

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

**Ramsey County
Saint Paul, Minnesota**

Management and Compliance Report

Year Ended December 31, 2019

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 100 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice – conducts financial and legal compliance audits of local governments;

Government Information – collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations – provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension – monitors investment, financial, and actuarial reporting for Minnesota’s local public pension funds; and

Tax Increment Financing – promotes compliance and accountability in local governments’ use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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Ramsey County Saint Paul, Minnesota

Year Ended December 31, 2019



Management and Compliance Report

**Audit Practice Division
Office of the State Auditor
State of Minnesota**

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**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

Board of County Commissioners
Ramsey County
Saint Paul, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ramsey County, Minnesota, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 12, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ramsey County's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A

significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We did identify a deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as item 2019-001, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ramsey County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Minnesota Legal Compliance

In connection with our audit, nothing came to our attention that caused us to believe that Ramsey County failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, and miscellaneous provisions sections of the *Minnesota Legal Compliance Audit Guide for Counties*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters, except as described in the Schedule of Findings and Questioned Costs as item 2019-003. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

Ramsey County's Response to Findings

Ramsey County's responses to the internal control and legal compliance findings identified in our audit are described in the Corrective Action Plan. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control over financial reporting, compliance, and the provisions of the *Minnesota Legal Compliance Audit Guide for Counties* and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

/s/Julie Blaha

JULIE BLAHA
STATE AUDITOR

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

June 12, 2020

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JULIE BLAHA
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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditor's Report

Board of County Commissioners
Ramsey County
Saint Paul, Minnesota

Report on Compliance for Each Major Federal Program

We have audited Ramsey County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2019. Ramsey County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Ramsey County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Ramsey County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on Medical Assistance Program (CFDA No. 93.778)

As described in the accompanying Schedule of Findings and Questioned Costs, Ramsey County did not comply with requirements regarding CFDA No. 93.778, Medical Assistance Program, as described in finding number 2019-002 for Eligibility. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Qualified Opinion on Medical Assistance Program (CFDA No. 93.778)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Ramsey County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Medical Assistance Program for the year ended December 31, 2019.

Unmodified Opinion on the Other Major Federal Program

In our opinion, Ramsey County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of Ramsey County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as item 2019-002, that we consider to be a material weakness.

Ramsey County's response to the internal control over compliance finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Ramsey County, Minnesota, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated June 12, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Ramsey County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards (SEFA), as required by the Uniform Guidance, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The SEFA is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the SEFA is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

/s/Julie Blaha

JULIE BLAHA
STATE AUDITOR

June 12, 2020

/s/Greg Hierlinger

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

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**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles: **Unmodified**

Internal control over financial reporting:

- Material weaknesses identified? **No**
- Significant deficiencies identified? **Yes**

Noncompliance material to the financial statements noted? **No**

Federal Awards

Internal control over major programs:

- Material weaknesses identified? **Yes**
- Significant deficiencies identified? **None reported**

Type of auditor's report issued on compliance for major federal programs: **Unmodified for all major programs, except for the Medicaid Cluster, which is qualified.**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **Yes**

The major federal programs are:

Child Support Enforcement	CFDA No. 93.563
Medicaid Cluster	CFDA No. 93.778

The threshold for distinguishing between Types A and B programs was \$2,512,930.

Ramsey County qualified as a low-risk auditee? **No**

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Finding Number: 2019-001

Prior Year Finding Number: N/A

Repeat Finding Since: N/A

Departmental Fees

Criteria: The Board of County Commissioners has authority to set fees, subject to limitations provided by law, per Section 2.02 of the Home Rule Charter. The Board reviews and approves fee increases as part of the annual budget process. Fees approved by the Board include winter prime time ice rental rates and clinic services.

Condition: In audits performed of the Parks and Recreation (Arenas) and Public Health Departments, it was noted that in multiple instances, the fees charged to the public were not those approved by the Board.

Context: The winter prime time ice rental fee for one arena charged to the public was \$5 more than that approved by the Board, amounting to a total overcharge to the public of approximately \$12,000. A number of various clinic fees charged to the public were less than that approved by the Board, ranging from \$2 to \$18 per service.

Effect: The County is charging fees for services at rates that were not approved by the County Board.

Cause: The Parks and Recreation Department (Arenas) informed us that the difference in fees charged was due to a miscommunication. The Public Health Department informed us that the receipting system was not updated accordingly.

Recommendation: We recommend the County adopt policies and procedures to ensure fees approved by the County Board are those charged to the public. We also recommend the Parks and Recreation (Arenas) and Public Health Departments update fees in their receipting systems on an annual basis to agree with those approved by the County Board.

View of Responsible Official: Concur

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARD PROGRAMS

Finding Number: 2019-002

Prior Year Finding Number: 2016-002

Repeat Finding Since: 2016

Eligibility

Program: U.S. Department of Health and Human Services' Medical Assistance Program (CFDA No. 93.778), Award Nos. 1905MN5ADM and 1905MN5MAP, 2019

Pass-Through Agency: Minnesota Department of Human Services

Criteria: Title 2 U.S. *Code of Federal Regulations* § 200.303 states that the auditee must establish and maintain effective internal control over the federal award that provides reasonable assurance that the auditee is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The Minnesota Department of Human Services (DHS) maintains the computer system, MAXIS, which is used by the County to support the eligibility determination process. The following exceptions were detected in the sample of 25 cases tested:

- one case file had the Social Security number not verified;
- four case files had citizenship that was not verified;
- one case file had income that was not verified; and
- eight case files had assets that were not verified.

We also noted that reviews of the Medical Assistance Program case files are not performed on a consistent basis.

Questioned Costs: Not applicable. The County administers the program, but benefits to participants in this program are paid by the State of Minnesota.

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019**

Context: The State of Minnesota contracts with the County’s Health and Wellness Administration Division to perform the “intake function” (meeting with the social services client to determine income and categorical eligibility), while the Minnesota DHS maintains MAXIS, which supports the eligibility determination process and actually pays the benefits to the participants.

The Health and Wellness Administration Division has implemented supervisory reviews for other federal programs, and is working on implementing this on a consistent basis across all applicable federal programs.

The sample size was based on guidance from chapter 11 of the AICPA Audit Guide, *Government Auditing Standards and Single Audits*.

Effect: Missing information, or the improper input of information into the MAXIS system, increases the risk that participants will receive benefits when they are not eligible. Supervisory reviews not performed on a consistent basis increases the probability that staff errors will go undetected.

Cause: County program personnel entering case information into the MAXIS system did not ensure all required information was obtained, verified, maintained in the case files, or updated in the MAXIS system. Due to increased caseload demands, staff have not been able to perform supervisory reviews on a consistent basis.

Recommendation: We recommend the Health and Wellness Financial Assistance Services Department include in its internal quality control review process a checklist or some method to provide reasonable assurance that all necessary documentation to support eligibility is obtained and properly updated in MAXIS. In addition, consideration should be given to providing additional training to program personnel.

View of Responsible Official: Concur

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

IV. OTHER FINDINGS AND RECOMMENDATIONS

MINNESOTA LEGAL COMPLIANCE

Finding Number: 2019-003

Prior Year Finding Number: N/A

Repeat Finding Since: N/A

Prompt Payment of Invoices

Criteria: As stated in Minn. Stat. § 471.425, the County is required to make payment on vendor invoices according to the terms of the contract, or within 35 days of the completed delivery of the goods or services or the receipt of the invoice, whichever is later.

Condition: Three of 50 invoices tested for compliance with this statute were not paid within 35 days.

Context: The processing of payments originates with County departments and is completed by the County's Finance Department.

Effect: Making payment on invoices after 35 days of the completed delivery of the goods or services or the receipt of the invoice, whichever is later, is in noncompliance with Minnesota law.

Cause: The County informed us that invoices are not received by the County's Finance Department in a timely manner.

Recommendation: We recommend the County implement procedures to ensure payments are made in accordance with Minn. Stat. § 471.425.

View of Responsible Official: Concur

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019**

V. PREVIOUSLY REPORTED ITEMS RESOLVED

- 2018-001 Material Audit Adjustment
- 2018-002 Family Home Visiting Eligibility and Reporting
- 2018-003 Procurement, Suspension, and Debarment

**REPRESENTATION OF RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2019**

Finding Number: 2019-001
Finding Title: Departmental Fees

Name of Contact Person Responsible for Corrective Action:

Joua Yang, Accounting Manager, Parks & Recreation Department
George Hardgrove, Controller, Economic Growth and Community Investment Service Team
Dan Rahkola, Accounting Manager, Public Health Department
Janelle White, Controller, Health & Wellness Service Team

Corrective Action Planned:

Each January, the Department Accounting Manager or their designee will review the rates in the Sales Systems used for invoicing Products/Services to ensure they correspond to the Approved Fee list posted on Ramsey County's website. Once the rates are verified, they will create a record of the review in the system and/or an E-Mail to the Controller.

Any Fee Changes during the year will require an E-Mail Approval by the Department Accounting Manager or Director.

We will also review the list of people who have access to changing fees in the Sales Systems and limit access to the Accounting Manager, the Accounts Receivable person, and the Operations Manager.

Anticipated Completion Date: January 31, 2021

Finding Number: 2019-002 (Carryforward from 2016-002)
Finding Title: Eligibility
Program: Medical Assistance Program (CFDA No. 93.778)

Name of Contact Person Responsible for Corrective Action:

Tina Curry, MSW – Director, Financial Assistance Services Department

Corrective Action Planned:

The Quality Assurance Team is currently in place for SNAP and Medical Assistance Program cases. The Department is in the process of evaluating whether more resources will be allocated going forward.

Internal quality control review checklists, specific to each Program area have been developed. With COVID-19, the planned full rollout slated for the end of the summer of 2020 has been pushed back to the end of the 3rd quarter to incorporate the verification of necessary support documentation to support eligibility determinations and update status in MAXIS.

Department wide communication to staff regarding importance of supporting documentation in the case file prior to approval of the case has been implemented and is ongoing.

The detail regarding the Quality Assurance review process and the Corrective Action Plan has been documented and communicated to provide guidance for new staff, refreshers for current staff, and to ensure the appropriate actions are followed. The documentation will be reviewed and revised as needed to ensure compliance and consistency throughout the department.

Supervisory review has been implemented with new hires. As issues are identified with current staff, enhanced review strategies and procedures are implemented to review the documentation needed prior to approval of a case.

Targeted training continues to be based on findings from the internal Quality Assurance Team. In the ongoing review of cases by the internal Quality Assurance team, the training is based upon the type of issues that arise from the reviews, this will vary based upon the program being reviewed and the requirements of said program.

The Health & Wellness Administration Division has established a technical assistance team to assist the internal quality assurance team in strengthening their current manual audit process to comply with the agreed corrective action plan and the regulations of the grant funds. In addition, members of the Health & Wellness Administration technical assistance team have met on a quarterly basis starting in 2020 to be more involved at the Manager and Supervisor level when they implement the plan by helping them develop the tools needed to monitor their compliance progress in performing their audits.

If errors are found and overpayments occur the Department will follow the protocol of the Minnesota Department of Human Services regarding the collection of any overpayments.

Anticipated Completion Date: 12/31/2020

Finding Number: 2019-003

Finding Title: Prompt Payment of Invoices

Name of Contact Person Responsible for Corrective Action:

Renee M. Vought, Deputy Director of Accounting, Financial Reporting and Payroll

Corrective Action Planned:

Voucher Preparers and Voucher Approvers

- Retrain voucher preparers and voucher approvers regarding the requirements of the promptly paid bill statute.
- Explain the details of the statute.
- Require all invoices to be stamped with a date.
- If an invoice is disputed, document the date the dispute was resolved.

Voucher Audit Team

- Train voucher audit team to ensure all invoices contain all pertinent information, concentrating on:
- Date stamped on invoices.
- Date disputed invoices were resolved.
- If the invoice will be paid after the 35-day statute and interest was not included on the voucher, deny the invoice for the department to update and include interest.

Management

- Review paid vouchers at least quarterly to ensure timely payment or the inclusion of interest.
- If vouchers were not paid within the 35-day statute and no interest was added, notify department of the issue and have the interest paid.
- Remind all staff of the statute.
- If an ongoing issue, retrain staff.

Anticipated Completion Date:

Ongoing, procedure currently recognized.

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**REPRESENTATION OF RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Finding Number: 2016-002

Finding Title: Eligibility

Program: Medical Assistance Program (CFDA No. 93.778)

Summary of Condition: The Minnesota Department of Human Services (DHS) maintains the computer system, MAXIS, which is used by the County to support the eligibility determination process. The following exceptions were detected in a sample of 40 cases tested:

- Thirteen case files had asset information in the MAXIS system that did not match the supporting documentation provided.
- One case file had participant's asset values that were over the asset limit.
- One case file did not have an application on file.
- Five case files' citizenship verification in the MAXIS system indicated birth certificates were in the case files, but birth certificates were not in the case files.
- Two case files had insurance information in the MAXIS system that did not match the information indicated on the application.
- Two case files had Retirement, Survivors, and Disability Insurance (RSDI) income noted in the MAXIS system as being verified by an award letter; however, an award letter was not in the case files.

Summary of Corrective Action Previously Reported:

- Quality Assurance Team has been implemented and is currently reviewing SNAP cases, reviews will be expanded to include the Medical Assistance Program.
- Internal quality control review checklists, specific to each Program area, will be developed to incorporate the verification of necessary support documentation to support eligibility determinations and update status in MAXIS.
- Development and implementation of tracking tools to monitor compliance progress in performing the quality control reviews.
- Department wide communication to staff regarding importance of supporting documentation in the case file prior to approval of the case.
- The detail regarding the Quality Assurance review process and the Corrective Action Plan will be documented to provide guidance for new staff, refreshers for current staff, and to ensure the appropriate actions are followed. The documentation will be reviewed and revised as needed to ensure compliance and consistency throughout the department.
- Supervisors to review with staff documentation needed prior to approval of a case.

- Targeted training continues to be developed based on findings from internal Quality Assurance Team. In the ongoing review of cases by the internal Quality Assurance team, the training will be based upon the type of issues that arise from the reviews, this will vary based upon the program being reviewed and the requirements of said program.
- If errors are found and overpayments occur the Department will follow the protocol of the Minnesota Department of Human Services regarding the collection of any overpayments.

Status: Not Corrected.

Background of original corrective action:

When the Corrective Action Plan (CAP) was initially developed the Financial Assistance Services Department was relying on an electronic quality assurance review platform. The subsequent delay in the development of that platform required the Department develop a manual audit process (MAP). The MAP started with other Program areas, but the implementation has been delayed in the Medical Assistance area due to the complexity and nature of the Long-Term Care case files, the significant turnover of experienced supervisors and line staff in that program area and understaffing within the department.

New initiative, started in 2018 and continuing in 2019:

The internal quality assurance team will target training as needed based on findings and/or issues determined through the review of case files. The department will work in conjunction with the Health & Wellness Administration Division to help strengthen their current MAP in order to comply with the agreed CAP and the regulations of the grant funds. Health & Wellness Administration will also be more involved at the Manager and Supervisor level when they implement the plan by helping them develop the tracking tools to monitor their compliance progress in performing their audits. The development of the MAP, the compliance progress tracking tools and the implementation of both are targeted for completion by the end of 12/31/2019. Given the complexity of the case files and the effect on institutional knowledge due to the high turnover in the Medical Assistance Program area, Health & Wellness Administration Division’s direct involvement in the development of the MAP and the tracking tools that will monitor audit process compliance will help organize, validate and codify the new workflows going forward. The MAP and CAP details will be documented to provide guidance for new staff, refreshers for current staff, and to ensure the appropriate actions are followed. The documentation will be reviewed and revised as needed to ensure compliance and consistency throughout the department.

Was corrective action taken significantly different than the action previously reported?

Yes _____ No X

Finding Number: 2018-001

Finding Title: Material Audit Adjustment

Summary of Condition: A material audit adjustment was identified that resulted in a significant change to the County’s financial statements. In the Capital Projects Fund, due from other governments and deferred inflows of resources – unavailable revenue were decreased by \$6,238,897.

Summary of Corrective Action Previously Reported:

Starting for the 2019 Year End Process, Ramsey County will institute two levels of review to support the year-end compilation process. The first review will be by the EGCI Controller which is a new position that started in February of 2019. The EGCI Controller will sign off on the Receivable schedule provided to Ramsey County Central Finance. This will include reviewing items from Ramsey County’s ERP System’s Accounts/Receivable module and any current and/or needed Journal Voucher adjustments. The second review will be a meeting with the EGCI Controller, the Accountant IV for Public Works, the Principal Finance Analyst(s) for Public Works, and the Accountant IV in Central Finance that prepares the CAFR. At that time, any additional adjustments will be reviewed and approved by these four individuals. We will also include notes on the Receivable Schedule indicating the revenue recognition rules for each grant from a governmental unit including the State of MN.

Status: Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?

Yes _____ No X

Finding Number: 2018-002

Finding Title: Family Home Visiting Eligibility and Reporting

Program: Temporary Assistance for Needy Families (CFDA No. 93.558)

Summary of Condition: The following exceptions were detected:

- In a sample of 40 case files tested, three case files had eligibility determinations eight months or greater overdue, and reviews of the Family Home Visiting case files are not performed on a consistent basis and are not documented.
- All four quarterly invoices submitted for 2018 were submitted after the 20th day following the end of the quarter. The invoices were also not reviewed by a supervisor.

Summary of Corrective Action Previously Reported:

In Family Health at St. Paul Ramsey County we use an electronic medical record called PH Doc, where home visits and communications are charted with clients. Alerts are set up in the system to remind the nurse to determine TANF eligibility and complete a form at first home visit and every 12 months after the last one was completed. The reminders are set up to alert the nurse in the PH Doc system for 1-2 months prior to the due date. We will continue with this practice for our nursing staff to ensure completion in a timely manner.

To implement oversight in the TANF Grant Program the Program Analyst will follow these steps:

TANF form monitoring each month

- A report of caregivers visited in the calendar year will be run.
- A report of the last TANF eligibility form will be run including last date, and last eligibility status.
- A list will be generated of clients whose eligibility determination is late or due within the next month.
- A printed list of these clients will be put into each staff person’s mailbox.

- An excel file with the lists will be sent to all supervisors.
- Any client who is late on a subsequent list will be flagged and sent to the division manager.

In March of each year when the Federal Poverty guidelines are published we provide a list of TANF Families identified in the Ph Doc system and give nurses a printed list to complete the TANF eligibility with clients. This list will be shared with their supervisors, if eligibility is not determined and documented within 1-2 months, then the division manager is notified and will follow-up with supervisor's.

To confirm that invoices are being signed and sent to MDH every quarter by the 20th of the month, a process has been put in place. Every month on the 10th the nurse's charting and billing are due to be completed in the system. At the quarter end, all charting is to be submitted by the 10th of that month, then the process begins with Public Health Administration to pull quarter end reports for invoicing. The Family Health Manager reviews TANF invoice for accuracy and then signs, prior to Public Health Administration sending to MDH on the 20th of the month, when the quarter ends.

Status: Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?

Yes _____ No X

Finding Number: 2018-003

Finding Title: Procurement, Suspension, and Debarment

Program: Temporary Assistance for Needy Families (CFDA No. 93.558)

Summary of Condition: In a sample of four procurement transactions tested over \$10,000, the following exceptions were detected in each of the tested items:

- The history of procurement was not properly documented.
- No documentation to demonstrate full and open competition was available, nor did the County document a rationale to limited competition.
- The County did not document verification that the vendors were not debarred, suspended, or whether other exclusions existed.

One out of four items tested was above the simplified acquisition threshold. In this instance, the County did not document whether a cost or price analysis was performed.

Summary of Corrective Action Previously Reported:

New management came on Board during the first quarter of 2019. This included Holly Schnetzler and George Hardgrove (from above) and a new Director for Ramsey County Workforce Solutions (Ling Becker). All of these individuals will take the following actions to ensure Ramsey County and Federal Procurement rules are followed no later than November 1, 2019. We will hold training sessions for all Workforce Solution employees who are involved in the procurement process. We will have the training materials and sign-in sheets on file. In addition, the three Individuals will send out a communication to all Workforce employees involved in procurement emphasizing the importance of following the regulations. This will also be included as part of the on-boarding process for any new Workforce employees who are

involved in procurement. We will ensure that contracts are in place for any purchases on Federal Grants that are over \$5,000 during a 5-year period if we can get vendors to respond to the RFP. If not, we'll have justifications on file on why we selected the Support Services vendors. We will use Ramsey County's Central Purchasing department to ensure that each contract is properly documented, (rational, contractor selection, basis of contract price and analysis, and debarment review). Ramsey County's ERP system will have the contract number linked to payments that are over the above threshold. (If we can get contracts from the vendors as mentioned above.) Lastly, each grant purchase will have a sign-off by a Workforce Solutions Program Manager indicating that these procedures were followed. Each payment will also be approved by the Workforce Solutions Accounting Manager (Acct IV) or their designee to indicate it's on the proper contract when entered into the ERP system.

Status: Fully Corrected. Corrective action was taken.

Was corrective action taken significantly different than the action previously reported?

Yes _____ No X

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**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture				
Passed Through Minnesota Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553	ED-02381-01E	\$ 15,625	\$ -
National School Lunch Program	10.555	ED-02381-01E	28,322	-
Passed Through Minnesota Department of Health				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	32573	3,394,685	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	12-700-000093	218,263	-
(Total Special Supplemental Nutrition Program for Women, Infants, and Children 10.557 \$3,612,948)				
Passed Through Minnesota Department of Human Services				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	192MN101S2520	24,559	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	192MN101S2514	6,167,242	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	192MN127Q7503	324,206	-
(Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program 10.561 \$6,516,007)				
Passed Through Minnesota Department of Agriculture				
WIC Farmers' Market Nutrition Program (FMNP)	10.572	B0417F172615	5,376	-
Total U.S. Department of Agriculture			\$ 10,178,278	\$ -
U.S. Department of Housing and Urban Development				
Direct				
CDBG – Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218		\$ 514,607	\$ 479,042
(Total Community Development Block Grants/Entitlement Grants 14.218 \$603,398)				
Continuum of Care Program	14.267		129,417	-
Passed Through Dakota County Community Development Agency				
Home Investment Partnerships Program	14.239	M17DC270203	154,855	-

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development (Continued)				
Passed Through City of Saint Paul, Minnesota				
CDBG – Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	Not Provided	88,791	-
(Total Community Development Block Grants/Entitlement Grants 14.218 \$603,398)				
Lead Hazard Reduction Demonstration Grant Program	14.905	Not Provided	248,250	-
Total U.S. Department of Housing and Urban Development			\$ 1,135,920	\$ 479,042
U.S. Department of Justice				
Direct				
State Criminal Alien Assistance Program	16.606		\$ 148,417	\$ -
Passed Through Minnesota Department of Public Safety				
Crime Victim Assistance	16.575	A-CVS-2018-RAMSEYAO-00070	89,569	-
Crime Victim Assistance	16.575	A-CVS-2018-RAMS-SOS-00058	197,323	-
(Total Crime Victim Assistance 16.575 \$286,892)				
Violence Against Women Formula Grants	16.588	A-SMART-2019-RAMS-SOS	135,691	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	A-JAG-2017-RAMSEYCC	250,815	-
Total U.S. Department of Justice			\$ 821,815	\$ -
U.S. Department of Labor				
Passed Through Minnesota Department of Employment and Economic Development				
WIOA Cluster				
WIA Adult Program	17.258	7153100	\$ 19,951	\$ 1,572
WIA Adult Program	17.258	8153100	433,310	34,142
(Total WIA Adult Program 17.258 \$453,261)				
WIA Youth Activities	17.259	7153600	124,020	13,161
WIA Youth Activities	17.259	8153600	719,764	76,378
WIA Youth Activities	17.259	9153600	18,254	1,937
(Total WIA Youth Activities 17.259 \$862,038)				
WIA Dislocated Worker Formula Grants	17.278	7158000	146,881	-
WIA Dislocated Worker Formula Grants	17.278	8158000	306,361	-
WIA Dislocated Worker Formula Grants	17.278	9158000	46,508	-
(Total WIA Dislocated Worker Formula Grants 17.278 \$499,750)				
Total U.S. Department of Labor			\$ 1,815,049	\$ 127,190

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Transportation				
Passed Through Minnesota Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	SP 31-595-023	\$ 2,666,176	\$ -
Passed Through Minnesota Department of Public Safety				
Highway Safety Cluster				
State and Community Highway Safety	20.600	A-ENFRC19-2019-RAMSEYS-016	143,604	-
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	A-ENFRC19-2019-RAMSEYS-016	393,492	-
Highway Safety Cluster				
National Priority Safety Programs	20.616	A-ENFRC19-2019-RAMSEYS-016	63,430	-
Total U.S. Department of Transportation			\$ 3,266,702	\$ -
Institute of Museum and Library Services				
Passed Through Minnesota Department of Education				
Grants to States	45.310	LS-00-17-0024-19	\$ 12,356	\$ -
U.S. Department of Education				
Passed Through Minnesota Department of Education				
Federal Work-Study Program	84.033	Not Provided	\$ 2,156	\$ -
U.S. Department of Health and Human Services				
Direct				
Family Planning – Services				
	93.217		\$ 462,335	\$ -
Passed Through Minnesota Department of Human Services				
Guardianship Assistance				
	93.090	1901MNGARD	81,945	-
Comprehensive Community Mental Health Service for Children with Serious Emotional Disturbances (SED)				
	93.104	Not Provided	17,558	-
Promoting Safe and Stable Families				
	93.556	G-1801MNFPS	90,983	-
TANF Cluster				
Temporary Assistance for Needy Families	93.558	1901MNTANF	13,936,458	5,318,294
(Total Temporary Assistance for Needy Families 93.558 \$14,931,190)				
Child Support Enforcement	93.563	1901MNCSES	857,524	-
Child Support Enforcement	93.563	1901MNCENT	11,001,568	-
(Total Child Support Enforcement 93.563 \$11,859,092)				
Refugee and Entrant Assistance – State Administered Programs				
	93.566	1901MNRCA	10,594	-
Community-Based Child Abuse Prevention Grants				
	93.590	G-1801MNBCAP	160,197	-
CCDF Cluster				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-1901MNCCDF	1,143,018	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1801MNCWSS	60,676	-
Foster Care – Title IV-E	93.658	9801MNFOS	5,184,527	-
Adoption Assistance	93.659	1901MNADPT	456,492	-

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services				
Passed Through Minnesota Department of Human Services (Continued)				
Social Services Block Grant	93.667	G-1901MNSOSR	3,622,489	-
Chafee Foster Care Independence Program	93.674	G-1901MNCILP	24,507	-
Children's Health Insurance Program Medicaid Cluster	93.767	1905MN5R21	3,020	-
Medical Assistance Program	93.778	1905MN5ADM	23,896,403	-
Medical Assistance Program (Total Medical Assistance Program 93.778 \$23,931,348)	93.778	1905MN5MAP	34,945	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2B08T1O10027-18	716,624	-
Passed Through Minnesota Department of Health				
Public Health Emergency Preparedness	93.069	CFC-RFA-TP12-12010302SUPP15	46,100	-
Public Health Emergency Preparedness (Total Public Health Emergency Preparedness 93.069 \$206,495)	93.069	NU90TP921911-01-00	160,395	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	U52PS004701-03	5,737	-
Childhood Lead Poisoning Prevention Projects – State and Local Childhood Lead Poison Prevention and Surveillance of Blood Lead Levels on Children	93.197	Not provided	15,000	-
Affordable Care Act (ACA) Abstinence Education Program	93.235	12-700-00093	153,326	-
Universal Newborn Hearing Screening	93.251	H61MC00035-16-02	23,106	-
Immunization Cooperative Agreements	93.268	67543	71,937	-
Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	93.435	Not provided	91,095	-
TANF Cluster Temporary Assistance for Needy Families (Total Temporary Assistance for Needy Families 93.558 \$14,931,190)	93.558	1901MNTANF	994,732	-
Maternal, Infant, and Early Childhood Home Visiting Cluster Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	118110	1,470,931	-
HIV Care Formula Grants	93.917	Not Provided	109,776	-
HIV Prevention Activities – Health Department Based	93.940	38884	302,223	-
Maternal and Child Health Services Block Grant to the States	93.994	86857	913,888	-
Passed Through Wayside Recovery				
Opioid STR	93.788	Not Provided	10,761	-
Total U.S. Department of Health and Human Services			\$ 66,130,870	\$ 5,318,294

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

Federal Grantor Pass-Through Agency Program or Cluster Title	Federal CFDA Number	Pass-Through Grant Numbers	Expenditures	Passed Through to Subrecipients
Executive Office of the President				
Direct				
High Intensity Drug Trafficking Areas Program	95.001		\$ 273,171	\$ -
U.S. Department of Homeland Security				
Passed Through Minnesota Department of Public Safety				
Homeland Security Grant Program	97.067	A-UASI-2017-RAMSEYCO-0009	\$ 83,496	\$ -
Passed Through Minnesota Department of Natural Resources				
Boating Safety Financial Assistance	97.012	R29G40CGFFY18	44,530	-
Total U.S. Department of Homeland Security			\$ 128,026	\$ -
Total Federal Awards			\$ 83,764,343	\$ 5,924,526
Totals by Cluster				
Total expenditures for Child Nutrition Cluster			\$ 43,947	
Total expenditures for SNAP Cluster			6,516,007	
Total expenditures for CDBG – Entitlement Grants Cluster			603,398	
Total expenditures for WIOA Cluster			1,815,049	
Total expenditures for Highway Planning and Construction Cluster			2,666,176	
Total expenditures for Highway Safety Cluster			207,034	
Total expenditures for TANF Cluster			14,931,190	
Total expenditures for CCDF Cluster			1,143,018	
Total expenditures for Medicaid Cluster			23,931,348	
Total expenditures for Maternal, Infant, and Early Childhood Home Visiting Cluster			1,470,931	

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**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by Ramsey County. The County's reporting entity is defined in Note I. to the financial statements.

B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Ramsey County under programs of the federal government for the year ended December 31, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Ramsey County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Ramsey County.

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. De Minimis Cost Rate

Ramsey County has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

**RAMSEY COUNTY
SAINT PAUL, MINNESOTA**

3. Reconciliation to Schedule of Intergovernmental Revenue

Federal grant revenue per Schedule of Intergovernmental Revenue	\$ 87,255,611
Grants received more than 60 days after year-end, deferred in 2019	
Grants to States	3,604
Promoting Safe and Stable Families	2,670
Temporary Assistance for Needy Families	248,683
Foster Care – Title IV-E	725,454
Stephanie Tubbs Jones Child Welfare Services Program	8,010
Chafee Foster Care Independence Program	5,499
Maternal, Infant, and Early Childhood Home Visiting Grant Program	373,118
Maternal and Child Health Services Block Grant to States	268,607
Grants deferred in 2018, recognized as revenue in 2019	
Promoting Safe and Stable Families	(59,512)
Temporary Assistance for Needy Families	(4,194,859)
Community-Based Child Abuse Prevention Grants	(50,975)
Stephanie Tubbs Jones Child Welfare Services Program	(45,190)
Chafee Foster Care Independence Program	(4,777)
Block Grants for Prevention and Treatment of Substance Abuse	(69,913)
Lead-Based Paint Hazardous Control in Privately-Owned Housing	(72,958)
WIA – Adult Program	(41,122)
WIA – Dislocated Worker Formula Grants	(33,813)
State Criminal Alien Assistance Program	(255,834)
Grants to States	(7,848)
Community Development Block Grants/Entitlement Grants	(16,112)
Home Investment Partnerships Program	(274,000)
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Expenditures Per Schedule of Expenditures of Federal Awards	\$ 83,764,343
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