

Summit County Court of Common Pleas
General Division
Performance Audit General Report

Prepared for:

The Honorable Judge Thomas A. Teodosio
Audit Committee

Approved by Audit Committee
June 30, 2016



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 Quinn, Staff Auditor
Brandon Schmidt, Staff Auditor
Mario Warren, Staff Auditor
Taylor Ladouceur, Staff Auditor
Vince Ruegsegger, Staff Auditor

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EXECUTIVE SUMMARY

Total Number of Issues –15

Policies and Procedures

Testing Section	# Issues	Issue Descriptions	Page Ref.
Policies and Procedures Manual	2	<ul style="list-style-type: none"> • Lack of management approval. • Incorrect references to legislation. 	8

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
Purchasing	0	N/A	11
Personnel Files	0		13
Fringe Benefits	0		15

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Revenue	3	<ul style="list-style-type: none"> • Untimely deposits of Psycho-Diagnostic payments. • Improper segregation of duties over the Psycho-Diagnostic billing process. • Lack of documentation as to when jury management fees are received (for timely deposit testing). 	9
Expenditures	2	<ul style="list-style-type: none"> • Prior year purchase order used. • Improper segregation of duties with ordering and receiving. 	11
Asset Inventory	2	<ul style="list-style-type: none"> • No listing of general and IT asset disposals. • Instances where the asset inventory spreadsheets were inaccurate and incomplete. 	12
Payroll	1	<ul style="list-style-type: none"> • Improper approval of payroll. 	13
Evidence	1	<ul style="list-style-type: none"> • Evidence maintained in the vault not noted in SCORS system. 	14
Local Rules	3	<ul style="list-style-type: none"> • Unable to confirm if Arbitrators' legal education requirement was met. • Report of Award not filed within the applicable timeframe. • Unable to verify the accuracy of Arbitrator payments. 	15
Indigent Attorney Selection	1	<ul style="list-style-type: none"> • No Local Rule governing appointments made by the Court. 	17

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GENERAL BACKGROUND

The Summit County Court of Common Pleas – General Division (Common Pleas), is a court of general jurisdiction, handling both criminal and civil cases. Ten (10) Judges preside over both types of cases which number more than 1,600 each year.

Common Pleas presides over the following matters:

- Civil Cases
- Foreclosures
- Mediation and Alternative Dispute Resolution
- Felony Criminal Matters
- Probation
- Administrative Appeals

The Mission of Common Pleas is to insure justice, thereby serving and protecting the public by:

- Providing access to fair, just and understandable forums for the timely resolution of differences and disputes;
- Applying and enforcing all laws in a timely and equitable manner; and
- Taking appropriate corrective, remedial, rehabilitative and preventive actions and using appropriate progressive programs.

Psycho Diagnostic Clinic

The Psycho-Diagnostic Clinic is the certified forensic center providing psychological evaluations, courtroom testimony, and consultation to the Common Pleas (Criminal) Courts of Summit, Stark, Portage, Medina, and Geauga Counties. The Clinic also provides these services to Summit County Domestic Relations Court and to Municipal Courts in Summit County. Evaluations are occasionally provided to other courts on a fee-for-service basis. The Ohio Department of Mental Health, the Summit County General Fund, and the County of Summit Alcohol, Drug Addiction and Mental Health Services Board fund the Clinic. Psycho-Diagnostic Clinic is directed by a clinical psychologist board certified in forensic psychology, and staffed by a full-time clinical psychologist, full-time social worker, and consulting psychologists and psychiatrist.

Alternative Dispute Resolution Program

Plaintiffs and defendants who are interested in using alternative methods of dispute resolution to effectively resolve litigation may use mediation and arbitration services. The Court provides these services to the parties as a public service.

Mediation:

Common Pleas operates a mediation program that provides the opportunity to mediate civil cases with a court mediator. Cases are referred to mediation by the assigned judge.

Mediation allows the parties and their lawyers the opportunity to sit down in a relaxed setting and discuss possible settlement of the lawsuit with a neutral mediator. Strengths and weaknesses of the case are discussed. Options are proposed for resolution and the mediator strives to assist both sides in reaching settlement.

Settling a case in mediation can result in reduction of costs, elimination of risk at trial and closure for both sides.

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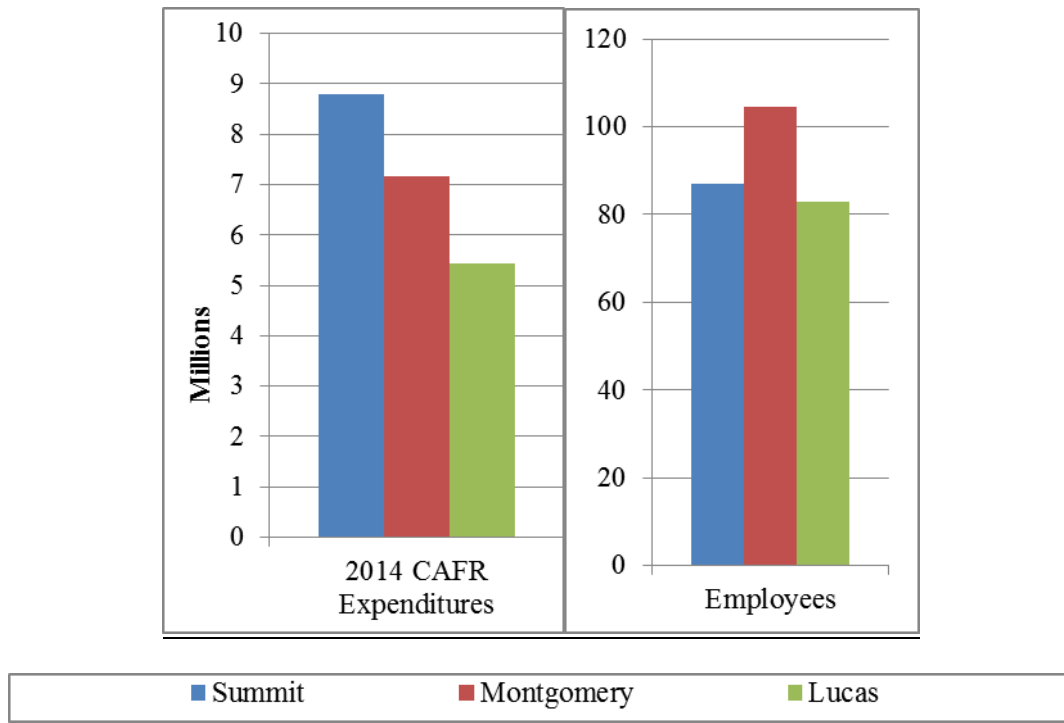
Arbitration:

Arbitration is a formal process in which a panel of attorneys hears evidence and renders an opinion regarding the value or merits of the case, which could be binding or non-binding. Arbitrations are conducted pursuant to Local Rule 10. The arbitration process is typically used for cases where the actual amount in controversy, exclusive of interest and costs, is \$50,000 or less per claimant. The parties may agree to submit cases to arbitration where the amount in controversy exceeds \$50,000 per claimant.

A case may be referred to arbitration at the request of the parties or by order of the Court. An arbitration award is not binding upon the parties unless agreed upon prior to referral. After arbitration is held, the panel issues a Report and Award, which becomes a final judgment in 30 days unless an appeal is filed. An appealed case is returned to the court.

Common Pleas consists of eighty-seven (87) employees (3% of Summit County employment) comprising of the Judges, Executive Officer, Directors, Psycho-Diagnostic staff, Bailiffs, Judicial Attorneys, Court Reporters and support staff. Common Pleas’ 2013 and 2014 actual expenditures totalled \$8,199,912 and \$8,789,181 respectively (8% and 9% of the 2013 and 2014 actual general fund expenditures, respectively).¹

IAD compared Common Pleas’ 2014 County Annual Financial Report (CAFR) expenditures, staffing levels, and 2015 Criminal and Civil total cases filed to Common Pleas Courts from comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graphs below:



¹ <https://fiscaloffice.summitoh.net/index.php/documents-a-forms/viewcategory/8-comprehensive-annual-financial-reports>

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* Includes mediation and arbitration cases.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide Common Pleas 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 Common Pleas.

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.

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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.

Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure utilized by Common Pleas from March 1, 2015 through February 29, 2016.

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 Common Pleas, IAD performed interviews with the following positions:

- Court Executive Officer
- Special Projects Officer
- Administrative Human Resource Specialist
- Psycho-Diagnostic Director
- Jury Supervisor/Bailiff
- Director of Operations
- Director of Information Technology
- Chief Court Reporter
- Chief Magistrate/Mediation Supervisor
- Court Reporter
- Criminal Support Specialist 2

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 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 policy and procedure manuals for completeness and accuracy, IAD noted the following:

- General Division Policy and Procedures Manual
 - The manual has not been formally approved by management.
 - The manual includes incorrect references to legislation.
- Psycho-Diagnostic Policy and Procedures Manual
 - The manual includes incorrect references to legislation.

Recommendation:

IAD recommends that all policies and procedures be updated/reviewed and approved by management and include correct references to legislation. This will help ensure that approved policies and procedures are accurate and consistently followed by employees.

Corrective Action Taken Prior to End of Fieldwork:

IAD obtained the updated General Division Policy and Procedure manual and noted references to legislation were updated.

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Management Action Plan:

The General Division Policy and Procedures Manual was updated and the incorrect reference to legislation was corrected. We will continue to review and update the manual.

The General Division Policy and Procedures Manual will be formally approved by management within three months.

The Psycho-Diagnostic Policy and Procedures Manual will correct the references to legislation within three months.

2. Issue:

Upon review of policies and procedures, IAD noted insufficient policies and procedures over IT asset inventory.

Recommendation:

IAD recommends that written policies and procedures be created/implemented, approved, and disseminated for all functional areas within the agency. This will help to ensure that proper procedures are in place and consistently followed within the department.

Corrective Action Taken Prior to End of Fieldwork:

IAD noted an IT asset inventory policy was created.

Management Action Plan:

The General Division created an IT asset inventory policy and will continue to follow the policy.

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
- Evidence
- Fringe Benefits
- Local Rules
- Indigent Attorney Selection

REVENUE

Policies and procedures and applicable ORC sections were reviewed, an observation was performed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the Psycho-

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Diagnostic billing and jury management fee processes, the laws and regulations that govern it, and internal controls in place.

IAD selected all Psycho-Diagnostic and jury management fee receipts and performed detail testing to ensure the correct amount was remitted per contractual terms and funds were deposited timely in accordance with ORC §9.38.

The following issues were noted:

3. Issue:

Upon detail testing of Psycho-Diagnostic Clinic payments received, IAD noted sixteen (16) of eighteen (18) instances where payments were not timely deposited, in accordance with ORC §9.38.

Recommendation:

IAD recommends that all funds received by the Psycho-Diagnostic Clinic be deposited the next business day or a policy be written to allow up to three (3) days for deposits less than \$1,000. This will help to ensure compliance with ORC §9.38.

Corrective Action Taken Prior to End of Fieldwork:

IAD obtained the updated Payroll Clerk policy and noted that funds must be deposited by the next business day.

Management Action Plan:

The General Division updated the purchasing policy noting funds must be deposited by the next business day and will continue to follow the policy.

4. Issue:

Upon discussion with Psycho-Diagnostic personnel and review of the Psycho-Diagnostic Billing Policy, IAD noted one employee responsible for invoicing and receiving payments, creating an improper segregation of duties.

Recommendation:

IAD recommends that the invoicing and receipting functions be assigned to different employees, with designated backups so that no one person is performing both functions. Additionally, IAD recommends the Psycho-Diagnostic Billing Policy be updated to reflect this change. This will help to ensure a proper segregation of duties.

Management Action Plan:

The Psycho-Diagnostic Clinic will update the billing policy and procedure for invoicing and receiving payments with designated backups within three months.

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5. Issue:

Upon review of the jury management fee spreadsheet, IAD noted no tracking for the date payments are received; therefore, detail testing could not be performed to verify timely deposit.

Recommendation:

IAD recommends Common Pleas track when all jury management fees are received. This will help to ensure all checks are deposited in accordance with ORC §9.38.

Corrective Action Prior to the End of Fieldwork:

IAD obtained an updated jury management fee spreadsheet and noted a column was added to track the date the check was received for 2016 payments.

Management Action Plan:

The General Division updated the purchasing policy noting funds must be deposited by the next business day and revised the jury management fees spreadsheet to include the date the check was received. We will continue to follow the policy.

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, purchase orders and purchase order change orders were haphazardly selected and detail testing was performed to test for proper documentation and approvals.

No issues were noted.

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 haphazardly 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.

An interview was conducted to gain an understanding of the procurement card (p-card) process. A sample of p-card purchases was selected and detail testing was performed to ensure the purchase was exempt from sales tax, reasonable and properly recorded, approved by the appropriate employee, and supported by proper documentation. Additionally, Procurement Card Program Cardholder Acknowledgment forms and Cardholder Application forms were obtained for all Common Pleas' cardholders.

The following issues were noted:

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6. Issue:

Upon detail testing of Banner expenditures, IAD noted three (3) of twenty-two (22) 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.

Recommendation:

IAD recommends that invoices be paid off of current year purchase orders, with the exception of those associated with a current contract extending beyond the end of the respective fiscal year. This will help to ensure compliance with ORC §5705.41.

Management Action Plan:

The General Division added the following policy to the policy and procedures manual section 413: ***Purchase orders shall be opened and closed annually, with the exception of those associated with a current contract extending beyond the end of the respective fiscal year.***

We will begin to follow the policy.

7. Issue:

Upon discussion with the Administrative Human Resource Specialist, IAD noted no employee specifically assigned to receive purchases. This creates the potential for the same employee to order and receive goods, causing an improper segregation of duties. In addition, IAD noted the packing slip is not signed-off on upon receipt.

Recommendation:

IAD recommends an employee be assigned to receive all purchases, separate from the employee responsible for ordering. Additionally, IAD recommends the employee document their receipt on the packing slip (e.g., initial and date) upon receipt of the order. This will help to ensure a proper segregation of duties.

Corrective Action Prior to the End of Fieldwork:

IAD obtained an updated expenditures policy noting a proper segregation of duties for the ordering and receiving functions. In addition, the policy notes the receiving party will initial the packing slip upon receipt of goods.

Management Action Plan:

The General Division updated the expenditure policy and will continue to follow the policy.

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 IT and general assets was haphazardly selected and detail testing was performed to verify the existence of the assets and accuracy of the asset tracking system.

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Additionally, IAD reconciled Common Pleas' capital asset listing to the capital asset statistic section of the Summit County Comprehensive Annual Financial Report (CAFR) to ensure completeness and accuracy of capital asset reporting.

The following issues were noted:

8. Issue:

Upon discussion with the Special Projects Officer and Director of IT, Common Pleas does not maintain a list of asset disposals (general and IT); therefore, IAD was unable to perform detail testing to verify proper approval of disposed assets (e.g., via Executive Order).

Recommendation:

IAD recommends that Common Pleas maintain a listing of disposed assets. This will help to ensure the accountability of Common Pleas' assets.

Corrective Action Prior to the End of Fieldwork:

IAD noted an asset disposal tracking spreadsheet had been created.

Management Action Plan:

The General Division created an asset disposal tracking spreadsheet and will maintain the spreadsheet to ensure proper approval of disposed assets and will continue to update the spreadsheet.

9. Issue:

Upon detail testing of asset inventory, IAD noted the following:

- Four (4) of twenty-five (25) and eight (8) out of twenty-five (25) instances where IAD was unable to locate the IT and general asset, respectively, in Common Pleas' office areas.
- Four (4) of twenty-five (25) and four (4) of twenty-five (25) instances where the IT and general assets, respectively, located in Common Pleas' offices did not agree to the respective asset inventory listings.

Recommendation:

IAD recommends that Common Pleas update the asset inventory listings to ensure assets are correctly tagged and tracked. This will help to ensure accountability over Common Pleas' assets.

Corrective Action Prior to the End of Fieldwork:

IAD obtained updated IT and general asset inventory listings and noted the four (4) IT and four (4) general missing assets were included.

Management Action Plan:

The General Division updated and corrected the IT and general asset inventory listings and will continue to update the listing.

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The General Division added the following policies to the policy and procedures manual sections:

- **736: Prepares and maintains IT asset inventory spreadsheet to track IT hardware and software over \$100.00**
- **1302: Maintains court inventory over \$1,000.00**

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 detail testing was performed to ensure completeness of records.

Additionally, all Judicial Attorneys were selected and detail testing was performed to ensure they do not have employment outside of Common Pleas.

The following general recommendation was noted:

General Recommendation:

Upon detail testing of personnel files, IAD noted the Personnel File Checklist is outdated. IAD recommends that Common Pleas update the Personnel File Checklist to ensure the completeness and accuracy of personnel files.

PAYROLL

An interview was conducted to gain an understanding of the payroll process. A sample of leave 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. Leave donation policies and procedures were reviewed and detail testing was performed to ensure compliance with program policies. Family Medical Leave Act (FMLA) regulations were reviewed and detail testing was performed to ensure compliance with the FMLA regulations.

The following general recommendation and issue were noted:

General Recommendation:

Upon discussion 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, increasing the likelihood of error. IAD recommends that Common Pleas 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 error.

10. Issue:

Upon review of payroll approval and sign-off in Kronos, IAD noted eight (8) out of eight (8) pay periods with improper approval (e.g., one employee approving and signing-off or no separate approval), creating an improper segregation of duties.

Recommendation:

IAD recommends that payroll be approved and signed off by the appropriate parties (e.g., different employees approve and sign-off). This will help to ensure the accuracy and accountability of payroll records as well as a proper segregation of duties.

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Corrective Action Taken Prior to the End of Fieldwork:

IAD obtained the updated payroll policy and noted the Payroll Clerk will approve payroll and the Court Executive Officer will sign-off in Kronos.

Management Action Plan:

The General Division updated the payroll policy noting the Payroll Clerk will approve the payroll and the Court Executive Officer and/or the Assistant Court Executive Officer will sign off the payroll. We will continue to follow the policy.

EVIDENCE

Policies and procedures were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the evidence inventory processes and internal controls in place. A sample of evidence maintained by Common Pleas was haphazardly selected and detail testing was performed to ensure existence of the evidence and completeness and accuracy of the evidence inventory list. A sample of transferred evidence was haphazardly selected and detail testing was performed to ensure proper chain of custody. Additionally, the vault access log was reviewed and detail testing was performed to ensure access was reasonable and a witness was present.

The following general recommendation and issue were noted:

General Recommendation:

Upon detail testing of evidence inventory, IAD noted two (2) of five (5) cases that did not have a detailed description of the evidence that was maintained. Best Practices (International Association for Property and Evidence Professional Standards) recommend that policy and procedure establish rules that require a numbered report describing each item of property/evidence submitted. Therefore, IAD recommends that Court Reporters document the description of the evidence when received. This will help to ensure accountability and completeness over evidence handling.

Corrective Action Taken Prior to the End of Fieldwork:

IAD obtained an updated policy stating evidence placed in the vault shall include an exhibit list detailing the description of each exhibit.

11. Issue:

Upon detail testing of evidence inventory, IAD noted three (3) out of five (5) instances where evidence was maintained in the vault; however, the Summit County Online Records System (SCORS) did not denote the same.

Recommendation:

IAD recommends Common Pleas record all inventory maintained in the vault in the SCORS system. This will help to ensure accountability and safeguarding over evidence.

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Corrective Action Prior to the End of Fieldwork:

IAD obtained an updated SCORS listing and noted two (2) out of the three (3) cases were added to the SCORS vault listing.

Management Action Plan:

The General Division updated SCORS vault listings and created a policy stating evidence placed in the vault shall include an exhibit list detailing the description of each exhibit and will continue to follow the policy.

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that fringe benefits are being properly processed, 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.

LOCAL RULES

ORC §2313 and Local Rule 24 was reviewed, attributes were developed, and detail testing was performed to ensure the following:

- Petit jury draws were publically advertised in a newspaper circulation at least six (6) days prior to the drawing.
- Jury Commissioners, Presiding Judge and Clerk of Court (or designee) were present at the petit jury draw.
- Grand jury draws were publically advertised in a newspaper circulation at least six (6) days prior to the drawing.
- Jury Commissioners, Presiding Judge and Clerk of Court (or designee) were present at the grand jury draw.

Local Rule 7.18 was reviewed, attributes were developed, and detail testing was performed to ensure cases where no proceedings have taken place were published for dismissal and dismissed on the date noted.

Local Rule 10 was reviewed, attributes were developed, and detail testing was performed to ensure the following:

- Continuing legal education requirements were met (Local Rule 10.03 (B)).
- Hearings were held within ninety (90) days of referral (Local Rule 10.05).
- If the case has been continued two (2) times since referral, judge was notified (Local Rule 10.07).

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- Within twenty (20) days after the hearing, a Report of Award was filed with the Clerk of Court (Local Rule 10.14).
- Compensation of Arbitrators is accurate (Local Rule 10.16).
- A Certification of Fees was completed and signed by the judge (Common Pleas' policies and procedures).
- If the case is dismissed or settled more than two (2) days prior to the hearing, the arbitrators were not compensated (Local Rule 10.16).

The following general recommendation and issues were noted:

General Recommendation

Upon detail testing of pending cases, IAD noted one (1) out of three (3) instances where a termination form was not completed and forwarded to the Assistant Director of Operations and entered into SCORS. IAD recommends proper documents be completed and systems be updated for all terminated cases. This will help to ensure cases are accurately represented in the SCORS system and compliance with policies and procedures.

12. Issue:

Upon detail testing and discussion with Assistant Director of Operations, IAD was unable to confirm if the legal education requirement for arbitrators was met, in accordance with Local Rule 10.03 (B). Additionally, upon discussion, it was noted the list of current arbitrators is outdated.

Recommendation:

IAD recommends arbitrators' legal education requirements be tracked and the listing of current arbitrators be updated annually. This will help to ensure compliance with Local Rule 10.03 (B).

Management Action Plan:

The General Division will create a list to track arbitrators' legal education requirements within three months. The list will be updated annually.

13. Issue:

Upon detail testing of arbitrated cases, IAD noted one (1) of two (2) instances where the report and award was not filed within twenty (20) days after the hearing, in accordance with Local Rule 10.14.

Recommendation:

IAD recommends the report and award be filed within twenty (20) days after the hearing. This will help to ensure compliance with Local Rule 10.14.

Management Action Plan:

The General Division will file the report and award within twenty (20) days to comply with Local Rule 10.14.

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14. Issue:

Upon detail testing of arbitrated cases, IAD noted the following:

- Two (2) out of two (2) instances where IAD could not verify the accuracy of payments made to the arbitrators as a result of insufficient supporting documentation.
- Two (2) out of two (2) instances where a certification of fees form was not completed.

Additionally, IAD noted no policy regarding payments made to arbitrators.

Recommendation:

IAD recommends all payments made to arbitrators be documented and a certification of fees form be completed for every arbitration case. Additionally, IAD recommends a policy be created regarding the processing of payments made to arbitrators. This will help to ensure compliance with Local Rule 10.16.

Management Action Plan:

The General Division will create a policy regarding the processing of payments to arbitrators to comply with Local Rule 10.16 within six months.

INDIGENT ATTORNEY SELECTION

Policies and procedures and Rules of Superintendence were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the indigent attorney selection processes and internal controls in place. An indigent attorney list was obtained and detail testing was performed to ensure all attorneys have an active license to practice law in the State of Ohio. Additionally, a sample of indigent cases was haphazardly selected and detail testing was performed to ensure the attorneys representing the indigent defendant met the appropriate qualifications.

The following issue was noted:

15. Issue:

Upon discussion, IAD noted a Local Rule has not been adopted, governing appointments made by the court, including procedures to ensure an equitable distribution of appointments among all persons on the appointment list, in accordance with Rules of Superintendence, Rule 8.

Recommendation:

IAD recommends that a Local Rule be created/implemented, approved, and disseminated, governing appointments made by the Court. This will help to ensure compliance with the Rules of Superintendence and procedures are consistently followed within the Court.

Management Action Plan:

The General Division will adopt a local rule to address the appointment of counsel by the court, including procedures to ensure an equitable distribution of appointments among all persons on the appointment list, in accordance with Rules of Superintendence, Rule 8 within six months.

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II. Security:

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