

Summit County Executive Office
Department of Job and Family Services
Family and Adult Services Division
1st Audit Follow-up General Report

Prepared For:

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Audit Committee

Approved by Audit Committee
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Auditors:

Lisa Skapura, Director; Meredith Merry, Assistant Director; Jon Keenan, Auditor-in-Charge; Brittney Quinn 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 two (2) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Department of Job and Family Services, Family and Adult Services Division (FAS) fully implemented one (1) and partially implemented one (1) management action plan.

Based on the above-noted information, IAD believes FAS has made some progress towards the implementation of their corrective management action plans; however, additional work is needed to fully implement the management action plan as stated in response to the issues identified during the performance general audit. Internal Audit will conduct another follow-up audit to confirm implementation.

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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 the Policy and Procedure Manual for completeness and accuracy, IAD noted employee names referenced and no formal approval by management.

Upon review of the Policy and Procedure Manual, IAD noted no issues.

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED:

Issue 2 - Upon review of refugee cases, IAD noted nineteen (19) out of twenty-five (25) instances where IAD was unable to confirm if the automated system alien verification (SAVE) was utilized to confirm authenticity of documents provided by the refugee, in accordance with the Cash Assistance Manual.

Upon detail testing of employee acknowledgement of the SAVE policy, IAD noted no issues; however, upon detail testing of SAVE system utilization, IAD noted seventeen (17) out of twenty-five (25), or sixty-eight percent (68%), cases where IAD could not confirm the SAVE system was utilized.