



# County of Santa Barbara

## Wireless Device Audit



*Photo of the Advancement of Cell Phones*

**Audit Report**  
*August 2, 2016*



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*Wireless Device Audit*

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# Overview

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## **Introduction**

County departments procure wireless devices individually based upon business need. Multiple wireless carriers are used throughout the County, and the cost of services paid through established wireless vendors was \$802,872 during calendar year 2015. As wireless devices are purchased in a decentralized fashion with varying oversight at the County department level, the County Auditor-Controller's office conducted an audit of wireless devices.

## **Objectives**

Our audit was made for the purpose of identifying opportunities for cost savings and to improve departmental policies and procedures through determination of whether:

1. County-wide and/or departmental policies and procedures over wireless devices are in place and if they contain consistent and appropriate policy elements.
2. The County is obtaining the lowest available rates.
3. The most cost effective plan is used.
4. Cost savings and a reduction in the number of County devices could be achieved by issuing reimbursement for business use of personal wireless devices. We also evaluated the effectiveness of departments that currently provide reimbursements for personal devices.
5. Charges on wireless bills, such as taxes, fees, etc., are consistently and appropriately made.

## **Scope**

Our audit included all County wireless devices with an active wireless carrier plan between January 1, 2015 and February 29, 2016. County departments provided listings of all wireless devices, device users, and associated wireless carriers. They also provided departmental policies and procedures, if any, related to wireless devices. Our procedures included inquiry of departments and limited testing of elements on Verizon and AT&T (wireless carrier) bills obtained from County departments to assess whether the above objectives were met. We also obtained and analyzed detailed billing and usage data for a three month period from Verizon Wireless (Verizon), the County's largest wireless carrier. We analyzed this information to identify cost savings specific to three departments that comprise 59% of the County's wireless services costs.

We did not evaluate whether comparable plans across carriers would be more cost effective than others, as departments may need to utilize specific carriers based on service coverage

# Overview

requirements. We also did not evaluate whether cost savings could be obtained by replacing County landlines with wireless devices. Because General Services is responsible for the County's communications fund, we recommend that they perform an analysis of whether cost savings could be obtained by replacing landlines with wireless devices. The analysis should consider duplication of existing services and available wireless rates.

## Use of Estimates and Assumptions

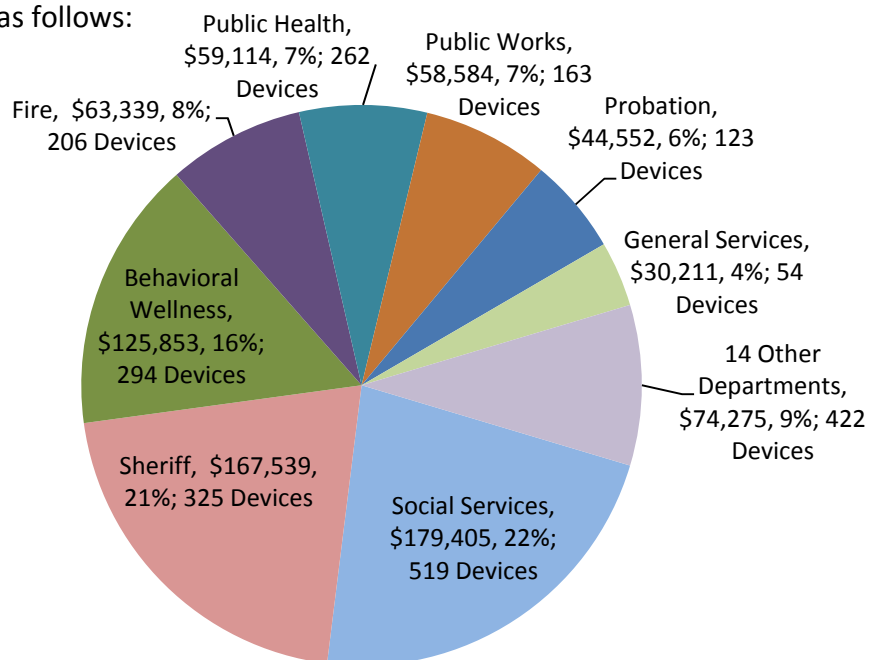
The calculations in this report involved the use of estimates and assumptions. Actual results could differ from these estimates and different assumptions would produce different results.

## Background

In calendar year 2015, the County directly paid five wireless carriers the following amounts:

Wireless Services Vendor	Expenditures	Departments
Verizon Wireless	\$ 695,409	18
AT&T Mobility	90,368	8
Nextel Communications	14,859	3
Sprint	1,756	3
T-Mobile	480	1
<b>Total</b>	<b>\$ 802,872</b>	

Total amounts paid directly to wireless carriers during 2015 and the number of devices by department were as follows:



# Overview

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## *Wireless Device Audit*

Verizon Wireless, AT&T Mobility (AT&T), Sprint, and T-Mobile offer discounted voice, text messaging, and data plans through master collective bargaining agreements negotiated through the Western States Contracting Alliance (WSCA). WSCA plans are typically more affordable than plans offered to the public. Two types of voice plans are generally offered through WSCA for each carrier: a pay-per-minute (consumption) plan or an unlimited plan. In addition to the voice plans, several types of text messaging plans and unlimited data plans are offered through WSCA.

Departments are responsible for tracking devices. They reported approximately 2,368 wireless devices; primarily cell phones, hotspots, and tablets, in use around February 29, 2016. Because the County does not have centralized policies and procedures over the issuance and oversight of wireless devices, some departments have developed individual policies and procedures over wireless device management.

In addition to issuing wireless devices to staff, some departments choose to reimburse employees when personal devices are used for business purposes. Reimbursement payments amounted to \$10,770 during calendar year 2015.

### **Conclusion**

Based on our audit, we noted potential for an estimated \$200,000 of annual cost savings. This cost savings can be achieved if additional monitoring and oversight of wireless devices is performed on a regular basis by departments and if departments are made aware of WSCA rates. Departments should also consider whether reimbursing employees for personal devices (used for business) would meet their needs and result in additional cost savings.

# Findings and Recommendations

## ***Finding 1 – Policies and Procedures***

Although a countywide policy over the appropriate use of County computing devices exists, there is no countywide policy specific to wireless devices. During our audit, 11 departments provided us with policies and procedures that apply to wireless devices. However, we noted two departments with more than 200 devices that did not have policies and procedures in place. Fraud, waste, and abuse is more likely to occur when policies and procedures do not exist or are not comprehensive.

**Recommendation 1:** We recommend that General Services develop general policies over the purpose and intent of wireless devices to ensure a consistent County-wide message on the appropriate use of devices. Furthermore, departments that have a significant number of wireless devices should maintain written policies and procedures that enhance or are more departmental specific than the County-wide policy. Departments should also review internal policies and procedures on a regular basis to determine whether they are operating effectively.

## ***Finding 2 – Cost Savings***

We performed an analysis of data obtained from Verizon to identify potential cost savings in the three departments with the highest wireless service costs. The chart below provides a breakdown of the total costs and potential savings identified for Social Services, Behavioral Wellness, and Sheriff for a three month period.

Department	Voice		Messaging		Data		Grand Total	
	Total Cost	Potential Savings	Total Cost	Potential Savings	Total Cost	Potential Savings	Total Cost	Potential Savings
Social Services	\$ 4,103	\$ 623	\$ 3,312	\$ 2,407	\$ 31,830	\$ 7,458	\$ 39,245	\$ 10,488
Behavioral Wellness	4,575	208	1,214	776	18,759	3,664	24,548	4,648
Sheriff	2,209	-	4,487	4,044	15,790	2,240	22,486	6,284
Totals	\$ 10,887	\$ 831	\$ 9,013	\$ 7,227	\$ 66,379	\$ 13,362	\$ 86,279	\$ 21,420

Overall we estimated that the total potential savings for the three departments above is approximately \$7,000/month or \$84,000/year. This is a 25% savings of total wireless costs. If all departments saved an average of 25% on wireless costs, approximately \$200,000 could be saved annually.

# Findings and Recommendations

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## *Wireless Device Audit*

In two of the three departments, the majority of cost savings was associated with eliminating devices related to unused data plans. Out of the three months analyzed, 139 devices had no data used for at least one month, but an unlimited plan was paid. Of the 139 devices with no usage, 79 had no data used for all three months.

The primary opportunity for cost savings in the third department is related to devices with unlimited text messaging plans where usage did not warrant an unlimited plan. During the three month period, 124 devices had unlimited text messaging plans but could have been enrolled on a less costly plan with fewer messages.

The three departments analyzed in detail did a commendable job managing voice costs. However, when reviewing other departments' individual bills, we noted that cost savings would be achieved by placing staff on more economical voice plans.

In addition to the detailed analysis performed above, we reviewed 117 bills from various County departments and noted the following potential voice, text messaging, and/or data plan savings:

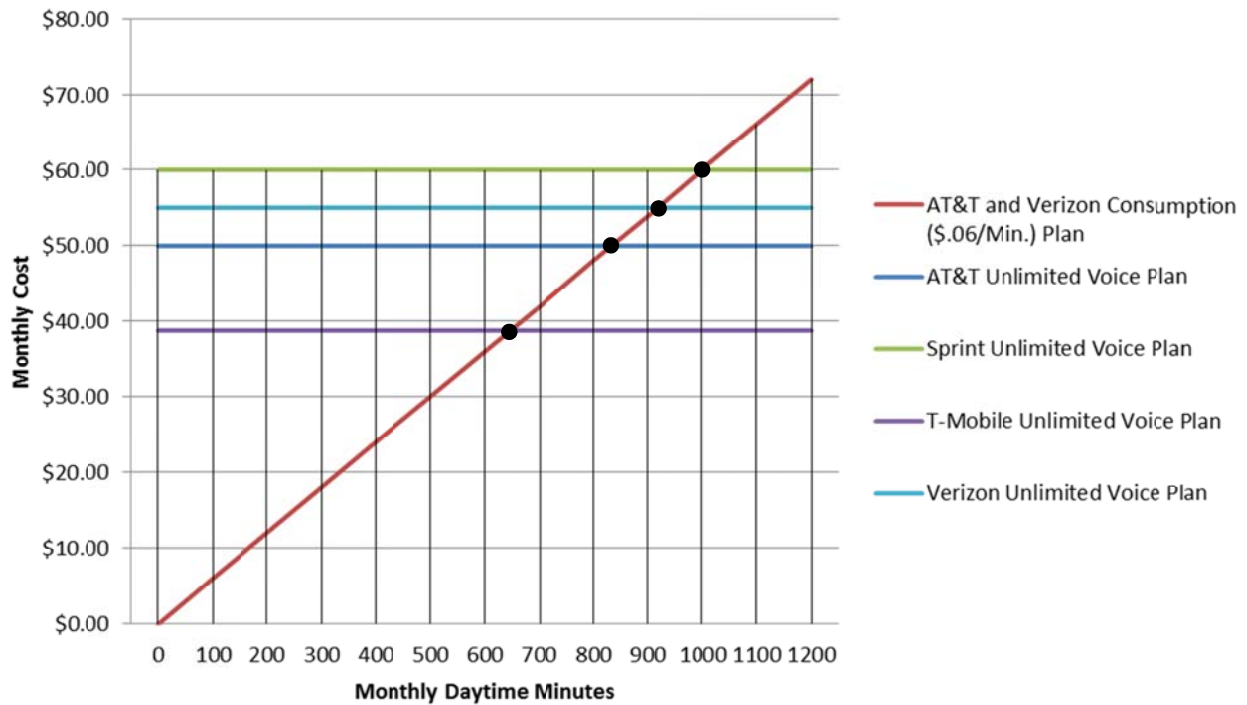
- Seven instances where voice plans would be more economical on a consumption (per minute) rate.
- Four instances where voice plans would be more cost effective on an unlimited rate.
- Twenty-four instances where a less costly text messaging plan could be utilized.
- Seventeen instances where a data plan charge was paid, but no data was used during the month.

We also noted thirty bills where a WSCA plan was not used. Departments informed us that they were unaware of WSCA rates.

The chart on the next page shows the breakeven points in minutes for WSCA consumption plans versus unlimited voice plans. For example, when using AT&T as a carrier, an employee would need to use approximately 830 minutes a month for the unlimited plan to be cost effective. A Verizon device would need to use approximately 916 minutes to be cost effective. We found the majority of employees do not utilize this many minutes on a monthly basis.

# Findings and Recommendations

## Wireless Device Audit



**Recommendation 2:** When issuing wireless devices with voice plans to County employees, departments should consider initially establishing employees on a consumption plan and adjust if necessary. Departments should also evaluate if the WSCA plan is more economical than the current plan used. All departments should have an ongoing process in place to review usage and adjust plans as necessary.

Furthermore, we recommend that General Services notify departments of available WSCA plans by adding information on available WSCA rates to the purchase order documents for wireless carriers.

### ***Finding 3 – Inaccurate and Incomplete Departmental Device Listings***

During our testing of 117 individual bills from various departments, we noted discrepancies and missing information from the lists of devices and users provided by departments, including the following:

- One instance where the user on the bill was included on the departmental listing, but the phone numbers did not match.



# Findings and Recommendations

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## *Wireless Device Audit*

- Thirteen instances where the phone number on the bill was included on the departmental list, but the user name did not match.
- One instance where the user and phone number on the bill were not found on the department's listing and the employee associated with the number on the bill was separated from the County.
- Four instances where the user and number on the bill were not found on the departmental listing.

Lack of current and complete listings of devices with associated users could result in payments on devices that should be deactivated. Device listings should be kept up to date by departments to ensure only authorized users and devices are paid for and utilized.

**Recommendation 3:** We recommend that departments routinely reconcile their departmental listing to phone bills to identify and correct any discrepancies.

### ***Finding 4 – Reimbursement for Personal Wireless Devices***

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During our audit, we identified four departments that offer reimbursement to certain employees that use personal wireless devices for business purposes. We noted that two departments provide full reimbursement of personal data plans for management who are required to be available by email. Full reimbursement of a data plan typically costs around \$40 or more. The other two departments provide data plan reimbursements of \$30 and \$50 for employees that use personal data plans for business purposes. When departments establish reimbursement rates and policies, all of the following elements should be considered:

- Cost of issuing a County device (including taxes), the most economical monthly plan, and equipment costs.
- Whether the employee's wireless carrier is different than the one used by the department and whether contacting the employee-owned wireless device will result in additional usage and charges on County-owned wireless devices.
- Security and data concerns of having County information on an employee-owned device.
- Soft costs of issuing County devices which are typically non-quantifiable. These include staff time spent establishing service and reviewing and processing monthly bills, costs of replacing lost or damaged devices, etc.

# Findings and Recommendations

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## *Wireless Device Audit*

While reimbursements generally seem to be an effective way to reduce the use of County-issued devices, we found that one department did not consistently adhere to its reimbursement policy, that its policy did not appear reduce the number of staff with County issued devices, and that two employees received a reimbursement but were also issued County devices.

We reviewed the reimbursement policies and rates of three other counties and found that reimbursement amounts ranged from \$15 to \$60 and that some entities offered separate data reimbursements while others did not. Employee eligibility requirements for receiving reimbursements also varied across entities.

**Recommendation 4:** Departments that provide reimbursement to staff for personal voice, text, and/or data plans should implement comprehensive policies and procedures. These should require a periodic review all of wireless records to ensure that staff receiving reimbursements are not also issued a County device with overlapping service. Departments offering reimbursement should also ensure employees issued a County device are aware of the reimbursement alternative. Furthermore, departments issuing full reimbursement for devices should consider reducing the reimbursement amount, as a personal cell phone is inherently unlikely to be used entirely for business purposes.

The County should also consider whether it would be cost effective to establish consistent reimbursement amounts for all eligible employees across departments. If implemented, the reimbursement amounts should take into consideration the elements discussed above. Departments should also individually determine whether offering reimbursements would suit their operational needs.

## ***Finding 5 – Taxes and Fees***

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We found that, overall, required state and federal taxes were consistently applied on the Verizon and AT&T bills included in our sample selection. However, one of the carriers generally charged higher discretionary fees. Of the bills tested, taxes and fees as a percentage of the total amount paid for voice plans were 10.5% for one carrier and 17.2% for the other. Although these percentages vary from bill to bill, the carrier where taxes and fees comprised more of the bill typically charges an administrative fee that the other carrier does not. Furthermore, this carrier generally charges larger amounts on three other types of discretionary fees.

# Findings and Recommendations

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## Wireless Device Audit

**Recommendation 5:** We recommend that departments evaluate the cost of discretionary, carrier-determined fees when selecting plans for County wireless devices.

### ***Finding 6 – Device Usage***

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During our testwork we identified 12 devices that had usage of more than 2,000 minutes in a month, 1,000 text messages in a month, and/or more than 50 GB of data in a month. We inquired with departments as to whether the usage appeared reasonable in relation to the employees' job duties. The departments generally reported that usage appeared reasonable or that they would continue to review the identified devices' usage, with the exception of one device where the department discontinued the device's text messaging capability in response to our inquiry.

**Recommendation 6:** We recommend that each department ensure a process exists where usage is periodically reviewed to determine that excessive personal use does not occur, the plan is appropriate based on device usage, and that available features, such as free iPhone to iPhone messaging, are turned on to reduce costs.

### ***Finding 7 – Additional Cost Savings***

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Additional cost savings could potentially be obtained in areas that were not included in the scope of our audit. The scope section of this report details some areas where potential cost savings were not evaluated.

**Recommendation 7:** As it has purview over both Purchasing and the County's communications fund, we recommend that General Services continue to evaluate cost savings and other benefits associated with wireless communication devices. As part of this, General Services should prioritize addressing the areas identified as scope limitations in this report.

# Acknowledgement

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*Wireless Device Audit*

The responses to the findings, conclusions, and recommendations, as well as any planned corrective actions, are presented as an attachment to this report. We have not evaluated the validity of these comments.

We appreciate the courtesy extended to us by management and various staff during this audit. If we can be of further assistance, please contact us at (805) 568-2100.

Respectfully Submitted,



Heather Fletcher, CPA  
Audit Manager

INTERNAL AUDIT DIVISION  
SANTA BARBARA COUNTY AUDITOR-CONTROLLER



## GENERAL SERVICES DEPARTMENT MEMO

**Date:** July 26, 2016  
**To:** Theo Fallati, Auditor-Controller  
**From:** Matthew P. Pontes, General Services Director  
**Subject:** Response to County of Santa Barbara Wireless Device Audit  
**cc:** Janette Pell, Assistant Director  
Jennifer Slayman, Assistant Director, ICT

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The General Services Department is responding to several of the recommendations found in the County of Santa Barbara Wireless Device Audit.

### **Recommendation 1 – Policies and Procedures**

The Audit recommends General Services develop general policies over the purpose and intent of wireless devices to ensure a consistent County-wide message on the appropriate use of the devices.

#### **Response to Recommendation 1**

The County of Santa Barbara's use of wireless devices is dependent on each department's needs. Should the County determine a consistent County-wide message on the appropriate use of wireless devices is needed, General Services could draft a policy.

### **Recommendation 2 – Cost Savings**

The Audit recommends General Services notify departments of available WSCA plans by adding information on available WSCA rates to the purchase order documents for wireless carriers.

#### **Response to Recommendation 2**

Departments using existing Blanket Purchase Orders for services from Verizon Wireless, AT&T, Sprint/Nextel, or T-Mobile will receive the WSCA pricing. General Services-Purchasing has recently updated their Intranet website under "countywide contracts" for AT&T, Sprint/Nextel, T-Mobile, and Verizon cell phone service to replace the term NASPO with WSCA-NASPO and updated the link to WSCA-NASPO pricing.

### **Recommendation 7 – Additional Cost Savings**

The Audit recommends General Services continue to evaluate cost savings and other benefits associated with wireless communication devices. As part of this, General Services should prioritize addressing the areas identified as scope limitations in this report.

#### **Response to Recommendation 7**

The County of Santa Barbara's use of wireless communication devices is dependent on each department's needs. Should the County determine a comprehensive County-wide evaluation of current wireless communication devices to identify potential cost savings or other benefits is warranted, General Services could evaluate comparable plans across carriers to determine cost effectiveness. If a comprehensive evaluation is requested, this would be labor intensive and is estimated to require one year of a Full-Time Equivalent (FTE) to complete. Given the additional resource to conduct an evaluation, General Services can address this.

The decision to replace landlines with wireless devices is an operational choice based on each department's needs. Working with departments, General Services could perform an analysis of whether cost savings could be obtained by replacing landlines with wireless devices.

**DEPARTMENT OF BEHAVIORAL WELLNESS (BWELL) RESPONSE TO THE**

**WIRELESS DEVICE AUDIT**

**July 25, 2016**

**Finding 1 – Policies and Procedures**

Although a countywide policy over the appropriate use of County computing devices exists, there is no countywide policy specific to wireless devices. During our audit, 11 departments provided us with policies and procedures that apply to wireless devices. However, we noted two departments with more than 200 devices that did not have policies and procedures in place. Fraud, waste, and abuse is more likely to occur when policies and procedures do not exist or are not comprehensive.

**Recommendation 1:** We recommend that General Services develop general policies over the purpose and intent of wireless devices to ensure a consistent County-wide message on the appropriate use of devices. Furthermore, departments that have a significant number of wireless devices should maintain written policies and procedures that enhance or are more departmental specific than the County-wide policy. Departments should also review internal policies and procedures on a regular basis to determine whether they are operating effectively.

**Response:** Agree. The Department of Behavioral Wellness supports the recommendation that General Services develop a County-wide policy for wireless devices that promotes a consistent message on the appropriate use of devices. As a result of audit findings and strategic initiatives to improve our IT posture, BWELL is reviewing and expanding internal policies on the assignment and use of wireless devices. We recognize the need to review and update these policies on a regular basis to reflect current operational needs.

**Finding 2 – Cost Savings**

We performed an analysis of data obtained from Verizon to identify potential cost savings in the three departments with the highest wireless service costs. The chart below provides a breakdown of the total costs and potential savings identified for Social Services, Behavioral Wellness, and Sheriff for a three month period. Overall we estimated that the total potential savings for the three departments above is approximately \$7,000/month or \$84,000/year. This is a 25% savings of total wireless costs. If all departments saved an average of 25% on wireless costs, approximately \$200,000 could be saved annually.

**Recommendation 2:** When issuing wireless devices with voice plans to County employees departments should consider initially establishing employees on a consumption plan and adjust if necessary. Departments should also evaluate if the WSCA plan is more economical than the current plan used. All departments should have an ongoing process in place to review usage and adjust plans as necessary. Furthermore, we recommend that General Services notify departments of available WSCA plans by adding information on available WSCA rates to the purchase order documents for wireless carriers.

**Response:** Agree. The Department of Behavioral Wellness is developing a more consistent monthly review process for auditing voice and data plans issued to employees. As part of this process we will assess the most economical plan for each user and adjust plans accordingly. BWELL acknowledges that we support wireless devices that may have low or no data usage over more than a month and will continue to review these plans to ensure they are still required. BWELL welcomes further information on WSCA rates from General Services.

**Finding 3- Inaccurate and Incomplete Departmental Device Listings**

During our testing of 117 individual bills from various departments, we noted discrepancies and missing information from the lists of devices and users provided by departments.

**Recommendation 3:** We recommend that departments routinely reconcile their departmental listing to phone bills to identify and correct any discrepancies.

**Response:** Agree. The Department of Behavioral Wellness is developing protocols to ensure all devices are properly tracked and assigned to users. Our service delivery improvement project will include implementation of a more robust inventory management system to accurately reflect device allocation. As part of our monthly review we will cross reference phone bills with the most recent departmental listings and make adjustments as necessary.

**Finding 4 – Reimbursement for Personal Wireless Devices**

During our audit, we identified four departments that offer reimbursement to certain employees that use personal wireless devices for business purposes. We noted that two departments provide full reimbursement or personal data plans for management who are required to be available by email. Full reimbursement of a data plan typically costs around \$40 or more. The other two departments provide data plan reimbursements of \$30 and \$50 for employees that use personal data plans for business purposes. When departments establish reimbursement rates and policies and number of items should be considered.

**Recommendation 4:** Departments that provide reimbursement to staff for personal voice, text, and/or data plans should implement comprehensive policies and procedures. These should require a periodic review of all wireless records to ensure that staff receiving reimbursements are not also issued a County device with overlapping service. Departments offering reimbursement should also ensure employees issued a County device are aware of the reimbursement alternative. Furthermore, departments issuing full reimbursements for devices should consider reducing the reimbursement amount, as a personal cell phone is inherently unlikely to be used entirely for business purposes.

**Response:** Agree. The Department of Behavioral Wellness does not currently offer reimbursement of personal voice and data plans, but will consider all of the recommended items if this is determined to be a cost saving method for fulfilling our operational needs.

**Finding 5 – Taxes and Fees**

Overall required state and federal taxes were consistently applied on the Verizon and AT&T bills included in our sample selection. However, one of the carriers generally charged higher discretionary fees.

**Recommendation 5:** We recommend that departments evaluate the cost of discretionary, carrier-determined fees when selecting plans for County wireless devices.

**Response:** Agree. The Department of Behavioral Wellness maintains accounts with both carriers to facilitate user access across areas of the county where one carrier may provide better coverage than another. We welcome collaboration from General Services to evaluate and negotiate better rates with carriers that charge higher than average discretionary fees.

**Finding 6 – Device Usage**

During our test work we identified 12 devices that had usage of more than 2,000 minutes in a month, 1,000 text messages in a month, and/or more than 50 GB of data in a month.

**Recommendation 6:** We recommend that each department ensure a process exists where usage is periodically reviewed to determine that excessive personal use does not occur, the plan is appropriate based on device usage , and that available features , such as free iPhone to iPhone messaging, are turned on to reduce costs.

**Response:** Agree. As part of our monthly review process implementation, the Department of Behavioral Wellness will include actions for reviewing usage to ensure that devices are not excessively used for personal use. There have been a few occasions where this type of use has been identified and immediately corrected by contacting the user and if necessary, their supervisor.



**Finding 7- Additional Cost Savings**

Additional cost savings could potentially be obtained in the areas that were not included in the scope of our audit. The scope section of this report details some areas where potential cost savings were not evaluated.

**Recommendation 7:** As it has purview over both Purchasing and the County's communications fund, we recommend that General Services continue to evaluate cost savings and other benefits associated with wireless communication devices. As part of this, General Services should prioritize addressing the areas identified as scope limitations in the report.

**Response:** Agree. The Department of Behavioral Wellness welcomes ongoing review by General Services on cost savings measures related to wireless communication devices – a critical form of communication and data access within our department.



*County of Santa Barbara*  
**DEPARTMENT OF SOCIAL SERVICES**

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**Daniel Nielson**  
**Director**

**DEPARTMENT OF SOCIAL SERVICES (DSS) RESPONSE TO THE**  
**WIRELESS DEVICE AUDIT**

**July 6, 2016**

**Finding 1 – Policies and Procedures**

Although a countywide policy over the appropriate use of County computing devices exists, there is no countywide policy specific to wireless devices. During our audit, 11 departments provided us with policies and procedures that apply to wireless devices. However, we noted two departments with more than 200 devices that did not have policies and procedures in place. Fraud, waste, and abuse is more likely to occur when policies and procedures do not exist or are not comprehensive.

**Recommendation 1:** We recommend that General Services develop general policies over the purpose and intent of wireless devices to ensure a consistent County-wide message on the appropriate use of devices. Furthermore, departments that have a significant number of wireless devices should maintain written policies and procedures that enhance or are more departmental specific than the County-wide policy. Departments should also review internal policies and procedures on a regular basis to determine whether they are operating effectively.

**Response:** The Department of Social Services supports the recommendation that General Services develop a County Wide policy for mobile devices that insures cost effectiveness is achieved by each carrier. DSS maintains its own policies on the assignment of mobile devices. The Department recognizes the need to review and update these policies on a regular basis to reflect current operational needs.

### **Finding 2 – Cost Savings**

We performed an analysis of data obtained from Verizon to identify potential cost savings in the three departments with the highest wireless service costs. The chart below provides a breakdown of the total costs and potential savings identified for Social Services, Behavioral Wellness, and Sheriff for a three month period. Overall we estimated that the total potential savings for the three departments above is approximately \$7,000/month or \$84,000/year. This is a 25% savings of total wireless costs. If all departments saved an average of 25% on wireless costs, approximately \$200,000 could be saved annually.

**Recommendation 2:** When issuing wireless devices with voice plans to County employees departments should consider initially establishing employees on a consumption plan and adjust if necessary. Departments should also evaluate if the WSCA plan is more economical than the current plan used. All departments should have an ongoing process in place to review usage and adjust plans as necessary.

Furthermore, we recommend that General Services notify departments of available WSCA plans by adding information on available WSCA rates to the purchase order documents for wireless carriers.

**Response:** DSS reviews voice plans issued to employees every month to assess the most economical plan for each user and adjusts plans accordingly. A process to review mobile device usage on a quarterly is being developed and will be put into practice by September 2016. DSS acknowledges that we support mobile devices that may have low or no usage over more than a month, but the majority of these devices are assigned to loaner laptops that may or may not have been in use during that period of time. We have also discovered that low usage of a mobile device can be attributed to access to other WiFi networks for a majority of the time but that does not negate the need to have the MiFi assigned to a device for those times when WiFi is not available.

DSS continues to monitor and adjust plans when possible. We would welcome further information on WSCA rates from General Services.

### **Finding 3- Inaccurate and Incomplete Departmental Device Listings**

During our testing of 117 individual bills from various departments, we noted discrepancies and missing information from the lists of devices and users provided by departments.

**Recommendation 3:** We recommend that departments routinely reconcile their departmental listing to phone bills to identify and correct any discrepancies.

**Response:** DSS currently reviews the monthly bills of voice plans and mobile device plans to clear up discrepancies. Upon our initial review it was discovered that we had a high number of phones and mobile devices that were erroneously assigned or users had been switched without being reported. We are developing protocols to insure all devices are properly tracked and assigned.

**Finding 4- Reimbursement for Personal Wireless Devices**

DSS does not reimburse employees for personal wireless devices.

**Finding 5 – Taxes and Fees**

Overall required state and federal taxes were consistently applied on the Verizon and AT&T bills included in our sample selection. However, one of the carriers generally charged higher discretionary fees.

**Recommendation 5:** We recommend that departments evaluate the cost of discretionary, carrier-determined fees when selecting plans for County wireless devices.

**Response:** DSS has one carrier for both voice and mobile devices plans. We would consider changing to another vendor if County Purchasing was able to procure a more economical contract with a different vendor that will provide the same or better level of service and equipment replacement programs that we have with our current vendor. We would not however support the use of multiple vendors as that would be too cumbersome to administer.

**Finding 6 – Device Usage**

During our test work we identified 12 devices that had usage of more than 2,000 minutes in a month, 1,000 text messages in a month, and/or more than 50 GB of data in a month.

**Recommendation 6:** We recommend that each department ensure a process exists where usage is periodically reviewed to determine that excessive personal use does not occur, the plan is appropriate based on device usage , and that available features , such as free iPhone to iPhone messaging, are turned on to reduce costs.

**Response:** As with the monthly review of voice plans and the quarterly review of mobile devices for lack of usage or appropriate plan assignments, the department checks usage to insure that any device is not excessively used for personal use. There have been a few occasions where this type of use has been identified and immediately corrected by contacting the user's supervisor. We will monitor these by downloading reports from the vendor and running a check for additional usage (voice or text) fees and/or lack of data usage over a three month period.

**Finding 7- Additional Cost Savings**

Additional cost savings could potentially be obtained in the areas that were that were not included in the scope of our audit. The scope section of this report details some areas where potential cost savings were not evaluated.

**Recommendation 7:** As it has purview over both Purchasing and the County's communications fund, we recommend that General Services continue to evaluate cost savings and other benefits associated with wireless communication devices. As part of this, General Services should prioritize addressing the areas identified as scope limitations in the report.

**Response:** DSS welcomes ongoing review by General Services on cost savings measures on mobile devices. Using mobile devices has become a critical part of our business processes and any ongoing savings or efficiencies that can provide the same level of connectivity and service is welcome.