

County of Summit
Human Resource Commission
1st Audit Follow-up General Report

Prepared For:

Kasie Pizarro
Audit Committee

Approved by Audit Committee
December 29, 2014



Summit County
Internal Audit Department
175 South Main Street
Akron, Ohio 44308

Lisa L. Skapura, Director
Meredith Merry, Deputy Director
Jaime Mayo, Internal Auditor
Brandon Schmidt, Internal Auditor

County of Summit
Human Resource Commission
1st Audit Follow-up – General Report

Auditors:

Lisa Skapura, Director; Meredith Merry, Deputy Director; Jaime Mayo and Brandon Schmidt, Internal Auditors

Objectives and Methodology:

To determine if management has implemented their management action plans as stated in the previously issued audit reports.

Follow-up audits are not required to be conducted under GAO Yellow Book Standards. Due to the nature of this engagement (e.g., following up on issues noted in the prior audit reports with limited planning/assessment of risk and no new issues identified), this audit follow-up was not conducted in accordance with generally accepted government auditing standards.

Scope:

An overview and evaluation of policies, processes, and procedures implemented by the department/agency because of management actions stated in the management action plans during the prior audit process.

Testing Procedures:

The following were the major audit steps performed:

1. Review the prior audit final reports to gain an understanding of IAD issues, recommendations, and subsequent management action plans completed by the audited department/agency.
2. Review the work papers from the prior audit.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the prior audit.
4. Identify management actions through discussions/interviews with appropriate departmental personnel to gain an understanding of the updates/actions taken.
5. Review applicable support to evaluate management actions.
6. Determine implementation status of management action plans.
7. Complete the audit follow-up report noting the status of previously noted management actions.

Summary:

Of the eight (8) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Human Resource Commission (HRC) fully implemented eight (8) management action plans.

Based on the above-noted information, IAD believes the HRC has made a positive effort towards implementing the management action plans as stated in response to the issues identified in the preliminary audit and no further follow up is needed.

County of Summit
Human Resource Commission
1st Audit Follow-up – General Report

Listed below is a summary of the issues noted in the audit follow-up report and their status. Each issue number is in reference to the previously-issued audit report:

MANAGEMENT ACTION PLANS FULLY IMPLEMENTED

Issue 1 - Upon review of the HRC's policies and procedures for completeness and accuracy, IAD noted the following:

- No evidence of review within the least two (2) years for ADA, HRC Rules, HRC Personnel Manual.
- No evidence that management has formally approved the policies.
- No evidence of employee sign-offs acknowledging they have read and understand the policies.

Additionally, no written or insufficient policies and procedures were noted for interaction with the press and human resource functions (e.g., personnel file checklist, new hire checklist, etc.).

Through review of policies and procedures, IAD confirmed policies were created for the areas noted above, policies were reviewed, approved, and disseminated to employees.

Issue 2 - Upon review of the Records Retention Schedule (RC-2) for the HRC, IAD noted that the following records were not included:

- ADA Accommodation Form
- ADA Medical Verification Form

Upon review of the RC-2 for HRC, IAD confirmed ADA documents were added.

Issue 3 - Upon review of personnel file testing, IAD noted the following:

- Two (2) out of two (2) instances where personnel files did not contain a department policy and procedure manual sign-off.
- One (1) out of two (2) instances where personnel files did not contain Computer and Telecommunications Policy sign-off.
- Two (2) out of two (2) instances where personnel files did not contain a signed Declaration Regarding Material Assistance Form.

Upon review of personnel files, no exceptions were noted.

Issue 4 - Upon discussion with the Assistant Administrator, IAD noted that personnel files are not maintained for HRC members.

Upon review of personnel files, IAD confirmed files are maintained for HRC members.

Issue 5 - Upon review of the Leave Donation Program, IAD noted two (2) out of five (5) instances where written consent was not given by the employee to include their name in the email requesting donated leave.

Upon detail testing of leave donations, no exceptions were noted.

Issue 6 - Upon review of the Leave Donation Program, IAD noted two (2) out of twelve (12) instances where the employee's HR Representative signed-off on the employee's application on behalf of the employee and allowed the release of confidential information.

County of Summit
Human Resource Commission
1st Audit Follow-up – General Report

Upon detail testing of leave donations, no exceptions were noted.

Issue 7 - Upon review of the HRC meeting minutes and discussion with the Administrative Assistant, IAD noted that the HRC does not have a designated Vice-Chairperson, in accordance with HRC Rule §4.03(A).

Upon review of the HRC meeting minutes, IAD confirmed a Vice-Chairperson was designated.

Issue 8 - Upon review of the HRC Ethics and Financial Disclosure statements and through detail testing, IAD noted the following:

- Fifty-two (52) of one hundred and sixty-two (162) instances where HRC's review of the statement was not documented.
- Twenty-one (21) of one hundred (100) instances where the statements was not received by the April 15th deadline, in accordance with Codified Ordinance 169.03.
- Sixty-two (62) of one hundred and sixty-two (162) instances where IAD could not determine if the statement was received by the April 15th deadline because the document was not time stamped when received.

Upon detail testing of Ethics and Financial Disclosure statements, no issues were noted.