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Washington State Department of Transportation Administration and Overhead Performance Audit Issued November 2007

Agency Action Plan

Link to the [full audit report](#).

Link to a [summary of the findings and the agency's response](#).

Action plan legend

Note: The "Current Resources" column reflects whether an agency can complete the action step by the due date within current resources. This column will be populated pending upcoming budget decisions.

Action Plan

🔗	ID #	Finding	Agency action step	Lead	Due Date	Status	Current Resources	Budget Impact	Needs Legislation	Explanatory Notes as of 04/12/2012
	A1.1	1	Review and update procedures.	Bill Ford		Completed		No	No	This item is complete - Review and initial update of HRMS procedures is complete and a standard checklist was developed for use throughout the Department. On an ongoing basis HRMS procedures will be reviewed and updated as needed.
	A1.2	1	Complete a detailed evaluation and implementation plan by July 2008. The plan will include the following: Evaluation of current processes performed in the different organizations and determine what functions and processes can be centralized, identification of	Bill Ford		Completed		No	No	This item is complete - WSDOT's evaluation and implementation plan for HRMS administration was completed July 2008.

		process flows to ensure timely transmittal of data, and communication of the new process to affected organizations and consideration of logistical issues.					
A1.3	1	Evaluate the current entry into Citrix and establish processes to eliminate the unnecessary duplication into HRMS, while assuring that other business applications of Citrix continue to meet regional needs.	Bill Ford	Completed	No	No	This item is complete - The evaluation of Citrix and potential duplication with HRMS is complete. Citrix is a software tool used to host and provide access to applications remotely. In this case, the application is a database used in the NW Region of WSDOT to track HR processes. It was determined that the regional database, hosted via Citrix, was not a duplication with HRMS. However, WSDOT continues to explore the potential benefits the regional database could bring to the entire agency. These benefits could include improved tracking during the hiring and termination of employees. (i.e. Equipment check in/out, building access, computer system(s) access, etc.)
A2.1	2	Complete a detailed evaluation and implementation plan by July 2008. The plan will include: Evaluation of the current processes performed in the different organizations and determine what functions and process can be centralized, identification of process flows to ensure timely transmittal of data, and communication of the new process to affected organizations and consideration of logistical issues.	Bill Ford	Completed	No	No	This item is complete - WSDOT has completed the evaluation of current processes performed in different organizations to determine what functions and processes could be centralized. Through the evaluation we implemented improvements to internal controls over expenditure accounting and identified future opportunities for efficiencies through imaging of financial documents. The evaluation determined that centralization of expenditure accounting would only be efficient and effective with the support of a modern Procure-to-Pay Financial system. While WSDOT doesn't currently have such a system, we are an active partner in the Office of Financial Management (OFM) led Roadmap Initiative which is establishing the future direction of enterprise Financial and Administrative systems.
A2.2	2	Complete a similar evaluation of the current vendor payment process for the Ferries Division. Complete by July 2008.	Bill Ford	Completed	No	No	This item is complete - WSDOT has completed the evaluation of current expenditure accounting processes performed by the Ferries Division and identified several opportunities for improvement to include: Dept. of Revenue sales/use tax reporting and

							<p>filing will be centralized with Headquarters Accounting. The Office of Information Technology (OIT) will convene stakeholders to establish necessary procedures to centralize procurement and accounting of information technology required to support Ferries Operations; and the Ferries Division will convene stakeholders to pursue several opportunities to improve the efficiency and effectiveness of procurement and expenditure accounting at the Ferries Division. Consistent with A2.1 (above) full centralization of expenditure accounting would only be efficient and effective with support of a modern Procure-to-Pay Financial system. (Also see A2.3)</p>
A2.3	2	Work with Dept. of General Administration (GA) and Office of Financial Management (OFM) to evaluate options for a computerized purchasing system. This evaluation will follow the Roadmap Program's current efforts led by the GA around procurement reform. Timing is in accordance with the GA project schedule for procurement reform.	Bill Ford	Completed	Yes	No	<p>This item is complete - WSDOT continues to actively participate in the Roadmap process with both GA and OFM. In the last three months, the Department's Purchasing and Materials Management Office has contributed to the OFM enterprise data definition/chart of accounts work group and to the GA procurement reform work group. WSDOT's internal critical applications team also examined the procure-to-pay business process on September 3-4, 2008. Given the economic and budget climate, the Roadmap Steering Committee agreed they would not recommend a Budget Decision Package for new Roadmap projects for the 2009-11 Biennium. WSDOT will continue to explore other opportunities to enhance and improve the current system. In addition, WSDOT will look at opportunities to develop a new Procure-to-Pay Financial system by partnering with other agencies or through its own initiatives.</p>
A3.1	3	Evaluate staff training and process changes. Complete by July 2008.	Bill Ford	Completed	No	No	<p>This item is complete - Accounting and Financial Services (AFS) completed the evaluation of staff training and process changes.</p>
A3.2	3	OFM will convene a work group including WSDOT and other interested parties to explore statewide solutions to payroll processing and distribution issues.	Bill Ford	Completed	Yes	No	<p>This item is complete - The Office of Financial Management (OFM) has completed their work group activities exploring payroll alternatives to include establishing 26 payroll periods and mandatory Electronic Funds Transfer. OFM has concluded that no changes will be implemented</p>

We will convene the workgroup by December 2007. Workgroup recommendations that require statute changes will be finalized in time for consideration in the 2009 Legislative session.

at this time. WSDOT is participating in OFM's Roadmap initiative that includes consideration of a statewide Labor Collection and Distribution system, which was identified as the agencies number one priority. Given the economic and budget climate, the Roadmap Steering Committee opted to not submit a 2009-2011 Budget Decision Package. WSDOT has partnered with the Department of Natural Resources (DNR), OFM, and Department of Personnel (DOP) and completed a feasibility study for a Time, Leave, and Labor Distribution system and detailed requirements to support a Request for Proposal (RFP) in June 2009. No subsequent action on a new Labor Collection and Distribution system will be taken until funding is obtained.

A4.1	4	Review cash receipting practice periodically to assure strong internal controls and efficiency are maintained.	Bill Ford	Completed	No	No
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This item is complete - AFS completed the review of cash receipting practice to assure strong internal controls and efficiencies are maintained.

A6.1	5	WSDOT and OFM will convene a workgroup to explore alternate reporting structures. Complete by June 2008.	Bill Ford	Completed	No	No
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This item is complete – In 2008, the Office of Financial Management (OFM) began a review of Internal Audit reporting structures, as part of updating Chapter 20 of the Statewide Administrative and Accounting Manual (SAAM). To update Chapter 20 of the SAAM, OFM began forming a task force of Internal Auditors and other agency stakeholders, to gather appropriate input. WSDOT was an active participant in this effort from the beginning and has continued to contact OFM periodically to check the status of the project. At this point, OFM's update to the SAAM is not under WSDOT's control, and is on hold for three primary reasons. First, OFM's executive management is considering how its guidance on internal audit programs can best fit agencies of all sizes. Second, just as OFM began forming the task force mentioned above, the economic downturn heightened. Thirdly, OFM played a critical role in implementing the Governor's efforts to centralize services and consolidate agencies for a more efficient and less costly government. As OFM directed more attention to address the economic

A7.1	6	In an ongoing effort to build more effective organizational relationships, WSDOT has been evaluating opportunities for stronger functional alignments between headquarters and the Ferries Division. Specifically, we are evaluating budget, human resources, labor relations, planning, project management, and communications functions. Results of the review are anticipated to be available in July 2008.	Bill Ford	Completed	No	No	<p>downturn, efforts to update SAAM have been delayed. The Director of Internal Audit will continue to work with counterparts in other state agencies through regular meetings of the State Chief Audit Executive forums to address updates to SAAM Chapter 20 with OFM. However, this audit action item is considered to be completed based on what is within the scope of WSDOT's control.</p> <p>This item is complete - WSDOT implemented opportunities that strengthened functional alignments between the Ferries Division and Headquarters, while reducing costs. On an ongoing bases, WSDOT will continue to implement other opportunities to further strengthen functional alignments, improve efficiencies, or reduce overall operating costs.</p>
A7.2	6	As noted in Finding #3 (and in a separate performance audit released September 2007), WSDOT will evaluate the costs and business needs of a new timekeeping system, rather than a separate system for separate divisions or work units. Will work with OFM and the Department of Information Systems to ensure proposed IT investments fit within the statewide enterprise architecture and development timeframe.	Bill Ford	Completed	Yes	No	<p>This item is complete - WSDOT is participating in OFM's Roadmap initiative that includes consideration of a statewide Labor Collection and Distribution system, which was indentified as the agencies number one priority. Given the current economic and budget climate, the Roadmap Steering Committee opted to not submit a 2009/2011 Budget Decision Package. WSDOT has partnered with the Department of Natural Resources (DNR), OFM, and Department of Personnel (DOP) and has completed a feasibility study for Time, Leave, and Labor Distribution System and detailed requirements to support a Request for Proposal (RFP). No subsequent action on the Time, Leave, and Labor system will be taken until funding is obtained. Also, see A3.2.</p>