

**Summit County Juvenile Court
Vehicle Usage Logs Follow-up Audit Report
For the Two Quarters Ended June 30, 2012**

Prepared For:

**The Honorable Judge Linda Tucci Teodosio
Audit Committee**

**Approved by Audit Committee
December 18, 2012**



**Summit County
Internal Audit Department
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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 five (5) issues and corresponding management action plans identified in the prior year audit, two (2) management action plans were fully implemented, two (2) were not implemented, and one (1) was deemed not applicable.

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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 review of the Operation of a Vehicle for Juvenile Division Business policy and procedure, 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 Juvenile Court Policy and Procedure, IAD noted that a policy for Operation of a Vehicle for Juvenile Division Business was included.

- **Issue 2 -** Upon review of the Juvenile Court Records Management and Retention Schedule, it was noted that vehicle usage logs are not included on the schedule.

Through review of the Juvenile Court Records Management & Retention Schedule, IAD noted that vehicle usage logs were included.

Management Action Plan Not Implemented:

- **Issue 3 -** During detailed testing of the 2011 vehicle usage logs, IAD identified the following exceptions:
 - Twenty (20) out of one hundred eighty-one (181) vehicle usage logs where an employee/driver signature was not present.
 - Eleven (11) out of one hundred eighty-one (181) vehicle usage logs where a supervisor approval signature was not present.

Through testing and review of the vehicle usage logs, errors were noted with the completion and approval of vehicle logs.

- **Issue 4 -** Upon comparison of the 2011 Juvenile Court vehicle logs to the listing of county vehicles, IAD noted nineteen (19) out of two hundred (200) instances where a vehicle log should have been completed, but was not.

Through the review of the vehicle usage logs, errors were noted with the submission of vehicle logs.

Management Action Plan Not Applicable:

- **Issue 5 -** 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 one (1) of the five (5) vehicle logs was not submitted, as mandated by Codified Ordinance 169.25.

Through discussions with the Insurance Department Assistant Administrator, IAD confirmed that the vehicle log database is no longer being utilized.