

Summit County Juvenile Court Performance Audit General Report

Prepared for:

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

**Approved by Audit Committee
September 8, 2015**



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EXECUTIVE SUMMARY

Total Number of Issues –22

Policies and Procedures

Section	# Issues	Issue Descriptions	Page Ref.
Policies and Procedures Manual	3	<ul style="list-style-type: none"> • Employees not required to acknowledge receipt of P&P manuals. • Insufficient or no written policies and procedures for several areas. • Policies with no management approval within the last two years. 	9

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
Payroll	0	N/A	14
Fringe Benefits			15
Vehicle Log			19

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Revenue	2	<ul style="list-style-type: none"> • Cash register drawer used by both employees. • Inaccurate fees maintained in the Proware system. 	11
Purchasing	1	<ul style="list-style-type: none"> • Improper segregation of duties. 	12
Expenditures	1	<ul style="list-style-type: none"> • Funds not encumbered prior to expense 	13
Asset Inventory	1	<ul style="list-style-type: none"> • No list of IT asset disposals maintained. 	14
Grants	1	<ul style="list-style-type: none"> • Non-compliance with grant agreements 	14
Regulatory Compliance	5	<ul style="list-style-type: none"> • Instances where employee drug tests were not performed. • Local rules regarding expunged cases did not agree to ORC. • GAL reports not filed within guidelines (Local Rules). • Incomplete documentation and/or training of GAL attorneys and volunteers; annual reviews not performed. • Detail testing could not be performed due to lack of reporting out of Proware. 	15
Personnel Files	2	<ul style="list-style-type: none"> • Incomplete personnel files; confidential information not maintained separately. • Employee did not obtain the correct amount of training required; employee training hours not properly supported. 	18

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Detention Center	4	<ul style="list-style-type: none"> • Monies not moved to unclaimed funds (cash in safe from 2009). • Instance where cash listed in the safe could not be located (minimal amt). • Intake assessments not completed. • Juvenile property bags/envelops did not agree to inventory listing in Proware. 	20
Evidence	2	<ul style="list-style-type: none"> • Inaccuracies in evidence list. • Detail testing could not be performed due to limited reporting capabilities in Proware. 	21

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GENERAL BACKGROUND

The Summit County Juvenile Court (Juvenile Court) hears cases involving juvenile delinquency, dependency, neglect and abuse, legal custody and traffic. The Court seeks to hold youth accountable for their actions and protect the public safety with appropriate dispositions, including commitment to its Detention Center or an Ohio Department of Youth Services facility. The Court also focuses on rehabilitating offenders and working with families to keep youth from re-offending. It offers several options for young offenders including community service, counseling, diversion, electronic monitoring, fines, house arrest, mediation, probation, residential placement and restitution.

The nationally-regarded Crossroads Program was the first of the Court's growing number of specialty dockets and diversionary programs. The Family Resource Center (FRC) provides case management and referral services for families facing the challenges of teen pregnancy, domestic violence, re-entry into the community after a commitment to a youth detention center and truancy. The FRC is unique to any Juvenile Court in Ohio. Other diversion programs and specialty dockets implemented at the Court are the Attorney Help Desk, the Crossover Youth Practice Model, the Family Reunification through Recovery Court, New Paths, the Responder Program, Restore Court, which addresses human trafficking, the Staying Accident Free Through Education (SAFTE) Program and Teen Court.

Juvenile Court's Detention Center strives to provide a safe and secure environment for the youth who are housed in the facility while promoting public safety. Those were among the priority items the American Correctional Association (ACA) examined when it began its audit of the Detention Center in 2014. Accreditation of the Detention Center has been a goal of Judge Teodosio's administration of the Juvenile Court, and the Detention Center is on the threshold of achieving accreditation. The ACA notified the Court that the Detention Center passed each of the mandatory audits and received an overall rating of 98.66. The Court hopes to receive full accreditation status in mid-2015. The Juvenile Detention Center consists of seven main housing units plus two annex units, making the total capacity for 100 juveniles, although the daily population averages 51 youth, 43 males and eight females.

Full-time Detention Center staff members are required to receive a minimum of 40 hours of continuing education and training annually. All staff members are responsible for providing a safe and secure environment for juveniles, personnel and other persons, and assist with the security of the facility. Detention Officers are also responsible for transporting juveniles to Court hearings, medical appointments, counseling appointments, diagnostic evaluations and other appointments deemed necessary by the Court.

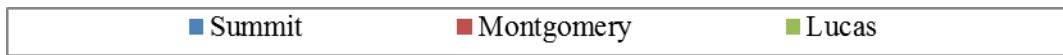
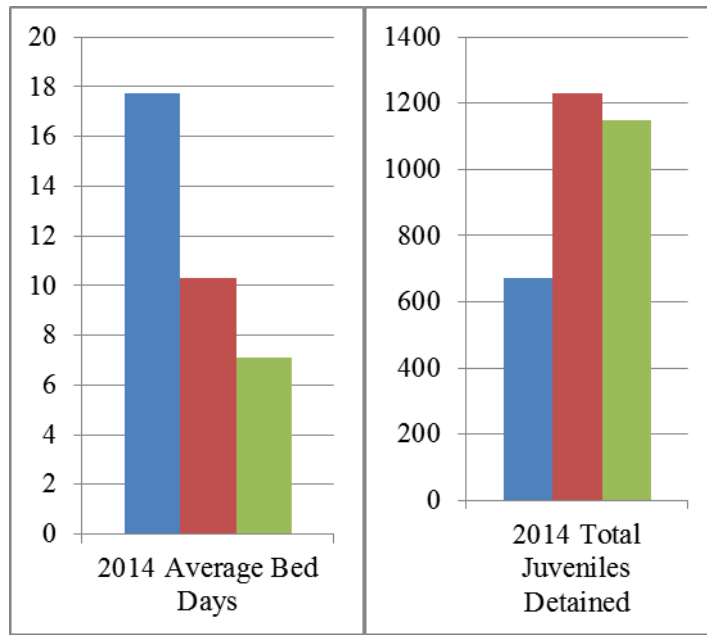
An emphasis on education exists in the Detention Center. Certified Akron Public School teachers offer courses in health, history, language arts, math, reading and science. When the youth re-enters school upon release, a school counselor assures that the curriculum the youth studied while in Detention is reported to the school he or she attends. Recognizing that youth learn at different levels, Judge Teodosio worked to have the PLATO educational program installed on a new computer lab. PLATO allows youth to learn particular courses at their own rate of aptitude. Credit recovery from the courses studied while in the Detention Center can now be applied to their record and assist in receiving the necessary credits needed to graduate from high school. Additional tutorial services are provided by Akron Public Schools through the Title I Program.

Juvenile Court consists of one hundred eighty-eight (188) employees comprising of the Judge, Magistrates, administrative staff (Chief of Staff, supervisors, etc.), Detention Center staff (Superintendent, Detention Officers, etc.) and clerks. Juvenile Court's 2014 and 2015 budgets totalled \$9,662,500 and \$9,702,300, respectively (2% of the 2014 and 2015 County operating budgets)¹.

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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IAD compared the Juvenile Court’s 2014 operating budget, staffing levels, and 2014 total cases opened, average number of detention center bed days and total juveniles detained to comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graphs below:



Note: Montgomery County provides additional services that are not provided by Summit County (e.g., Residential Treatment Center)

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AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide Summit County Juvenile Court (Juvenile Court) 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 Juvenile Court.

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 Juvenile Court from April 1, 2014 through March 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

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

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

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

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DETAILED COMMENTS

Interviews:

To gain an understanding of the Juvenile Court, IAD performed interviews with the following positions/employees:

- Juvenile Court Judge
- Court Administrator
- Superintendent of Detention Services
- Director of Community Outreach & Education
- Assistant Court Administrator
- Court Psychologist
- Assistant Grant Administrator
- Human Resource Administrator
- Data Systems Analyst
- Chief Deputy Clerk
- Chief Probation Officer
- Intake Supervisor
- Felony Disposition Supervisor
- Outreach & Education Coordinator
- Bailiff

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 for completeness and accuracy, IAD noted employees are not required to acknowledge receipt and review of the Juvenile Court's policy and procedure manuals.

Recommendation:

IAD recommends that the Juvenile Court require employees to sign-off, acknowledging their receipt and review of the policy and procedure manuals. This will help to ensure compliance with the policy and procedure manual and best practices.

Management Action Plan:

The Juvenile Court will prepare an acknowledgment form that will include the Human Resource Manual and all applicable policy and procedure manuals. This will be completed by 12-31-15.

2. Issue:

Upon review of policies and procedures, IAD noted insufficient policies and procedures in the following areas:

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- Cash over/short
- IT asset inventory policy
- Credit Card statement review/approval
- FMLA (to include combined leave for spouses)
- Specific training requirements per job description (e.g., hours of training)
- Offline process for cash collections
- Billing process

Recommendation:

IAD recommends that the Juvenile Court 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 in place and consistently followed within the department.

Management Action Plan:

Juvenile Court will create or update all necessary policies by 6-30-16.

3. Issue:

Upon review of policies and procedures for completeness and accuracy, IAD noted the following:

- Thirty (30) out of sixty-seven (67) policies that have not been reviewed/approved by management within the last two (2) years,
- The Human Resource Manual has 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:

Juvenile Court will update and review all polices by 6-30-16.

II. Internal Control Testing:

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

- Revenue
- Purchasing
- Expenditures
- Asset Inventory
- Payroll
- Grants
- Fringe Benefits
- Regulatory Compliance

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- Personnel Files
- Vehicle Log
- Detention Center
- Evidence

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 account 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 account were reviewed to ensure completeness and accuracy.

A fee listing from the Proware Case Management System was obtained and reconciled to ensure fees billed to customers agree to the ORC fee structure.

Voided receipt access in Proware was reviewed to ensure proper segregation of duties and approval. An understanding of the accounts receivable process and detail testing was performed to ensure compliance with policies and procedures.

The following issues and general recommendations were noted:

General Recommendation:

Upon discussion with the Chief Deputy Clerk, IAD noted outstanding accounts receivable dating back to 1994 in Proware totaling \$1.01 million. Additionally, IAD noted collection efforts are no longer performed on outstanding accounts receivable prior to 2000. IAD recommends that the Juvenile Court consider creating a policy to determine the timeframe which a receivable is deemed uncollectable and either write-off, forward to collections or discontinue billing the customer. This will help to improve efficiency and reduce resources utilized on cases deemed uncollectable.

4. **Issue:**

Upon review of the cash receipt process and discussion with Juvenile Court personnel, IAD noted the same cash drawer is utilized by multiple cashiers on the day shift.

Recommendation:

IAD recommends that each cashier utilize a separate cash drawer for collection. This will help to ensure accountability and accuracy over cash receipts.

Management Action Plan:

Juvenile Court will work with Proware to allow each cashier to have their own separate cash drawer. This will be completed by 6-30-16.

5. **Issue:**

Upon detail testing of the Juvenile Court fees maintained in Proware, IAD noted the following:

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- Three (3) out of fifty-five (55) instances where fees are listed as active; however, they are no longer collected (e.g., probation and general revenue costs);
- Two (2) out of fifty-five (55) instances where the fee charged was not in accordance with ORC/court order (e.g., special fee and traffic cost).

Recommendation:

IAD recommends that the Juvenile Court update all applicable fees in Proware and periodically review the case cost listing. This will help to ensure accuracy of fees collected and compliance with ORC and Court Orders.

Management Action Plan:

Juvenile Court will update its local rules so all applicable fees are included and match the appropriate ORC or Court policy. They will also be updated in Proware. This will be completed by 6-15-16.

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. Additionally, a sample of PO changes and discharges were judgmentally selected and detail testing was performed to confirm proper documentation and approvals.

PNC credit card statements were reviewed to ensure that purchases made from a single vendor, which exceeded \$25,000 in aggregate within 2014 were properly approved, in accordance with Codified Ordinance 177.13.

The following issue and general recommendations were noted:

General Recommendation:

Upon discussion with the Court Administrator, IAD noted that the Juvenile Court does not track PNC credit card expenditures in aggregate by vendor, nor are these transactions included as part of the Executive's Department of Finance and Budget aggregate calculation. Per Codified Ordinance §177.13, any purchases made by an individual officeholder from a single vendor, which exceed twenty-five thousand dollars (\$25,000) in aggregate in any calendar year, and no additional competitive quotes or bids have been taken, shall be approved by County Council. IAD recommends that the Juvenile Court work with the Department of Finance and Budget to have credit card transactions included as part of their aggregate calculation. This will help to ensure proper review and approval of aggregate expenditures and compliance with Codified Ordinances.

General Recommendation:

Upon discussion with the Court Administrator, IAD noted no backup in place for the one (1) employee designated to complete purchase order requisitions in Banner. IAD recommends that Juvenile Court designate a backup, cross-training at least one employee, for completing purchase order requisitions in Banner, in the event the Personnel Officer is out or on extended leave. This will help to ensure proper cross-training is in place and continuity of operations.

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6. Issue:

Upon discussion with personnel, IAD noted the same employee is responsible for ordering and receiving IT equipment, as well as updating the IT listing, creating an improper segregation of duties.

Recommendation:

IAD recommends that the Juvenile Court designate different employees to order and receive IT equipment. This will help to ensure a proper segregation of duties.

Management Action Plan:

The Court Administrator or IT Director will be responsible for purchasing IT equipment. The IT support Coordinator will be responsible for receiving and approving IT equipment. This will be completed by 8-1-15.

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 the appropriate vendor and amount were paid. A sample of segregated bank account statements was selected and detail testing was performed to verify expenditures reimbursed from Juvenile Court's general fund account were adequately supported, reasonable and properly authorized.

A sample of procurement card (p-card) payments made to U.S. Bank was haphazardly selected and reviewed to ensure that purchases were reasonable and properly recorded, proper approval was obtained, supporting documentation was retained and the purchases were exempt from sales tax.

The following issue was noted:

7. Issue:

Upon detail testing of Banner expenditures, IAD noted seven (7) out of thirty-seven (37) instances where funds were not properly encumbered prior to incurring the expense (e.g., purchase order date after the invoice date).

Per ORC §5705.41, no order involving the expenditure of money shall be made without a certificate of the Fiscal Office (purchase order).

Recommendation:

IAD recommends funds are encumbered prior to incurring the expense/liability. This will help to ensure compliance with ORC §5705.41.

Management Action Plan:

Juvenile Court will work to ensure that funds are encumbered prior to incurring the expense.

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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 issue was noted:

8. Issue:

Upon discussion with the Data System Analyst, IAD noted the Juvenile Court does not maintain a list of IT asset disposals; therefore, IAD was unable to perform detail testing to verify proper approval of disposed assets (e.g., Executive Order).

Recommendation:

IAD recommends that the Juvenile Court maintain a listing of disposed assets. This will help to ensure the accountability of Juvenile Court assets.

Management Action Plan:

The IT Support Coordinator will be responsible for maintaining a list of disposed assets for the Juvenile Court. This will be implemented by 8-1-15.

PAYROLL

An interview was conducted to gain an understanding of the payroll process. A sample of leave forms was selected and reconciled 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 general recommendation was noted:

General Recommendation:

Upon discussion with Juvenile Court staff and through detail testing, IAD noted paper leave forms are utilized when leave time is requested/approved. This data is then manually entered into Kronos. IAD recommends that the Juvenile Court begin to utilize the electronic leave forms within Kronos when requesting/approving leave time. Once approved in Kronos, the respective employee's time card is automatically updated. This will help to improve efficiency and reduce the potential for human error.

No issues were noted.

GRANTS

An interview was conducted to gain an understanding of the grants process. A sample of grants was haphazardly selected, grant documents were reviewed and attributes were selected for detail testing to ensure compliance with the terms of the grant agreements. Banner transaction reports were reviewed to ensure the proper amount was received and the funds were deposited into the correct account.

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The following issue and general recommendation were noted:

General Recommendation:

Upon review of grant expenditures, IAD noted gift cards are purchased; however, there is no tracking mechanism in place to document when cards are dispersed. IAD recommends that the Juvenile Court implement a tracking system for the gift card inventory. This will help to ensure accountability and security over the gift cards.

9. Issue:

Upon detail testing of the OJJDP (Office of Juvenile Justice and Delinquency Prevention) grant, to include detail testing of the OJP (Office of Justice Programs) Financial guide, the following issues were noted:

- Five (5) of thirteen (13) instances where the Juvenile Court was not in compliance with the OJJDP grant.
- Two (2) of eighteen (18) instances where the Juvenile Court was not in compliance with the OJP Financial Guide.

Recommendation:

IAD recommends that the Juvenile Court ensure that processes and procedures are in compliance with grant requirements. This will help to ensure compliance with the grant agreement and any related regulations.

Management Action Plan:

Juvenile Court will review all grant agreements to ensure compliance with grant requirements. This will be completed by 12-31-15.

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that the Juvenile Court 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.

REGULATORY COMPLIANCE

Ohio Revised Code (ORC) §2151.541 was reviewed attributes were developed, and detail testing was performed to ensure salaries paid from the computerization Banner account are in accordance with ORC.

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Ohio Administrative Code (OAC) §5139-37 was reviewed attributes were developed, and detail testing was performed to ensure the following:

- Employees are subject to criminal record check, fingerprinting, and drug tests (OAC §5139-37-05).
- A physical force incident evaluation was not conducted by any employee directly involved in the incident (OAC §5139-37-11).
- Youth in disciplinary isolation are observed every fifteen (15) minutes and the verification of the contact is documented (OAC §5139-37-16).
- The court approved all juvenile releases (OAC §5139-37-17).

Summit County Juvenile Court Local Rules were reviewed attributes were developed, and detail testing was performed to ensure the following:

Local Rule 8 – Attorney Reimbursement

- Appointed attorneys submit a Fee Application no later than sixty (60) days after the case is closed.
- The request for reimbursement on indigent cases contains the required information.
- The reimbursement is made based on the maximum rate for out-of-court services and in-court-services.
- The reimbursement does not exceed \$1,000.

Local Rule 9 – Guardian ad Litem

- The Guardian ad Litem completed the pre-service training course and three (3) hours of annual service continuing education.
- The Guardian ad Litem completed a formal application, submitted proof of a valid driver's license and automobile insurance coverage and completed a background check.
- Annual evaluations are completed for the Guardian ad Litem.
- The Guardian ad Litem prepares a written report for all hearings which a dispositional order is requested, the reports contain the required information, and the report is filed seven (7) days prior to the hearing.
- Guardian ad Litem compensation is in accordance with Local Rules 9.04 (A&B).

Local Rule 11.03 – Sealing and Expungement of Records

Sealing

- The juvenile filed an application to seal records with the court at least two (2) years after termination of all orders and the correct filing fee was assessed.
- A hearing was held within thirty (30) days of the juveniles request to have their records sealed.

Expungement

- The record was first sealed.
- At least five (5) years has passed since the court order sealing the records was granted or upon the twenty-third (23) birthday of the juvenile the expungement takes place.
- A hearing was held within thirty (30) days of receipts of the juvenile's application to expunge their records.

The following issues were noted:

10. Issue:

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Upon detail testing, IAD noted four (4) of seven (7) instances where an employee drug test was not performed, in accordance with OAC §5139-37-05.

Recommendation:

IAD recommends that a drug test be performed for all detention center employees upon hire. This will help to ensure compliance with OAC §5139-37-05.

Management Action Plan:

Juvenile Court will ensure that all detention center employees will be drug tested upon hire.

11. Issue:

Upon detail testing of sealed and expunged cases, IAD noted the following discrepancy between the Juvenile Court Local Rules and ORC:

- Juvenile Court Local Rules §11.03(C)(2) and §11.03(B)(2&3) state in order to have a record sealed the juvenile must file an application with the court at least two (2) years after the termination of all orders and upon receipt of the application to have their record sealed/expunged a hearing will be held within thirty (30) days.
- ORC §2151.358(B)(4) and §2151.356(C)(1)(a) states the juvenile is able to have their record sealed within six (6) months after the termination of all orders and upon receipt of the application to have their record sealed/expunged a hearing will be held within sixty (60) days.

Recommendation:

IAD recommends that Juvenile Court periodically review and update the Local Rules as necessary. This will help to ensure compliance with the Ohio Revised Code.

Management Action Plan:

Juvenile Court will update the local rules to be in compliance with the ORC. This will be done by 6-30-16.

12. Issue:

Upon detail testing of Guardian Ad Litem Cases, IAD noted the written report was not filed with the Court seven (7) or more days prior to the hearing, in accordance with Local Rules §9.03(C).

Recommendation:

IAD recommends that Juvenile Court file the report seven (7) or more days prior to the hearing to ensure compliance with Local Rules.

Management Action Plan:

Juvenile Court will change its local rule from the written report shall be filed within seven or more days prior to the hearing to the written report should be filed within seven or more days prior to the hearing. This will be completed by 6-30-16.

13. Issue:

Upon detail testing of Guardian ad Litem attorneys and volunteers, IAD noted the following:

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- One (1) of eight (8) instances where the Guardian Ad Litem did not complete the required training courses, in compliance with Local Rules §9.01(C)(1).
- Four (4) of eight (8) instances where the Guardian Ad Litem's required documentation (e.g., driver's license, insurance card, and BCI background check) was not obtained, in compliance with Local Rules §9.01(C)(3),
- Seven (7) of ten (10) instances where the Guardian Ad Litem's annual review was not performed, in compliance with Local Rules §9.01(C)(4).

Recommendation:

IAD recommends that the Juvenile Court obtain all required Guardian Ad Litem documentation and perform annual reviews. This will help to ensure compliance with Local Rules.

Management Action Plan:

Juvenile Court will ensure that all Guardian Ad Litem documentation will be obtained and all annual reviews will be performed and all documentation and annual reviews will be in the appropriate files.

14. Issue:

Upon discussion with the Chief Deputy Clerk and review of the Proware system, IAD noted a lack of reporting capabilities within the system. Therefore, IAD was unable to perform detail testing of regulatory compliance with the following local rules:

- §8.02(D)(1) – Appointed attorneys must submit a fee application no later than sixty (60) days after the case is closed.
- §8.02(D)(3) – Request for reimbursement for expenditures on indigent cases contains the required documentation.
- §8.02(D)(4) – Reimbursement for representation will be made based on the current county maximum rate.
- §8.02(D)(5) – Reimbursement does not exceed \$1,000.
- §9.04(A&B) – Indigent and Non-indigent cases follow compensation rules.

Recommendation:

IAD recommends that Juvenile Court work with the vendor to improve reporting functions within the system. This will help to ensure accountability and increase reporting functionality within the system.

Management Action Plan:

Juvenile Court will work with Proware to improve reporting functions within the system. A meeting with Proware will be scheduled prior to 12-31-15.

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.

An interview was conducted to gain an understanding of the Juvenile Court's employee training requirements. All employees were reviewed to ensure they met the required amount of training.

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Additionally, IAD selected a sample of employees utilizing the Family Medical Leave Act (FMLA) to ensure compliance with FMLA rules and regulations.

The following issues were noted:

15. Issue:

Upon detail testing of personnel files, IAD noted seven (7) of ten (10) files appeared to be incomplete, per the New Employee Checklist. Additionally, IAD noted that confidential information was not maintained separately from the employee's personnel file (e.g., Form I-9s).

Recommendation:

IAD recommends that the Juvenile Court review employee personnel files to ensure files contain the relevant documents. Additionally, IAD recommends that all confidential information be separately maintained. This will help to ensure completeness and accuracy of personnel files and security of confidential information.

Management Action Plan:

Juvenile Court will review all its personnel files to ensure that the files contain the relevant documents and confidential information is maintained separately by 3-31-16.

16. Issue:

Upon review of the Training Tracking Spreadsheet, IAD noted that thirty-two (32) out of one hundred twenty-three (123) instances where the employee did not obtain the correct amount of required training, per Juvenile Court policy. Additionally, IAD noted that a list of the required amount of training hours by employee was not maintained (e.g., employees with juvenile contact are required forty (40) hours of training and all others are required ten (10) hours of training).

IAD also noted one (1) out of ten (10) instances where the employee's training hours were not properly supported (e.g., certifications, etc.).

Recommendation:

IAD recommends that the Training Tracking Spreadsheet be reviewed/updated for completeness of training hours and if insufficient, employees obtain the respective training. Additionally, IAD recommends that the Juvenile Court prepare a list of training hours required for each employee and ensure proper documentation supporting the training hours is obtained. This will help to ensure proper monitoring and compliance with policies and procedures.

Management Action Plan:

Juvenile Court is updating its training policy. The Court will ensure that all training is documented to ensure compliance with the new policy. This will be completed by 3-31-16.

VEHICLE LOG

**Summit County Juvenile Court
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Vehicle logs were obtained and reviewed to determine employees operating a County vehicle, and compared to the SambaSafety report (showing employees authorized to operate a County vehicle) to ensure that employees had been properly authorized, in accordance with Codified Ordinance §169.25(i)(3).

No issues were noted.

DETENTION CENTER

Policies and procedures were reviewed, staff interviews were conducted and flowcharts were created and approved to gain an understanding of the Detention Center Intake process. A sample of juveniles was judgmentally selected and detail testing was performed to ensure the accuracy and completeness of the possessions contained in the Detention Center.

IAD judgmentally selected a sample of juveniles detained overnight to ensure the applicable documents were maintained.

Safe Log Forms were obtained and a sample of money envelopes was selected to ensure the appropriate funds were maintained and proper documentation was signed off. Additionally, a sample of cash releases was selected and testing was performed to verify proper authorization.

The following issues were noted:

17. Issue:

Upon detail testing of cash maintained in the safe at the Detention Center, IAD observed cash dating back to 2009, per the log maintained. Additionally, upon discussion with the Detention Supervisor, IAD noted no policy exists for depositing unclaimed funds.

Recommendation:

IAD recommends that the Detention Center create, approve and disseminate a written policy and procedure for depositing unclaimed funds. This will help to ensure that proper procedures are in place and consistently followed within the department.

Management Action Plan:

Juvenile Court will create and disseminate a policy for detention unclaimed funds by 3-31-16.

18. Issue:

Upon detail testing of the juveniles' funds (e.g., cash, gift cards, etc.) maintained in the safe at the Detention Center, IAD noted one (1) out of nine (9) instances where the safe form log indicated that the funds (\$64.21 cash) were contained in the safe; however, IAD could not locate the funds or the release form indicating funds were returned to the juvenile.

Recommendation:

IAD recommends the Juvenile Court ensure that the safe form log and release form are updated when funds are returned to the juvenile. This will help to ensure accountability of the juveniles' funds and compliance with Detention Center's policies.

Management Action Plan:

**Summit County Juvenile Court
Performance Audit General Report**

Juvenile Court will ensure that the safe log and release forms are updated when funds are returned to the juvenile.

19. Issue:

Upon detail testing of the intake process, IAD noted the following:

- Four (4) out of forty (40) instances, where the Risk Instrument Assessment was not completed.
- Four (4) out of forty (40) instances, where the Ohio Youth Assessment was not completed.
- Five (5) out of forty (40) instances, where the MAYSI-2 Assessment was not completed.

Recommendation:

IAD recommends that the Detention Center complete the required assessments when applicable. This will help to ensure completeness of juvenile files and compliance with Detention Center's policies and procedures.

Management Action Plan:

Juvenile Court will ensure that the required assessments are completed and properly documented.

20. Issue:

Upon detail testing of juveniles' property at the Detention Center, IAD noted two (2) out of six (6) instances where property bags/envelopes contained property that was not listed in Proware.

Recommendation:

IAD recommends that a complete listing of juvenile property be maintained in Proware. This will help to ensure the accuracy of system data and accountability of the juveniles' possessions maintained at the Detention Center.

Management Action Plan:

Juvenile Court will work with Proware to allow for a complete listing of juvenile property to be maintained in the case management system. An initial meeting with Proware will be set up prior to 12-31-15.

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.

Upon discussion with Juvenile Court personnel, IAD noted that due to a lack of reporting from the Proware case management system, a sample of released and disposed inventory was unable to be selected; therefore, detail testing was not performed.

The following issues were noted:

21. Issue:

**Summit County Juvenile Court
Performance Audit General Report**

Upon detail testing of evidence maintained in the file room and safe, IAD noted four (4) out of thirty-four (34) instances where the evidence was listed on the Evidence Candidate List as maintained by the Court; however, IAD noted that a court order was received and the evidence had been destroyed.

Recommendation:

IAD recommends that Juvenile Court review and update the Evidence Candidate List. This will help to ensure the accountability and accuracy of the evidence secured at the Juvenile Court.

Management Action Plan:

Juvenile Court will ensure that the Evidence Candidate sheet will be updated in a timely matter as court orders are received to destroy evidence.

22. Issue:

Upon discussion with the Chief Deputy Clerk, Data Systems Analyst and review of the Proware system, IAD noted a lack of reporting capabilities within the system. Therefore, IAD was unable to perform detail testing of the following:

- Destruction of evidence.
- Maintenance of evidence requested by the Judge/Magistrates.

Recommendation:

IAD recommends that Juvenile Court work with the vendor to improve reporting functions within the system. This will help to ensure accountability and increase reporting functionality within the system.

Management Action Plan:

Juvenile Court will meet with Proware prior to 12-31-15 to discuss reporting functions within the Court management system.

II. Security:

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