



## SYNOPSIS

# REPORT DIGEST

LIMITED-SCOPE  
INTERNAL AUDIT  
December 2008

Summary of Findings:  
Total this audit: 17

COUNTY HEALTH  
DEPARTMENT

RELEASE DATE:  
December 10, 2008

WINNEBAGO COUNTY AUDITOR

William D. Crowley, C.F.E.

404 Elm St., Suite 201  
Rockford, IL 61104

815-319-4200  
FAX: 815-319-4201

bcrowley@wincoil.com

- The Women's Health Program had a lack of segregation of duties in its revenue cycle.
- The School-Based Health Center was not properly assessing client fees according to the established fee schedule.
- The School-Based Health Center did not properly utilize pre-numbered receipts for cash transactions.
- The School-Based Health Center did not deliver receipts for Medicaid-eligible clients to the WCHD Finance Officer.
- The School-Based Health Center had an unorganized approach to its filing of charge receipts, which made it impossible to trace individual receipts to their respective deposits.
- The Pediatrics inventory record system did not allow for a comparison between actual inventory and book inventory.
- The Pediatrics division did not maintain an efficient and controlled database of its accounts receivable.
- The Family Planning/Women's Health division's grant reimbursements were not being received as expected.
- The Family Planning/Women's Health division was not maintaining a record of its pharmaceuticals.
- The Family Planning/Women's Health division charged clients some fees that were unsupported or incorrect as charged.
- The Family Planning/Women's Health division was not monitoring or following-up on rejected Medicaid reimbursements.



**WINNEBAGO COUNTY HEALTH DEPARTMENT  
LIMITED-SCOPE INTERNAL AUDIT  
SYNOPSIS - CONTINUED**

- The STD Clinic did not have a functioning inventory record-keeping system in place for clinic pharmaceuticals.
- The STD Clinic did not maintain an efficient and controlled database of its accounts receivable.
- The WCHD Finance Office had a separately-held bank account which had insufficient outside review or oversight.
- The WCHD was losing revenue due the lack of a standardized, department-wide accounts receivable billing system.
- The WCHD Finance Office was not maintaining the pre-numbered charge receipt book.
- The WCHD Finance Office had no system for tracking fixed assets.

**AUDIT TEAM MEMBERS**

William D. Crowley, CFE, Chief Deputy Auditor

Roman D. Gray, Internal Auditor

Paul J. Larrick, Senior Accountant