

**Summit County Executive Office**  
*Department of Job and Family Services*  
*Workforce Development Division*  
**1<sup>st</sup> Audit Follow-up General Report**

**Prepared For:**

**Ilene Shapiro**  
**Audit Committee**

**Approved by Audit Committee**  
**December 20, 2016**



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

*Lisa L. Skapura, Director*  
*Meredith Merry, Assistant Director*  
*Mario Warren, Staff Auditor*  
*Vincent Ruegsegger, Staff Auditor*

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1<sup>st</sup> 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 report.

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 three (3) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, Workforce Development fully implemented one (1), partially implemented one (1), and did not implement one (1) of the management action plans.

Based on the above-noted information, IAD believes the Workforce Development 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 no further follow up is needed.

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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 3** - Upon detail testing, IAD noted nine (9) out of forty-two (42) instances where the un-issued bus passes could not be located. Additionally, IAD noted two (2) out of thirty (30) instances where the client did not sign receipt of acknowledgment for the bus pass.

*Upon detail testing of issued and un-issued bus passes, IAD noted a receipt of acknowledgment was signed by the client for all issued bus passes and all un-issued bus passes were accounted for.*

**MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED:**

**Issue 1** - Upon review of the Workforce Development Policy and Procedures Manuals for completeness and accuracy, IAD noted the following:

OWF Work Activity Manual:

- Not been formally approved by management.
- Not been updated and no sign of review within the last two (2) years.
- Includes incorrect references to legislation.

Food Assistance Employment & Training Manual:

- Not been formally approved by management.
- Not been updated and no sign of review within the last two (2) years.

Ohio Means Jobs Emergency Procedure Manual:

- Not been formally approved by management.

*Upon review of Workforce Development Division Policy and Procedure Manuals, IAD noted correct references to legislation have been made and the manuals have been updated with signs of review within the past two (2) years; however, the OWF Work Activity Manual and the Food Assistance Employment & Training Manual have not been formally approved by management or disseminated to the Workforce Development staff.*

**MANAGEMENT ACTION PLANS NOT IMPLEMENTED:**

**Issue 2** - Upon review of policies and procedures, IAD noted insufficient policies and procedures for the Ohio Works Incentive Program (OWIP).

*Upon review of Workforce Development policies and procedures, IAD noted no policies have been created regarding the Ohio Works Incentive Program (OWIP), as the program is temporary and will be expiring in 2017.*