

**Summit County Engineer's Office
Vehicle Usage Logs
Follow up Audit Report
For the Ten Months Ended October 31, 2011**

Prepared For:

**Alan Brubaker
Audit Committee**

**Approved by Audit Committee
December 19, 2011**

**Summit County
Internal Audit Department
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*Lisa Skapura, Director
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Heidi Reed, Intern*

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Auditors:

Mira Pozna, Deputy Director; Anthony Boston, Senior Auditor; and Heidi Reed, Intern.

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:

The one issue and corresponding management action plan noted in the prior year audit report was fully implemented by the Summit County Engineer's Office.

Based on the above noted information, IAD believes that the Engineer's Office has made a positive effort towards implementing the management action plan as stated in response to the issue identified in the prior year audit and no further follow up is needed.

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Listed below is a summary of the issue noted in the 2010 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 Engineer personnel, IAD noted that there is no supervisor approval present on the vehicle logs. Additionally, through testing, IAD verified that none of the logs reviewed contained evidence that a supervisory review had been performed.

Follow up Action - Upon review of the 2011 vehicle logs, IAD confirmed that proper approvals were in place.