

Summit County Sheriff's Office
Payroll - Overtime Audit
Performance Audit General Report

Prepared for:

Sheriff Kandy Fatheree
Audit Committee

Approved by Audit Committee
June 24, 2025



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EXECUTIVE SUMMARY

Total Number of Issues – 3

Internal Controls

Weaknesses in Internal Controls:

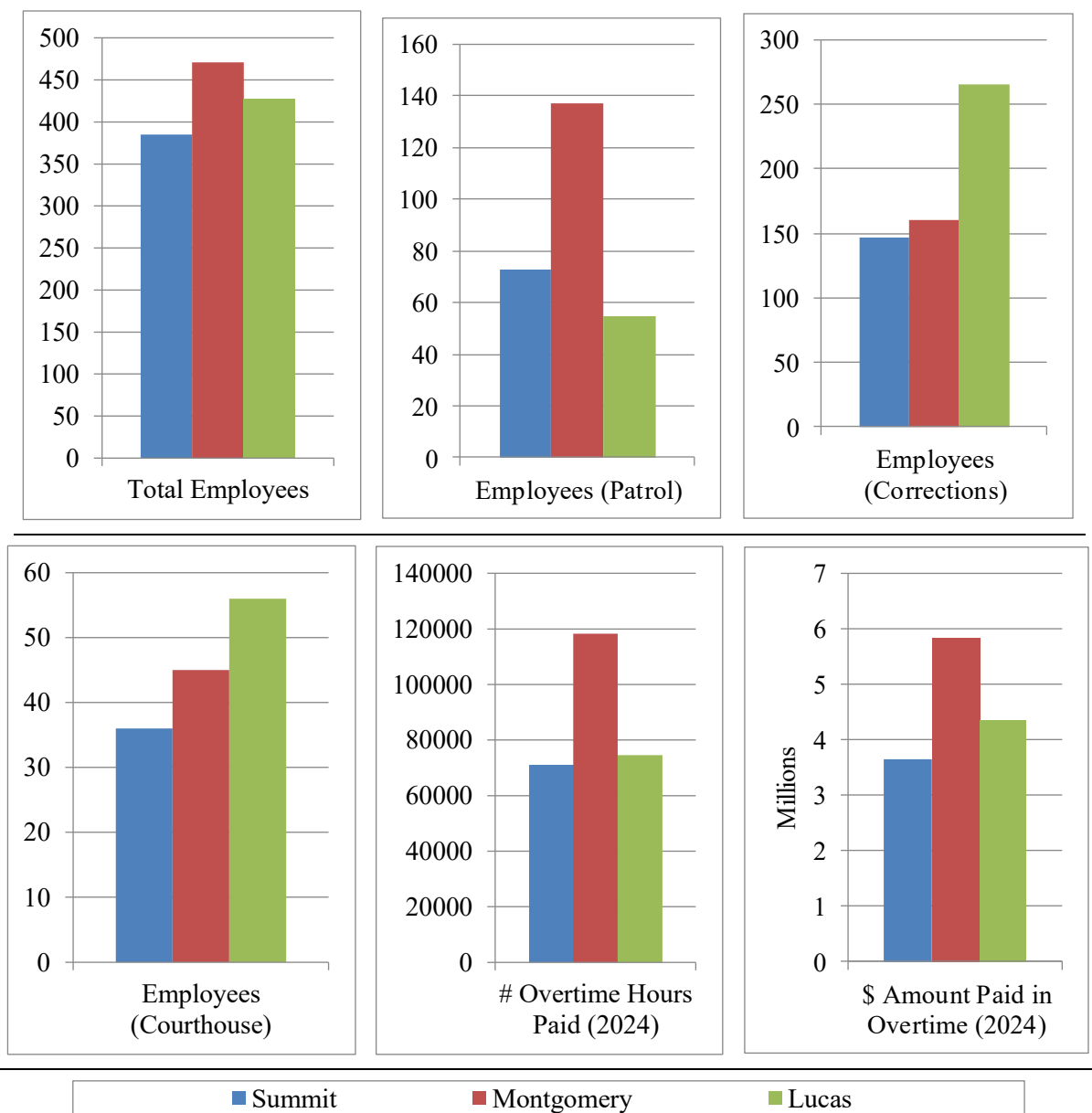
Testing Section	# Issues	Issue Descriptions	Page Ref.
Payroll - Overtime	3	<ul style="list-style-type: none">• Instances where the supervisor approved the employee's time sheet by signing electronically or with a stamp.• IAD noted inconsistencies with GPS log data between deputies.• Spreadsheets documenting voluntary and ordered overtime appear incomplete.	6

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GENERAL BACKGROUND

Sheriff Kandy Fatheree requested an audit be performed to review the Sheriff's Office overtime payroll processes and determine any inefficiencies in operations and areas for improvement for the period of January 1, 2024 through December 31, 2024

IAD compared the Sheriff's Office total employees, patrol employees, corrections employees, courthouse employees, total number of overtime hours paid in 2024, and total amount of overtime paid in 2024 to comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graphs below:



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AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Summit County Sheriff's Office 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 Sheriff'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 review the internal control structure related to processing overtime through employee interviews, observations and detail audit testing.

Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure related to processing overtime utilized by the Sheriff's Office from January 1, 2024 through December 31, 2024.

The following were the major audit steps performed:

OBJECTIVE 1 – REVIEW OF PAYROLL 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.

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DETAILED COMMENTS

II. Internal Control Testing:

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

- Payroll – Overtime

PAYROLL - OVERTIME

Policies and procedures and applicable collective bargaining agreements were reviewed, and staff discussions were performed to gain an understanding of the payroll and overtime processes, the laws and regulations that govern it, and internal controls in place.

A sample of Sheriff's Office employees receiving overtime was judgmentally selected for detail testing to ensure employee overtime is properly approved, employee timeslips are properly approved, the amount of overtime hours entered on employee's timeslip agrees to amount of overtime hours paid in Kronos, the overtime hours were calculated accurately on employee's timeslip, and overtime was properly supported (e.g., overtime logs, GPS logs, etc.).

The following issues were noted:

1. Issue:

Upon review of employee timeslips, IAD noted instances where the supervisor approved the employee's timesheet by signing the timesheet electronically or with a stamp. This creates the possibility for fraudulent signatures to be obtained.

Recommendation:

IAD recommends Sheriff's Office signatures of approval be a wet signature on employee timeslips and the payroll policy to be updated to denote the same. This will help to ensure proper approval of employee overtime and timeslips.

Management Action Plan:

The Summit County Sheriff's Office is currently working on a software build for the new Telestaff payroll program. We are researching the electronic signature capabilities through Telestaff to ensure they are secure and meet the audit requirements.

Target Date: 10/31/2025

2. Issue:

Upon review of the Sheriff's Office Patrol Division vehicle GPS logs, IAD noted inconsistencies with GPS logs between Patrol Division vehicles. Upon discussion with the Emergency Management Coordinator, IAD noted the device utilized in the deputy's vehicle that tracks the location may have different settings from other devices, which may limit the amount of activity on the GPS logs for that deputy's vehicle (e.g., the settings may be set to ping the vehicle every thirty (30) seconds for one (1) unit while another unit may have settings that are set to

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ping the vehicle every one (1) hour). Additionally, it was difficult to determine the vehicles that the deputies were assigned to during their shift.

Recommendation:

IAD recommends the Sheriff's Office ensure all deputies vehicles have the same unit settings. Additionally, IAD recommends that a log be maintained to document the vehicle that the deputy is assigned to during the shift. This will help to ensure the GPS data recorded is consistent across the Patrol Division and deputies locations can be verified if the need exists.

Management Action Plan:

The Summit County Sheriff's Office spoke with representatives from County OIT and technicians who work directly with the mobile terminals. We are in the process of determining who has access to the settings. Once this is determined, we will ensure only designated IT staff has access to modify settings. In addition, we will ensure all settings are consistent among all users. The Summit County Sheriff's Office will reiterate to staff that they are required to specify their unit number when they call in service to the dispatch center.

Target Date: 6/30/2025

3. Issue:

Upon review of the voluntary and ordered overtime spreadsheets, IAD noted the spreadsheets appeared incomplete (e.g., missing overtime dates worked). Additionally, IAD noted no policies and procedures exist over this process.

Recommendation:

IAD recommends the Sheriff's Office ensure the overtime spreadsheets are updated on a consistent basis. Additionally, IAD recommends the overtime spreadsheets be reconciled to the deputy's timesheet each pay period. This will help to ensure that overtime is properly accounted for.

Management Action Plan:

Command staff at the Summit County Sheriff's Office sent out an email to all of the supervisors within the agency to remind them to ensure their entries in the spreadsheet are complete and accurate. A policy is being created which will address the tracking of the ordered/voluntary overtime.

Target Date: 5/31/2025