

Summit County Clerk of Courts
Legal Division
Performance Audit General Report

Prepared for:

Daniel M. Horrigan
Audit Committee

Approved by Audit Committee
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Summit County
Internal Audit Department
175 South Main Street
Akron, Ohio 44308

Lisa L. Skapura, Director
Meredith Merry, Assistant Director
Jon Keenan, Auditor-in-Charge
Brittney Manfull, Staff Auditor
Brandon Schmidt, Staff Auditor

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EXECUTIVE SUMMARY

Total Number of Issues –13

Policies and Procedures

Section	# Issues	Issue Descriptions	Page Ref.
Policies and Procedures Manual	2	<ul style="list-style-type: none"> • Insufficient or no written policies and procedures for several areas. • Several policies with no management approval within the last two (2) years. 	7

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
Fringe Benefits	0	N/A	15
Evidence Room			16

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Revenue	4	<ul style="list-style-type: none"> • No adjustment for Non-Sufficient Funds (NSF) checks in case management system; improper segregation of duties over NSF payments. • Lack of supervisory approval and reason for void receipts. • Lack of collection for outstanding balance greater than ninety (90) days. • Instances where COC Legal Division representative did not document verification of Intellitech deposit. 	8
Purchasing	2	<ul style="list-style-type: none"> • Improper segregation of duties with requisition input and approval. • Packing slips not initialed. 	11
Expenditures	1	<ul style="list-style-type: none"> • Improper approval for payment of an invoice; funds not encumbered prior to expense; prior year PO was used. 	12
Asset Inventory	1	<ul style="list-style-type: none"> • Physical asset did not agree to the inventory listing. 	13
Personnel Files	1	<ul style="list-style-type: none"> • Checklist is not maintained for required personnel file documents in each file; files appeared to be incomplete. 	14
Payroll	1	<ul style="list-style-type: none"> • Improper approval of payroll in Kronos (e.g., the same employee approving and signing off). 	14
ORC Compliance	1	<ul style="list-style-type: none"> • Unclaimed monies not paid-in to County Treasurer. 	15

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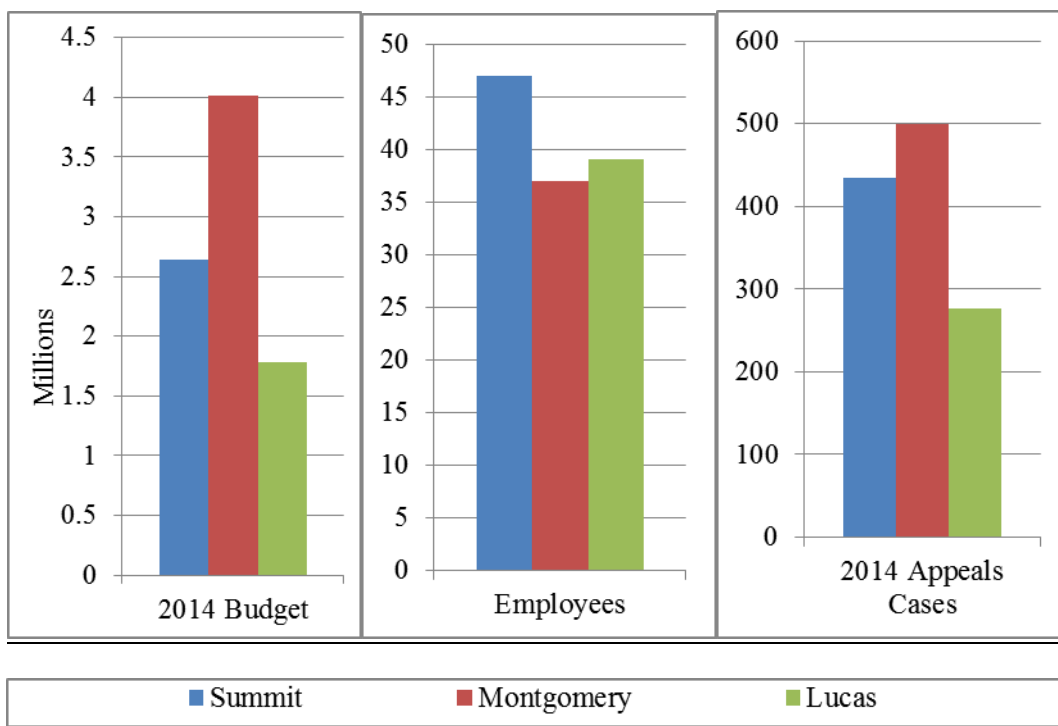
GENERAL BACKGROUND

The Clerk of Courts Legal Division (COC Legal Division) maintains records for the Summit County Common Pleas Court General Division, the Summit County Domestic Relations Court, and the Ninth District Court of Appeals.

COC Legal Division is comprised of four (4) sub-divisions – Appeals, Civil, Criminal, and Domestic Relations. Each division has a supervisor and manager or director managing the day to day operations of the office. Supervisors are responsible for training, front line human resource matters and act as liaisons for the Clerk to the courtrooms, public relations, law firms, law enforcement and many other customers that do business with their division. Each supervisor also shares a work load along with his/her staff.

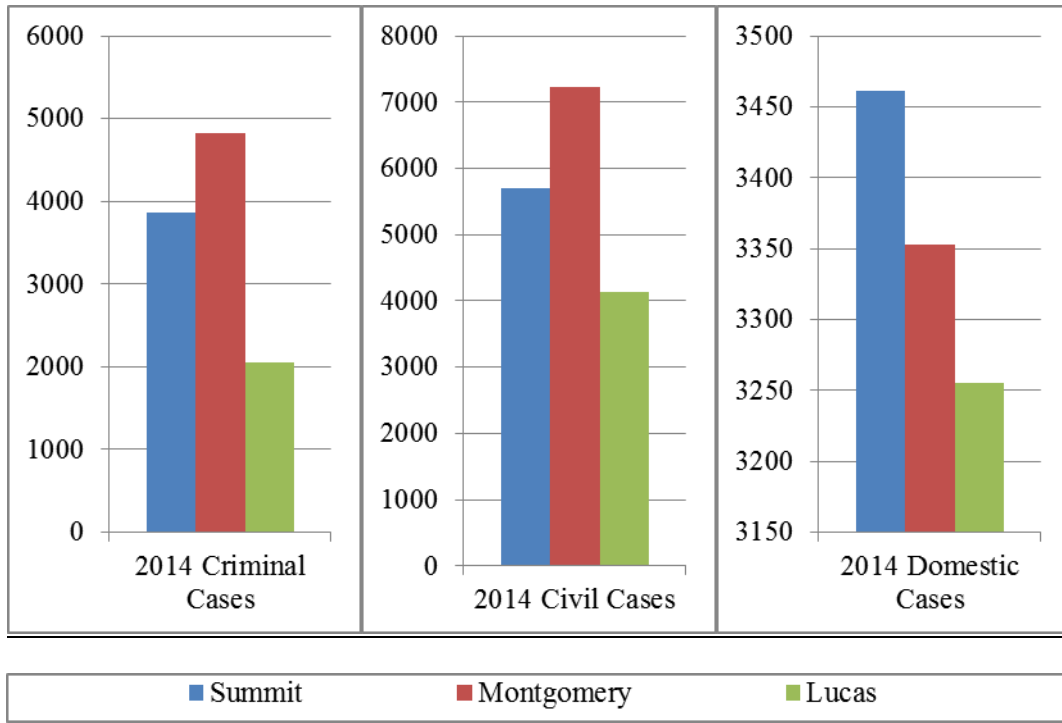
COC Legal Division consists of forty eight (48) employees comprising of the Clerk, administrative staff (Chief of Staff, Managers, etc.) and clerks. COC Legal Division’s 2014 and 2015 budgets totalled \$2,643,900 and \$2,829,000, respectively (1% of the 2014 and 2015 County operating budgets)¹.

IAD compared the COC Legal Division’s 2014 operating budget, staffing levels, and number of Appeals, Civil, Criminal and Domestic Relations cased opened in 2014 to comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graphs below:



¹ <https://co.summitoh.net/images/stories/Finance/pdf/OperatingBudget/2014OperatingBudget.pdf>
<https://co.summitoh.net/images/stories/Finance/pdf/OperatingBudget/County%20of%20Summit%202015%20Proposed%20Operating%20Budget.pdf>

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AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Clerk of Courts Legal Division (COC Legal Division) with reasonable assurance, based on the testing performed, on the adequacy of the system of management control currently in effect for the audit areas.

Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, as well as methods and procedures to ensure that goals are met. Specific audit objectives include evaluating the policies, procedures, and internal controls related to the COC Legal Division.

We conducted this performance 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.

Based on the results of our review, we prepared specific issues and recommendations for improvement that were discussed with management. These recommendations, as well as management’s unaltered written response, can be found in the following sections of this report.

Objectives:

- To obtain and review the current policies and procedures.
- To review the internal control structure through employee interviews and observations.
- To perform a general overview of the physical environment and security of the facilities, data, records and departmental personnel.

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Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure utilized by the COC Legal Division from February 1, 2014 through January 31, 2015.

The following were the major audit steps performed:

OBJECTIVE 1 – POLICY AND PROCEDURES REVIEW

1. Obtain and review the current policies and procedures.
2. Meet with the appropriate personnel to obtain an understanding of the current department processes and procedures. Compare those existing processes to the policies and procedures manual for consistency, noting all exceptions.
3. Obtain and review the document retention policy and determine if policies and procedures are currently in place and being followed.
4. Test procedures for mandatory compliance where applicable.
5. Identify audit issues and make recommendations where appropriate.

OBJECTIVE 2 – REVIEW OF INTERNAL CONTROLS

6. Meet with the appropriate personnel to obtain an understanding of the control environment.
7. Document the existing control procedures in narratives and/or flowcharts.
8. Compare existing processes to the policies and procedures manual for consistency.
9. Test procedures for compliance where applicable, noting all exceptions.
10. Investigate discrepancies and summarize results.
11. Make recommendations where appropriate.

OBJECTIVE 3 – REVIEW OF SECURITY (covered in a separate report in compliance with ORC §149.433).

12. Perform a general overview of the physical environment and security of the department/agency being audited.
13. Interview various personnel to determine that confidential information is secure and processed only by appropriate parties.
14. Test security issues where appropriate.
15. Analyze current policies and make recommendations.

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DETAILED COMMENTS

Interviews:

To gain an understanding of the COC Legal Division, IAD performed interviews with the following positions/employees:

- Clerk of Courts
- Chief of Staff
- Director of Administration – Fiscal/Accounting Division
- Director of Administration – Exhibits/Evidence Division
- Assistant Director of Administration
- Network Administrator
- Office Manager – Civil Division
- Office Manager – Domestic Relations
- Office Manager – Office Services and File Room
- Clerical Supervisor 2 – Ninth District Court of Appeals

Any issues noted are addressed in the respective sections of this report.

I. Policy and Procedures Review:

Policies and procedures were reviewed for each of the following applicable testing sections within the audit for accuracy and completeness and compared to current processes for consistency. Ohio Rules of Superintendence were reviewed for records retention and compared to processes throughout the audit to ensure that the schedule contained all relevant documents.

The following issues were noted:

1. Issue:

Upon review of policies and procedures, IAD noted no written or insufficient policies and procedures for the following areas:

- Compensatory Time (awarded for employees not taking sick time during a one (1) month period).
- Escheating of funds to the County Treasurer.
- Voiding transactions.
- Process for release and return of exhibits to/from the Court of Appeals.
- Outstanding accounts receivable collection process (greater than 90 days).

Recommendation:

IAD recommends that the COC Legal Division create/update, approve, and disseminate written policies and procedures for all functional areas within the agency. This will help to ensure that proper procedures are being consistently followed within the department.

Management Action Plan:

Clerk of Courts Office has already complied with recommendation by completing written policies & procedures for all of the above stated procedures.

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The Clerk has also taken a contract for court cost collection with the Attorney General's Office for approval by Executive and Board of Control. The contract has been submitted to AG's Office and we are awaiting their acknowledgement and estimated start date.

Target Date: Completed prior to management response.

2. Issue:

Upon review of policies and procedures for completeness and accuracy, IAD noted one hundred twenty-eight (128) out of two hundred sixty-three (263) policies that have not been reviewed/approved by management within the last two (2) years.

Recommendation:

IAD recommends that all policies and procedures be updated/reviewed and approved by management and employee receipt and acknowledgement of policies and procedures be documented. This will help to ensure that approved policies and procedures are accurate and consistently followed by employees.

Management Action Plan:

Clerk of Courts Office is currently reviewing all policies and procedures. Clerk has already distributed new P&P Manuals to all employees. As policies are reviewed and updated they will be distributed to all staff.

Target Date: 9/01/2015

II. Internal Control Testing:

Risk-based internal control testing and/or observations were performed in the following areas:

- Revenue
- Purchasing
- Expenditures
- Asset Inventory
- Personnel Files
- Payroll
- Fringe Benefits
- ORC Compliance
- Evidence Room

REVENUE

Policies and procedures and applicable Ohio Revised Code (ORC) sections were reviewed, an observation was performed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the cash receipts cycle, the laws and regulations that govern it, and internal controls in place.

Samples of Banner pay-ins and segregated accounts (Appeals, Civil, Criminal and Domestic Relations) deposits were judgmentally selected for detail testing to ensure proper segregation of duties, appropriate recording into the respective accounting system, and timeliness and accuracy of the deposit. Additionally, monthly reconciliations of the segregated accounts were reviewed to ensure completeness and accuracy.

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Voided receipts from segregated accounts were reviewed to ensure the void was initialed and reviewed by a supervisor and the reason of the void was documented.

Over/short cash logs were obtained for the segregated accounts and reconciled to the funds contained in the cash boxes to ensure accuracy and completeness.

A sample of copy room manual receipts was selected and detail testing was performed to ensure accuracy of the funds entered in the case management system. Additionally, a sample of manual cash receipts from Intellitech was selected for detail testing to ensure the receipt was included on the COC Legal Division's daily cash report, the daily deposit report is initialed by a COC Legal Division representative and the receipts are entered in to the Text and Data case management system.

A sample of cases with funds due to the COC Legal Division was haphazardly selected to ensure the appropriate collection letters were mailed to the customers. Additionally, outstanding accounts receivable (over ninety (90) days) was reviewed to ensure a collection process is performed.

A fee listing from the Cougar Case Management System (Civil and Domestic Relations Divisions) was obtained and a sample of cases from the Text & Data Case Management System (Appeals and Criminal Divisions) was selected and reconciled to ensure fees billed to customers agree to the ORC fee structure.

The following issues were noted:

3. Issue:

Upon review of the Criminal and Appeals Divisions' bank reconciliations, IAD noted Non-Sufficient Funds (NSF) checks are tracked on the monthly reconciliations and not adjusted in the case management system. Additionally, IAD noted that when an NSF payment is received, the Accountant I has complete control over the financial transaction, creating an improper segregation of duties.

Recommendation:

IAD recommends payments are reversed in the respective case management system when an NSF check is returned by the bank. Additionally, IAD recommends that the NSF collection and reconciliation processes be assigned to separate individuals. This will help to ensure completeness and accuracy of financial information in the case management systems and a proper segregation of duties.

Management Action Plan:

Clerk of Courts has directed all accounting departments to reverse all NSF check/payments within the respective accounting systems. The collection of the NSF will be directed by the Director of Administration/Fiscal Operations. The Criminal and Court of Appeals Divisions are on the old legacy systems-Text & Data. The reversal of the NSF check/payment will be managed through the Director of Administration/Fiscal Operations.

Target Date: Completed prior to management response

4. Issue:

Upon testing of voided receipts in the Criminal and Appeals Divisions, IAD noted sixteen (16) out of nineteen (19) in Criminal and six (6) out of seven (7) in Appeals where the voided receipt did not have supervisory

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approval. Additionally, IAD noted eight (8) out of nineteen (19) in Criminal and one (1) out of seven (7) in Appeals where the reason for the void was not documented. Per a memorandum issued by the Legal Division Manager on 2/11/14, reason for and approval of voids must be documented.

Recommendation:

IAD recommends that supervisory approval and the reason for voided receipts be documented. This will help to ensure compliance with policies and procedures and safeguarding of cash receipts.

Management Action Plan:

Clerk of Courts has directed all receipt writing voids be approved by department supervisor. A reason for the void must be entered into the case management system or documented on the paper receipts.

Target Date: Completed prior to management response.

5. Issue:

Upon review of collection policies and procedures and discussion with personnel, IAD noted that collection for cases with an outstanding balance greater than ninety (90) days is currently not being performed. Current outstanding balances for the Civil and Domestic Relations Divisions are \$3,485,008.45 and \$1,096,085.55, respectively.

It is noted that the outstanding balances for the Civil Division include all amounts that are due to the COC Legal Division regardless of account aging. The same is noted for the Domestic Relations Division with the addition of the COC Legal Division not being allowed to charge for Domestic Relations filing fees, per Rules of Superintendence Form 10.01-A.

Recommendation:

IAD recommends that the COC Legal Division determine the most effective way to collect outstanding accounts receivable and update the collection policy and procedure. This will help to ensure due diligence over outstanding accounts and the potential for additional revenue.

Management Action Plan:

The Clerk of Courts would like this report to reflect factors that lead to outstanding balances of costs not paid.

1. Pursuant to Ohio Revised Code many cases such as Domestic Violence Protection and Anti-Stalking cases do not allow the clerk to tax court costs to the parties involved in the court action.
2. The outstanding balances reflected in this report actually include pending actions before the court in which there is no decision for the case and no determination as to which party is to pay the costs.

The Clerk of Courts has presented a inter-governmental agreement to the Ohio Attorney General's Office for collection of past due court costs and is awaiting AG's approval and estimated start date. The Clerk of Courts considers collection of costs a priority. The collection process shall be in accordance with ORC 2335.24.

Target Date: Completed prior to management response.

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6. Issue:

Upon detail testing of the daily payment reports regarding Intellitech cash receipts (e.g., court costs, restitution, and probation fees), IAD noted twenty-three (23) out of twenty-five (25) instances where a COC Legal Division representative did not initial the daily payment report verifying the deposit for the Intellitech receipts for the day.

Recommendation:

IAD recommends that an employee review and initial the daily payment report for accuracy. This will help to ensure accountability of the amount deposited and compliance with COC Legal Division processes.

Management Action Plan:

The Clerk of Courts has issued written direction to the Criminal Division and directs all staff members involved in the transfer of payments from Intellitech employee to Clerk employee to follow the process of acknowledging in writing/initialing the documents in the daily process.

Target Date: Completed prior to management response.

PURCHASING

Policies and procedures were reviewed, interviews were conducted, and flowcharts were created and approved to gain an understanding of the purchasing process. Samples of purchase order requisitions and purchase orders were judgmentally selected and detail testing was performed to test for proper documentation and approvals. A sample of purchases was judgmentally selected and reviewed to ensure proper segregation of duties (employee who ordered the item did not receive it) and the receiving slip was initialed by the receiving employee.

Additionally, Banner purchasing user access levels were reviewed for reasonableness.

The following issues were noted:

7. Issue:

Upon testing of Banner approval queues, IAD noted one (1) employee with the ability to enter and approve requisitions. Additionally, upon detail testing of purchase order requisition approvals in Banner, IAD noted ten (10) out of ten (10) instances where the same individual entered and approved the purchase order requisition, creating an improper segregation of duties.

Recommendation:

IAD recommends that the purchase order requisition entry be assigned to an employee, with supervisory approval by the Chief of Staff. Additionally, IAD recommends that the COC Legal Division designate backup employees so that no one person is responsible for both functions. This will help to ensure a proper segregation of duties and approval over the requisition process.

Management Action Plan:

The Clerk of Courts will train Assistant Director of Administration the Banner purchasing processes to comply with the approval process IAD is requesting.

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Target Date: 12/31/2015

8. Issue:

Upon review of policies and procedures and discussion with the COC Legal Division personnel, IAD noted packaging slips are not initialed, in accordance with policies and procedures.

Recommendation:

IAD recommends that an employee, other than the purchaser, initial the packaging slip for reasonableness and accuracy. This will help to ensure the accountability of items purchased and compliance with policies and procedures.

Management Action Plan:

The Clerk of Courts managers are initialing the packaging slips when supplies and equipment are being received. Managers are directed to give packing slips to Chief of Staff who will review and keep in purchasing records.

Target Date: Completed prior to management response

EXPENDITURES

Policies and procedures and applicable ORC sections were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the expenditure cycle, the laws and regulations that govern it, and internal controls in place. A sample of expenditures was randomly selected and detail expenditure testing was performed to verify that funds do not remain encumbered for prior year purchase orders, confirm proper approval, proper authorizations, funds were encumbered prior to incurring the expense, and that the appropriate vendor and amount were paid. A sample of segregated bank account statements was selected and detail testing was performed to verify the expenditure was adequately supported, the transaction appeared reasonable and the expenditure was properly authorized.

Banner user and Banner Class Form reports were obtained and reviewed to gain an understanding of COC Legal Division employee Banner roles and to test for a proper segregation of duties.

The following issue was noted:

9. Issue:

Upon detail testing of Banner expenditures, IAD noted the following:

- Thirty-four (34) out of thirty-four (34) instances where proper approval for payment of an invoice did not occur (e.g., same person entering and approving).
- Fourteen (14) out of thirty-four (34) instances where funds were not properly encumbered prior to incurring the expense (e.g., purchase order date after the invoice date).
- Four (4) out of thirty-four (34) instances where a prior year purchase order was used for payment.

Per ORC §5705.41, no order involving the expenditure of money shall be made without a certificate of the Fiscal Office (purchase order); in addition, purchase orders may not extend beyond the end of the fiscal year.

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Recommendation:

IAD recommends that proper approval be received for the payment of expenditures, funds be encumbered prior to incurring the expense/liability and that invoices be paid off of current year purchase orders, with the exception of those associated with a current contract. This will help to ensure proper approval, segregation of duties, and expenditure of funds, and compliance with ORC §5705.41.

Management Action Plan:

Clerk of Courts will comply with ORC 5705.41 whenever possible. Sometimes emergency purchases for supplies or network equipment do not allow for the invoices to be dated prior to purchase order dates. Clerk of Courts will close all current year purchase orders that don't involve a contracted item or service.

Target Date: Completed prior to management response

ASSET INVENTORY

Policies and procedures were reviewed and staff interviews were conducted to gain an understanding of the asset and IT inventory processes and internal controls in place. A sample of assets was judgmentally selected and detail testing was performed to verify the existence of the assets and the accuracy of the asset tracking system.

The following issues were noted:

10. Issue:

During detail testing, IAD noted four (4) out of ten (10) instances where the asset selected did not agree to the inventory listing. In addition, upon observation of the inventory listing and discussion with the Chief of Staff, IAD noted that asset locations are not documented on the inventory listing; therefore, accuracy of the inventory listing could not be determined.

Recommendation:

IAD recommends that the COC Legal Division regularly review and update their inventory listing to ensure it is up to date and accurate. Additionally, IAD recommends that the asset inventory listing be updated to include the location of the asset. This will help to provide better completeness and oversight of the assets maintained by the COC Legal Division.

Management Action Plan:

The Clerk of Courts will adjust inventory policy to state that tracking of inventory will include equipment/assets that exceed \$5000.00 threshold and computer equipment such as printers, scanners, PCs, laptops. Exception of keyboards.

Target Date: 09/01/2015

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PERSONNEL FILES

Policies and procedures were reviewed and an interview was conducted to gain an understanding of the personnel files process. A sample of personnel files was selected and reviewed to confirm completeness of records and confidential information is maintained separately.

In addition, a list of current COC Legal Division employees was obtained and reviewed to confirm no employees appear to be related to the Clerk of Courts, in accordance with Summit County Codified Ordinance 169.04(h).

The following general recommendation and issue were noted:

General Recommendation:

Upon discussion with the Chief of Staff, on 2/24/15, IAD noted a tracking mechanism is not being utilized for requests to review personnel files. IAD recommends that the COC Legal Division employees create and maintain a tracking mechanism for request to review personnel files. This will help to ensure accountability over personnel files.

11. Issue:

Upon detail testing of personnel files, IAD noted that the COC Legal Division does not maintain a checklist of required personnel file documents in each file and noted five (5) of five (5) files that appeared to be incomplete.

Recommendation:

IAD recommends that the COC Legal Division create and implement a checklist of required personnel file documents (e.g., department sign-offs, performance evaluations, etc.) to be maintained in each employee's personnel file and perform periodic reviews to ensure files contain the relevant documents. This will help to ensure completeness and accuracy of personnel files.

Management Action Plan:

The Clerk of Courts will review and update checklist of required documents and adjust all personnel files to include required documents.

The Clerk will develop a tracking mechanism for request to review personnel files.

Target Date: 09/01/2015

PAYROLL

An interview was conducted to gain an understanding of the payroll process. A sample of leave forms and employee time card forms was selected and compared to Kronos to ensure accuracy. A payroll approval report was generated and reviewed to determine appropriate authorizations and to confirm a proper segregation of duties.

The following issue was noted:

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12. Issue:

Upon review of payroll approval and sign-off in Kronos, IAD noted four (4) out of four (4) pay periods with improper approval (e.g., the same employee approving and signing off), creating an improper segregation of duties.

Recommendation:

IAD recommends that payroll be approved and signed off by the appropriate parties (e.g., same employee does not approve and sign-off). This will help to ensure the accuracy and accountability of payroll records as well as a proper segregation of duties.

Management Action Plan:

The Clerk of Courts will ensure that future payrolls are approved and signed-off with proper segregation of duties

Target Date: Completed prior to management response

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that the COC Legal Division is properly processing fringe benefits in accordance with IRS tax code:

- Travel and meals reimbursement
- Cash incentives, awards, gift awards and/or bonuses
- County paid life insurance policies over \$50,000
- Uniforms and clothing allowances
- Employment contracts
- Agency vehicle usage
- Allowances for firearms or tasers and/or any other non-lethal weapon
- Tuition assistance and reimbursement
- Subcontracted employees
- Domestic Partnership health insurance benefits

No issues were noted.

OHIO REVISED CODE (ORC) COMPLIANCE

ORC §1907 & §2303 were reviewed, attributes were developed, and detail testing was performed to ensure the following:

- The Clerk of Court is bonded.
- The four books, Appearance Docket, Trial Docket, Journal and Execution Document, are maintained by the COC Legal Division.
- The COC Legal Division created and maintains an alphabetical index of the names of all plaintiffs and defendants to pending suits and living judgments.
- The interest rate per annum is posted in a conspicuous and public location.

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- Unclaimed funds were escheated to the County Treasurer within the allotted timeframe.

The following issue was noted:

13. Issue:

Upon review of the check registers for each division, IAD noted four (4) outstanding checks issued prior to April 2013. Per ORC §1907.20, all the moneys remaining unclaimed on the first day of April of each year shall be paid to the County Treasurer.

Recommendation:

IAD recommends that all monies determined to be more than one year past due, be paid in to the County Treasurer on the first day of April each year. This will help to ensure compliance with ORC §1907.20.

Management Action Plan:

The Clerk of Courts has paid the four (4) checks noted above to the unclaimed funds and will insure that all Unclaimed monies are paid to the County Treasury in compliance with ORC 1907.20.

Target Date: Completed prior to management response

EVIDENCE ROOM

Policies and procedures were reviewed, staff interviews were conducted and flowcharts were created and approved to gain an understanding of the evidence room inventory processes and internal controls in place. A sample of evidence room inventory was judgmentally selected and detail testing was performed to verify the existence of the assets and the accuracy of the inventory listing.

IAD judgmentally selected a sample of Release of Exhibit forms to ensure that exhibits transferred to the court and back were properly authorized and approved.

Upon discussion with COC Legal Division personnel, IAD noted that no evidence was destroyed during our audit period; therefore, detail testing of evidence destruction was not performed.

No issues were noted.

II. Security:

Security issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with ORC §149.433.