

Summit County Prosecutor's Office
Legal Division
2nd Audit Follow-up General Report

Prepared For:

**Prosecutor Sherri Bevan Walsh
Audit Committee**

**Approved by Audit Committee
March 28, 2018**



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Legal Division
2nd Audit Follow-up – General Report

Auditors:

Lisa Skapura, Director; Jon Keenan, Deputy Director; Brittney Quinn, Senior Auditor and Dan Weybrecht, Staff Auditor

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 three (3) issues and the corresponding management action plans noted in the previous general follow-up audit report which required follow-up action, the Prosecutor's Office – Legal Division fully implemented one (1) and partially implemented two (2) management action plans.

Based on the above-noted information, IAD believes the Prosecutor's Office – Legal 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.

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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:

Items Not Requiring Follow-up:

Previously Implemented:

Issue 1 - Upon review of policies and procedures, IAD noted insufficient policies and procedures in the following areas:

- Direct Indictment Program (DIP) payment process.
- Requiring an HR or Management employee to be present when an individual is reviewing an employee file.

Issue 2 - Upon review of policies and procedures for completeness and accuracy, IAD noted the following:

- Five (5) out of thirty-seven (37) instances where the policy did not have an Effective Date or Date of Revision.
- Thirty-two (32) out of thirty-seven (37) instances where the last revision of the policy was not within two (2) years.
- Twenty-eight (28) out of thirty-seven (37) instances where the policy was not formally approved (signed) by management.
- Two (2) out of thirty-seven (37) instances where names, rather than titles, were used in the policy.

Issue 4 - During detail testing, IAD noted two (2) out of thirteen (13) instances where the asset selected at the Prosecutor's Office was not maintained on the IT asset inventory listing.

Issue 6 - Upon detail testing of the evidence maintained in the evidence vault, IAD noted two (2) instances out of twenty-six (26) cases (containing multiple items) where evidence documented on the evidence list could not be located and one (1) instance out of twenty-six (26) cases containing multiple items, where the evidence list was not maintained; therefore, completeness of evidence could not be verified.

Items Requiring Follow-up:

MANAGEMENT ACTION PLANS FULLY IMPLEMENTED

Issue 7 - Upon detail testing of personnel files, IAD noted six (6) out of ten (10) files appeared to be incomplete, per the Employee Checklist. Additionally, IAD noted that confidential information was not maintained separately from the employee's personnel file (e.g., social security information, Form I-9s).

Upon detail testing of employee personnel files, IAD noted files were complete and confidential information was maintained separately.

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED:

Issue 3 - Upon detail testing of Direct Indictment Program (DIP) payments, IAD noted thirty-three (33) out of fifty-three (53) instances where the receipts were deposited; however, they were not timely deposited in accordance with ORC §9.38.

Upon detail testing of DIP payments, IAD noted seven (7) out of sixty (60) instances, or 12%, where DIP payments were not deposited timely. The Prosecutor's Office – Legal Division updated the DIP Billing policy requiring payments to be hand delivered to the Summit County Treasurer's Department. IAD noted this issue was partially implemented during the 1st audit follow-up; therefore, it will retain the same status since no improvements have been made.

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Issue 5 - Upon detail testing and discussion with the Investigators, IAD noted that Investigators sign the arresting agency's evidence log book noting receipt of the evidence; however, IAD noted ten (10) out of ten (10) instances where a signature was not obtained on the Evidence Receipt, Inventory and Transfer Form noting the receipt of the returned evidence by the Prosecutor's Office to the appropriate law enforcement agency, according to the Evidence Policy and Procedure.

Upon review of the Evidence Policy and Procedure, IAD noted the Evidence Receipt, Inventory and Transfer Form is required to be signed by the local law enforcement agency when evidence is returned; however, IAD was unable to perform detail testing because no evidence was returned to the local law enforcement agency during the audit follow-up period.