Finance Department

Melissa Moore
Finance Director

Buncombe County
Corrective Action Plan
For the Fiscal Year Ended June 30, 2024

Buncombe County respectfully submits the following corrective action plan for the year ended June 30, 2024.

Audit period: July 1, 2023 through June 30, 2024

The finding from Section II. Financial Statement Findings and Responses is discussed below. The finding is numbered consistently with the number assigned in Section II.

2024-001 Restatement of Prior Year Balances

The auditors recommend the County carefully review the financial statements and the applicable reporting requirements under GAAP to ensure that all information and financial data is properly reported.

There is no disagreement with this audit finding.

The facts underlying this finding were based on best-available information and expert guidance at the time of a previous audit. County staff will carefully review the financial statements and applicable reporting requirements under GAAP, and proactively communicate with regulators and auditors regarding special reporting situations.

Person responsible for correction action: Melissa Moore, Finance Director

Completion date: The County will implement enhanced review and communication processes immediately.

2024-002 Significant Deficiency over Activities Allowed and Unallowed and Allowable Costs/Cost Principles

The auditors recommend that the County implements a review control over weekly timesheets to ensure the timesheets include all program time coded on the day sheets. NCDHHS policy requires program salaries to be allocated and supported by payroll and attendance records for individuals.

There is no disagreement with this audit finding.

The County will develop and deliver day sheet training which will be required for all staff responsible for completing these reports. The County will also conduct random reviews monthly. Any discrepancies identified will be provided to staff leadership for support and correction. The County will implement additional reviews if errors are identified until corrections are made. New reporting will be created to track review findings and will be shared with the Quality and Performance Officer or their designee.

Person responsible for correction action: Leigh Anderson, HHS Business Administrator

Completion date: 1/31/2025 – Day sheet training
3/1/2025 – Begin review of random of day sheets and timesheets
4/25/2025 – Report tracking of review findings

2024-003 Material Weakness – Eligibility Second Party Reviews

The auditor recommends that the County abide by the State policies in terms of the frequency and amount of case reviews each month. They also recommend that policies and procedures are documented surrounding second party reviews and reinforced to ensure that reviews are completed and followed up on as necessary.

There is no disagreement with this audit finding.

The County's Quality Assurance (QA) team will review 100% of all TANF re-certifications. Monthly, a report from NC FAST will be published to identify the audits needed to complete the required 25% expectation and assigned to members of the QA team. A contingency plan will be created so that enough staff will be able to backfill the QA team if members are temporarily re-assigned or are unable to complete audits. New reports will be created to confirm compliance by tracking audit completion rates and identify shortfalls immediately.

Person responsible for correction action: Leigh Anderson, HHS Business Administrator

Completion date: Immediate – Creation of new audit workflow
2/10/2025 – Establish audit contingency plan
2/28/2025 – Creation of monthly compliance reporting