

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

Prepared for:

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Audit Committee

Approved by Audit Committee
June 20, 2023



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Summit County Executive's Office
Medical Examiner
Performance Audit General Report

Table of Contents

EXECUTIVE SUMMARY 3

GENERAL BACKGROUND..... 4

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY 4

DETAILED COMMENTS 7

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

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"> • Employees do not acknowledge receipt of policies procedures. • Insufficient policies and procedures. 	7

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
Asset Inventory	0	N/A	12
Payroll	0	N/A	12
Grants	0	N/A	13
Fringe Benefits	0	N/A	13
Histology	0	N/A	16
Toxicology	0	N/A	16

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Revenue	2	<ul style="list-style-type: none"> • Instances of untimely deposits in accordance with ORC §9.38 and improper segregation of duties when preparing the deposit. • Insufficient policies and procedures (e.g., aging of accounts receivable). 	8
Purchasing & Expenditures	3	<ul style="list-style-type: none"> • Instances of improper segregation of duties over invoice approvals. • Instances where department approval was not obtained for purchase order requisitions. • Packing slips are not initialed; therefore, a proper segregation of duties could not be determined. Additionally, insufficient policies and procedures over the purchasing function (e.g., initialing packing slips). 	9
Personnel Files	2	<ul style="list-style-type: none"> • Instances where professional licenses were not obtained in accordance with the job descriptions. • Instances where classified employee performance evaluations were not completed in accordance with County Codified §169.17. 	11
ORC Compliance	1	<ul style="list-style-type: none"> • Naltrexone not screened within the toxicological analyses. 	13
Decedent Inventory	2	<ul style="list-style-type: none"> • Insufficient policies and procedures regarding the destruction of evidence. • Gunshot residue kits (GSR) kits were maintained permanently; however, the records retentions schedule (RC-2) did not document it. 	14
Case Files	1	<ul style="list-style-type: none"> • Instances where a case review form was not completed. 	15

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

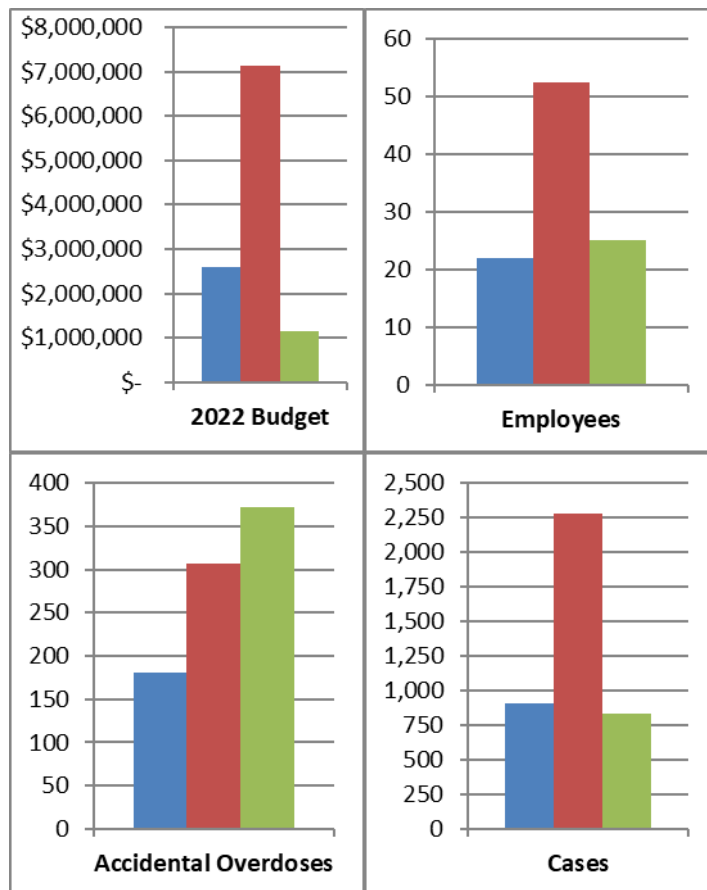
GENERAL BACKGROUND

The Summit County Medical Examiner Office serves the citizens of Summit County and regional counties by providing quality forensic death investigation services. Medical Examiner staff assists local law enforcement agencies with forensic evaluation of deaths to aid in their investigations and subsequent prosecutions, particularly those circumstances where one expires suddenly when in apparent good health or by violence or casualty or where the deceased is unknown or unclaimed. The basis for the Medical Examiner's authority resides in the Summit County Charter and Ohio Revised Code (ORC) §313.

In addition to the Summit County case load, the Medical Examiner also acts as a regional office for the performance of forensic autopsies and toxicology lab services on a fee basis for many of the smaller surrounding counties. Revenues received in 2022 from these services totalled \$86,486.

The Medical Examiner consists of twenty-two (22) employees comprising of the Medical Examiner, Deputy Medical Examiners, Director of Administration, Morgue Attendants, Administrative Support, Toxicologist, Histologist and Forensic Investigators. The Medical Examiner's 2022 budget totalled \$2,588,200.

IAD compared the Medical Examiner's 2022 operating budget, staffing levels, the 2022 in-county and out-of-county cases, 2022 overdoses and 2022 revenue from outside services to corner offices from comparably populated counties Montgomery and Lucas. The comparisons are represented in the graphs below:



*It is noted that Montgomery County Coroner's Office operates as a regional office; therefore, the volume of work is much larger than the Summit County Medical Examiner's Office.

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Summit County Executive's Office – Medical Examiner (Medical Examiner) 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 Medical Examiner.

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 Medical Examiner from October 1, 2021 through September 30, 2022.

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.

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

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.
5. Make recommendations where appropriate.

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

DETAILED COMMENTS

Interviews:

To gain an understanding of the Medical Examiner, IAD performed interviews with the following positions:

- Deputy Medical Examiner
- Director of Administration
- Toxicologist
- Histologist
- Chief Investigator
- Investigator Supervisor
- Forensic Investigator
- Morgue Attendant

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

I. Policy and Procedures Review:

Medical Examiner 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 Medical Examiner policy and procedure manuals. The Medical Examiner 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 discussion with Medical Examiner personnel, IAD noted employees do not acknowledge receiving and reviewing the Medical Examiner's Policy and Procedure Manuals.

Recommendation:

IAD recommends the Medical Examiner employees sign-off, acknowledging their receipt and review of policies and procedures. This will help to ensure that approved policies and procedures are accurate and consistently followed by employees and to ensure compliance with the policy and procedure manual and best practices.

Corrective Action Taken Prior to End of Fieldwork:

IAD obtained an employee policy and procedure acknowledgment form that will be utilized to document the receipt of the Medical Examiner policy and procedure manuals when the employee sign offs take place.

Management Action Plan:

A Policy and Procedure Acknowledgement Form was generated and is being used/will be used to document receipt of any policy/procedure updates. These acknowledgement forms will be stored in a folder on ME1 for documentation purposes.

Target Date: March 13, 2023

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

2. Issue:

Upon review of policies and procedures and discussion with Medical Examiner personnel, IAD noted outdated policies and procedures within the Toxicology manual that do not reflect current procedures (e.g., utilizing the Forensic Advantage (FA) system to track toxicology processes/reports, etc.).

Recommendation:

IAD recommends that policy and procedures are created/updated, approved, 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:

The Toxicology Manual has been updated to reflect procedures related to our new Laboratory Information Management System and is now with the Toxicologist for updates that are needed in other areas. Acknowledgement forms will be completed once the update is finalized.

Target Date: May 31, 2023

II. Internal Control Testing:

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

- Revenue
- Purchasing & Expenditures
- Personnel Files
- Asset Inventory
- Payroll
- Grants
- Fringe Benefits
- ORC Compliance
- Decedent Inventory
- Case Files
- Histology
- Toxicology

REVENUE

Medical Examiner 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 cycle, the laws and regulations that govern it, and internal controls in place.

A sample of cash receipts 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. The cash receipt book was reviewed to determine a sequential order of receipts. A sample of out-of-county autopsies was selected to ensure that an invoice was created for each autopsy. Additionally, Medical Examiner fees were reviewed to ensure that fees charged for toxicology services were in compliance with the fee schedule and Summit County Codified Ordinances.

The following issues were noted:

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

3. Issue:

Upon detail testing of receipts, IAD noted the following:

- Two (2) out of thirty (30), or 7%, instances where receipts were not deposited timely in accordance with policies and procedures.
- Eleven (11) out of thirty (30), or 37%, instances where a proper segregation of duties did not exist when preparing the deposit in accordance with policies and procedures.

Recommendation:

IAD recommends that all funds be deposited in accordance with policies and procedures and that an employee independent of the employee receipting the funds, create the deposit. This will help to ensure proper segregation of duties and compliance with policies and procedures.

Management Action Plan:

Additional secretarial staffing has been hired to allow for consistent segregation of duties and compliance with timely deposits. Secretarial staff has been made aware of the policies and procedures regarding these deposits and have signed acknowledgement of receipt of those procedures.

Target Date: March 13, 2023

4. Issue:

Upon review of Medical Examiner policies and procedures, IAD noted insufficient policies and procedures over the accounts receivable collection process (e.g., ageing of accounts receivable process, etc.).

Recommendation:

IAD recommends that the Medical Examiner update written policies and procedures regarding the accounts receivable collection process to include the process for collecting past due receivables. This will help to ensure that proper procedures are being consistently followed within the department.

Corrective Action Taken Prior to End of Fieldwork:

IAD obtained an updated policy and procedure and noted the policy addresses the collection of past due receivables.

Management Action Plan:

The policy was updated to address collection of past due receivables. Acknowledgement forms have been received and filed.

Target Date: March 13, 2023

PURCHASING & EXPENDITURES

The Medical Examiner 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 testing was performed to verify that funds

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

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. A sample of employee travel expenditures was selected and detail testing was performed to ensure travel expenditures were processed and approved in accordance with Summit County Executive's Office policies and procedures regarding travel expenses.

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:

5. Issue:

Upon detail testing of Banner expenditures, IAD noted six (6) out of forty-one (41), or 15%, instances where the invoice was not properly approved for payment (e.g., employee entering the invoice into Banner is the same employee approving the invoice in Banner).

Recommendation:

IAD recommends expenditures be approved by the appropriate Medical Examiner personnel. This will help to ensure proper approval of expenditures.

Corrective Action Taken Prior to End of Fieldwork:

IAD obtained supporting documentation that steps have been taken to add an additional level of departmental approval in the accounting system.

Management Action Plan:

Additional secretarial staffing has been hired to allow for consistent segregation of duties. In addition, steps have been taken to add an additional level of departmental approval in Munis.

Target Date: March 13, 2023

6. Issue:

Upon detail testing of purchase order requisitions, IAD noted eleven (11) out of eleven (11), or 100%, instances where proper approval was not obtained for a purchase order requisition (e.g., Banner departmental approval was not obtained).

Recommendation:

IAD recommends that a Medical Examiner employee approve the purchase order requisitions in Banner. This will help to ensure a proper segregation of duties and proper approval over purchases.

Corrective Action Taken Prior to End of Fieldwork:

IAD obtained supporting documentation that steps have been taken to add an additional level of departmental approval in the accounting system. In addition, IAD obtained an updated policy and procedure stating purchase order requisitions are to be approved by the Chief Medical Examiner.

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

Management Action Plan:

Steps have been taken to add an additional level of departmental approval in Munis. Policy and procedure has been updated to reflect this change and acknowledgement forms have been received and filed.

Target Date: March 13, 2023

7. Issue:

Upon detail testing of purchases, IAD noted thirteen (13) of thirteen (13) instances, or 100%, where IAD could not determine proper segregation of duties over the purchasing and receiving process because the packing slip was not initialed or could not be located. Additionally, upon review of purchasing procedures, IAD noted insufficient procedures regarding the purchasing function.

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. Additionally, IAD recommends that policies and procedures be updated regarding the purchasing and receiving function. This will help to ensure a proper segregation of duties and that proper procedures are in place and consistently followed.

Corrective Action Taken Prior to End of Fieldwork:

IAD obtained an updated policy and procedure regarding the Medical Examiner purchasing and receiving function.

Management Action Plan:

An updated policy and procedure was instituted to properly segregate duties regarding purchasing and receiving. Acknowledgement forms were signed and filed.

Target Date: March 13, 2023

PERSONNEL FILES

The Medical Examiner policies and procedures were obtained and reviewed to gain an understanding of the personnel file process. 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. In addition, a sample of employees was selected and detail testing was performed to ensure safety review quizzes were completed in accordance with policies and procedures.

The following issues were noted:

8. Issue:

Upon detail testing of employee professional licensures, IAD noted two (2) out of eleven (11), or 18%, instances where an employee has not obtained the required licensure per the employee's job description.

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

Recommendation:

IAD recommends the employees obtain the professional licensure required by the position description. This will help to ensure compliance with employee job descriptions.

Corrective Action Taken Prior to End of Fieldwork:

IAD obtained supporting documentation that steps have been taken to remove the required certifications from the two (2) job descriptions.

Management Action Plan:

On January 3, 2023, a request to update the identified job descriptions was sent to HR to change the required certifications.

Target Date: January 1, 2024

9. Issue:

Upon detail testing of classified employee performance evaluations, IAD noted seven (7) out of eight (8), or 88%, instances where the annual employee performance evaluation was not completed timely, in accordance with Summit County Codified Ordinance §169.17 and with Summit County Executive's Office policies and procedures.

Recommendation:

IAD recommends employee performance evaluations be performed timely for each classified employee. This will help to ensure compliance with Summit County Codified Ordinance §169.17 and Executive's Office policies and procedures.

Management Action Plan:

A more concerted effort will be made to complete the annual employee evaluations in a timely fashion.

Target Date: August 31, 2023

ASSET INVENTORY

The Medical Examiner policies and procedures were reviewed and a discussion was conducted to gain an understanding of the asset inventory process and internal controls in place. A sample of Medical Examiner asset purchases was selected and detail testing was performed to ensure the asset purchased was properly added to the asset listing.

No issues were noted.

PAYROLL

The Medical Examiner policies and procedures were reviewed and staff interviews were conducted to gain an understanding of the payroll process. A payroll approval report was generated and reviewed to determine appropriate authorizations and to confirm a proper segregation of duties. Additionally, a sample of non-exempt employees was

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

selected and detail testing was performed to ensure employees are compensated for compensatory time/overtime earned in accordance with the Fair Labor Standards Act (FLSA).

No issues were noted.

GRANTS

An interview was conducted to gain an understanding of the grants process. The Paul Coverdell Forensic Science Improvement Program 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 grant expenditures were reasonable.

No issues were noted.

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that the Medical Examiner 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:

- The coroner is a licensed physician and in good standing within the profession.
- Bureau of criminal identification and investigation was notified and a DNA specimen is forwarded if a body or remains are not identified within thirty (30) days.
- The coroner took all the necessary steps when disposing of a body or remains after not being identified for thirty (30) days.
- A complete record of the cause of death is maintained.
- Determine that certain records are not public records.
- Public records fees amount to twenty-five (25) cents per page or a minimum fee of one (1) dollar.
- A sudden unexplained infant death investigation (SUIDI) report is filed with the center for disease control (CDC) for a child under the age of 1 where the death occurred suddenly and the cause was not immediately obvious prior to investigation.

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

- A detailed description of observations are maintained for each autopsy performed.
- Autopsies that have a toxicological analysis include buprenorphine, naltrexone and methadone in their analysis.
- All moneys, clothing and other valuable personal effects are stored in a suitable place.
- In cases in which the cost of the burial is paid by the county, a verified inventory and a public auction is held for unclaimed valuable personal effects within eighteen (18) months after burial.
- Firearms are delivered to the chief of police of the municipal corporation or to the sheriff.
- Money derived from the fees paid for out of county examinations are kept in a special fund for the use of the laboratory equipment.

The following issue was noted:

10. Issue:

Upon discussion with Medical Examiner personnel, IAD noted the Medical Examiner does not screen for naltrexone during a toxicological analysis in accordance with Ohio Revised Code 313.132.

Recommendation:

IAD recommends the Medical Examiner include naltrexone in toxicological analyses and review the ORC sections on a yearly basis to ensure there are no changes or additional codes applicable to the Medical Examiner. This will help to ensure compliance with the ORC.

Management Action Plan:

A request for assistance was sent to OSCA to work toward having the legislation changed to exclude testing for Naltrexone on drug overdose deaths due to a lack of laboratory testing availability.

Target Date: December 31, 2023

DECEDENT INVENTORY

Medical Examiner policies and procedures were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the decedent inventory process and internal controls in place.

Inventory maintained in the Forensic Advantage (FA) system and inventory maintained prior to the implementation of the FA system were reviewed and detail testing was performed to ensure proper recordkeeping, accuracy, chain of custody, and proper disposal and/or storage.

A sample of examination cases was selected and detail testing was performed to ensure a property release was executed for each applicable case. In addition, IAD performed detail testing to ensure the evidence destruction process was performed in accordance with departmental procedures.

The following issues were noted:

11. Issue:

Upon review of policies and procedures and discussion with Medical Examiner personnel, IAD noted insufficient policies regarding the destruction of evidence process (e.g., process of the determination of the evidence listing to be destroyed, process of contacting the prosecutor to determine which cases' evidence can be destroyed, court order signatures required, etc.).

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

Recommendation:

IAD recommends that policies and procedures be updated regarding the evidence maintenance and destruction process. This will help to ensure that proper procedures are in place and consistently followed.

Management Action Plan:

A policy and procedure will be drafted that addresses the maintenance and timely destruction of evidence. Acknowledgement forms will be signed and filed.

Target Date: December 31, 2023

12. Issue:

Upon detail testing of evidence, IAD noted that gunshot residue (GSR) kits are maintained permanently; however, the GSR kits are not included on the Medical Examiner's records retention schedule (RC-2).

Recommendation:

IAD recommends that the Medical Examiner review and update their RC-2 where applicable to reflect current retention periods of evidence. This will help to ensure that proper procedures are in place and consistently followed.

Management Action Plan:

A request was submitted to update the RC-2 with an appropriate retention and destruction schedule. The draft was received from the Records Manager on March 10, 2023 and approved by our department for the RC-2 update to be added to the agenda for the next Records Commission meeting.

Target Date: December 31, 2023

CASE FILES

Medical Examiner policies and procedures were reviewed, staff interviews were conducted to gain an understanding of the case file process and internal controls in place.

Attributes were developed and detail testing was performed to ensure case files contained the required documentation. Documentation in the case files was also compared to the task list to ensure accuracy and completeness for chain of custody. Additionally, the process for internal review of autopsy reports was reviewed to gain an understanding of the process and to verify proper documentation of the reviews in accordance with quality assurance policies and procedures.

The following issue was noted:

13. Issue:

Upon detail testing of case review forms, IAD noted two (2) out of fifteen (15) instances, or 13%, where a case review form was not completed in accordance with the Medical Examiner Quality Assurance Policy.

Summit County Executive's Office
Medical Examiner
Performance Audit General Report

Recommendation:

IAD recommends the Medical Examiner complete a case review form by a doctor that did not perform the autopsy for all applicable cases in accordance with the Medical Examiner Quality Assurance Policy. This will help to ensure compliance with Medical Examiner policies and procedures.

Corrective Action Taken Prior to End of Fieldwork:

IAD obtained the two (2) case review forms that were in process and noted they have been completed.

Management Action Plan:

Dr. Kohler will check for completion of QA/QC reports when applying final signatures to reports prior to the reports being finalized and uploaded.

Target Date: March 13, 2023

HISTOLOGY

Medical Examiner policies and procedures were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the histology processes and internal controls in place. A sample of histology tasks was selected and detail testing was performed to ensure accuracy and completeness of tests performed and compliance with respective policies and procedures.

No issues were noted.

TOXICOLOGY

Medical Examiner policies and procedures were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the toxicology processes and internal controls in place. A sample of toxicology tasks was selected and detail testing was performed to ensure accuracy and completeness of the tests performed and compliance with respective policies and procedures.

No issues were noted.

II. Security:

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