

Summit County Prosecutor's Office Performance Audit General Report

Prepared for:

**Elliot Kolkovich
Audit Committee**

**Approved by Audit Committee
March 18, 2025**



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EXECUTIVE SUMMARY

Total Number of Issues – 16

Policies and Procedures

Section	# Issues	Issue Descriptions	Page Ref.
Policies and Procedures Manual	2	<ul style="list-style-type: none"> Instances where the policy was not updated/reviewed in the last two (2) years & instances where names were referenced in the policy. (Prosecutor's Office) Instances where the policy was not updated/reviewed in the last five (5) years. (CSEA) 	11

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
Payroll	0	N/A	20
Fringe Benefits			20
Contracts			20
Grants			21
Case Management			22

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Purchasing & Expenditures	5	<ul style="list-style-type: none"> Same employee responsible for ordering and receiving, packing slips are not maintained, and no policies over the ordering and receiving functions. (Prosecutor's Office) Instances where invoice date was prior to the purchase order date. (Prosecutor's Office and CSEA) Instances where Part 1 and Part 2 travel forms were not approved by appropriate parties. (Prosecutor's Office) Instances where IAD could not determine if a proper segregation of duties exists over the purchasing and receiving process. (CSEA) 	12
Revenue	2	<ul style="list-style-type: none"> Direct Indictment Program (DIP) services were performed; however, payments were not received in accordance with the contract. (Prosecutor's Office) Instances where a proper segregation of duties did not exist when preparing the deposit. (Prosecutor's Office) 	15
Personnel Files	3	<ul style="list-style-type: none"> Instances where the employee's job description was not complete. (Prosecutor's Office) Instances where a current performance evaluation was not performed. (Prosecutor's Office) Instances where the employee personnel file was missing required documentation. (CSEA) 	16

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Asset Inventory	2	<ul style="list-style-type: none"> IT assets, purchased by the Prosecutor's Office, are not being tracked. Additionally, an IT asset disposal listing is not maintained. (Prosecutor's Office) Instances where item purchases exceeding \$1,000 was not tracked, in accordance with the policy. (Prosecutor's Office) 	18
Regulatory Compliance	1	<ul style="list-style-type: none"> Instances where the expenditure did not appear to be allowable based on ORC §321.261. (Prosecutor's Office) 	21
Evidence	1	<ul style="list-style-type: none"> Insufficient policies regarding the destruction of evidence process. (Prosecutor's Office) 	22

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GENERAL BACKGROUND

Elliot Kolkovich was appointed as the Summit County Prosecutor on February 16th, 2024. A transition audit was requested to be performed on the operations that were in place prior to Mr. Kolkovich's appointment to review the processes and determine any inefficiencies in operations and areas for improvement.

The Summit County Prosecutor's Office (Prosecutor's Office) has the responsibility and the authority to investigate and prosecute crimes in the County of Summit. The Prosecutor's Office represents "The People of the State of Ohio." The office consists of the following divisions, along with administration:

Civil/Tax Division

The Civil/Tax Division serves as the law firm for all of Summit County's government, including its elected officials, tax-supported boards, agencies, and public libraries, as well as the County's townships. The Division carries out its duties by providing timely and accurate advice to its statutory clients on a variety of issues, representing the County in litigation before state and federal courts, and overseeing contracts that involve governmental agencies. Assistant Prosecutors in the Civil/Tax Division practice in a diverse array of legal areas, including employment, civil rights, personal injury, property, and land use/zoning.

A significant portion of the Division's work is to provide legal representation for the Summit County Fiscal Office and the Board of Revision in tax matters. That work includes the prosecution of tax foreclosures and probate appropriations, representation in assessment matters, the collection of personal property taxes, and handling of adversarial proceedings in bankruptcy actions.

Criminal Division

The Criminal Division handles the prosecution of felony cases, juvenile delinquency matters, and child protection matters. Assistant Prosecutors in this Division appear on behalf of Summit County in the General Division of the Court of Common Pleas, Juvenile Court, the Ninth District Court of Appeals, and the Ohio Supreme Court. In handling those matters, Assistant Prosecutors in the Criminal Division are relentless in achieving the mission of keeping Summit County safe.

The Division has 33 Assistant Prosecutors in the Adult Felony Unit, which handles felony prosecutions for everything from simple drug possession to Aggravated Murder. There are five Assistant Prosecutors in the Delinquency Unit, which handles all offenses in which the perpetrator was under 18 years of age ranging from misdemeanors to murder. And, there are seven Assistant Prosecutors in the Child Protection Unit, which represents Summit County Children Services ("SCCS") in cases regarding the safety and well-being of abused, neglected, and dependent children.

Finally, the Division has an Appeals Unit to prosecute appeals on behalf of the State, defend favorable judgments for the State and SCCS, and address post-conviction collateral challenges to convictions. The two Assistant Prosecutors in the Appeals Unit appear before trial courts, the Ninth District Court of Appeals, Ohio Supreme Court, and the United States Supreme Court.

Victi Services Division

The Victim Services Division ensures that all victims are notified at each level of the criminal justice system including: arraignment, pre-trials, status hearings, pleas, sentencing, motion hearings and judicial release. The program is designed to provide information and support to victims of crime as their case proceeds through the criminal justice system.

The Victim Service Division provides the following services:

- Accompanying Victims to court.
- Informing Victims of the status of their case.

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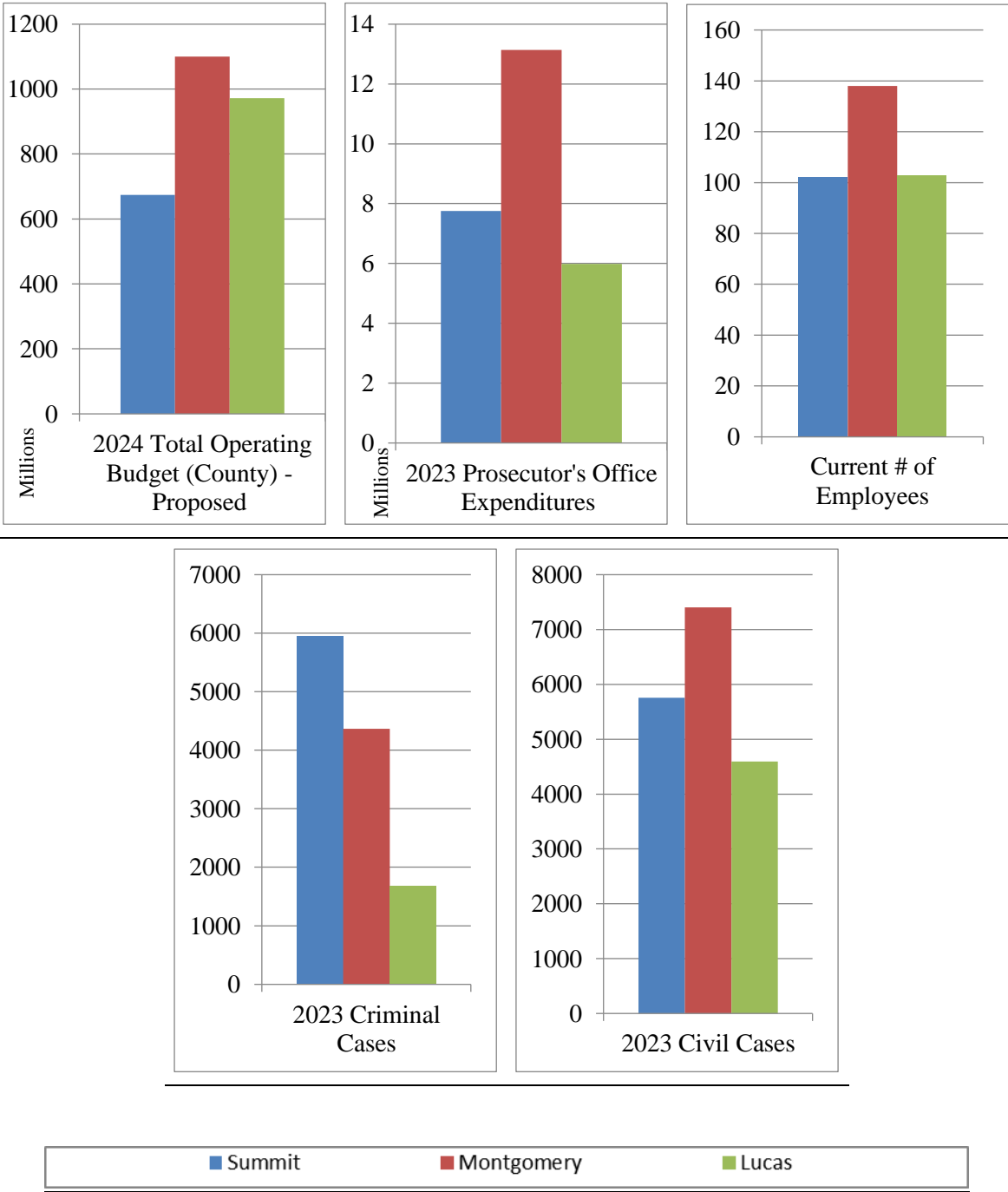
- Advocating on behalf of Victims.
- Providing emergency transportation to court.
- Informing Victims of their rights.
- Connecting Victims to the Ohio Victims of Crime Compensation Program.
- Discussing Victim safety.
- Providing referrals.
- Speaking to community groups, block clubs, and schools on specific crime issues.
- Providing Internet access to their case.
- Coordinate with the Ohio Department of Rehabilitation and Correction to halt unwanted contact from a prisoner.

Child Support Enforcement Agency (CSEA)

The Child Support Enforcement Agency (CSEA), under the Prosecutor's Office, is responsible for the enforcement, collection, and distribution of child, medical and spousal support associated with approximately 40,000 cases. CSEA establishes paternity for all children born out of wedlock in Summit County and establishes support orders administratively and judicially, including orders for medical insurance or cash medical orders if health insurance is not available for children in applicable cases.

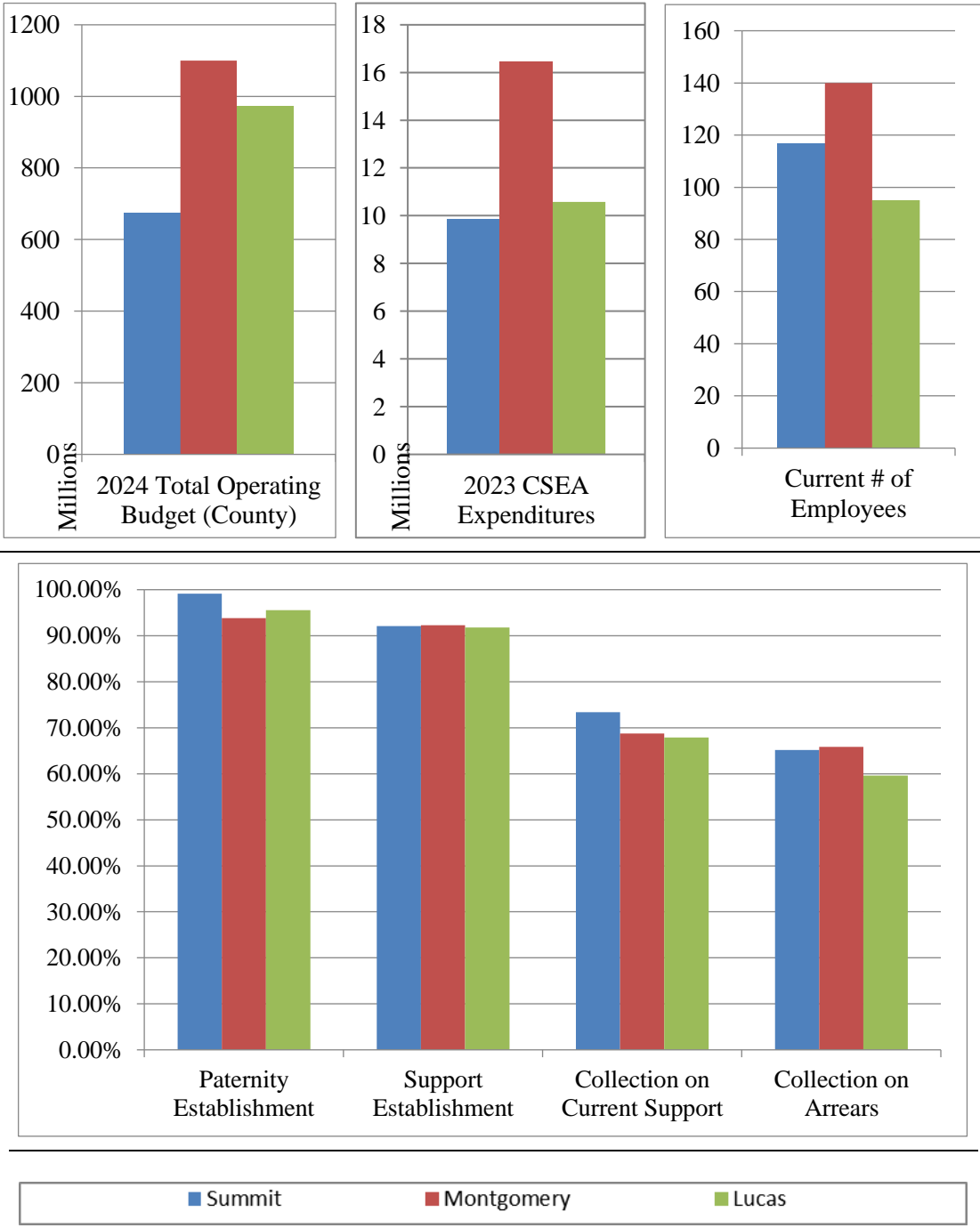
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IAD compared the Prosecutor's Office 2024 operating budget, 2023 expenditures, staffing levels, 2023 criminal cases and 2023 civil cases to comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graph below:



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IAD compared the CSEA 2024 operating budget, 2023 expenditures, staffing levels, paternity and support establishment and collections on current support and arrears to 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 Prosecutor's Office 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 Prosecutor's Office.

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 Prosecutor's Office from February 16, 2023 through February 16, 2024.

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 Prosecutor's Office, IAD performed interviews with the following positions:

Prosecutor's Office

- Communications Director
- Chief Administrator
- Director – Victim Services Division
- Chief Assistant – Civil
- Chief Assistant – Criminal
- Law Clerk/Public Records
- Chief Fiscal Officer
- Personnel Administrator
- Courtroom Supervisor (3)
- Grand Jury Prosecutor
- Director of Training and Appeals
- Chief Investigator
- Delinquency Unit Supervisor

Child Support Enforcement Agency (CSEA)

- Assistant County Prosecutor
- Assistant Administrator (2)
- Director of Administration (2)
- Compliance Supervisor
- Business Services Officer
- Supervisor/Fiscal Officer 3
- Investigator 2
- Supervisor – Procedures
- Victim Advocate

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

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I. Policy and Procedures Review:

Prosecutor's Office & CSEA

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 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:

Prosecutor's Office

1. Issue:

Upon detail testing of Prosecutor's Office policies and procedures, IAD noted the following:

- Fifty-seven (57) out of sixty-seven (67) instances, or eighty-five percent (85%), where the last revision of the policy was not within two (2) years.
- Three (3) out of sixty-seven (67) instances, or four percent (4%), where names, rather than titles, were used within the policy.

Recommendation:

IAD recommends that Policies and Procedures be updated/reviewed and approved by management at least every two (2) years and include titles, rather than names. This will help to ensure policies are accurate and consistently followed by employees.

Management Action Plan:

Effective with Prosecutor Kolkovich assuming office in February of 2024 all policies have been reviewed and are in the process of being revised, consolidated or eliminated. Policies will be created or revised and needed and reviewed every two years.

Target Date: July 1, 2025

CSEA

2. Issue:

Upon detail testing of the CSEA policies and procedures, IAD noted one hundred and fifty (150) out of two hundred and thirteen (213) instances, or seventy percent (70%), where the last revision of the policy was not within five (5) years, in accordance with CSEA policies and procedures.

Recommendation:

IAD recommends that Policies and Procedures be updated/reviewed and approved by management at least every two (2) years. This will help to ensure policies are accurate and consistently followed by employees.

Management Action Plan:

From April 2023 to August 2024, CSEA operated without a dedicated manager for the Training and Procedures Unit. During this period, another CSEA manager temporarily assumed these responsibilities. In fall

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2024, we made this temporary assignment permanent. Over the next 18 months, the team will focus on categorizing our 213 Policies and Procedures into three groups: true policies, management directives, and business process workflows. This approach will significantly reduce the number of true policies, streamlining the biennial review process.

Target Date: 10/1/2026

II. Internal Control Testing:

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

- Purchasing & Expenditures
- Revenue
- Personnel Files
- Asset Inventory
- Payroll
- Fringe Benefits
- Contracts
- Grants
- Regulatory Compliance
- Evidence
- Case Management

PURCHASING & EXPENDITURES

Prosecutor's Office & CSEA

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.

The following issues were noted:

Prosecutor's Office

3. Issue:

Upon discussion with Prosecutor's Office personnel, IAD noted the same person is responsible for the purchasing and receiving of office purchases. In addition, IAD noted packing slips are not maintained by the Prosecutor's

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Office; therefore, IAD could not perform detail testing of proper segregation of duties. In addition, upon review of Prosecutor's Office policies, IAD noted no policies and procedures exist over the ordering and receiving functions.

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 a policy be created, approved and disseminated over the ordering and receiving functions. This will help to ensure a proper segregation of duties and that proper procedures are in place and consistently followed.

Management Action Plan:

Effective with Prosecutor Kolkovich assuming office in February of 2024 a policy and procedure setting forth the ordering and receiving functions of the prosecutor's office which includes the segregation of the duties of purchasing and receiving office purchases and maintaining packing slips is being followed and a formal policy will be finalized.

Target Date: July 1, 2025

4. Issue:

Upon detail testing of Prosecutor's Office expenditures, IAD noted twenty-two (22) out of twenty-nine (29), or 76%, 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:

While invoice dates may have occurred prior to a purchase order being issued, no funds were expended prior to any purchase orders being issued. Effective with Prosecutor Kolkovich assuming office in February of 2024 we have worked to create a process that complies with this finding.

Target Date: July 1, 2025

5. Issue:

Upon detail testing of employee travel expenditures, IAD noted the following:

- Two (2) out of eight (8), or 25%, instances where the employee Part 1 form was not approved by all appropriate parties (e.g., missing Director of Finance & Budget approval) in accordance with Prosecutor's Office Policies and Procedures and Summit County Codified Ordinance §169.30.
- Six (6) out of eight (8), or 75%, instances where the employee Part 2 form was not approved by all appropriate parties (e.g., missing Director of Finance & Budget approval) in accordance with Prosecutor's Office Policies and Procedures and Summit County Codified Ordinance §169.30.

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Recommendation:

IAD recommends Part 1 and Part 2 forms be approved by appropriate parties for applicable employee travel expenditures. This will help to ensure procedures are consistently followed and compliance with Prosecutor's Office Policies and Procedures and Summit County Codified Ordinance §169.30.

Management Action Plan:

This office will work with the Executive's Department of Finance and Budget to ensure that all forms are signed by both the Summit County Prosecutor's Office and the Department of Finance and Budget in an appropriate and timely manner. It should be noted that the funds used for employee travel were funds outside any general fund accounts and were ultimately approved by the Department of Finance and Budget

Target Date: In effect

CSEA

6. Issue:

Upon detail testing of CSEA expenditures, IAD noted seven (7) out of twenty-seven (27), or 26%, 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:

CSEA will initiate purchase orders at the beginning of each year for anticipated recurring expenditures, including those from the Ohio Child Support Professionals Association (OCSPA), Visual Edge, and American Printing. If there is a change in cost from the previous year, a change order will be submitted upon receipt of the invoice. For example, one of the seven identified invoices was from the OCSPA, which issues annual dues invoices each October or November. CSEA will continue to requisition purchase orders at the start of each year for this and similar expenses.

Target Date: 3/31/2025

7. Issue:

Upon detail testing of CSEA purchases, IAD noted ten (10) out of ten (10) instances, or 100%, 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.

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Management Action Plan:

Upon receipt of orders, the CSEA Administrative Assistant will deliver the items and packing slip to the manager on duty for reconciliation. The manager will verify the items against the packing slip and initial it, ensuring proper segregation of duties. If a packing slip is not included, the Administrative Assistant will print the order form, and the manager on duty will verify the received items and sign or initial the form. CSEA Policy 600-100-006 will be updated to reflect this change.

Target Date: 4/1/2025

REVENUE

Prosecutor's Office

Policies and procedures and applicable Ohio Revised Code (ORC) sections were reviewed, staff interviews were 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 receipts was selected and detail testing was performed to ensure the receipt amount agrees to the amount deposited in Munis, funds were deposited timely in accordance with ORC §9.38, and that a proper segregation of duties was maintained during the collection and deposit process. In addition, the receipt book was obtained and reviewed to ensure receipts are issued in sequential order.

Contracts were obtained and reviewed for Direct Indictment Program (DIP) and Matrix services performed for municipalities by the Prosecutor's Office. A sample of contracts was selected and detail testing was performed to ensure an invoice was generated and billed to the client, the amount billed to the client agrees to the contracted amount, and the amount collected agrees to the amount billed.

CSEA

Policies and procedures and applicable Ohio Revised Code (ORC) sections were reviewed, and staff interviews were conducted to gain an understanding of the revenue cycle, the laws and regulations that govern it, and internal controls in place.

Based on discussion with CSEA personnel, IAD noted CSEA will collect checks for child support payments, which are scanned into a State system to be deposited. All processes are then handled by the State after the check is scanned in by CSEA (e.g., deposit, reconciliation, etc.). IAD deems this low risk due to the limited involvement of the CSEA; therefore, no testing was performed.

The following issues were noted:

Prosecutor's Office

8. Issue:

Upon discussion with Prosecutor's Office personnel, IAD noted the Direct Indictment Program (DIP) services were performed for the City of Tallmadge and Copley Township during 2023; however, payments were not received in accordance with the contractual terms.

Recommendation:

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IAD recommends that contracts/agreements be signed into place with all municipalities the Summit County Prosecutor's Office provides DIP services for. This will help to ensure agreements are in place for all services provided by the agency.

Management Action Plan:

Prior to Prosecutor Kolkovich assuming office in February of 2024, the Executive's Law Department advised the Summit County Prosecutor's Office that the Law Department would take responsibility for all DIP contract payments and that the Summit County Prosecutor's Office should continue to provide DIP services as agreed in the contracts. While payments were not in accordance with the contractual terms, the City of Tallmadge and Copley Township did pay for all 2023 DIP services.

Target Date: Completed

9. Issue:

Upon discussion with Prosecutor's Office personnel and detail testing of revenue, IAD noted twelve (12) out of twelve (12), or 100%, instances where proper segregation of duties did not exist over the revenue collection process (e.g., the same employee invoicing the client, receipting the payment and preparing the deposit), in accordance with policies and procedures.

Recommendation:

IAD recommends that an employee independent of the employee receipting the funds, invoice the client. This will help to ensure proper segregation of duties and compliance with policies and procedures.

Management Action Plan:

Effective with Prosecutor Kolkovich assuming office in February of 2024 corrective action to properly follow policy was taken to properly segregate duties related to the revenue process.

Target Date: Completed

CSEA

No issues were noted.

PERSONNEL FILES

Prosecutor's Office & CSEA

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. 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.

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The following issues were noted:

Prosecutor's Office

10. Issue:

Upon detail testing of employee job descriptions, IAD noted three (3) out of twenty-three (23) instances, or 13%, where the employee's job description is not complete (e.g., missing required qualifications, job duties, etc.).

Recommendation:

IAD recommends that the Prosecutor's Office review all employee job descriptions to ensure completeness. This will help to ensure job duties are defined for each position within the department.

Corrective Action Taken Prior to the End of Fieldwork:

IAD obtained all three (3) updated job descriptions.

Management Action Plan:

Corrective action was taken prior to the end of Fieldwork.

Target Date: Completed

11. Issue:

Upon detail testing of performance evaluations, IAD noted one (1) out of four (4) employees, or 25%, who did not have a current performance evaluation in accordance with Summit County Codified Ordinance § 169.17.

Recommendation:

IAD recommends that all applicable Prosecutor's Office employees have a current performance evaluation. This will help to ensure compliance with Summit County Codified Ordinance § 169.17.

Management Action Plan:

Effective with Prosecutor Kolkovich assuming office in February of 2024 corrective action was taken. The missing evaluation was completed and the office will continue to follow codified ordinances related to evaluations.

Target Date: Completed

CSEA

12. Issue:

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

- One (1) out of ten (10), or 10%, instances where a child support disclosure statement form was not in the personnel file.
- Three (3) out of twelve (12), or 25%, instances where an oath of office was not in the personnel file.
- Three (3) out of twelve (12), or 25%, instances where a PC policy and procedure agreement form was not in the personnel file.

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- Three (3) out of twelve (12), or 25%, instances where the child support case access - conflict of interest form was not in the personnel file.

Recommendation:

IAD recommends that CSEA personnel ensure employee new hire documentation is completed upon hire and maintained in the employee's personnel file. This will help to ensure personnel files are completed and compliance with internal policies and procedures.

Corrective Action Taken Prior to the End of Fieldwork:

IAD obtained the following:

- One (1) child support disclosure statement.
- Three (3) PC policy and procedure agreement forms.
- Three (3) child support case access - conflict of interest forms.
- Three (3) oath of offices.

Management Action Plan:

CSEA has a checklist for what should be included in a personnel file. This checklist has been regularly updated with new documents over the years. In many of the instances noted, CSEA staff were senior staff who were hired before any of these documents were listed on this checklist. If staff were hired prior to a document being added to the personnel file checklist, we will note such on the checklist or if possible, have the staff member complete the form or document at the time it is added to the checklist. We will go through all current staff's personnel files to indicate the missing items that were added years after they were hired OR have the documents completed for those staff and will maintain for all staff going forward.

Target Date: 12/31/2025

ASSET INVENTORY

Prosecutor's Office

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. IAD noted IT and general assets were not being tracked and an annual inventory did not occur. Additionally, a disposed asset listing for general and IT assets did not exist. Therefore, no testing was performed.

CSEA

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 CSEA assets was selected and detail testing was performed to verify the existence of the assets and accuracy of the asset tracking spreadsheet. In addition, IAD obtained the CSEA disposed asset listing and noted no assets were disposed during the audit period. Therefore, no testing was performed. Documentation was obtained and reviewed to ensure an annual inventory has been performed, in accordance with policies and procedures.

The following issues were noted:

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Prosecutor's Office

13. Issue:

Upon discussion with Prosecutor's Office personnel, IAD noted IT assets (e.g., laptops) were purchased with Prosecutor's Office funds; however, are not being tracked by the Prosecutor's Office. Additionally, IAD noted the Prosecutor's Office does not maintain an IT asset disposal listing.

Recommendation:

IAD recommends that IT assets purchased by the Prosecutor's Office that meet the one thousand dollar threshold be tracked and an annual inventory be performed in accordance with Prosecutor's Office policies. Additionally, IAD recommends a disposal listing be maintained for IT assets. This will help to ensure accountability over Prosecutor's Office assets.

Management Action Plan:

The Summit County Prosecutor's Office was advised by Summit County Office of Information Technology (OIT), that OIT required all IT assets (laptops, etc.) not assigned to personnel be housed at OIT. Further, the prosecutor's office was advised that OIT would track said items and maintain an inventory of Summit County Prosecutor's excess IT property. During discussions made during this audit it was discovered that OIT may use items as "pool" items for other county offices if needed. As a result, with Prosecutor Kolkovich assuming office in February of 2024 the Summit County Prosecutor's Office has established a process with OIT that the Summit County Prosecutor's Office will also track excess IT items which may be warehoused at OIT or remain at the prosecutor's office.

Target Date: Completed

14. Issue:

Upon review of Prosecutor's Office expenditures, IAD noted inventory item purchases exceeding one thousand dollars (\$1,000) that are not being tracked (e.g., office furniture), in accordance with the Prosecutor's Office inventory policy.

Recommendation:

IAD recommends that general assets purchased by the Prosecutor's Office that meet the one thousand dollar threshold be tracked and an annual inventory be performed in accordance with Prosecutor's Office policies. This will help to ensure accountability over Prosecutor's Office assets.

Corrective Action Taken Prior to end of Fieldwork:

IAD obtained an asset listing and noted all assets purchased that meet the asset policy threshold have been added.

Management Action Plan:

Effective with Prosecutor Kolkovich assuming office in February of 2024, Purchases of \$1,000 or more were added to the office asset listing and we will continue to update the asset listing in accordance.

Target Date: Completed

CSEA

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No issues were noted.

PAYROLL

Prosecutor's Office & CSEA

Policies and procedures were reviewed and an interview was conducted to gain an understanding of the payroll process. Payroll approvers in Kronos were reviewed to ensure users with approval access appear reasonable. Additionally, a sample of employees was selected and detail testing was performed to ensure manual edits in Kronos appear reasonable.

No issues were noted.

FRINGE BENEFITS

Prosecutor's Office & CSEA

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

CONTRACTS

Prosecutor's Office

Policies and procedures and contracts were reviewed to gain an understanding of the contracts process. It was determined that the Prosecutor's Office has Direct Indictment Payments (DIP) and Matrix contracts with local municipalities they provide services for. The collection portion of those contracts was tested in the revenue section. The other contracts were intergovernmental agreements and IAD deems those to be minimal risk. Therefore, no testing was performed.

CSEA

Policies and procedures and contracts were reviewed to gain an understanding of the contracts process. IAD noted the contracts with intergovernmental agencies for services related to the IV-D. IAD noted these contracts are audited by the State auditors during the single audit. Therefore, no testing was performed.

No issues were noted.

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GRANTS

Prosecutor's Office

An interview was conducted to gain an understanding of the grants process. IAD reviewed grant agreements and determined the risk of Prosecutor's Office grants to be low. Therefore, no testing was performed.

No issues were noted.

REGULATORY COMPLIANCE

Prosecutor's Office

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

ORC §309

- The Prosecuting attorney is licensed to practice law in this state and is not a member of the general assembly of the state or mayor of a municipal corporation (ORC §309.02)
- The Prosecuting attorney is properly bonded (ORC §309.03)
- An annual report of all crimes prosecuted by indictment is sent to the Attorney General, if so required by the Attorney General (ORC §309.15)

ORC §321.261

- Funding received from delinquent tax and assessment collection was expended on approved expenditures (ORC §321.261 (a)).
- A report was submitted to County Council regarding the use of the moneys appropriated from the delinquent tax and assessment collection funds by the established deadline (ORC §321.261 (c)).

The following issue was noted:

Prosecutor's Office

15. Issue:

Upon review of delinquent tax and assessment collection fund expenditures, IAD noted ten (10) out of thirty-three (33), or 30%, instances where the expenditures did not appear to be allowable based on the guidelines contained in ORC §321.261.

Recommendation:

IAD recommends that Prosecutor's Office personnel utilize other funding sources for purchases that are not specifically related to the guidelines stated in ORC §321.261.

Management Action Plan:

While such expenditures were permissible if paid through the General Fund or segregated accounts, effective with Prosecutor Kolkovich assuming office in February of 2024 any expenditures of this nature will be paid from the General Funds or segregated accounts.

Target Date: Completed

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EVIDENCE

Prosecutor's Office

Policies and procedures were reviewed and walkthroughs were conducted to gain an understanding of the Prosecutor's Office evidence processes and internal controls in place. A sample of evidence was judgmentally selected and detail testing was performed to compare evidence located in the evidence room with the evidence book and evidence inventory log to ensure records are accurate and complete in accordance with policies and procedures.

IAD noted that no evidence is currently being collected by the Prosecutor's Office and all evidence maintained has been stored prior to 2021.

The following issue was noted:

Prosecutor's Office

16. Issue:

Upon review of policies and procedures and discussion with Prosecutor's Office personnel, IAD noted insufficient policies regarding the destruction of evidence process (e.g., process of the determination of the evidence listing to be destroyed, periodic review of evidence to be destroyed, court order signatures required, etc.).

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:

Evidence is kept and/or destroyed in accordance with the Ohio Revised Code and the office retention schedule and will be scheduled for review on a biannual basis.

Target Date: March 2027

CASE MANAGEMENT

CSEA

CSEA policies and procedures were reviewed and a discussion was conducted to gain an understanding of the case management process. It was determined that the Ohio Department of Job and Family Services (ODJFS) requires the CSEA to perform a self-assessment annually. The ODJFS randomly selects cases to review and the CSEA will provide the state with explanations and supporting documentation regarding how each case was handled/resolved and ODJFS will perform their own review and assess whether the correct steps were taken. IAD obtained and reviewed the self-assessment results for 2022 and 2023. IAD deems this low risk and therefore, no testing was performed.

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.