

Summit County Juvenile Court 1st Audit Follow-up General Report

Prepared For:

**The Honorable Judge Linda Tucci Teodosio
Audit Committee**

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



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Auditors:

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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 twenty-two (22) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Juvenile Court fully implemented eight (8), partially implemented four (4) and did not implement ten (10) management action plans.

Based on the above-noted information, IAD believes the Juvenile Court 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 3 - Upon review of policies and procedures for completeness and accuracy, IAD noted the following:

- Thirty (30) out of sixty-seven (67) policies that have not been reviewed/approved by management within the last two (2) years,
- The Human Resource Manual has not been reviewed/approved by management within the last two (2) years.

Upon review of Juvenile Court policies and procedures and the Human Resource Manual, IAD noted all policies and manuals have been reviewed/approved by management in the last two (2) years.

Issue 4 - Upon review of the cash receipt process and discussion with Juvenile Court personnel, IAD noted the same cash drawer is utilized by multiple cashiers on the day shift.

Upon observation of the cash receipt process, IAD noted each cashier on the day shift utilizes their own cash drawer.

Issue 6 - Upon discussion with personnel, IAD noted the same employee is responsible for ordering and receiving IT equipment, as well as updating the IT listing, creating an improper segregation of duties.

Upon review of packing slips, IAD verified proper segregation of duties exist regarding the ordering of Information Technology assets.

Issue 10 - Upon detail testing, IAD noted four (4) of seven (7) instances where an employee drug test was not performed, in accordance with OAC §5139-37-05.

Upon detail testing, IAD noted all required drug tests were performed on Detention Center employees.

Issue 11 - Upon detail testing of sealed and expunged cases, IAD noted the following discrepancy between the Juvenile Court Local Rules and ORC:

- Juvenile Court Local Rules §11.03(C)(2) and §11.03(B)(2&3) state in order to have a record sealed the juvenile must file an application with the court at least two (2) years after the termination of all orders and upon receipt of the application to have their record sealed/expunged a hearing will be held within thirty (30) days.
- ORC §2151.358(B)(4) and §2151.356(C)(1)(a) states the juvenile is able to have their record sealed within six (6) months after the termination of all orders and upon receipt of the application to have their record sealed/expunged a hearing will be held within sixty (60) days.

Upon review of Juvenile Court Local Rules §11.03(C)(2) and §11.03(B)(2&3) and ORC §2151.358(B)(4) and §2151.356(C)(1)(a), IAD noted no issues.

Issue 18 - Upon detail testing of the juveniles' funds (e.g., cash, gift cards, etc.) maintained in the safe at the Detention Center, IAD noted one (1) out of nine (9) instances where the safe form log indicated that the funds (\$64.21 cash) were contained in the safe; however, IAD could not locate the funds or the release form indicating funds were returned to the juvenile.

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Upon detail testing of juvenile funds maintained in the safe, IAD noted all juvenile funds that have not yet been released to juveniles were present in the safe and the appropriate signatures of the juvenile and the Detention Center employee were obtained on the money envelope.

Issue 19 - Upon detail testing of the intake process, IAD noted the following:

- Four (4) out of forty (40) instances, where the Risk Instrument Assessment was not completed.
- Four (4) out of forty (40) instances, where the Ohio Youth Assessment was not completed.
- Five (5) out of forty (40) instances, where the MAYSI-2 Assessment was not completed.

Upon detail testing of intake procedures, IAD noted all the required assessments were completed during the juvenile intake process.

Issue 20 - Upon detail testing of juveniles' property at the Detention Center, IAD noted two (2) out of six (6) instances where property bags/envelopes contained property that was not listed in Proware.

Upon detail testing of juvenile property, IAD noted juvenile possessions maintained by the Detention Center agree to Proware.

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED:

Issue 2 - Upon review of policies and procedures, IAD noted insufficient policies and procedures in the following areas:

- Cash over/short
- IT asset inventory policy
- Credit Card statement review/approval
- FMLA (to include combined leave for spouses)
- Specific training requirements per job description (e.g., hours of training)
- Offline process for cash collections
- Billing process

Upon review of Juvenile Court's policies and procedures, IAD noted that policies have been created for the following processes:

- *Credit Card statement review/approval*
- *FMLA (to include combined leave for spouses)*
- *Specific training requirements per job description (e.g., hours of training)*

Issue 9 - Upon detail testing of the OJJDP (Office of Juvenile Justice and Delinquency Prevention) grant, to include detail testing of the OJP (Office of Justice Programs) Financial guide, the following issues were noted:

- Five (5) of thirteen (13) instances where the Juvenile Court was not in compliance with the OJJDP grant.
- Two (2) of eighteen (18) instances where the Juvenile Court was not in compliance with the OJP Financial Guide.

Upon detail testing of the OJJDP grant for attributes not in compliance during the preliminary audit, IAD noted one (1) of five (5) instances where the Juvenile Court was not in compliance with the OJJDP grant and two (2) of two (2) instances where the Juvenile Court was not in compliance with the OJP Financial Guide.

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Issue 16 - Upon review of the Training Tracking Spreadsheet, IAD noted that thirty-two (32) out of one hundred twenty-three (123) instances where the employee did not obtain the correct amount of required training, per Juvenile Court policy. Additionally, IAD noted that a list of the required amount of training hours by employee was not maintained (e.g., employees with juvenile contact are required forty (40) hours of training and all others are required ten (10) hours of training).

IAD also noted one (1) out of ten (10) instances where the employee's training hours were not properly supported (e.g., certifications, etc.).

IAD was unable to test if employees had received the correct amount of required training because a full year has not passed since the Management Action Plan was implemented (3-31-16). Additionally, no issues were noted during detail testing of training files to ensure the hours obtained were properly supported

Issue 17 - Upon detail testing of cash maintained in the safe at the Detention Center, IAD observed cash dating back to 2009, per the log maintained. Additionally, upon discussion with the Detention Supervisor, IAD noted no policy exists for depositing unclaimed funds.

Upon review of Juvenile Court policies and procedures, IAD noted a policy has been created addressing the process of depositing of juvenile unclaimed funds; however, upon detail testing of juvenile funds, IAD observed cash dating back to 2009 present in the safe.

MANAGEMENT ACTION PLANS NOT IMPLEMENTED:

Issue 1 - Upon review of policies and procedures for completeness and accuracy, IAD noted employees are not required to acknowledge receipt and review of the Juvenile Court's policy and procedure manuals.

Upon discussion with the Human Resource Administrator, IAD noted the Juvenile Court's Policy and Procedure Manual has not been disseminated to employees; therefore, acknowledgement forms were not completed.

Issue 5 - Upon detail testing of the Juvenile Court fees maintained in Proware, IAD noted the following:

- Three (3) out of fifty-five (55) instances where fees are listed as active; however, they are no longer collected (e.g., probation and general revenue costs);
- Two (2) out of fifty-five (55) instances where the fee charged was not in accordance with ORC/court order (e.g., special fee and traffic cost).

Upon detail testing of Juvenile Court fees, IAD noted three (3) out of fifty-five (55), or five percent (5%), instances where fees are listed as active; however, they are no longer collected and two (2) out of fifty-five (55), or three percent (3%), instances where the fee charged was not in accordance with ORC/court order.

Issue 7 - Upon detail testing of Banner expenditures, IAD noted seven (7) out of thirty-seven (37) 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 of Juvenile Court expenditures, IAD noted eight (8) out of forty (40), or twenty percent (20%), instances where the invoice date was prior to the purchase order date.

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Issue 8 - Upon discussion with the Data System Analyst, IAD noted the Juvenile Court does not maintain a list of IT asset disposals; therefore, IAD was unable to perform detail testing to verify proper approval of disposed assets (e.g., Executive Order).

Upon discussion with the Data Systems Analyst, IAD noted a tracking mechanism for IT asset disposals has not been implemented.

Issue 12 - Upon detail testing of Guardian Ad Litem Cases, IAD noted the written report was not filed with the Court seven (7) or more days prior to the hearing, in accordance with Local Rules §9.03(C).

Upon detail testing of Guardian Ad Litem Cases, IAD noted eleven (11) out of fifteen (15), or seventy-three percent (73%), instances where the written report was not filed (7) or more days prior to the hearing.

Issue 13 - Upon detail testing of Guardian ad Litem attorneys and volunteers, IAD noted the following:

- One (1) of eight (8) instances where the Guardian Ad Litem did not complete the required training courses, in compliance with Local Rules §9.01(C)(1).
- Four (4) of eight (8) instances where the Guardian Ad Litem's required documentation (e.g., driver's license, insurance card, and BCI background check) was not obtained, in compliance with Local Rules §9.01(C)(3),
- Seven (7) of ten (10) instances where the Guardian Ad Litem's annual review was not performed, in compliance with Local Rules §9.01(C)(4).

Upon detail testing of Guardian Ad Litem attorneys and volunteers, IAD noted the following:

- *Four (4) of ten (10), or forty percent (40%), instances where the Guardian Ad Litem did not complete the required training courses, in compliance with Local Rules §9.01(C)(1).*
- *Two (2) of ten (10), or twenty percent (20%), instances where the Guardian Ad Litem's required documentation (e.g., driver's license, insurance card, and/or BCI background check) was not obtained, in compliance with Local Rules §9.01(C)(3),*
- *Eight (8) of eight (8), or one hundred percent (100%), instances where the Guardian Ad Litem's annual review was not performed, in compliance with Local Rules §9.01(C)(4).*

Issue 14 - Upon discussion with the Chief Deputy Clerk and review of the Proware system, IAD noted a lack of reporting capabilities within the system. Therefore, IAD was unable to perform detail testing of regulatory compliance with the following local rules:

- §8.02(D)(1) – Appointed attorneys must submit a fee application no later than sixty (60) days after the case is closed.
- §8.02(D)(3) – Request for reimbursement for expenditures on indigent cases contains the required documentation.
- §8.02(D)(4) – Reimbursement for representation will be made based on the current county maximum rate.
- §8.02(D)(5) – Reimbursement does not exceed \$1,000.
- §9.04(A&B) – Indigent and Non-indigent cases follow compensation rules.

Upon discussion with the Court Administrator, IAD noted the Juvenile Court is planning to work with the Summit County Office of Information Technology (OIT) to create a program to help with the lack of reporting capabilities noted above. However, a meeting has not been scheduled.

Issue 15 - Upon detail testing of personnel files, IAD noted seven (7) of ten (10) files appeared to be incomplete, per the New Employee Checklist. Additionally, IAD noted that confidential information was not maintained separately from the employee's personnel file (e.g., Form I-9s).

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Upon detail testing of employee personnel files, IAD noted six (6) out of ten (10), or sixty percent (60%), personnel files appeared to be incomplete. Additionally, IAD noted no policy in place regarding the redaction of confidential information.

Issue 21 - Upon detail testing of evidence maintained in the file room and safe, IAD noted four (4) out of thirty-four (34) instances where the evidence was listed on the Evidence Candidate List as maintained by the Court; however, IAD noted that a court order was received and the evidence had been destroyed.

Upon detail testing of evidence, IAD noted three (3) out of twenty-five (25) instances where the Evidence Location Inventory Listing labeled evidence as active; however, upon review of the Proware system, the evidence had been destroyed/transferred.

Issue 22 - Upon discussion with the Chief Deputy Clerk, Data Systems Analyst and review of the Proware system, IAD noted a lack of reporting capabilities within the system. Therefore, IAD was unable to perform detail testing of the following:

- Destruction of evidence.
- Maintenance of evidence requested by the Judge/Magistrates.

Upon discussion with the Court Administrator, IAD noted the evidence module in the Proware system has not been updated since the original audit; therefore, the Proware system is still lacking the reporting capabilities noted above.