

Summit County Executive Office
Department of Finance and Budget
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 Finance and Budget
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 three (3) issues and corresponding management action plans identified in the prior year audit, one (1) management action plans was fully implemented, one (1) was partially implemented, and one (1) was not implemented.

Summit County Executive Office
Department of Finance and Budget
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:

Management Action Plan Fully Implemented:

- **Issue 1**- Upon discussion with the Senior Administrator for the Department of Finance and Budget, there are no written policies and procedures for vehicle log usage, in accordance with Codified Ordinance 169.25. Additionally, there is no reference to the \$1.50 per each one-way commute, in accordance with IRS Publication 15B.

Through review of the Department of Finance and Budget Policy and Procedures, IAD noted that a policy for vehicle usage log was included.

Management Action Plan Partially Implemented:

- **Issue 3** - During detailed testing of the 2011 vehicle usage logs for the Department of Finance and Budget, IAD identified the following exceptions:
 - Three (3) out of thirty (30) instances where an employee/driver signature was not present,
 - Thirty (30) out of thirty (30) instances where supervisor approval was not present.

Through review and testing of the 2012 vehicle usage logs, IAD noted instances where supervisor approval was not present.

Management Action Plan Not Implemented:

- **Issue 2** - Upon review of the Department of Finance and Budget Records Retention Schedule, it was noted that vehicle usage logs are not included in the schedule.

Confirmation was obtained from the Executive Records Manager that the RC-2 for the Department of Finance and Budget does not include vehicle logs, but will be updated for the February Records Commission meeting.