

Action Step Number	Finding	Rec.	Status of Action Steps Administration and Overhead Performance Audit	Lead	Done	Projected date of completion with current budget	Budget Impact	Needs Legislation
A1.1	1	1	Reviewing and updating HRMS procedures is due to be completed by December 2008.	Bill Ford		December 2008		
A1.2	1	1	WSDOT's evaluation and implementation plan for HRMS administration is due to be completed by July 2008.	Bill Ford		July 2008		
A1.3	1	1	The evaluation of Citrix and potential duplication with HRMS is due to be completed by July 2008.	Bill Ford		July 2008		
A2.1	2	2	An evaluation and implementation plan for vendor payments is due to be completed by July 2008.	Bill Ford		July 2008		
A2.2	2	2	An evaluation and implementation plan of vendor payments for Ferries Division is due to be completed by July 2008.	Bill Ford		July 2008		
A2.3	2	2	WSDOT has actively participated in OFM's Roadmap study. Parallel to that effort, WSDOT and OFM are analyzing alternatives available to procure and implement an enterprise purchasing system. In the past three months leading up to May 31, 2008, the Department participated in three OFM Roadmap sessions and two GA procurement reform meetings. The Department also provided data and information to GA that helped support the decision to procure the NIGP commodity code system for statewide implementation.	Bill Ford		Timing is in accordance with the GA project schedule for procurement reform.	Yes	
A3.1	3	3	An evaluation of staff training and process changes is due to be completed by July 2008.	Bill Ford		July 2008		
A3.2	3	3	The work group to study statewide solutions to payroll processing and distribution issues is due to provide recommendations to the Legislature in 2009.	Bill Ford		December 2008		
A4.1	4	4	The review of cash receipting practice to assure strong internal controls and efficiency are maintained is due to be completed by July 2008.	Bill Ford		July 2008		
A6.1	5	5	The review of Internal Audit Reporting structures is in progress by OFM, as part of the update of Chapter 20 of the Statewide Administrative and Accounting Manual, including guidance for internal audit, risk management, and internal controls. To allow for sufficient input, OFM expects to issue an update for Chapter 20 of the Manual by October 2008.	Bill Ford		October 2008 (original date: June 2008)		
A7.1	6	6	The review of opportunities for stronger functional alignments between the Ferries Division and headquarters is due to be completed by June 2008.	Bill Ford		July 2008		
A7.2	6	6	WSDOT and OFM are collaborating in the analysis and identification of alternatives available to procure and implement an enterprise labor collection system.	Bill Ford		Aligned with enterprise development timeframe	Yes	
<b>Overhead and Administration Audit Recommendations</b>								
Rec#1: We recommend centralizing the Human Resources Personnel Administration function. Potential cost savings in this area could result from a shift of resources to WSDOT Headquarters (HQ) from the other WSDOT organizations.								
Rec#2: We recommend centralizing the Expenditure Accounting function. Potential cost savings in this area could result from a shift of resources to WSDOT HQ from the other								
Rec#3: We recommend implementation of a new timekeeping process.								
Rec#4: We recommend increasing lockbox usage across WSDOT.								
Rec#5: We recommend that WSDOT change the Internal Audit functional and administrative reporting lines.								
Rec#6: We recommend that WSDOT develop ONE-DOT practices and implement new policies, procedures, systems, and practices that consider all organizations within WSDOT.								
<b>Overhead and Administration Audit Findings</b>								
Finding 1: WSDOT can improve the efficiency of its Human Resources Personnel Administration functions.								
Finding 2: WSDOT can improve internal controls and efficiency in its Expenditure Accounting process.								
Finding 3: Opportunities to improve the payroll and timekeeping functions and related internal controls exist due to current manual, labor-intensive processes.								
Finding 4: Opportunities to improve efficiency and effectiveness exist in the Accounts Receivable (AR) Cash Receipt process due to use of a manually intensive process and								
Finding 5: WSDOT's Internal Audit function can improve its independence by changing its reporting structure.								
Finding 6: WSDOT can improve its overall operations by aligning and integrating Washington State Ferries (WSF) with the rest of WSDOT.								