the following financial activities within the statewide accounting system:

- work activity programs in the special revenue fund;
- seminar and workshop fees in the special revenue fund; and
- gifts in the expendable trust fund.

Response: Work Activity APID and AID's have been established for FY88. Seminar and workshop fees will be handled according to appropriate Department of Finance Operating Policies. Gift funds will be discussed with Department of Human Services and Department of Finance regarding appropriateness of establishing a "69" fund account.

Responsibility: Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: August 1, 1987

Recommendation #4: The center should negotiate and process all real estate Teases through the Department of Administration, Real Estate Management Division.

Response: It was our understanding that the Real Estate Management Division did not become involved unless the land was officially declared surplus to SPRTC needs. We will contact the Department of Administration, Real Estate Management Division, to determine how the small acreage of land presently leased locally should be handled.

Responsibility: Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: August 1, 1987

Recommendation #5: The center should also ensure the legality of any contractual agreements and should obtain approval for contracts or inter-agency agreements from the Department of Human Services.

Response: Although no signature of a DHS employee appeared on the agreement, certainly several key DHS staff were aware of our computer training programs. Locally, all Data Center procedures were approved by a steering committee. Any future contractual agreements will be approved by DHS in writing.

Responsibility: Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: July 1, 1987

Recommendation #6: Gift purposes and conditions should be documented in writing and subject to review and approval by the Chief Executive Officer.

Response: SPRTC staff were not aware of the Department of Finance Gift Acceptance form until reviewed with your field staff. We will implement use of this form according to proper procedures.

Responsibility: Betty McGraw, Volunteer Coordinator
Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: August 1, 1987

Recommendation #7: Internal controls over the Jobs Unlimited Program receipts processing and depositing should be improved by:

- daily deposit of receipts when the aggregate amount exceeds \$250; and
- independent reconciliation of cash register tapes to the deposit slips.

Response: Daily deposit to Business Office/Bank was implemented immediately upon review with your field staff and independent reconciliation of account has been worked out with staff involved.

Responsibility: Jerry Pfeifer, Rehab. Counselor Supervisor

Date of Projected Implementation: April 1, 1987

Recommendation #8: Internal controls over the Minnesota Security Hospital work activity program receipts processing and depositing should be improved by:

- use of cash register or issuance of receipt slips to record and account for receipts; and
- independent reconciliation of cash register tapes, receipt slips, or work program journals to the deposit slips.

Response: Mechanism for issuance of receipts will be implemented and independent reconciliation has been worked out with staff involved.

Responsibility: Anne Amundson, Support Services Director - MSH

Date of Projected Implementation: October 1, 1987 (part 1)
July 1, 1987 (part 2)

Recommendation #9: Payments from the current expense contingent fund should be limited to those expenses requiring immediate payment or cash settlement.

Response: Our position is that the Business Office contingent fund be used for those expenses requiring immediate payment, and in our judgment it is not in the State's best interest to get necessary State and Federal I.D. numbers from a vendor for a one time payment, then have the Department of Finance assign a vendor number, batch the payment, do a pull warrant procedure, and eventually mail the check from here. This entire procedure could easily take 10 working days. JCAH payments by contingent fund check were for the application fee only and not the survey fee.

Responsibility: Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: Immediate substantial implementation.

Recommendation #10: Department or field purchase orders should be prepared for all purchases under local purchase authority.

Response: Our position on preparation of Department Purchase Orders is that one is prepared for all orders placed by mail and all local purchases picked up in person by staff. DPO's are not prepared for repair services, car washes, refuse pickup, copy machine rental, etc., as we choose to pay directly from monthly statements submitted by the vendor. This speeds up the payment process by at least one week, saves on the typing, mailing, return mailing, confusion on confirming orders, etc. We feel confident that our purchase authority is monitored closely as few staff have access to DPO's and they are held accountable.

Responsibility: Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: Immediate substantial implementation.

Recommendation #11: Purchases not qualifying under local purchase authority should be procured through the Materials Management Division of the Department of Administration.

Response: We agree, however, occasionally we get caught in the urgency to complete a project or make necessary repairs and the \$100 limit has been exceeded. On occasions whereby the \$100 limit is exceeded by a significant amount, a phone call is made to the appropriate buyer in the Division of Procurement, explaining the need to exceed the \$100 local purchase authority, approval is granted and this is noted on payment document.

It is our understanding that any funds in non-appropriated accounts have the option of using the Division of Procurement to make the purchase within their procedures, or buying direct from a chosen vendor.

The one purchase referred to in your draft which was from a Work Activity Center account was for lumber to build a vegetable stand. Five local bids were taken and are on file in the Business Office.

Responsibility: Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: Immediate substantial implementation.

Recommendation #12: The business office should prepare written contracts with vendors for professional and technical services exceeding \$500 annually in accordance with Administration Policy and Procedure ADM-188.

Response: The Barber/Beautician expenditures gradually increased over the past two fiscal years and the total expenditures exceeded \$500 per year. A contract will be in place for FY88 for Barber/Beautician services. Other professional/technical services which exceeded \$500 without a contract were for various medical type services. When negotiating contracts at the beginning of each year it is impossible to anticipate all the various medical specialty providers that our professional staff may use, often on an emergency basis, i.e., fractures, burns, etc. We have contracts in place for all providers of routine medical care.

Responsibility: Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: July 1, 1987

Recommendation #13: St. Peter Regional Treatment Center should work with DHS central office to develop a written agreement with the Department of Jobs and Training, Services for the Blind for the operation of the canteen.

Response: As noted in your draft, the Department of Human Services, Residential Facilities Division, has referred this issue to a department attorney in an attempt to standardize agreements and relationships between the parties for all DHS facilities.

Responsibility: Department of Human Services and St. Peter Regional Treatment Center.

Date of Projected Implementation: January 1, 1988

Recommendation #14: Contingent fund payroll payments should be given to employees only after appropriate Department of Employee Relations authorization has been requested and obtained.

Response: This recommendation was implemented immediately upon review with your field staff.

Responsibility: Gerald Ylinen, Personnel Director

Date of Projected Implementation: April 1, 1987

Recommendation #15: Employee certifications to repay the contingent fund should be signed and dated by the business office when repayment is received and retained in the personnel files.

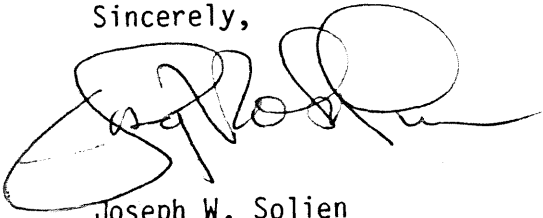
Response: This recommendation was implemented immediately upon review with your field staff.

Responsibility: Tom Bolstad, Sr. Accounting Supervisor

Date of Projected Implementation: April 1, 1987

We appreciate the cooperation received from your office during this audit.
Should you have further questions please feel free to call.

Sincerely,

A handwritten signature in black ink, appearing to read 'Joseph W. Solien', written in a cursive style with large loops.

Joseph W. Solien
Chief Executive Officer

pc: Department of Human Services
ATTN: Jim Walker, Residential Services Director

Bill Pedersen
Chief Operating Officer - SPRTC

File



Office of the Legislative Auditor
Veterans Service Building, Saint Paul, Minnesota 55155