

Summit County Domestic Relations Court Follow up Audit Report

**PREPARED FOR:
The Honorable Judge Carol J. Dezso
Audit Committee**

**Approved by Audit Committee
March 24, 2010**

**Summit County
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Summit County Domestic Relations Court Follow up Audit

Auditors:

Lisa Skapura, Assistant Director; Anthony Boston, Internal Auditor; and Meredith Merry, Internal Auditor.

Objective:

To determine if management has implemented their management action plans as stated in the previously issued Preliminary Audit report.

Scope:

An overview and evaluation of policies, processes, and procedures implemented by the department/agency because of management actions stated in the management action plans during the Preliminary Audit process.

Testing Procedures:

The following were the major audit steps performed:

1. Review the final Preliminary 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 Preliminary Audit.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the Preliminary 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 first Follow-up Audit report noting the status of previously noted management actions.

Summary:

Of the seventeen issues and the corresponding management action plans noted in the Preliminary Audit Report, the Summit County Domestic Relations Court fully implemented all seventeen management action plans.

Based on the above noted information, IAD believes that the Domestic Relations Court has made a positive effort towards implementing the management action plans as stated in response to the issues identified in the preliminary audit and no further follow up is needed.

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Listed below is a summary of the issues noted in the Follow up Audit Report, their status and updated Management Action Plan. Each issue number is in reference to the Preliminary Audit report:

Management Action Plans Fully Implemented:

- **Issue 1-** The DR Court does not have written policies and procedures that cover all of the administrative processes and functions of the Court such as case management, finance, human resources, and Court technology. Therefore, the Court is unable to ensure that the administrative processes/work flows are being followed consistently, appropriately, or in accordance with Court policies.

Upon review of policy and procedures and testing of employee sign-offs, IAD confirmed policies were created and disseminated.

- **Issue 2-** The Personnel Policy and Procedures Manual for the Court of Common Pleas DR Court effective January 2, 2002 are not up to date. The manual does not contain the current sick leave donation policy effective 12/11/06 nor does the evaluation policy state how often evaluations are to be performed. IAD also noted during interviews, and through observation, that it appears the Court utilizes flextime for professional employees yet it is not noted in the policies.

Upon review of the Personnel Manual and testing of employee sign-offs, IAD confirmed policies were created and disseminated.

- **Issue 3-** IAD noted during interviews, that there is no formal interaction with the press policy that is communicated to employees. Upon review of the DR Court Personnel Policies and Procedures Manual, IAD did not locate an interaction with the press policy.

Upon review of policy and procedures, IAD confirmed an interaction with the press policy.

- **Issue 4-** IAD noted through interviews that it does not appear that employees are aware of the Courts ethics/conflict of interest policy.

Upon review of policy and procedures, IAD confirmed a Court Ethics/conflict of interest policy.

- **Issue 5-** Upon review of the personnel files selected for detailed testing of the HR file requirements stated during the personnel interview with Judi Cole, Deputy Court Administrator, the following issues were noted:

- a. Two out of the 12 personnel files selected did not contain an employee application and/or resume.
- b. One out of the 12 personnel files selected did not contain an Emergency Contact Information Sheet.
- c. Eleven out of the 12 personnel files selected did not contain an acknowledgement of receipt of the Employee Personnel Manual effective 01/02/2002. Six out of the 12

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personnel files selected did not contain an acknowledgement of receipt of the update to section 4.09-Leave Donation Program effective 12/11/2006.

- d. One out of the 12 personnel files selected did not contain a copy of the State IT-4 form.
- e. One out of the 12 personnel files selected did not contain a New Employee Personnel Action Form.
- f. Two out of the 12 personnel files selected did not contain a Certificate of Attendance for mandatory Substance Abuse Training.
- g. Eight out of the 12 personnel files selected did not contain a copy of the employee's social security card.
- h. Four out of the 12 personnel files selected did not contain an employee I-9 form.

Upon review of a standard listing of documents to be maintained in a personnel file and upon testing, IAD confirmed that personnel files were brought up to the current file expectation.

- **Issue 6-** It was noted upon review of the Personnel Policy and Procedures Manual for the DR Court and noted in the Personnel File Questionnaire with the Court Administrator and Deputy Court Administrator, that there was no standard listing indicating the required documentation that is to be maintained in the personnel files.

Upon review of a standard listing of documents to be maintained in a personnel file and upon testing, IAD confirmed that personnel files were brought up to the current file expectation.

- **Issue 7-** Per the Court Administrator and Deputy Court Administrator, the DR Court does not utilize performance evaluations. Per the Personnel Policy and Procedures Manual for the DR Court Section 6.00-Evaluations, "evaluations provide useful information to an employee regarding work performance and the information obtained from such evaluations is considered by the Court in making recommendations for promotions, pay increases, etc. All department heads shall give careful and serious consideration to each evaluation. A copy of all evaluations shall be retained in the personnel files maintained by the court manager." Furthermore, the Personnel Policy and Procedures Manual does not address when performance evaluations are to be completed.

Upon review of policy and procedures and upon testing, IAD confirmed that policies were created and performance evaluations were completed.

- **Issue 8-** The DR Court does not have written policies and procedures for the process followed to document and monitor time spent on Title IV-D activities. Therefore, the Court is unable to ensure that the appropriate activities are being documented and submitted as eligible for IV-D reimbursement.

Upon review of policy and procedures, IAD confirmed a Title IV-D policy.

- **Issue 9-** Upon review of the Child Support Enforcement Agency's (CSEA) "IV-D Contract Time Sheet and Summary Pages" and comparison to the Kronos "Accrual Debit Activity Summary"

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reports for five judgmentally selected Magistrates from 1/1/06 to 12/31/06, the following was noted:

- a. There were 84 instances where there was no CSEA "IV-D Contract Time Sheet and Summary Page" and the Kronos "Accrual Debit Summary" report did not indicate the employee took any leave time. IAD did not inquire further into these errors because the Court Administrator informed IAD that there should be a timesheet for every day except when sick, vacation, or holiday leave was used.
- b. There was one instance where there was no CSEA "IV-D Contract Time Sheet and Summary Page" present. However, there were three hours of sick leave on the Kronos "Accrual Debit Summary" sheet.

Therefore, it appears the Court is not submitting timesheets for every day a Magistrate works, which means the Court could potentially be losing reimbursement for Title IV-D eligible activities.

Upon review of Child Support Enforcement Agency's (CSEA) "IV-D Contract Time Sheet and Summary Pages" and comparison to the Kronos "Accrual Debit Activity Summary" reports it appears that the Court is submitting timesheets for every day a Magistrate works.

- **Issue 10-** IAD noted that hearings located on the "daily schedule" report do not appear to be accurately reflecting schedule modifications. Upon discussion with the Senior Scheduler and Court Reporter, it appears that employees may not be properly entering "continuances" into the Text and Data application. If a "continuance" is not properly entered into the system, it will be recognized as a "rescheduled" hearing. When a hearing is "rescheduled," there is no recognition that a hearing has ever taken place. The Court Administrator also confirmed this through discussion and observation. Additionally, there were no written policies and procedures for the scheduling process. Because the application did not appear to have strong controls over employees who had scheduling and the access level change made by the Judge earlier in the year, IAD had a Certified Information Systems Auditor review the application and he noted no observable controls in place to provide assurance that changes made to the scheduling application are appropriate. Therefore, the Court is unable to ensure that the Text and Data Application is being used correctly which means the data specific to scheduling within the application may not be accurate.

The Court is implementing a new case management system that is anticipated to go live in March 2010 which will include controls to prevent improper schedule modifications and audit trails for data changes.

- **Issue 11-** Based on discussion with the Systems Administrator for the Clerk of Courts, Deputy Court Administrator and observation with the Certified Information Systems Auditor, it does not appear that any DR Court employees, except for the Court Administrator, know how to fully utilize the Text and Data application. In the absence of the Court Administrator, the DR Court does not have a backup employee and would be unable to utilize all of the functions of the application.

Upon observation of the employee utilizing the application, IAD confirmed the employee was cross-trained.

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- **Issue 12-** Upon review of the expenditures selected for detailed testing, IAD noted that there were two instances where the invoice was not stamped and signed as approved to pay. Per the Deputy Court Administrator, the Court Administrator does not approve all invoices depending on the day and/or type of expenditure.

Upon review of policy and procedures and upon testing, IAD confirmed invoices were appropriately approved.

- **Issue 13-** Upon discussion with the Court Administrator and Deputy Court Administrator and review of Personnel Policy and Procedures Manual for the DR Court, Changes Effective January 2, 2002, IAD noted that there were no written policies and procedures for the DR Court expenditure process.

Upon review of policy and procedures, IAD confirmed an expenditure policy.

- **Issue 14-** Upon discussion with the Court Administrator, Deputy Court Administrator and review of testing, it was noted that there is a lack of segregation of duties between the Deputy Court Administrator having blanket authority to approve invoices and process them for payment.

Upon review of policy and procedures and upon testing, IAD confirmed an appropriate segregation of duties.

- **Issue 15-** According to ORC § 5705.41 (D) blanket purchase orders are not to extend beyond the end of the fiscal year in which they were created. Upon review of a listing of all DR Court open purchase orders, it was noted that there were 45 purchase orders that were originated in 2005 and 2006. IAD also noted that there were 19 purchase orders that were originated prior to 2005, six of which were originated prior to the Banner Purchasing and Procurement Module being utilized. The open purchase orders accounted for \$40,257.93 of encumbered money. Additionally, IAD noted through detailed testing of the expenditures, that there were expenditures processed in 2006 against purchase orders that were originated in or prior to 2005.

Upon review of policy and procedures and upon testing, IAD confirmed that stale purchase orders were closed.

- **Issue 16-** There are no written policies and procedures regarding the appointment of counsel for contempt cases. Furthermore, Local Rule 20.03 of the Summit County DR Court does not comply with Rule 8 of the Rules of Superintendence for the Courts of Ohio. The local rule does not include a procedure for selecting appointees, a procedure to ensure an equitable distribution of appointments, or a process to review appointments to ensure an equitable distribution. Additionally, the local rule may, but does not, include qualifications established by the Court for inclusion on the appointment list or the process of how attorneys are added or removed from the list.

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Upon review of the Local Rules of Court, IAD confirmed that they addressed the defense counsel appointment process.

- **Issue 17-** Upon discussion of the appointment process with the Magistrate who oversees appointments, it was noted that the Court could potentially increase the efficiency of the process. The Court Administrator receives, reviews, and informs the Magistrate whether he feels an attorney should be added to the appointment list, however, the Court Administrator does not supervise the process or the Magistrate. Additionally, the Magistrate is performing functions that can be performed by clerical support staff, such as contacting attorneys, manually maintaining the attorney appointment list, and manually tracking appointments. Furthermore, the Magistrate stated that there is no requirement that an attorney perform these functions.

Upon review of the new appointment process, IAD confirmed the process was streamlined and working effectively.

Security Follow-Up:

Security follow-up issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with Ohio Revised Code §149.433.