County of Summit
Office of Information Technology (OIT)
Preliminary Audit Report

Prepared for:

OIT Board
Mark Petit, CIO
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
Jon Keenan, Deputy Director
Brittney Quinn, Senior Auditor
Brandon Schmidt, Senior Auditor
Mario Warren, Senior Auditor
Dan Weybrecht, Staff Auditor
Amanda Winkelman, Staff Auditor

County of Summit
Office of Information Technology
Performance Audit General Report

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EXECUTIVE SUMMARY

Total Number of Issues –21

Policies and Procedures

Section	# Issues	Issue Descriptions	Page Ref.
Policies and Procedures Manual	3	• Policy and Procedure Manual has not been formally approved by the OIT Board. • Insufficient policies and procedures. • Records not included on the RC-2.	7

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
Payroll	0	No issues noted.	13
Fringe Benefits			13

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Purchasing	1	• Packing slips are not initialed; therefore, a proper segregation of duties could not be tested.	9
Expenditures	2	• Instances where invoice date was prior to purchase order date. • Instances where preapproval was not obtained prior to p-card transaction.	10
Asset Inventory	4	• Instances where IAD was unable to locate the correct asset in the OIT and on the asset inventory listing. • No list of asset disposals. • Instances where the asset removed from current inventory listing did not have an Executive Order for disposal. • Management Information System (MIS) Department's assets were not formally transferred to the OIT and are not being tracked.	11
Contracts	1	• An instance where an Intergovernmental Agreement with another County entity's term has expired; however, OIT was still providing services to this entity.	12
Revenue	1	• Funds are not deposited by OIT personnel.	13
Personnel Files	4	• A tracking mechanism to track the viewing of personnel files is not being utilized.	14

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		• Instances where employee personnel files appeared to be incomplete. • Instances where employee annual performance evaluations were not documented. • Instances where diversity & inclusion and supervisor substance abuse training was not completed. • Instances where an employee job description did not include the required qualifications for the position.	
OIT Work Order System	4	• Priority level of requests, which include internal deadlines, can be set by the assigned personnel. • Incidents and requests that were not completed timely were not being reviewed and documented by management after the internal deadlines were not met. • Instances where project updates were not documented consistently at weekly status meetings with management. • Instance where a sign-off was not obtained from the end user of the project, in accordance with policies and procedures. • Tickets assigned in the Service Now System are not assigned in sequential order.	16
OIT Board Meeting Minutes	1	• No IT Advisory Committee meetings held during the audit period, in accordance with Codified Ordinance §146.02.	18

GENERAL BACKGROUND

In November of 2014 voters approved a charter amendment to consolidate county Information Technology (IT) departments under the direction of the Chief Information Officer (CIO). The CIO reports to an OIT Board comprised of the County Executive, Council President, Fiscal Officer, Clerk of Courts, Engineer, Sheriff and Prosecutor.

The department is comprised of the following areas: Software application development, project management, business process and support analysis, software application support, IT infrastructure, web applications, desktop applications, systems integrations, and help desk support.

The Telecommunications Department oversees the County's telephone systems and data infrastructure. The department is responsible for maintaining equipment, facility cabling, setting up and removing users, countywide telephone directories, bill paying, departmental chargebacks and overseeing vendor contracts

IAD compared the OIT's 2017 operating budget, staffing levels, number of employee's served, number of departments served, and number of help desk tickets in 2017 to Lucas County, a comparably populated county that utilizes a consolidated IT department. The comparisons are represented in the graphs below:
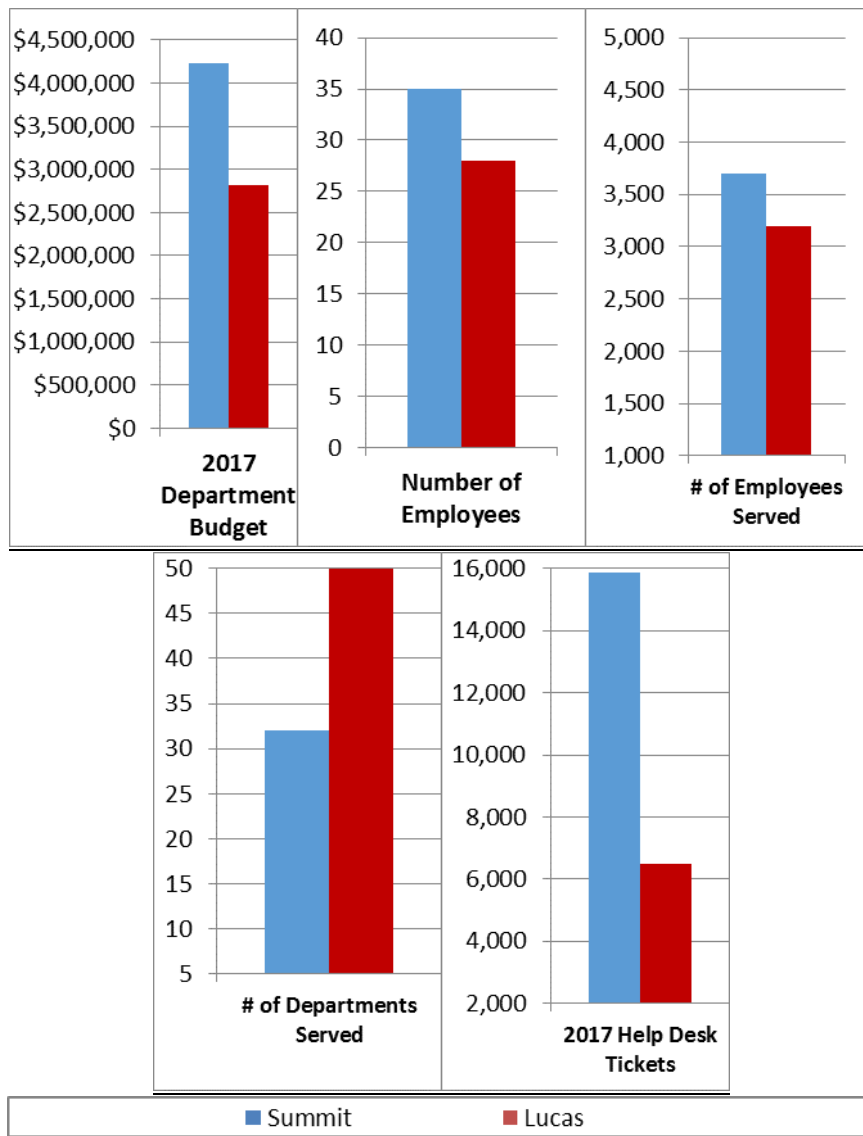
AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Office of Information Technology (OIT) 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 OIT.

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.

Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure utilized by the OIT from June 1, 2017 through July 30, 2018.

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).

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.

DETAILED COMMENTS

Interviews:

To gain an understanding of the OIT, the Internal Audit Department (IAD) performed interviews with the following positions:

- Chief Information Officer
- Assistant Director of OIT
- Deputy Director of OIT (2)
- Senior Administrator
- Deputy Fiscal Officer
- Computer Sys/Software Analyst 3
- Executive Assistant 1

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

I. Policy and Procedures Review:

The OIT 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. The OIT Records Retention Schedule was also reviewed for completeness 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 the OIT Policy and Procedure Manual for completeness and accuracy, IAD noted the manual has not been formally approved by the OIT Board.

Recommendation:

IAD recommends that policies and procedures be updated/reviewed and approved by the OIT Board on a routine basis. This will help ensure that approved policies and procedures are accurate and consistently followed by employees.

Management Action Plan:

All policies will be reviewed and approved by the OIT Board. We will review and update our policies with OIT Board approval every 2 years. Any desired major changes outside of the 2-year period will be brought to the OIT Board for review and approval as required. Our target date is December 2019.

2. Issue:

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

- Expenditures (policies have not been formalized),
- Procurement card (policies have not been formalized),
- Human Resource/Personnel Files (policies have not been formalized, no mention of confidential information being maintained separately),
- OIT Board Meetings/minutes (policies have not been created),
- Use of County Property (policies have not been created) ,
- Interaction with the Press (policies have not been created),
- Work order system/Service Now process (policies have not been created),
- Procedure over the Department of Sanitary Sewer Services (DSSS) transferring IT assets to the OIT.

Recommendation:

IAD recommends that policy and procedures be created/updated, approved by the OIT Board, and disseminated for all functional areas within the department. This will help to ensure that proper procedures are in place and consistently followed within the department.

Management Action Plan:

We will create all the necessary policies outlined. All policies will then be reviewed and approved by the OIT Board. These approved policies will be disseminated to all employees for acknowledgement of receipt. Our target date is December 2019.

3. Issue:

Upon review of the Records Retention Schedule (RC-2) for the OIT, IAD noted that the following records were not included:

- County procurement card (e.g., monthly approval logs, receipts, etc.),
- IT requisition and approval documentation maintained on Sharepoint,
- Form I-9s.

Recommendation:

IAD recommends that the OIT update the RC-2 to include all pertinent records and documents and submit them to the appropriate parties for approval. This will help to ensure record retention is complete and accurate.

Management Action Plan:

We have already added the 3 records not included into our RC-2. They were officially added to our RC-2 schedule at the 1/17/2019 Records Commission meeting.

II. **Internal Control Testing:**

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

- Purchasing
- Expenditures
- Asset Inventory
- Contracts
- Payroll
- Fringe Benefits
- Revenue
- Personnel Files
- OIT Work Order System
- OIT Board Meeting Minutes

PURCHASING

The OIT policies and procedures were reviewed, interviews were conducted, and flowcharts were created and approved to gain an understanding of the purchasing process. A sample of purchase order requisitions and purchase orders was judgmentally selected and detail testing was performed to test for proper documentation and approvals.

The following issue was noted:

4. Issue:

Upon discussion with OIT personnel, IAD noted packing slips are not initialed upon receipt. In addition, upon review of OIT purchasing policies, IAD noted no policies are in place addressing the ordering and receiving of goods.

Recommendation:

IAD recommends that an employee independent of the employee who placed the order, reconcile the items received to the packing slip and initial the slip. In addition, IAD recommends a policy be created, approved by the Board and disseminated to employees regarding the process of ordering and receiving goods. This will help to ensure proper segregation of duties is maintained regarding the ordering and receiving of goods.

Management Action Plan:

A policy will be created to account for the reconciling of items received. This will be reviewed and approved by the OIT Board. These approved policies will be disseminated to all employees. Additionally, duties will be

assigned to separate employees and documentation of ordering/receipt of items we will be notes on the packing slip. Our target date is December 2019.

EXPENDITURES

The OIT 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, the transaction appeared free from conflict of interest, and the appropriate vendor and amount were paid.

Procurement card (p-card) transactions were randomly selected and detail testing was performed to ensure the transaction was recorded and pre-approved on the transaction log, the cardholder and the department coordinator signed the transaction log, sales tax was excluded from the transaction, each procurement card user signed an acknowledgement form, and appropriate supporting documentation for each transaction was obtained.

The following issues were noted:

5. Issue:

    Upon detail testing of Banner expenditures, IAD noted two (2) out of six (6), or 33%, instances where the invoice date was prior to the purchase order 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 that funds be encumbered prior to incurring the expense/liability. This will help to ensure proper expenditure of funds and compliance with ORC §5705.41.

    Management Action Plan:

    We will update our policy and make sure proper training has taken place to ensure our purchasing personnel receive a PO before encumbering funds. Our target date is December 2019.

6. Issue:

    Upon detail testing of p-card transactions, IAD noted forty (40) out of forty (40), or 100%, instances where pre-approval was not obtained prior to the p-card transaction, in accordance with the Summit County Procurement Card Policy.

    Recommendation

    IAD recommends that the OIT cardholders obtain proper pre-approval for transactions and record this pre-approval appropriately. This will help to ensure that all cardholders are in compliance with the Summit County Procurement Card Program Policy and Procedures manual.

Management Action Plan:

We will review and train our P-Card holders to make sure pre-approval is received and documented for all P-Card transactions. Our target date is March 2019.

ASSET INVENTORY

Policies and procedures were reviewed and staff interviews were conducted to gain an understanding of the asset inventory process and internal controls in place. A sample of assets was haphazardly selected and detail testing was performed to verify the existence of the assets and accuracy of the asset tracking system. An annual inventory report was obtained and detail testing was performed to ensure an annual inventory of assets is being performed in accordance with policies and procedures. A reconciliation was performed comparing the annual inventory listing to the current inventory listing to determine if an Executive Order has been obtained for disposed assets.

The following issues were noted:

7. Issue:

Upon detail testing of asset inventory, IAD noted the following:
- Two (2) out of fifteen (15), or 13%, instances where IAD was unable to locate the correct asset in the OIT.
- Seven (7) out of fifteen (15), or 47%, instances where IAD selected the asset in the OIT and was unable to locate the asset on the Asset Inventory Listing.

In addition, IAD noted the asset inventory policy states the OIT tracks all assets with a value exceeding five hundred dollars ($500); however, upon review of the asset inventory listing, IAD noted assets with a value of less than five hundred dollars ($500) are being tracked.

Recommendation:

IAD recommends a comprehensive inventory of assets be conducted and the asset inventory listing be updated accordingly. In addition, IAD recommends the OIT revise the asset inventory policy to reflect current procedures regarding asset inventory. This will help to ensure assets are accounted for and inventory of assets is complete and accurate.

Management Action Plan:

A thorough review of the asset inventory list will be conducted and updated. We will also update our asset inventory policy be adjusted in language to accurately account for our valued assets. Our target date is December 2019.

8. Issue:

Upon discussion with the OIT personnel, IAD noted the OIT does not maintain a list of asset disposals; therefore, IAD was unable to perform detail testing to verify proper approval of disposed assets (e.g., via Executive Order). In addition, IAD noted a policy does not exist over the asset disposal process.

Recommendation:

IAD recommends that the OIT maintain a listing of disposed assets. In addition, IAD recommends a policy be created, approved by the Board and disseminated to employees to document the asset disposal process. This will help to ensure the accountability of the OIT's assets.

Management Action Plan:

We will create and disseminate an OIT Board approved policy to all OIT employees documenting the asset disposal process. We will also create and maintain a list of disposed assets for proper tracking and accountability. Our target date is December 2019.

9. Issue:

Upon reconciliation of the annual inventory listing to the current inventory listing, IAD noted eight (8) out of eight (8), or 100%, instances where the removed asset did not have an Executive Order for disposal.

Recommendation:

IAD recommends that the OIT compare the annual inventory to the current inventory listing and an Executive Order for disposal be obtained for all assets removed. This will help to ensure the accountability of the OIT's assets and compliance with Summit County policies.

Management Action Plan:

We will annually review our inventory listing with the Executive Order for Disposal, accounting for all asset items. We will document this review to make sure the asset items have been properly removed. Our target date is June 2019.

10. Issue:

Upon discussion with OIT personnel, IAD noted assets (e.g., servers, etc.) that were previously the Fiscal Office Management Information Systems (MIS) Department's assets were not formally transferred to the OIT when they were created and are not being tracked by the OIT.

Recommendation:

IAD recommends that the OIT review all assets utilized by their department and have all MIS assets transferred to the OIT to begin tracking. This will help to ensure accountability of the OIT's assets and completeness of the OIT's asset listing.

Management Action Plan:

We will work with the Fiscal Office to have an official statement transferring all the IT assets. These transferred assets will then be listed on our OIT Inventory listing. Our target date is December 2019.

CONTRACTS

Policies and procedures were obtained and reviewed to gain an understanding of the process for administering the OIT contracts. A sample of contracts was judgmentally selected for detail testing to ensure proper approvals from the Board of Control and County Council, if applicable, were obtained, no unresolved findings for recovery certified

search results were discovered, the contract was fully executed, and the contract was reviewed and approved by the Department of Law, Insurance, and Risk Management.

The following issue was noted:

11. Issue:

   Upon detail testing of contracts, IAD noted one (1) instance where an Intergovernmental Agreement with another County entity's term has expired; however, the OIT is still providing services to this entity.

   Recommendation:

   IAD recommends a tracking mechanism be utilized for all contracts executed by the OIT. This will help to ensure all contracts are regularly monitored and all services provided are in accordance with the contract.

   Management Action Plan:

   All contracts will be reviewed and tracked within our IT Requisition site. Upon the expiration dates identified, contracts will be reviewed and renewed or allow expiration. We have already taken corrective action and have placed all contracts within the IT Requisition site.

PAYROLL

An interview was conducted to gain an understanding of the payroll process. A sample of overtime and compensatory time forms was selected and detail testing was performed to ensure the overtime and compensatory time agrees with the hours inputted into Kronos, the form was signed by a supervisor, and the overtime and compensatory time hours are in accordance with the Department of Labor Rules and the Union Agreement. A payroll approval report was generated and reviewed to determine appropriate authorizations and to confirm a proper segregation of duties.

No issue were noted.

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that the OIT 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

No issues were noted.

REVENUE

The OIT policies and procedures and applicable ORC sections were reviewed, and staff interviews were conducted to gain an understanding of the revenue cycle, the laws and regulations that govern it, and internal controls in place.

The following issue was noted:

12. Issue:

Upon discussion with OIT personnel, IAD noted funds received by the OIT are not deposited at the Fiscal Office's Treasurer's Division by OIT personnel. Funds are forwarded to the Department of Finance & Budget for deposit. In addition, upon review of OIT policies and procedures, IAD noted no policies are in place addressing the process for depositing funds received by the OIT.

Recommendation:

IAD recommends that an employee of the OIT deposit all funds received by the department with the Fiscal Office Treasurer's Division and that funds be deposited by the next business day or reference Summit County Codified Ordinance §195.03, which allows up to three (3) days for deposits less than $1,000 as long as a policy has been created for safeguarding funds until such time as they are deposited. In addition, IAD recommends a policy be created, approved by the Board and disseminated to employees regarding the process of depositing funds received by the department. This will help to ensure compliance with ORC §9.38 and accountability of funds received.

Management Action Plan:

We will work with the Fiscal Office to create a deposit account for all funds received by OIT. We will create a policy, get OIT Board approval and provide the policy to all employees responsible for depositing of funds received. Our target date is December 2019.

PERSONNEL FILES

The OIT policies and procedures were reviewed and an interview was conducted to gain an understanding of the personnel file process. A sample of OIT employees was selected and detail testing was performed to ensure completeness of records and appropriate drug tests and background checks were completed prior to employment in accordance with policies and procedures. Employee job descriptions were obtained and reviewed for positions that require professional licensures or certifications and detail testing was performed to ensure the professional licensures or certifications were obtained, where applicable.

Additionally, a sample of classified employees was haphazardly selected and detail testing was performed to ensure an annual performance evaluation was performed, in accordance with Summit County Codified Ordinance §169.17.

Lastly, a sample of employees was selected and detail testing was performed to ensure the required training (e.g., sexual harassment, diversity and substance abuse) was obtained within the two (2) year training window, in accordance with Summit County Codified Ordinance §169.21 and §169.28.

The following issues were noted:

13. <u>Issue:</u>

Upon discussion with OIT personnel, IAD noted a tracking mechanism to track the viewing of personnel files is not being utilized. Additionally, IAD noted a formal policy regarding a human resource or management employee being present when an individual is reviewing an employee personnel file does not exist.

<u>Recommendation:</u>

IAD recommends the OIT create a tracking mechanism to track the viewing of personnel files and ensure a human resource or management employee be present when an individual is reviewing an employee personnel file. In addition, IAD recommends a policy and procedure be created, approved by the Board, and disseminated regarding both of these processes. This will help to ensure accountability of personnel files and compliance with best practice.

<u>Management Action Plan:</u>

We have already created a tracking mechanism for viewing personnel files. We will create, get OIT Board approval and disseminate to all employees a policy regarding the reviewing of personnel files. Our target date is December 2019.

14. <u>Issue:</u>

Upon detail testing of personnel files, IAD noted the following:
- Seven (7) out of ten (10), or 70%, instances where an employee personnel file appeared to be incomplete, per the Personnel File Checklist.
- Three (3) out of nine (9), or 33%, instances where IAD noted an employee's performance evaluation was completed; however, the employee's acknowledgement of the performance evaluation was not documented for classified employees in accordance with Summit County Codified Ordinance §169.17. In addition, IAD noted a policy regarding performance evaluations has not been created.

<u>Recommendation:</u>

IAD recommends that the OIT review employee personnel files to ensure files contain the relevant documents. Additionally, IAD recommends employee performance evaluations be acknowledged by the employee receiving the performance evaluation and a policy be created, approved by the Board and disseminated to employees regarding this procedure. This will help to ensure compliance with Summit County Codified Ordinance §169.17 and completeness and accuracy of personnel files.

<u>Management Action Plan:</u>

All personnel files have been reviewed and updated with all relevant documents per the Personnel File Checklist. We will also create a policy, get OIT Board approval and disseminate to all employees the performance evaluations receiving and acknowledgment process. Our target date is December 2019.

15. <u>Issue:</u>

Upon detail testing of required County training for OIT employees, IAD noted the following:
- One (1) out of nine (9), or 11%, instances where diversity & inclusion training was not completed.
- Two (2) out of three (3), or 67%, instances where supervisor substance abuse training was not completed.

Per Summit County Codified Ordinance §169.21, employees are required to obtain sexual harassment and diversity training every two (2) years and per Summit County Codified Ordinance §169.28, employees are required to obtain substance abuse training and supervisor substance abuse training, if applicable.

Recommendation:

IAD recommends the OIT monitor employee training to ensure that all OIT employees obtain the required County training every two (2) years. This will help to ensure compliance with Summit County Codified Ordinances.

Management Action Plan:

We will create a tracking mechanism that we will use to reconcile with the HR department so proper monitoring of this training can take place. Our target date is June 2019.

16. Issue:

Upon detail testing of professional licensures for OIT employees, IAD noted five (5) instances where an employee job description did not include the required qualifications for the position; therefore, IAD could not determine if the position required a profession licensure or certification.

Recommendation:

IAD recommends the OIT review employee job descriptions and ensure required qualifications are accurately defined. This will help to ensure that all OIT employees obtain the appropriate qualifications for their position.

Management Action Plan:

We will review the job descriptions and update where appropriate to accurately reflect the required qualifications. Our target date is August 2019.

OIT WORK ORDER SYSTEM

OIT work order system policies and procedures were reviewed, staff interviews were conducted and flowcharts were created, to gain an understanding of the OIT work order system cycle, the laws and regulations that govern it, and internal controls in place. A sample of Service Now incidents and requests were selected and detail testing was performed to ensure the incident and request was being continuously monitored by OIT management if not completed timely.   A sample of Service Now projects was selected and detail testing was performed to ensure the project was being continuously monitored by OIT management and that a sign-off was obtained from the end user by OIT personnel upon completion.   A review of who is capable of setting/changing the priority levels in Service Now was performed to determine reasonableness. Detail testing was performed to ensure if adding users to a Service Now ticket's watch list feature was functioning properly for incidents, request and projects.

The following issues were noted:

17. Issue:

Upon discussion with OIT personnel, IAD noted the priority level of requests, which include internal deadlines for completing the request, can be adjusted by the assigned OIT personnel.

Recommendation:

IAD recommends the priority level be set by an OIT team lead and/or supervisor and the assigned user of the request not have the ability to adjust the priority level. This will help to ensure priority levels are set appropriately and there is accountability over assigned requests.

Management Action Plan:

We will limit the ability to update Requests priority level to those of supervisor or required OIT personnel. Our target date is June 2019.

18. Issue:

Upon discussion and review of incidents and requests that were not completed timely in accordance with OIT internal deadlines, IAD noted management review of the incidents and requests is not being documented after the internal deadline was not met.

Recommendation:

IAD recommends all incidents and requests that were not completed within OIT's internal deadlines be reviewed by management and documentation of the review occur in Service Now. This will help to ensure accountability over the assignment of requests and incidents in the system and that requests and incidents are completed in a timely manner.

Management Action Plan:

Management will perform a regular review and document in ServiceNow any instance where the incident & request was passed over the allotted time. Our target date is June 2019.

19. Issue:

Upon detail testing of projects in the Service now system, IAD noted the following:

- Three (3) out of nine (9), or 33%, instances where project updates were not documented consistently at weekly status meetings with management, in accordance with OIT procedures.
- One (1) out of two (2), or 50%, instances where a sign-off was not obtained from the end user of the project, in accordance with OIT procedures.

Recommendation:

IAD recommends that all projects in the Service Now system be consistently discussed and documented at the weekly project status meetings with management. Additionally, IAD recommends that all projects be signed off by the end user of the project when completed. This will help to ensure accuracy and completion of projects in the system.

Management Action Plan:

We will review and verify all active projects will be documented in our weekly status meetings. Also, we will review all active projects to verify proper signoffs have been received and stored with the project. Our target date is March 2019.

20. Issue:

Upon discussion with OIT personnel, IAD noted tickets are not assigned in sequential order in the Service Now system, creating the opportunity for a ticket to be deleted without management's knowledge.

Recommendation:

IAD recommends that all ticket numbers in the Service Now system be assigned in sequential order. This will help to ensure the completeness of the tickets assigned in the system.

Management Action Plan:

We will create a report that shows any ticket that has been deleted by any OIT personnel. Sequential ordering in ServiceNow is not possible due to code restrictions. Our target date is March 2019.

OIT BOARD MEETING MINUTES

A sample of the OIT meeting minutes was judgmentally selected and detail testing was performed to determine compliance with Robert's Rules of Order and Ohio Revised Code §121.22. Additionally, documentation was obtained to ensure an IT Advisory Committee has been created and meetings are held quarterly in accordance with Summit County Codified Ordinance §146.02

The following issue was noted:

21. Issue:

Upon discussion with OIT personnel, IAD noted no IT Advisory Committee meetings were held during the period 7/1/17 through 6/30/18, in accordance with Summit County Codified Ordinance §146.02.

Recommendation:

IAD recommends quarterly IT Advisory Committee meetings be held. This will ensure compliance with Summit County Codified Ordinance §146.02.

Management Action Plan:

We have already attempted to recruit additional members for the Advisory Committee meeting. Once we have a specific commitment number we will appeal to change the Codified Ordinance 146.02 to reflect the more reasonable number of attendees. Our target date is April 2019.

II. Security:

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