

Summit County Clerk of Courts Performance Audit General Report

Prepared for:

**Tavia Galonski
Audit Committee**

**Approved by Audit Committee
December 19, 2024**



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EXECUTIVE SUMMARY

Total Number of Issues – 20

Policies and Procedures

Section	# Issues	Issue Descriptions	Page Ref.
Policies and Procedures Manual	2	<ul style="list-style-type: none"> Insufficient policies and procedures. Instances where the policy has not been updated or reviewed within the last two (2) years. 	8

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
Payroll	0	N/A	17
Fringe Benefits	0	N/A	18

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Revenue - Title	3	<ul style="list-style-type: none"> Instances where IAD could not confirm another employee was present while the employee that prepared the deposit counted their own cash drawer in accordance with policies and procedures. Instances where the ending balance of the overage box on the monthly variance report exceeded one hundred dollars (\$100); however, a check was not sent to the Fiscal Office for the amount in excess of \$100, in accordance with policies and procedures. Account is charged bank fees; however, a formal contract and fee listing detailing the charges could not be located. 	10
Revenue - Legal	3	<ul style="list-style-type: none"> Instances where supervisor review was not performed/documented on the bank reconciliations. Monthly variance spreadsheet is not updated monthly to balance and verify money in the cash box in accordance with policies and procedures. Additionally, the balance in the cash box is over one hundred dollars (\$100) and the monies in excess of one hundred dollars (\$100) have not been forwarded to the Summit County general fund, in accordance with policies and procedures. Instances where the supervisor review was not documented on the voided receipt and instances where the reason for void was not present, in accordance with policies and procedures. 	11
Purchasing & Expenditures	3	<ul style="list-style-type: none"> Instances where IAD could not determine if a proper segregation of duties exists over the purchasing and receiving process. Instances where the invoice date was prior to the purchase date. Bank and credit card fees are deducted from the segregated bank accounts and are not being reimbursed. Additionally, no policy is in place detailing the process of reimbursing the segregated accounts for these fees. 	13

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Personnel Files	2	<ul style="list-style-type: none"> • Instance where a job description did not exist for a position. • Instances where personnel files appeared to be incomplete. 	15
Asset Inventory	3	<ul style="list-style-type: none"> • COC – Legal Division asset inventory listing did not exist. • Annual review of COC – Legal Division assets did not occur in 2023 in accordance with policies and procedures. • Asset disposal listing not maintained by the COC – Legal Division. Additionally, a policy does not exist over this process. 	16
Regulatory Compliance	1	<ul style="list-style-type: none"> • IAD could not determine if fees charged by the COC – Legal Division were in compliance with the Ohio Revised Code. 	18
Evidence Room	3	<ul style="list-style-type: none"> • Exhibit destruction not occurring on an annual basis. Additionally, a policy is not in place regarding a periodic review of the exhibits to ensure items are being destroyed in a timely manner. • Instances where an exhibit list was not able to be located or the exhibit list was not initialed by a COC employee. • Exhibit lists are not always included with evidence received from the courts. 	19

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GENERAL BACKGROUND

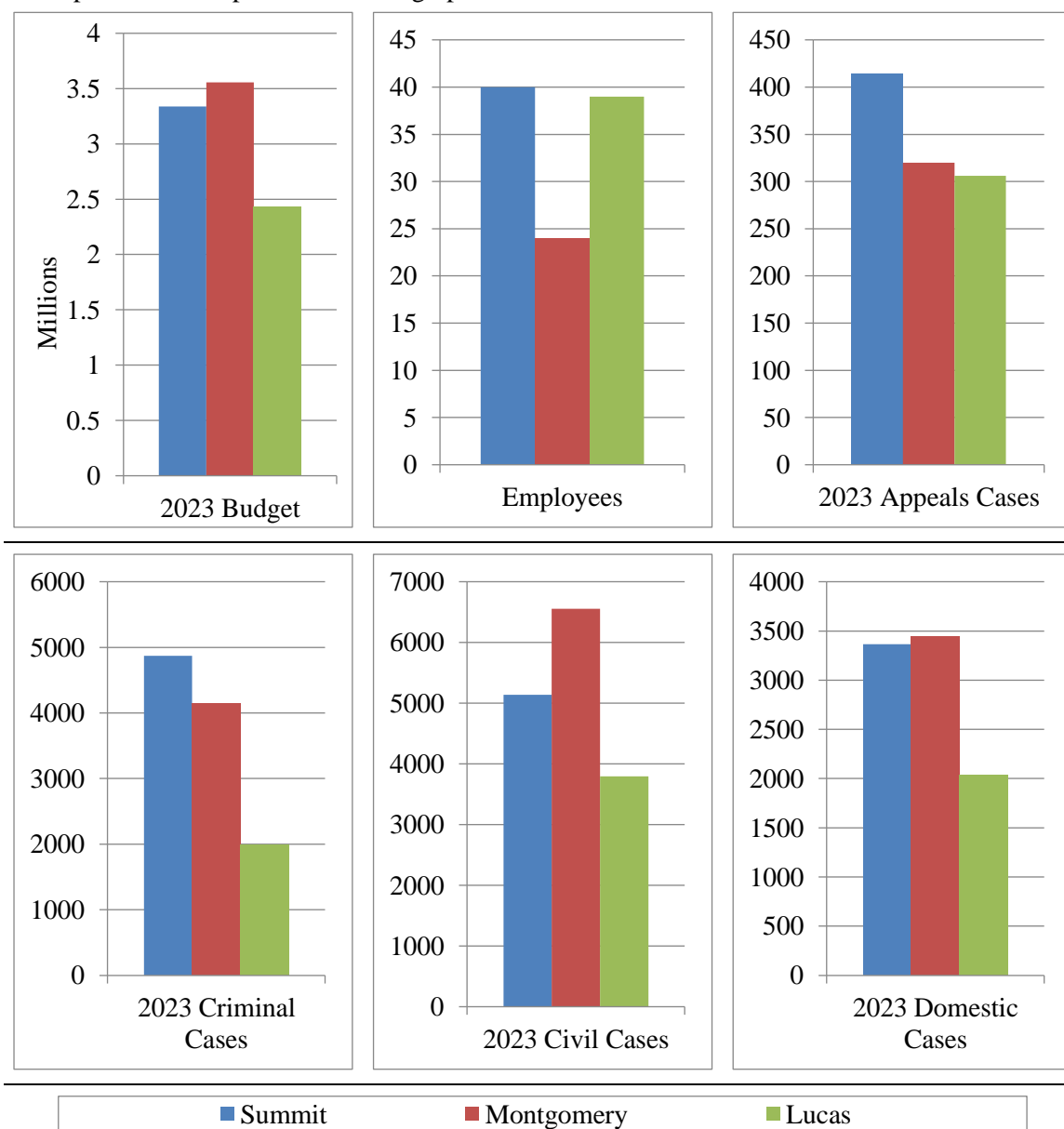
Tavia Galonski was appointed as the Summit County Clerk of Courts on January 10, 2024. A transition audit was requested to be performed on the operations that were in place prior to Ms. Galonski's appointment to review the processes and determine any inefficiencies in operations and areas for improvement.

The Summit County Clerk of Courts consists of two (2) divisions – Legal and Title.

Legal Division

The Clerk of Courts Legal Division (COC Legal Division) maintains records for the Summit County Common Pleas Court General Division, the Summit County Domestic Relations Court, and the Ninth District Court of Appeals. COC Legal Division is comprised of four (4) sub-divisions – Appeals, Civil, Criminal, and Domestic Relations.

IAD compared the Clerk of Court's – Legal Division 2023 budget, staffing levels, 2023 Appeals cases, 2023 Criminal cases, 2023 Civil cases and 2023 Domestic Relations cases from comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graphs below:

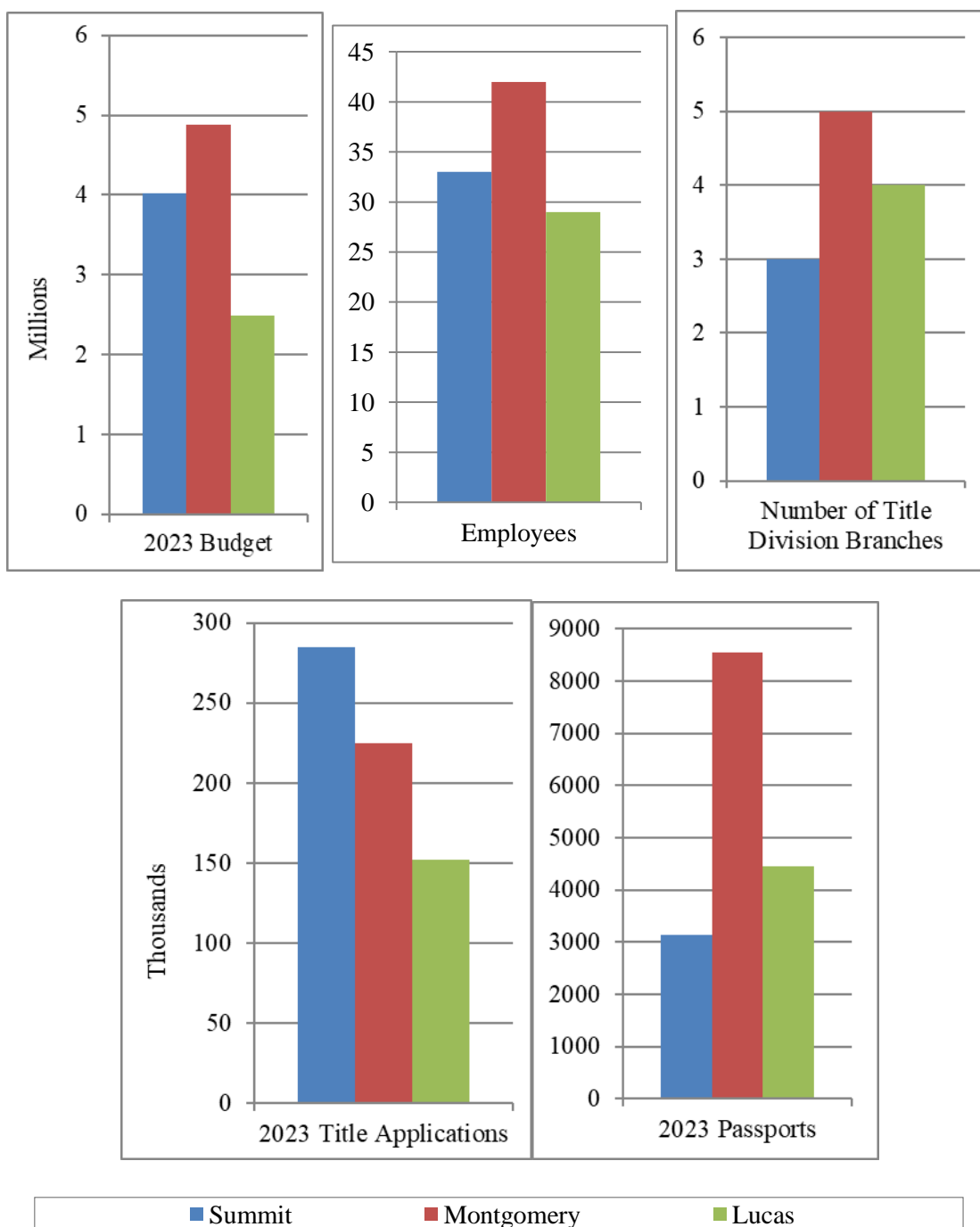


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Title Division

The Title Division is responsible for the issuance of titles for motor vehicles and watercrafts, including automobiles, motorcycles, mobile homes, travel trailers, campers, manufactured homes, boats, boat motors, all-terrain vehicles (ATV's), off-highway motorcycles, wave runners and jet skis. In addition to original Certificates of Title, the Title Division issues duplicate titles, title transfers from out-of-state vehicles or watercraft, and memorandum titles. The Title Division accepts passport applications. The Title Bureau has three (3) locations to serve customers located in Akron, Northfield and Green.

IAD compared the Clerk of Court's – Title Division 2023 budget, staffing levels, number of Title Division branches, 2023 title applications and 2023 passports from comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graph below:



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AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Summit County Clerk of Courts (COC) 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 COC.

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 COC from January 1, 2023 through December 31, 2023.

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.

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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.

DETAILED COMMENTS

Interviews:

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

- Chief of Staff
- Director of Administration (3)
- Assistant Director of Administration (2)
- Legal Division Manager
- Office Manager (4)
- Office Service Administrator
- Administrative Support
- Public Information Officer
- Clerk 3
- Executive Assistant I

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

I. Policy and Procedures Review:

COC 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 COC 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 COC Policy and Procedure Manual for completeness and accuracy, IAD noted two hundred and thirteen (213) out of two hundred and eighteen (218), or 98%, instances where the policy has not been updated or reviewed within the last two (2) years.

Recommendation:

IAD recommends that policies and procedures be updated or documentation of review occur on a routine basis. Additionally, all policies be approved by the COC. This will help ensure that approved policies and procedures are accurate and consistently followed by employees.

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Corrective Action Prior to End of Fieldwork:

IAD obtained the updated COC Policy and Procedure Manual and noted all two hundred and thirteen (213) policies have been updated or reviewed.

Management Action Plan:

Policies and Procedures will continue to be reviewed on a regular basis and all will be updated or reviewed every 2 years, at minimum.

Target Date: Completed prior to management response.

2. Issue:

Upon review of policies and procedures, and discussion with COC personnel, IAD noted insufficient policies and procedures regarding the following:

- Asset disposal process for the COC - Title Division.
- Process for release and return of exhibits to/from the Court of Appeals.
- COC employee initialing exhibit lists upon receipt of evidence.
- Chain of custody for evidence (e.g., Court of Appeals requesting evidence.).
- Voided title process for the COC – Title Division (e.g., supervisor review and approval of voided titles, etc.).
- Process for determining unclaimed funds and escheating the unclaimed funds to the county treasurer (ORC §1907.20).

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.

Corrective Action Prior to End of Fieldwork:

IAD obtained the policy regarding the asset disposal process for the COC – Title Division.

Management Action Plan:

We will develop the required additional policies and disseminate them.

Target Date: December 2025

II. Internal Control Testing:

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

- Revenue – Title Division
- Revenue – Legal Division
- Purchasing & Expenditures
- Personnel Files
- Asset Inventory
- Payroll
- Fringe Benefits

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- Regulatory Compliance
- Evidence Room

REVENUE – TITLE DIVISION

COC – Title Division policies and procedures and applicable Ohio Revised Code (ORC) sections were reviewed, staff interviews were conducted, an observation of the cash collection & deposit process was conducted, and a flowchart was created to gain an understanding of the revenue cycle, the laws and regulations that govern it, and internal controls in place.

A sample of cash collection days was selected and detail testing was performed to ensure funds collected agree to the funds collected in the Automated Title Processing System (ATPS), that the amount of cash receipts agree to the deposit slip, funds were deposited timely in accordance with ORC §9.38, that a proper segregation of duties was maintained during the collection and deposit process, and that internal policies and procedures were followed regarding the collection and depositing of funds. In addition, IAD verified a plan is in place in the event that the ATPS system goes down.

Bank reconciliations were obtained for the audit period and detail testing was performed to ensure a bank reconciliation was performed timely for each month and a supervisor review was performed. Additionally, a sample was selected and detail testing was performed to ensure completeness and accuracy of the bank reconciliation and that bank service charges have been reviewed by the department and are appropriate/reasonable.

The cash management system was reviewed to determine a sequential order of receipts. In addition, a sample of voided receipts was selected and detail testing was performed to ensure a voided inventory control report was generated, supporting documentation was reviewed, and supervisor review was documented.

A sample of months was selected and detail testing was performed to ensure a monthly variance report was generated, the variance report was verified with money in the overage box, and if the ending balance of the overage box on the monthly variance report exceeded \$100, a check was sent to the Fiscal Office for the amount in excess of \$100.

The following issues were noted:

3. Issue:

Upon detail testing of COC – Title Division daily deposits, IAD noted eleven (11) out of nineteen (19), or 58%, instances where IAD could not confirm another employee was present while the employee that prepared the deposit counted their own cash drawer (e.g., employee initials and date was not present on the employee's Cash Count Sheet), in accordance with policies and procedures.

Recommendation:

IAD recommends that an employee not performing the deposit be present while the employee preparing the deposit counts their own cash drawer and initial/date the employee's Cash Count Sheet. This will help ensure compliance with policies and procedures and a proper segregation of duties is maintained.

Management Action Plan:

We have developed internal controls to make sure policies and procedures are followed consistently.

Target Date: Completed prior to management response

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4. Issue:

Upon detail testing of monthly variance reports, IAD noted three (3) out of three (3), or 100%, instances where the ending balance of the overage box on the monthly variance report exceeded one hundred dollars (\$100); however, a check was not sent to the Summit County Fiscal Office for the amount in excess of \$100, in accordance with policies and procedures.

Recommendation:

IAD recommends that the COC send a check to the Summit County Fiscal Office for the amount exceeding one hundred dollars (\$100) when the overage box exceeds one hundred dollars (\$100). This will help to ensure compliance with policies and procedures.

Management Action Plan:

We will modify our policy on the overage box for title.

Target Date: December 2025

5. Issue:

Upon review of the COC – Title Division bank account, IAD noted that the account is charged bank fees; however, a formal contract and fee listing detailing the charges could not be located.

Recommendation:

IAD recommends that the COC negotiate a new bank account contract that details how fees will be assessed. This will help to ensure that the bank fees are reasonable and in accordance with an active contract.

Management Action Plan:

We worked diligently with our bank to engage in a new contract, and we have since supplied that contract to Internal Audit, though it was after the audit officially closed.

Target Date: Completed prior to management response

REVENUE – LEGAL DIVISION

COC – Legal Division policies and procedures and applicable Ohio Revised Code (ORC) sections were reviewed, staff interviews were conducted, an observation of the cash collection & deposit process was conducted, and a flowchart was created to gain an understanding of the revenue cycle, the laws and regulations that govern it, and internal controls in place.

A sample of cash collection days was selected for each segregated account (Appeals, Civil, Criminal and Domestic) and detail testing was performed to ensure funds collected agree to the funds collected in Saber (case management system), that the amount of cash receipts agree to the deposit slip, funds were deposited timely in accordance with ORC §9.38, that a proper segregation of duties was maintained during the collection and deposit process, and that internal policies and procedures were followed regarding the collection and depositing of funds. In addition, IAD verified a plan is in place in the event that the Saber system goes down.

Bank reconciliations were obtained for the audit period for each segregated account (Appeals, Civil, Criminal and Domestic) and detail testing was performed to ensure a bank reconciliation was performed timely for each month

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and a supervisor review was performed. Additionally, a sample was selected and detail testing was performed to ensure completeness and accuracy of the bank reconciliation.

The cash management system was reviewed to determine a sequential order of receipts. In addition, a sample of voided receipts was selected for each segregated account (Appeals, Civil, Criminal and Domestic) and detail testing was performed to ensure the reason for the void was documented, cashier's initials were present and documentation of the supervisor review is on the void.

The variance report was obtained and detail testing was performed to ensure a monthly variance report was generated, the variance report was verified with money in the overage box, and if the ending balance of the overage box on the monthly variance report exceeded \$100, a check was sent to the Fiscal Office for the amount in excess of \$100.

The following issues were noted:

6. Issue:

Upon detail testing of COC – Legal Division bank reconciliations, IAD noted twelve (12) out of twelve (12) instances, or 100%, where supervisor review was not performed/documented on the bank reconciliations (Appeals, Criminal, Domestic, Civil).

Additionally, IAD noted no policies and procedures over the formal documentation of bank reconciliation review (e.g., supervisor signature and date).

Recommendation:

IAD recommends monthly bank reconciliations be reviewed within the following month and a supervisor signature and date be documented on the bank reconciliation. Additionally, IAD recommends a policy be created to require a signature and date on the monthly reconciliation. This will help to ensure the bank reconciliations are properly monitored and performed timely.

Management Action Plan:

We have already begun the process of having two signatures and dates on all bank reconciliations. In addition, we will insert language into policy 6007 to require two signatures.

Target Date: December 2025

7. Issue:

Upon review of the monthly variance spreadsheet, IAD noted the following:

- The spreadsheet is not updated monthly to balance and verify money in the cash box, in accordance with policies and procedures.
- The balance in the cash box is over one hundred dollars (\$100) and the monies in excess of one hundred dollars (\$100) have not been forwarded to the Summit County Fiscal Office, in accordance with policies and procedures.

Recommendation:

IAD recommends that the COC balance the cash box on a monthly basis and send a check to the Summit County Fiscal Office for the amount exceeding one hundred dollars (\$100). This will help to ensure compliance with policies and procedures.

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Management Action Plan:

The spreadsheet has begun to be updated monthly. We will work to change policy to clarify when an overage triggers a payment to the general fund.

Target Date: December 2025

8. Issue:

Upon detail testing of voided receipts, IAD noted the following:

- Twenty-five (25) out of sixty-four (64) instances, or 39%, where the supervisor review was not documented on the voided receipt, in accordance with policies and procedures (Appeals – 1 instance, Civil – 10 instances, Criminal – 3 instances and Domestic – 11 instances).
- Four (4) out of eighteen (18) instances, or 22%, where the reason for the void was not present, in accordance with policies and procedures (Domestic account).

Recommendation:

IAD recommends that the reason for void and supervisor approval be documented. This will help to ensure proper approval and compliance with policies and procedures.

Management Action Plan:

We have established internal controls to make sure that policy 8006 on voiding receipts is followed precisely.

Target Date: Completed prior to management response

PURCHASING & EXPENDITURES

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COC policies and procedures were reviewed, interviews were conducted, and flowcharts were created and approved to gain an understanding of the purchasing and expenditure process. A sample of 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 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 proper segregation of duties exist over the ordering and receiving of office supplies.

Segregated Accounts

Policies and procedures and applicable legislation were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of laws and regulations, expenditure process, and internal controls in place for the following segregated accounts:

- Title Division Account
- Appeals Division Account
- Civil Division Account
- Criminal Division Account

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- Domestic Relations Account

Samples of expenditures were judgmentally selected for detail testing to ensure adequate support was maintained, and activity was in compliance with rules and regulations and proper approval was obtained/documented.

Additionally, IAD reviewed all bank fees to ensure any fees charged were reimbursed by the COC to cover the fees.

The following issues were noted:

9. Issue:

Upon detail testing of COC - Title Division purchases, IAD noted seven (7) out of nine (9) instances, or 78%, where IAD could not determine if proper segregation of duties exists over the purchasing and receiving process (e.g., packing slip was not initialed or could not be located).

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. This will help to ensure a proper segregation of duties and that proper procedures are in place and consistently followed.

Management Action Plan:

Title has mitigated this issue by making sure an administrative assistant who does not do the ordering checks the orders in and initials the slips.

Target Date: Completed prior to management response

10. Issue:

Upon detail testing of COC – Legal Division expenditures, IAD noted five (5) out of thirty-seven (37), or 14%, 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:

Funds will be encumbered prior to incurring the expense or liability, when applicable.

Target Date: January 2025

11. Issue:

Upon discussion with COC personnel, IAD noted bank and credit card fees are deducted from the segregated bank accounts (Civil, Appeals, Domestic, Criminal and Title) and are not being reimbursed. This creates a

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negative balance since all the funds that are maintained in the accounts are due to someone. In addition, IAD noted that no policy is in place detailing the process of reimbursing the segregated accounts for these fees.

Recommendation:

IAD recommends all bank and credit card fees be reimbursed by the COC. In addition, IAD recommends a policy and procedure be created detailing the process. This will help to ensure that only eligible expenditures are deducted from the account and policies are consistently followed.

Management Action Plan:

We identified and self-reported this issue. We have been in conversations with the Department of Finance and Budget about the full impact of this finding. We are also working to shift away from some of the sources that have caused this issue, like FiServ. We are working to make our segregated accounts whole by assessing how our credit card fees and fedex fees will be used for these purposes. This will be memorialized in policy once the issue is fully resolved.

Target Date: December 2025

PERSONNEL FILES

COC policies and procedures were reviewed, and interviews were conducted to gain an understanding of the personnel file process. A sample of personnel files was haphazardly selected to ensure files were complete in accordance with required documentation noted in the COC policy and procedure manual. A sample of employees was selected to ensure an annual performance evaluation was performed for the employee, in accordance with Summit County Codified Ordinance §169.17. Position titles were obtained and detail testing was performed to ensure all position titles have a written job description. 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 issues were noted:

12. Issue:

Upon review of employee job descriptions and discussion with COC personnel, IAD noted one (1) out of nineteen (19) instances, or 5%, where a job description did not exist for a position.

Recommendation:

IAD recommends that job descriptions be created for all positions within the department. This will help to ensure that job duties are defined for each position within the department.

Management Action Plan:

We utilize unclassified staff broadly in the ways that best suit the needs of the operations of the office. Therefore, we respect your recommendation, but it would not be in the best interests of our office to create a job description.

Target Date: N/A

13. Issue:

Upon detail testing of personnel files, IAD noted the following:

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- Three (3) out of seventeen (17), or 18%, employees who did not have a Clerk of Court Operations Manual sign-off acknowledgement form in their personnel file.
- Six (6) out of seventeen (17), or 35%, employees who did not have a current annual performance evaluation.

Recommendation:

IAD recommends that all COC employees acknowledge receiving and reviewing the Clerk of Courts Operations Manual and the acknowledgment form be maintained in their personnel file. Additionally, IAD recommends all applicable COC employees have a current annual performance evaluation. This will help to ensure compliance with internal policies and procedures and Summit County Codified Ordinance§ 169.17.

Corrective Action Taken Prior to the End of Fieldwork:

IAD obtained three (3) Clerk of Courts Operation Manual employee acknowledgement forms. Additionally, IAD obtained one (1) performance evaluation.

Management Action Plan:

We have worked to get all employee manual sign offs and will continue to do so as new policies are adopted and disseminated. We felt it was best to allow some time to get to know and observe the work of employees. Going forward, we are committed to employee evaluations in accordance with Policy 4001 and Ordinance 169.

Target Date: March 2025

ASSET INVENTORY

COC policies and procedures were reviewed and an interview was conducted to gain an understanding of the asset inventory process and the internal controls in place. A sample of COC assets was selected and detail testing was performed to verify the existence of the assets and accuracy of the asset tracking spreadsheet. In addition, a sample of asset disposals was selected and detail testing was performed to ensure an Executive Order was obtained for disposed assets, in accordance with Summit County Codified Ordinance§ 177.18. Additionally, detail testing was performed to ensure an annual asset inventory review has been performed in accordance with COC policies and procedures.

The following issues were noted:

14. Issue:

Upon discussion with COC personnel, IAD noted an asset inventory listing for the COC - Legal Division does not exist, in accordance with policies and procedures.

Recommendation:

IAD recommends that an asset listing be created for the COC – Legal Division. This will help to ensure accountability over assets and compliance with COC policies and procedures.

Corrective Action Prior to End of Fieldwork:

IAD obtained an asset listing for the COC – Legal Division.

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Management Action Plan:

We will continue to maintain an asset inventory.

Target Date: Completed prior to management response

15. Issue:

Upon discussion with COC personnel, IAD noted an annual review of COC - Legal Division assets did not occur in 2023, in accordance with policies and procedures.

Recommendation:

IAD recommends that an annual review of COC - Legal Division assets be performed on an annual basis, in accordance with policies and procedures. This will help to ensure accountability over assets and compliance with COC policies and procedures.

Management Action Plan:

Moving forward, we will conduct an asset inventory in accordance with our policies and procedures.

Target Date: Asset review will occur in December annually per policy 6012

16. Issue:

Upon discussion with COC personnel, IAD noted the COC - Legal Division does not maintain an asset disposal listing. Additionally, a policy does not exist over this process.

Recommendation:

IAD recommends that the COC – Legal Division maintain a listing of assets that were disposed. This will help to ensure accountability over assets. Additionally, IAD recommends that a policy be created, approved, and disseminated over the asset disposal process.

Corrective Action Prior to End of Fieldwork:

IAD obtained the policy regarding the asset disposal process for the COC – Legal Division.

Management Action Plan:

We will follow the new policy for asset disposal.

Target Date: Completed prior to management response

PAYROLL

COC policies and procedures were reviewed and an interview was conducted to gain an understanding of the payroll process. Payroll approvals were reviewed to ensure approvals are being properly performed and a segregation of duties exist. Additionally, a sample of non-exempt employees was 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).

The following general recommendation was noted:

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General Recommendation:

Upon discussion with personnel, IAD noted paper leave forms are utilized when leave time is requested/approved. Additionally, time is entered into Executime by the employee and approved by a manager. IAD recommends that the COC only utilize electronic leave forms within Executime when requesting/approving leave time. Once approved in Executime, the respective employee's timecard is automatically updated. This will help to improve efficiency and prevent the duplication of efforts.

FRINGE BENEFITS

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

No issues were noted.

REGULATORY COMPLIANCE

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

ORC §4505

- Fees charged by the COC - Title Division are in compliance with ORC §4505.09.

ORC §2303

- The Clerk of Court is bonded (ORC §2303.02).
- The four books, Appearance Docket, Trial Docket, Journal and Execution Document, are maintained by the COC (ORC §2303.12).
- The COC created and maintains an alphabetical index of the names of all plaintiffs and defendants to pending suits and living judgments (ORC § 2303.18).
- Fees charged by the COC – Legal Division are in accordance with ORC §2303.20.

ORC §1907

- Unclaimed funds were escheated to the County Treasurer within the allotted timeframe (ORC §1907.20).

ORC §2301

- The COC computerization org is in compliance with ORC § 2301.031.

The following issue was noted:

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17. Issue:

Upon discussion with COC personnel, IAD noted a fee listing detailing all fees that can be charged to a case could not be generated out of the Saber system; therefore, detail testing could not be performed to ensure that the fees charged are in compliance with ORC 2303.20.

Recommendation:

IAD recommends a fee listing be generated out of the Saber system and reviewed to ensure fees are charged in compliance with ORC 2303.20. This will help to ensure compliance with the Ohio Revised Code.

Management Action Plan:

We have since been able to generate a fee listing out of Cougar.

Target Date: Completed prior to management response

EVIDENCE ROOM

Policies and procedures were reviewed, staff interviews were conducted and flowcharts were created and approved to gain an understanding of the COC evidence processes and internal controls in place. A sample of evidence was judgmentally selected and detail testing was performed to verify existence of the evidence, ensure any cash received was recorded and paid into the criminal account, acknowledgement was obtained from a COC employee that evidence was received, and the exhibit list was reviewed to ensure records were complete.

Additionally, IAD judgmentally selected a sample of evidence that was returned or released during the audit period to ensure that a release of exhibits form was completed for the release/return and was signed by the appropriate parties.

IAD noted that no evidence was destroyed during the audit period; therefore, detail testing of evidence destruction was not performed.

The following issues were noted:

18. Issue:

Upon discussion with COC personnel, IAD noted that exhibits are to be reviewed annually to determine which exhibits can be destroyed. Upon review of the exhibit destruction binder, IAD noted the last destruction of exhibits occurred in 2019. Additionally, IAD noted a policy is not in place regarding a periodic review of the exhibits to ensure items are being destroyed in a timely manner.

Recommendation:

IAD recommends exhibits be reviewed annually to determine items for destruction. Additionally, IAD recommends policies and procedure be created, approved and disseminated over the timing of evidence destruction. This will help to ensure that exhibits are being destroyed on a routine basis.

Management Action Plan:

We are working with OIT to track evidence in a new cloud-based system called OnBase which will allow for reports to be generated in a much more efficient manner. From there, we can develop a policy.

Target Date: December 2027

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19. Issue:

Upon detail testing of exhibits, IAD noted the following:

- Three (3) out of eighty-seven (87) instances, or 3%, where an exhibit list was not able to be located; therefore, IAD could not determine if all the evidence was located in the vault.
- Twenty (20) out of eighty-four (84) instances, or 24%, where the exhibit list was not initialed by a COC employee.

Recommendation:

IAD recommends the COC ensure that an exhibit list is created and maintained for all evidence stored within the vault and all exhibit lists be initialed by a COC employee documenting the items in the COC's possession. This will help to ensure accountability over evidence maintained by the COC.

Management Action Plan:

OnBase and our new Evidence Officer will allow for additional tracking of evidence. We will continue to stress the importance of exhibit lists to our filing Courts. When no exhibit list is provided, we have created a template that will show that no exhibit list was provided or that no exhibits were filed to track that with each appellate case.

Target Date: December 2027

20. Issue:

Upon discussion with COC personnel, IAD noted exhibit lists are not always included with evidence received from the courts (e.g., Municipal and Juvenile Court).

Recommendation:

IAD recommends that COC maintain an exhibit list for all evidence received. If an exhibit list does not exist, IAD recommends one be created and initialed by a COC employee to document the items maintained within the vault. IAD recommends policies and procedure be created, approved and disseminated over the receiving and safeguarding of evidence. This will help to ensure accountability over evidence maintained by the COC.

Management Action Plan:

We will create the requested policies related to evidence throughout the audit.

Target Date: December 2025

II. Security:

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