Idaho Legislative Services Office
Legislative Audits Division

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DIVISION OF BUILDING SAFETY
90-DAY FOLLOW-UP

On January 27, 2012, the Legislative Services Office released a management report for the Division of Building Safety for the fiscal years 2008, 2009, and 2010. The Division was contacted on May 16, 2012, and this report addresses how it has responded to the three findings and recommendations contained in that report.

FINDING 1
Fines are adjusted or waived without proper documentation or authorization by the respective boards as required by Idaho Code.

We recommended that the Division follow the requirements of Idaho Code and administrative rule by assessing and collecting fees and fines as authorized.

AUDIT FOLLOW-UP
The Division has implemented new policies and procedures relating to the processing and review of fines and penalties. All information and approval or modification of penalties is documented in the Division's electronic management system. The system also automatically enters default fines, which then must be reviewed and approved by the regional manager and/or supervisor, program manager, and compliance program manager. Any adjustment to a fine by the Division is documented in the system. In addition, an internal committee of program managers and supervisors has been established to monitor the process.

STATUS – CLOSED

FINDING 2
Employee evaluations are not completed annually as required.

We recommended that the Division complete performance evaluations as required by Idaho Code.

AUDIT FOLLOW-UP
The Division has completed reviews for all overdue classified employees. In addition, the Division is tracking upcoming required evaluations.

STATUS – CLOSED

FINDING 3

The suspense account has not been reconciled for at least three years.

We recommended that the Division develop procedures to reconcile the suspense account to ensure that all funds are properly accounted for and deposited.

AUDIT FOLLOW-UP

The Division is currently working on transferring individual transactions from the suspense account to the appropriate unit accounts. It estimates that approximately 10% to 15% have been completed since the audit that was completed in November 2011. The process was hindered by staff turnover, and based upon a review of the account, the balance continues to grow.

STATUS – OPEN