

**Summit County Executive Office**  
*Department of Community and Economic Development*  
*Building Standards Division*  
**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**  
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**Akron, Ohio 44308**

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

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**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 three (3) issues and management action plans identified in the prior year audit, one (1) management action plan was fully implemented, one (1) was partially implemented, and one (1) was not implemented.

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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:

**Management Action Plan Fully Implemented:**

- **Issue 1-** Upon discussion with the Administrative Support personnel for the Building Standards Division, there are no written policies and procedures for vehicle log usage, 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.

*Through review of the approved Building Standards policies and procedures, IAD confirmed that a written policy is in place for vehicle logs.*

**Management Action Plan Partially Implemented:**

- **Issue 3 -** During detailed testing of the 2011 vehicle usage logs, IAD identified the following exceptions:
  - Ten (10) out of one hundred seventy (170) instances where the appropriate vehicle log form was not used.
  - Sixty-seven (67) out of one hundred seventy (170) instances where an employee/driver signature was not present.
  - One hundred seventy (170) out of one hundred seventy (170) instances where supervisor approval was not present.

*IAD obtained and reviewed the 2012 vehicle logs for Building Standards and performed detail testing, noting similar exceptions as during the previous audit testing.*

**Management Action Plan Not Implemented:**

- **Issue 2 -** Upon review of the Department of Community and Economic Development Records Retention Schedule for Building Standards, it was noted that vehicle usage logs were not included in the schedule.

*Confirmation was obtained from the Executive Records Manager that the Department of Community and Economic Development, which includes Building Standards, does not have vehicle logs included on their Records Retention Schedule. However, the Records Manager stated she will be adding vehicle logs to the schedule.*