

Summit County Prosecutor's Office
Federal Law Enforcement Trust Fund
Segregated Accounts Performance Audit

Prepared for:

Prosecutor Sherri Bevan Walsh
Audit Committee

Approved by Audit Committee
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EXECUTIVE SUMMARY

Total Number of Issues – 0

Internal Controls

Strong Internal Controls:

Account/Section	# Issues	Issue Description	Page Ref.
Federal Law Enforcement Trust Fund	0	N/A	5

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GENERAL BACKGROUND

The Summit County Prosecutor's Office (Prosecutor's Office) administers one (1) Federal Law Enforcement Trust Fund (FLETf) segregated bank account. Department of Justice Federal Equitable Sharing Guidelines state that an independent financial audit of all deposit and expenditure activity must be performed on an annual basis.

A description of deposits and expenditures for the FLETf segregated account reviewed is represented in the table below:

Account Name (Account Number)	Regulating Authority	Deposits	Expenditures
Federal Law Enforcement Trust Fund (...1215)	Federal	Share of federal seized and forfeited assets	Training, Prosecutor's education credits, etc.

AUDIT OBJECTIVE, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Prosecutor's Office with reasonable assurance, based on the testing performed, on the adequacy of the system of management control currently in effect for the audit areas.

Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, as well as methods and procedures to ensure that goals are met. Specific audit objectives include evaluating the policies, procedures, and internal controls related to the Prosecutor.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Objectives:

To review the segregated account internal control structure through employee interviews and observations.

Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure utilized by the Prosecutor from July 1, 2014 through December 31, 2014.

The following were the major audit steps performed:

OBJECTIVE 1 – REVIEW OF SEGREGATED ACCOUNT INTERNAL CONTROLS

1. Meet with the appropriate personnel to obtain an understanding of the control environment.
2. Document the existing control procedures in narratives and/or flowcharts.
3. Test procedures for compliance where applicable, noting all exceptions.
4. Investigate discrepancies and summarize results.
5. Make recommendations where appropriate.

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DETAILED COMMENTS

I. Internal Control Testing:

Policies and procedures and applicable legislation were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the laws and regulations, deposit and expenditure processes, and internal controls in place for the FLETf segregated account.

All deposits and expenditures were selected from the Federal Law Enforcement Trust Fund account. Detail testing was performed to ensure adequate support was maintained, activity was in compliance with rules and regulations, and transactions had proper approval.

No issues were noted.