

# **Summit County Domestic Relations Court 1st Audit Follow-up General Report**

**Prepared For:**

**The Honorable Judge John P. Quinn  
Audit Committee**

**Approved by Audit Committee  
December 16, 2019**



**Summit County  
Internal Audit Department  
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**Auditors:**

Lisa Skapura, Director; Jon Keenan, Deputy Director; Brandon Schmidt, Senior Auditor; Mario Warren, Senior Auditor; and Amanda Winkelman, 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 fourteen (14) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Domestic Relations Court (DR Court) fully implemented four (4), partially implemented eight (8) and did not implement two (2) management action plans.

Based on the above-noted information, IAD believes the DR 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 5** - Upon detail testing of Banner expenditures, IAD noted the following:

- Three (3) of seven (7), or 43%, instances where a prior year purchase order was used for payment.
- Four (4) of six (6), or 67%, 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); in addition, purchase orders may not extend beyond the end of the fiscal year.

*Upon detail testing of Domestic Relations Court Banner expenditures, IAD noted no issues.*

**Issue 7** - Upon discussion with personnel, IAD noted the DR Court does not tag/track assets; therefore, detail testing could not be performed to ensure proper asset tracking.

*IAD obtained an updated policy regarding asset inventory tracking and upon review of Banner expenditures, IAD noted no assets were purchased over the newly established asset tracking threshold; therefore, detail testing was not performed.*

**Issue 9** - Upon discussion with personnel and detail testing, IAD noted the Deputy Director enters payroll into Kronos but does not formally approve the process in the system; therefore, IAD could not performed detail testing to ensure proper segregation of duties.

*Upon review of payroll approval and sign-off in Kronos, IAD noted no issues.*

**Issue 13** - Upon detail testing of appointed counsel payments, IAD noted the following:

- Four (4) of sixteen (16), or 25%, instances where the application for appointed counsel fees was not submitted within thirty (30) days after the issuance of a final appealable order, in accordance with Local Rule 13.08 (C); and fees were not reduced.
- Two (2) of five (5), or 40%, instances where the attorney did not file a motion for extraordinary fees nor did the attorney provide a proposed judgment entry, in accordance with Local Rule 13.08 (B); and extraordinary fees were paid.

*Upon detail testing of appointed counsel payment, IAD noted no issues.*

**MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED**

**Issue 1** - Upon review of policy and procedure manuals for completeness and accuracy, IAD noted the following:

- DR Court Policy and Procedures Manual
  - The manual has not been updated/revised within the last two (2) years.
  - The manual has not been formally approved by management.
  - The manual includes incorrect references to legislation.
- DR Court Personnel Manual
  - The manual has not been updated/revised within the last two (2) years.
  - The manual has not been formally approved by management.

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*Upon review of the DR Court Policy and Procedure Manual, IAD noted the manual has been updated/revised within the last two years and was formally approved by management; however, IAD noted that there are still outdated reference to legislation and in eight (8) out of eight (8), or 100%, instances, IAD noted an employee acknowledgement form verifying receipt of the manual was not obtained.*

*Upon review of the DR Court Personnel Manual, IAD noted no issues.*

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

- Cash collection (shortages/overages, receiving payments in the mail), receipting, depositing, and reconciling processes.
- Purchasing policy (needs updated to reflect current procedures).
- Performance evaluations (contradicting policies).
- Requiring an HR or Management employee to be present when an individual is reviewing an employee file.
- Guardian Ad Litem appointment procedure/process (e.g., 24 hour notice, cougar automatic case distribution, etc.).
- Asset inventory (tracking/tagging of assets).
- Attorney appointment procedure/process.

*IAD obtained updated policies and procedures in all the areas except for the Guardian Ad Litem appointment procedure/process.*

**Issue 3** - Upon detail testing of cash receipts, IAD noted twelve (12) of twelve (12), or 100%, instances where funds were not timely deposited, in accordance with ORC §9.38.

*IAD noted the Revenue Policy and Procedure was updated to include timely deposit of funds; however, upon detail testing of cash receipts, IAD noted one (1) out of five (5), or 20%, instances where the deposit was not made timely in accordance with ORC §9.38.*

**Issue 4** - Upon detail testing of cash receipts, IAD noted ten (10) of twelve (12), or 83%, instances where the Court Administrator or Deputy Court Administrator did not approve the revenue reconciliation form, per discussion with the Court Administrator.

*IAD noted the Revenue Policy and Procedure was updated to include the reconciliation process; however, upon detail testing of cash receipts, IAD noted four (4) out of six (6), or 67%, instances where the Court Administrator or Deputy Administrator did not approve the revenue reconciliation form.*

**Issue 6** - Upon discussion with personnel, IAD noted no employee designated to receive purchases. This creates the potential for the same employee to order and receive items, causing an improper segregation of duties. In addition, IAD noted packing slips are not maintained.

*Upon detail testing of office supply expenditures, IAD noted one (1) out of three (3), or 33%, instances where the packing slip was not initialed; therefore, IAD could not determine proper segregation of duties.*

**Issue 8** - Upon detail testing of personnel files, IAD noted eight (8) of eight (8), or 100%, files which appeared to be incomplete per the Personnel File Checklist (e.g., missing exempt employee form, performance evaluations, IT-4, etc.).

*Upon detail testing of personnel files, IAD noted five (5) out of eight (8), or 63%, instances where the employee's personnel files appeared to be incomplete (e.g., missing employee personnel policies acknowledgement forms). IAD noted that the employee acknowledgement forms were obtained after the issue was identified.*

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**Issue 10** - Upon detail testing of statistical reports, IAD noted four (4) of four (4), or 100%, instances where the monthly Administrative, Individual, and Assigned Judge Reports were not submitted by the fifteenth day after the close of the reporting period, in accordance with Rule 37 of the Rules of Superintendence.

*Upon detail testing of statistical reports to ensure compliance with Rules 37 of the Rules of Superintendence, IAD noted the following:*

- *One (1) out of three (3), or 33%, instances where the monthly Administrative Judge report was not submitted by the fifteenth day after the close of the reporting period.*
- *Two (2) out of three (3), or 67%, instances where the monthly Judge Report was not submitted by the fifteenth day after the close of the reporting period.*
- *Three (3) out of three (3), or 100%, instances, where the monthly Assigned Judge Report was not submitted by the fifteenth day after the close of the reporting period.*

**Issue 12** - Upon detail testing of the Appointed Counsel requirements, IAD noted the following:

- Six (6) of six (6), or 100%, instances where IAD could not confirm the attorney attended/viewed the court training seminar, in accordance with Local Rule 13.07(A).
- Two (2) of six (6), or 33%, instances where the Attorney's letter requesting to be added to the appointed counsel list could not be found, in accordance with Local Rule 13.07(B).

*IAD obtained an updated appointed counsel policy and procedure and upon detail testing of the appointed counsel registration form, IAD noted no issues; however, upon detail testing of appointed counsel requirements, IAD noted five (5) out of five (5), or 100%, instances, where IAD could not verify if the attorney attended/viewed the court training seminar because supporting documentation (e.g., sign-in sheet, certificate of completion, etc.) did not exist.*

**MANAGEMENT ACTION PLANS NOT IMPLEMENTED**

**Issue 11** - Upon review of the Local Rules and Rules of Superintendence, IAD noted the following discrepancy:

- Rule 48 (E) (4) of the Rules of Superintendence requires six (6) hours of initial Guardian ad Litem training; however, Local Rule 34.02 requires eight (8) hours of initial training.

*Upon discussion with Domestic Relations personnel, IAD noted that Local Rule 34.02 has not been amended to correspond with Rule 48 (E)(4) of the Rules of Superintendence.*

**Issue 14** - Upon detail testing of required qualifications for mediators, IAD noted one (1) out of six (6), or 17%, instances where IAD could not confirm that a mediator obtained the required fourteen (14) hours of specialized training in Domestic Abuse and Mediation, in accordance with Local Rule 33.07.

*Upon detail testing of required qualifications for mediators, IAD noted one (1) out of seven (7), or 14%, instances where IAD could not confirm that a mediator obtained the required fourteen (14) hours of specialized training in accordance with Local Rule 33.07.*