

Summit County Executive Office
Department of Law, Insurance, and Risk Management
Public Safety Division
1st Audit Follow-up General Report

Prepared For:

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Audit Committee

Approved by Audit Committee
June 30, 2016



Summit County
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Auditors:

Lisa Skapura, Director; Meredith Merry, Assistant Director; Jon Keenan, Auditor 3 and Brandon Schmidt, Auditor 1.

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 ten (10) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, eight (8) were fully implemented and two (2) was partially implemented.

Based on the above-noted information, IAD believes the Public Safety Division 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.

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:

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MANAGEMENT ACTION PLANS FULLY IMPLEMENTED

Issue 1 - Upon review of Public Safety's policies & procedures manual for completeness and accuracy, IAD noted the manual has not been formally approved by management. Additionally, IAD noted five (5) out of eight (8) Public Safety employees did not sign-off acknowledging receipt and review of the manual.

Upon review of Public Safety's policies and procedures, IAD noted proper approval of the manual. In addition, upon detail testing of employee acknowledgments, IAD noted no issues.

Issue 2 - Upon review of Public Safety's policies and procedures, no written or insufficient policies and procedures were noted for the 800MHz radio system billing process.

Upon review of Public Safety's policies and procedures, IAD confirmed a policy regarding the 800 MHz system billing process.

Issue 3 - Upon discussions with Public Safety personnel, IAD noted the invoicing and collection functions for the 800 MHz user fee billing are performed by the same individual, creating an improper segregation of duties.

Upon review of the 800 MHz User Fee Billing process policy and procedure, IAD noted proper segregation of duties.

Issue 4 - Upon detail testing of the 800 MHz User Fee Billing, IAD noted sixty-seven (67) out of seventy-six (76) instances where receipts were not timely deposited, in accordance with ORC §9.38.

Upon detail testing of the 800 MHz User Fee Billing, IAD noted no issues.

Issue 6 - Upon discussion with Public Safety personnel and review of the process flow charts, IAD noted several employees responsible for ordering and receiving supplies within the department, creating an improper segregation of duties. In addition, upon review of the expenditures policy, IAD noted that the policy provides for an improper segregation of duties with the ordering/receiving functions.

Upon review of Public Safety's purchasing policy and procedure and discussion with Public Safety personnel, IAD noted proper segregation of duties regarding ordering and receiving supplies.

Issue 7 - Upon detail testing of the FY13 State Homeland Security Search and Rescue (SAR) grant agreement and discussion with Public Safety personnel, IAD noted one (1) out of one (1) instance where the percentage of federal participation in the cost of the property was not included on the inventory listing sheet.

Upon review of Public Safety's Master Inventory Listing, IAD the percentage of federal participation in the cost of the property was included on the inventory listing.

Issue 8 - Upon detail testing of the FY13 Emergency Management Performance Grant (EMPG) agreement and discussion with Public Safety personnel, IAD noted six (6) out of six (6) instances where at least (3) quotes were not obtained, in accordance with Code of Federal Regulation 44 §13.36.

Upon detail testing of the FY 15 Emergency Performance Grant (EMPG), IAD noted no issues.

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Issue 9 - Upon detail testing of the FY13 Law Enforcement State Homeland Security grant agreement and discussion with Public Safety personnel, IAD noted six (6) out of eight (8) instances where at least (3) quotes were not obtained, in accordance with Code of Federal Regulation 44 §13.36.

Upon detail testing of the FY 15 Law Enforcement State Homeland Security grant, IAD noted no issues.

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED

Issue 5 - Upon discussion with Public Safety personnel and review of the Crown Castle lease agreements, IAD was unable to verify sublease revenue, as sufficient documentation was not able to be provided (i.e., sublease agreements).

Upon discussion with Public Safety personnel, IAD noted that attempts were made to obtain the sublease agreements; however, Crown Castle stated the agreements contained proprietary information and would not provide them.

Issue 10 - Upon discussion with the EMA Senior Administrator, IAD noted that performance evaluations are not conducted annually. In addition, during detail testing, IAD noted four (4) out of four (4) instances where an employee's performance evaluation had not been completed within thirty (30) days of the employee's anniversary date. Per the Executive's Policy and Procedure Manual, performance evaluations shall be administered on an annual basis for all employees.

Upon detail testing of Public Safety's employees' performance evaluations, IAD noted one (1) out of three (3) instances where an employee's annual evaluation was not completed. However, upon discussion with the Senior Administrator of EMA, IAD noted that 2015 performance evaluations are in the process being completed.