

Summit County Executive Office
Department of Administrative Services:
Administration and Physical Plants Divisions
Vehicle Usage Logs Follow-up Audit Report
For the Two Quarters Ended June 30, 2012

Prepared For:

Russell M. Pry
Audit Committee

Approved by Audit Committee
December 18, 2012



Summit County
Internal Audit Department
175 South Main Street
Akron, Ohio 44308

Lisa L. Skapura, Director
Meredith Merry, Deputy Director
Jon Keenan, Senior Auditor
Jaime Vedrody, Internal Auditor

Summit County Executive Office
Department of Administrative Services
Administration and Physical Plants Divisions
Vehicle Usage Logs Follow-up Audit Report
For the Two Quarters Ended June 30, 2012

Auditors:

Meredith Merry, Deputy Director; Jon Keenan, Senior Auditor; and Jaime Vedrody, Internal Auditor.

Objectives and Methodology:

To determine if management has implemented their management action plan as stated in the previously issued audit report.

We conducted this follow up 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 objectives.

Scope:

An overview and evaluation of policies, processes, and procedures implemented by the department/agency, as stated in their management action plan response to the prior year audit.

Follow-up Procedures:

The following were the major audit steps performed:

1. Review the prior year audit report to gain an understanding of IAD issues, recommendations, and subsequent management action plans completed by the audited department/agency.
2. Review the work papers from the prior year audit.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the prior year audit.
4. Identify management actions through discussions/interviews with appropriate departmental personnel to gain an understanding of the updates/actions taken.
5. Review applicable support to evaluate management actions.
6. Determine implementation status of management action plans.
7. Complete the Follow up Audit report noting the status of previously noted management actions.

Summary:

Of the seven (7) issues and corresponding management action plans identified in the prior year audit, one (1) management action plan was fully implemented prior to the end of the fieldwork, two (2) management action plans were fully implemented, two (2) were partially implemented, one (1) was deemed not implemented, and one (1) was deemed not applicable.

Summit County Executive Office
Department of Administrative Services
Administration and Physical Plants Divisions
Vehicle Usage Logs Follow-up Audit Report
For the Two Quarters Ended June 30, 2012

Listed below is a summary of the issues noted in the 2011 audit report and its status. The issue number is in reference to the audit report:

ADMINISTRATION DIVISION

Issues Fully Corrected Prior to the End of Prior Audit Fieldwork:

- **Issue 1** - Upon discussion with the Executive Assistant for the Department of Administrative Services, there are no policies and procedures for vehicle usage or the process for completing, approving, and submitting the standard vehicle log forms in accordance with Codified Ordinance 169.25. Additionally, there was no reference to the \$1.50 per each one-way commute, in accordance with IRS Publication 15B.

Management Action Plan Fully Implemented:

- **Issue 3** - During detailed testing of the 2011 vehicle usage logs for the one (1) designated vehicle, there were nine (9) out of nine (9) instances where an employee/driver signature was not present.

Through review and testing of 2012 vehicle usage logs, IAD confirmed that the employee/driver signature was present.

Management Action Plan Partially Implemented:

- **Issue 2** - Upon review of the Department of Administrative Services Records Retention Schedule (RC-2), it was noted that vehicle usage logs are not included in the schedule.

Confirmation was obtained from the County Executive Records Manager that forms were submitted to update the RC-2 to include vehicle logs; however, the forms submitted were outdated and would not be accepted by the Ohio Historical Society. The updated RC-2 is scheduled to be approved at the next Records Commission meeting.

Management Action Plan Not Applicable:

- **Issue 4** - Upon comparison of five (5) randomly selected vehicle logs to the mileage log data obtained from the Department of Insurance and Risk Management, it was noted that complete data from five (5) of the five (5) vehicle logs was not submitted, as mandated by Codified Ordinance 169.25.

Confirmation was obtained from the Insurance Department Assistant Administrator that the vehicle log database is no longer being utilized.

PHYSICAL PLANTS DIVISION

Management Action Plan Fully Implemented:

- **Issue 1** - Upon discussion with the Deputy Director of Physical Plants, there are no policies and procedures for vehicle usage or the process for completing, approving, and submitting the standard vehicle log forms in accordance with Codified Ordinance 169.25. Additionally, there was no reference to the \$1.50 per each one-way commute, in accordance with IRS Publication 15B.

Summit County Executive Office
Department of Administrative Services
Administration and Physical Plants Divisions
Vehicle Usage Logs Follow-up Audit Report
For the Two Quarters Ended June 30, 2012

Through review of the Physical Plants Policy and Procedure Manual, IAD confirmed that a policy for vehicle logs was included.

Management Action Plans Partially Implemented:

- **Issue 2** - Upon review of the Physical Plants Department Records Retention Schedule (RC-2), it was noted that vehicle usage logs were not included on the schedule.

Confirmation was obtained from the County Executive Records Manager that forms were submitted to update the RC-2 to include vehicle logs; however, the forms submitted were outdated and would not be accepted by the Ohio Historical Society. The updated RC-2 is scheduled to be approved at the next Records Commission meeting.

Management Action Plans Not Implemented:

- **Issue 3** - During detailed testing of the 2011 Physical Plants department vehicle usage logs for the ten (10) departmental pool vehicles, there were thirty-four (34) out of two hundred seventy-six (276) logs where an employee/driver signature was not present.

Through review and testing of 2012 vehicle usage logs, IAD noted sixteen (16) out of seventy-eight (78) instances where the employee/driver signature was not present.