

Summit County Executive's Office
Department of Law, Insurance and Risk Management
Consumer Affairs Division
1st Audit Follow-up General Report

Prepared For:

Russell M. Pry
Audit Committee

Approved by Audit Committee
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Summit County
Internal Audit Department
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Taylor Ladouceur, Staff Auditor

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Consumer Affairs Division
1st Audit Follow-up – General Report

Auditors:

Lisa Skapura, Director; Meredith Merry, Assistant Director; Jon Keenan, Auditor-in-Charge; Brandon Schmidt and Taylor Ladouceur, Staff 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 five (5) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Consumer Affairs Division fully implemented five (5) management action plans.

Based on the above-noted information, IAD believes the Consumer Affairs Division has made a positive effort towards implementing the management action plans as stated in response to the issues identified in the prior audit and warrants no further follow up.

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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 Consumer Affairs' policies and procedures for completeness and accuracy, IAD noted policies were last dated as of September 18, 2009, indicating no evidence of management review and approval within the last two (2) years.

Upon review of the policies and procedures, IAD noted the policies were updated and approved by the Law Director.

Issue 2 - Upon review of Consumer Affairs' policies and procedures, no written or insufficient policies and procedures were noted for the purchasing and expenditure functions.

Upon review of the policies and procedures, IAD noted policies and procedures regarding the purchasing and expenditures functions we created, approved and disseminated.

Issue 3 - Upon detail testing of purchasing and expenditure transactions in Banner, IAD noted thirteen (13) out of thirteen (13) and fifteen (15) out of seventeen (17) instances where the requisition and invoice, respectively, were not properly approved (e.g., same person entering and approving).

Upon detail testing, IAD noted that requisitions and invoices were properly approved.

Issue 4 - Upon review of the Consumer Affairs Advisory Board meeting minutes and discussion with the Deputy Director, IAD noted the Advisory Board has not elected a Chair and Vice Chair, in accordance with Codified Ordinance 201.06(c).

Upon review of the Advisory Board meeting minutes, IAD noted a Chair and Vice Chair were elected in accordance with Codified Ordinance 201.06(c).

Issue 5 - Upon review of the Consumer Affairs Advisory Board meeting minutes, IAD noted two (2) out of two (2) instances where approval of prior meeting minutes was not recorded in the current meeting minutes, in accordance with Robert's Rules of Order.

Upon review of the Advisory Board meeting minutes, IAD noted approval of prior meeting minutes was recorded in the current meeting minutes, in accordance with Robert's Rules of Order.