

Summit County Executive Office
Department of Job and Family Services
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 Job and Family Services
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 management action plans identified in the prior year audit, one (1) management action plan was fully implemented and two (2) were partially implemented.

Summit County Executive Office
Department of Job and Family Services
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 2** - Upon review of the Department of Job and Family Services (DJFS) Records Retention Schedule (RC-2), it was noted that vehicle usage logs were not included on the schedule.

Through review of the Department of Job and Family Services RC-2, IAD confirmed that vehicle usage logs were included.

Management Action Plan Partially Implemented:

- **Issue 1**- Upon review of the Department of Job and Family Services (DJFS) Travel, Request for Payment/Reimbursement and Use of County Vehicle policy, IAD noted reference to the Department of Insurance and Risk Management requirements; however, there was no mention of 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.

Through review of the Department of Job and Family Services Policies and Procedures, IAD confirmed that a policy for vehicle usage was included; however, the policy did not include the process for approving and submitting the standard vehicle log forms and IAD was not able to confirm that the policies were approved and disseminated to employees.

- **Issue 3** - During detailed testing of the 2011 vehicle usage logs for the fourteen (14) departmental pool vehicles, IAD identified the following exceptions:
 - One hundred forty-one (141) out of one hundred eighty-five (185) vehicle usage logs where the current Pool Vehicle Mileage Log was not utilized; therefore, IAD was unable to confirm whether the vehicle was used for commuting,
 - Thirty-three (33) out of one hundred eighty-five (185) vehicle usage logs where an employee/driver signature was not present,
 - All one hundred eighty-five (185) vehicle usage logs did not contain supervisory approval.

Through review and testing of the 2012 vehicle usage logs, IAD noted exceptions similar to those noted during the previous audit testing.