

Summit County Sheriff's Office
Administration Division
Performance Audit General Report

Prepared for:

Sheriff Kandy Fatheree
Audit Committee

Approved by Audit Committee
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EXECUTIVE SUMMARY

Total Number of Issues – 13

Policies and Procedures

Section	# Issues	Issue Descriptions	Page Ref.
Policies and Procedures Manual	2	<ul style="list-style-type: none"> • Manual has not been completely updated and reviewed within the last two (2) years and incorrect references to legislation. • Insufficient policies and procedures. 	6

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
Personnel Files	0	N/A	8
Payroll	0	N/A	10
Fringe Benefits	0	N/A	11
Community Relations	0	N/A	12

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Revenue & Cash Receipts	1	<ul style="list-style-type: none"> • Instances where funds were not timely deposited. 	7
Purchasing & Expenditures	2	<ul style="list-style-type: none"> • Funds were not properly encumbered prior to incurring the expense and prior year purchase orders used in the current year. • Requisition forms not completed and packing slips not retained to ensure proper segregation of duties in accordance with policies and procedures. 	8
Asset Inventory	1	<ul style="list-style-type: none"> • Incomplete asset inventory listing (no specific locations). 	9
Grants	1	<ul style="list-style-type: none"> • Comingling of funds within the Banner accounting system and instances of reports not being submitted. 	10
ORC Compliance	1	<ul style="list-style-type: none"> • Instances where the Sheriff's Office is not reporting statements to the Board of County Commissioners. 	11
Internal Affairs	1	<ul style="list-style-type: none"> • Instances where citizen complaints were not processed, in accordance with policies and procedures. Additionally, instances where internal investigations were not conducted, in accordance with policies and procedures. 	12
Extra Details	4	<ul style="list-style-type: none"> • A formal contract is not executed to document rate of pay and the pay rates. • Instance where funds were not timely deposited. • Instances where regular deputy extra details were not in compliance with Sheriff's Office policies and procedures. • Instances where special deputy extra details were not in compliance with Sheriff's Office policies and procedures. 	14

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GENERAL BACKGROUND

The Summit County Sheriff's Office has three (3) divisions; The Administrative Division, Operations Division and Corrections/Jail. The Administrative Division is responsible for the following areas: Human Resources, Fiscal, Community Relations, Internal Affairs and Extra Details.

The Human Resource (HR) Department handles all interviews, hiring, promotional exams, disciplinary issues, employee benefits and employee Americans with Disability (ADA) accommodations.

The Fiscal Department is responsible for the entire operational budget of the Sheriff's Office, including all purchasing, special revenues, accounts payable, accounts receivable, auditing, expense tracking and reimbursements, competitive bidding, contracts, payroll and grants.

Community Relations is responsible for the coordination of conveying information to the public. Press releases related to community policing programs, new hires, public awareness, etc. are distributed. Additionally, the Sheriff's Office social media accounts are the responsibility of the community relations department.

The Internal Affairs Bureau is responsible for investigating citizen complaints, internal investigations, employee background investigations, drug testing, and other special investigations.

Finally, the Extra Details Division is responsible for the scheduling, coordination, and payment of all extra details worked by the Sheriff's Office deputies and special deputies at the request of the public and private entities. In 2021, the deputies and special deputies worked over 20,000 hours, paying a total of \$667,006.

In addition, the Administrative Division of the Sheriff's Office provides support to all Divisions/Bureaus of the Sheriff's Office such as Patrol, Detective Bureau, Civil Bureau, Court Services, and Communications.

IAD compared the Sheriff's Office Administration Division current staffing levels and 2020 citizen complaints to Administration Division's in the Sheriff's Office from comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graphs below:



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AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Summit County Sheriff's Office Administration Division (Administration Division) with reasonable assurance, based on the testing performed, on the adequacy of the system of management control currently in effect for the audit areas.

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

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

Objectives:

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

Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure utilized by the Administration Division from November 1, 2020 through October 31, 2021.

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.

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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.

DETAILED COMMENTS

Interviews:

To gain an understanding of the Administration Division, IAD performed interviews with the following positions:

- Chief of Staff
- Fiscal Budget Director
- Director – Legal
- Director – Diversity Outreach
- Admin Support – Community Relations
- Lieutenant – Internal Affairs
- Office Manager – Special Details
- Civil Clerk III

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

I. Policy and Procedures Review:

The Administration Division 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. A sample of employees was haphazardly selected and detail testing was performed to determine if the employees acknowledged receiving and reviewing the Administration Division policy and procedure manual. The Administration Division 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 Summit County Sheriff's Office Policy and Procedures Manual for completeness and accuracy, IAD noted the manual has not been completely updated or review within the last two (2) years.

Recommendation:

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

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Management Action Plan:

- The manual is being reviewed and updated.
- Target Date: March 2023

2. Issue:

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

- Revenue/accounts receivable,
- Social media relations.

Recommendation:

IAD recommends that policy and procedures are created/updated, 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.

Management Action Plan:

- Present policy and procedures are being updated, approved, and re-issued.
- Target Date: March 2023

II. Internal Control Testing:

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

- Revenue & Cash Receipts
- Personnel Files
- Purchasing & Expenditures
- Asset Inventory
- Contracts
- Payroll
- Grants
- Fringe Benefits
- ORC Compliance
- Community Relations
- Internal Affairs
- Extra Details

REVENUE & CASH RECEIPTS

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 revenue and cash receipts cycle, the laws and regulations that govern it, and internal controls in place.

A sample of deposits was haphazardly selected for detail testing to ensure proper segregation of duties, appropriate recording into the respective accounting system, and timeliness and accuracy of the deposit, in accordance with Ohio Revised Code (ORC) §9.38.

The following issue was noted:

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3. Issue:

Upon detail testing of retiree uniform cash receipts, IAD noted four (4) out of four (4), or 100%, instances where cash receipts were not deposited timely in accordance with ORC §9.38.

Recommendation:

IAD recommends that all funds received be deposited by 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.

Management Action Plan:

- This has been corrected.
- Target Date: Done

PERSONNEL FILES

The Administration Division policies and procedures were obtained to gain an understanding of the personnel file process. A sample of personnel files was haphazardly selected and compared to the personnel file checklist to ensure files were complete. 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. 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, when applicable.

The following general recommendation was noted:

General Recommendation:

Upon review of Sheriff's Office – Administration Division job descriptions, IAD noted several job descriptions to be incomplete (i.e., missing professional licensure/certification requirements). IAD recommends the Sheriff's Office review employee job descriptions and ensure required qualifications are accurately defined. This will help to ensure that all Sheriff's Office employees obtain the appropriate qualification for their position.

PURCHASING & EXPENDITURES

The Administration Division 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. 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.

Additionally, a sample of merchandise purchases was haphazardly selected and detail testing was performed to ensure a supply order form was completed, approved and a packing slip was initialed in accordance with policies and procedures.

The following issues were noted:

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4. Issue:

Upon detail testing of expenditures, IAD noted the following:

- Seventeen (17) out of one hundred fifteen (115), or 15%, instances where the invoice date was prior to the PO date.
- Twenty-three (23) out of one hundred ten (110), or 21%, instances where a prior year PO was used.

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 and the purchase order be utilized in the year it was created. This will help to ensure proper expenditure of funds and compliance with ORC §5705.41.

Management Action Plan:

- Reiterate/practice our policy of obtaining a P.O. # prior to purchase.
- Target Date: December 2022

5. Issue:

Upon detail testing of supply orders, IAD noted the following:

- Eighteen (18) out of twenty-two (22), or 82%, instances where a requisition form was not completed and approved, in accordance with Sheriff's Office policies.
- Twenty (20) out of twenty-two (22), or 91%, instances where a packing slip was not located; therefore, proper segregation of duties over receipt of purchases could not be determined.

Recommendation:

IAD recommends the Sheriff's Office utilize the requisition form and have it approved by the Bureau Commander. In addition, IAD recommends that an employee independent of the employee who placed the order, reconcile the items received to the packing slip and initial and date the slip. This will help to ensure compliance with policies and procedures.

Management Action Plan:

- Reiterate/practice our policy of using a requisition form approved by unit commander
- Update present policy to exclude some routine supplies from requiring a requisition
- Purchases that have a packing slip will be initiated and forwarded to the fiscal office
- Target Date: December 2023

ASSET INVENTORY

The Administration Division 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 review of the Administration Division asset inventory listing was conducted.

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The following issue was noted:

6. Issue:

Upon observation of the asset inventory listing, IAD noted that the specific asset locations are not documented on the inventory listing, therefore, detail testing could not be performed.

Recommendation:

IAD recommends that the asset inventory listing be updated to include the specific location of the asset. This will help provide better completeness, accuracy and oversight of the assets maintained at the Sheriff's Office.

Management Action Plan:

- We maintain a current asset inventory; however, recent staff moves will require asset location be updated.
- Target Date: March 2023

PAYROLL

The Sheriff's Office policies and procedures were reviewed and staff interviews were conducted to gain an understanding of the payroll process. The Sheriff's Office maintains paper timecards, therefore, a sample of employees was selected to determine appropriate authorizations and to confirm a proper segregation of duties. Additionally, a sample of employees was selected to determine that leave forms were properly approved and that leave reconciled to the appropriate time management system.

IAD noted that paper timecards are utilized by the Sheriff's Office and work start and times were consistent (e.g., 7:30a.m. – 4:00p.m.); therefore, detail testing was unable to be performed ensuring that employees are compensated for compensatory time/overtime earned in accordance with the Fair Labor Standards Act (FLSA).

The following general recommendation was noted:

General Recommendation:

Upon discussion with personnel 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 Corrections Division begin to utilize 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.

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.

The following issue was noted:

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7. Issue:

Upon detail testing of the Drug Abuse Resistance Education (DARE) grant, IAD noted the DARE grant funding received from the Ohio State Attorney General and the Summit County Alcohol, Drug Addiction and Mental Health Board (ADM Board) is comingled in the same fund in Banner. Additionally, IAD noted the following:

- Three (3) out of three (3), or 100%, instances where IAD was unable to verify the date that the Sheriff's Office DARE reports were submitted to the Attorney General, in accordance with the Attorney General grant agreement.
- Three (3) out of four (4), or 75%, instances where quarterly reports were not submitted to the ADM Board, in accordance with the ADM Board grant agreement.

Recommendation:

IAD recommends that the Sheriff's Office utilize different account/fund numbers for the Attorney General and ADM portion of the DARE grant. Additionally, IAD recommends that reports be submitted timely in accordance with the grant agreements. This will help to ensure funds are not comingled and activities can be easily discernable within the Banner accounting system and reports are submitted in compliance with the grant agreements.

Management Action Plan:

- New software will satisfy this requirement
- Target Date: December 2023

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that the Sheriff's Office 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.

No issues were noted.

OHIO REVISED CODE (ORC) COMPLIANCE

Applicable ORC sections were reviewed and attributes were developed to ensure compliance with the following rules and regulations:

- Sworn statements were requested regarding unpaid fees filed with the Board of County Commissioners of all such costs, penalties, percentages, allowances, and prerequisites which have been due in the Sheriff's

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Office and unpaid for more than one (1) year prior to the date the statement is required to be made, in accordance with ORC §325.31 (C).

- The foreign execution docket was requested, in accordance with ORC §311.10 (A).
- A cashbook was requested to be reviewed, in accordance with ORC §311.11.
- A certified statement to the Board of County Commissioners was requested regarding the fines and costs in criminal persecutions collected and the amount of fines and costs so collected and paid over to the clerk of court of common pleas or to the county treasurer to ensure submittal by the first Monday of September, in accordance with ORC §311.16.
- An inventory listing was requested regarding all the materials, machinery, tools and other County supplies to ensure a listing was created by the second Monday of January, in accordance with ORC §305.18.

The following issue was noted:

8. Issue:

Upon detail testing of the Sheriff's Office compliance with applicable ORC sections, IAD noted the following:

- Sworn statements regarding unpaid fees were not filed with the Board of County Commissioners of all such costs, penalties, percentages, allowances, and perquisites which have been due in the Sheriff's Office and unpaid for more than one (1) year prior to the date the statement is required to be made, in accordance with ORC §325.31 (C).
- A certified statement to the Board of County Commissioners was not filed regarding the fines and costs in criminal persecutions collected and the amount of fines and costs so collected and paid over to the clerk of court of common pleas or to the county treasurer to ensure submittal by the first Monday of September, in accordance with ORC §311.16.

Recommendation:

IAD recommends the Sheriff's Office review the ORC sections on a yearly basis to ensure there are no changes or additional codes applicable to the Sheriff's Office. This will help to ensure compliance with the Ohio Revised Code (ORC).

Management Action Plan:

- In the process of reviewing pertinent sections of the ORC and updating our practices & processes.
- Target Date: March 2023

COMMUNITY RELATIONS

The Administration Division policies and procedures were reviewed and staff interviews were conducted to gain an understanding of the community relations process.

No issues were noted.

INTERNAL AFFAIRS

The Administration Division policies and procedures were reviewed and staff interviews were conducted to gain an understanding of the internal affairs process. A sample of citizen complaints was haphazardly selected and detail testing was performed to ensure the following, in accordance with policies and procedures:

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- Personnel complaint form 1 completed,
- Complaint number assigned,
- Complaint logged on spreadsheet,
- Investigator contacted complainant within seventy-two (72) hours,
- Accused employee contacted within seventy-two (72) hours,
- Citizen complaint investigation completed within thirty (30) business days,
- If not completed within thirty (30) business days, was an extension granted,
- Investigator completed personnel complaint form part 2,
- Disciplinary committee member signed and dated form part 2 of complaint form,
- Investigator informed employee of findings via email,
- Disciplinary action form completed, if applicable,
- Final disposition of complaint letter sent to complainant.

Additionally, a sample of internal investigations was judgmentally selected and detail testing was performed to ensure the following, in accordance with policies and procedures:

- Complaint logged on spreadsheet,
- Accused employee contacted within seventy-two (72) hours,
- Internal investigation completed within forty-five (45) business days,
- If investigation not completed within forty-five (45) business days, was extension granted,
- Accused employee interviewed,
- Accused employees signed form acknowledging that they have been read Garrity warning,
- Internal affairs informed employee of findings via email,
- Disciplinary write-up completed, if applicable.

The following issue was noted:

9. Issue:

Upon detail testing of citizen complaints, IAD noted the following:

- Five (5) out of ten (10), or 50%, instances where IAD could not confirm the investigator contacted the complainant within seventy-two (72) hours of case assignment.
- Five (5) out of nine (9), or 56%, instances where IAD could not confirm the accused employee was contacted within seventy-two (72) hours of case assignment.
- Three (3) out of nine (9), or 33%, instances where the citizen complaint investigation was not completed within thirty (30) business days.
- Three (3) out of three (3), or 100%, instances where IAD could not confirm an extension was granted to complete the citizen complaint investigation.
- Two (2) out of eight (8), or 25%, instances where IAD could not determine the investigator informed employee of findings via email.

In addition, upon detail testing of internal investigations, IAD noted three (3) out of four (4) instances, or 75%, where IAD could not determine if the accused employee was contacted within seventy-two (72) hours of case assignment.

Recommendation:

IAD recommends all documentation be obtained and maintained with regard to citizen complaints and internal investigations handled by the Internal Affairs Division. This will help to ensure compliance with Sheriff's Office policies and procedures.

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Management Action Plan:

- The process has been reviewed and modified to comply with a timely reply and documenting same; however, not every investigation can be completed with (30) days.
- Target Date: Done

EXTRA DETAILS

Policies and procedures were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the extra detail process, and internal controls in place. A sample of deputies was haphazardly selected to ensure that an extra detail information form was completed, the request was approved, the deputy was not on shift during the detail, a notice of available extra detail was distributed via email and the deputy did not work sixteen (16) hours within a continuous twenty-four (24) hour period. Additionally, a sample of special deputies (not employed by Summit County) was haphazardly selected to ensure that an extra detail request form was completed, the request was approved, and a notice of available testes was distributed via email.

Policies and procedures were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the cash receipt process specific to extra details. A sample of deposits was haphazardly selected for detail testing to ensure proper segregation of duties, appropriate recording into the respective accounting system, and timeliness and accuracy of the deposit, in accordance with Ohio Revised Code (ORC) §9.38.

The following issues were noted:

10. Issue:

Upon discussion with personnel, IAD noted a formal contract is not executed to determine the rate of pay a deputy will receive for working an extra detail.

Recommendation:

IAD recommends that the Administration Division obtain and retain signed contracts with all vendors when providing extra detail services. This will help to ensure accountability and consistency of the rates charged for extra details.

Management Action Plan:

- The vast majority of these issues have been corrected with the installation and use of Detail Kommander software. The unique nature of extra detail jobs makes it impossible to execute a formal contract with vendors.
- Target Date: December 2022

11. Issue:

Upon detail testing of extra detail surcharge cash receipts, IAD noted twenty-three (23) out of twenty-five (25), or 92%, instances where cash receipts were not deposited timely in accordance with ORC §9.38.

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Recommendation:

IAD recommends that all funds received be deposited by 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.

Management Action Plan:

- The vast majority of these issues have been corrected with the installation and use of Detail Kommander software. The unique nature of extra detail jobs makes it impossible to execute a formal contract with vendors.
- Target Date: December 2022

12. Issue:

Upon detail testing of regular deputy extra details, IAD noted forty-nine (49) out of sixty (60), or 82%, instances where an extra detail information form was not completed.

Recommendation:

IAD recommends that an extra detail information form be completed for all extra details. This will ensure compliance with Sheriff's Office policies and procedures.

Management Action Plan:

- The vast majority of these issues have been corrected with the installation and use of Detail Kommander software. The unique nature of extra detail jobs makes it impossible to execute a formal contract with vendors.
- Target Date: December 2022

13. Issue:

Upon detail testing of special deputy extra details, IAD noted thirteen (13) out of fourteen (14), or 93%, instances where an extra detail information form was not completed.

Recommendation:

IAD recommends that all extra details information form be completed for all extra details. This will ensure compliance with Sheriff's Office policies and procedures.

Management Action Plan:

- The vast majority of these issues have been corrected with the installation and use of Detail Kommander software. The unique nature of extra detail jobs makes it impossible to execute a formal contract with vendors.
- Target Date: December 2022

II. Security:

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