

Summit County Court of Common Pleas
Adult Probation
1st Audit Follow-up General Report

Prepared For:

The Honorable Thomas A. Teodosio
Audit Committee

Approved by Audit Committee
December 20, 2016



Summit County
Internal Audit Department
175 South Main Street
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Lisa L. Skapura, Director
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Summit County Court of Common Pleas

Adult Probation

1st Audit Follow-up – General Report

Auditors:

Lisa Skapura, Director; Meredith Merry, Assistant Director; Mario Warren and Vincent Ruegsegger, 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 seven (7) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, Adult Probation fully implemented six (6) and partially implemented one (1) of the management action plans.

Based on the above-noted information, IAD believes Adult Probation 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 necessary.

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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 policies and procedures, IAD noted insufficient/outdated policies and procedures in the following areas:

- Asset tracking
- Removal of the sex offender's contact table in Chapter 4 §421.
- Addition of offender reporting requirements to Chapter 4 §403 for the Intensive Supervision Unit, Mental Health & Domestic Violence Unit.
- Removal of supervisory approval from Chapter 4 §403 for adjusting offender reporting period for high or moderate risk offenders
- Incorrect references:
 - Chapter 2 §231 reference to Chapter 4 §412.11
 - Chapter 4 §419 reference to ORC §4507.16(F)
 - Chapter 5 §505 reference to ORC §2929.02(F)

Upon review of policies and procedures, IAD noted polices in place for all the above-noted areas. In addition, IAD confirmed policies were disseminated to personnel.

Issue 2 - Upon review of policies and procedures for completeness and accuracy, IAD noted that the Adult Probation Policy and Procedure Manual has not been formally approved by management.

Upon review of policies and procedures, formal approval by management was noted.

Issue 3 - Upon detail testing of Banner expenditures, IAD noted three (3) of eleven (11) instances where funds were not properly encumbered prior to incurring the expense (e.g., purchase order date after the invoice date).

Per ORC §5705.41, no order involving the expenditure of money shall be made without a certificate of the Fiscal Office (purchase order).

Upon detail testing, funds were properly encumbered prior to the purchase.

Issue 5 - Upon detail testing of SMART expenditures, IAD noted fifteen (15) of one hundred eighty-three (183) instances where purchases totaling \$6,145.40 were made for out-of-state travel and are prohibited by the SMART Grant Fiscal Guidelines.

Upon detail testing, IAD noted SMART grant expenditures were made in compliance with the SMART Grant Fiscal Guidelines.

Issue 6 - Upon detail testing of user access to the Summit County Online Records System (SCORS), IAD noted eight (8) instances where a treatment provider (Oriana House) has the ability to view the victim impact statement and victim information contained within the Presentence Investigation Report. Per ORC §2951.03(A)(3), any investigation report disclosed to a treatment provider shall not include a victim impact section or information identifying a witness.

Upon review of the Summit County Online Record System (SCORS), treatment providers no longer have the ability to view the victim impact statement and victim information contained in the Presentence Investigation Report.

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Issue 7 - Upon detail testing of probation supervision policies and procedures, IAD noted six (6) out of forty-five (45) instances where a signed release of information form was not obtained and two (2) out of five (5) instances where a signed copy of the kiosk rules was not obtained from the probationer.

Upon detail testing, signed release of information forms and copies of the kiosk rules were obtained from the probationer.

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED:

Issue 4 - Upon detail testing of gift card disbursements, IAD noted six (6) of fifty-five (55) instances where the Probation Officer did not sign-off on the Gift Card Tracking Form. In addition, IAD noted six (6) out of fifty-five (55) instances where the offender did not sign off on the Gift Card Tracking Form, in accordance with departmental policies and procedures.

Upon detail testing, IAD noted signatures were obtained from the probationer on the Gift Card Tracking Form; however, IAD noted one (1) of eight (8) instances where a signature was not obtained from the Probation Officer.