

**STATE OF SOUTH DAKOTA
AUDITEE PREPARED CORRECTIVE ACTION PLANS
For the Fiscal Year Ended June 30, 2018**

DEPARTMENT OF HEALTH

Finding 2018-005: Inadequate Controls Over Subrecipients

Corrective Action Plan: The Department of Health (DOH) will enhance subrecipient procedures to require submission of expenditure claims prior to initiating payments. Expenditure claim documentation may include invoices, receipts, purchase orders, and/or itemized budget details, and will ensure expenditures meet grant requirements prior to initiating payments.

In addition, all applicable DOH staff will be provided with training specific to the enhanced subrecipient procedures and monitoring process.

Contact Person: Kari Williams, Administrator, Financial Management

Anticipated Completion Date: March 31, 2019 and July 1, 2019

Finding 2018-006: Inadequate Controls Over Allowable Costs

Corrective Action Plan: Department of Health (DOH) will enhance contract requirements to ensure that contracts identify deliverables, payment detail and payment requirements. To ensure adherence to requirements, contract payments will not be issued without submission of claim documentation that reflects deliverables such as invoices, receipts, purchase orders, and/or itemized budget details.

In addition, all applicable DOH staff will be provided with added training regarding contract drafting and the payment invoice review process.

Contact Person: Kari Williams, Administrator, Financial Management

Anticipated Completion Date: March 31, 2019 and July 1, 2019