

**County of Summit**  
*Alcohol, Drug Addiction and Mental Health Services Board*  
**Audit Follow-up General Report**

**Prepared For:**

**Aimee Wade**  
**Audit Committee**

**Approved by Audit Committee**  
**March 16, 2023**



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

*Lisa L. Skapura, Director*  
*Jon Keenan, Assistant Director*  
*Brittney Quinn, Senior Lead Auditor*  
*Amanda Winkelman, Senior Auditor*

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**Auditors:**

Lisa Skapura, Director; Jon Keenan, Assistant Director; Brittney Quinn, Senior Lead Auditor and Amanda Winkelman, Senior 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 seven (7) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Alcohol, Drug Addiction and Mental Health Services Board fully implemented six (6) and partially implemented one (1) management action plan.

Based on the above-noted information, IAD believes the ADM Board 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:

**MANAGEMENT ACTION PLANS FULLY IMPLEMENTED**

**Issue 1:** Upon review of policies and procedures, IAD noted the ADM Board did not have a policy and procedure covering the six (6) minute rounding rule in Kronos.

**Management Action Plan:** Corrective action was taken prior to the end of the fieldwork with an updated policy that includes the process over the six (6) minutes rounding in Kronos.

**IAD Follow-up Comments:** *Upon review of the ADM Board policies and procedures, IAD noted a policy regarding the six (6) minute rounding rule has been implemented. Additionally, the policy has been disseminated to all current ADM Board employees.*

**Issue 2:** Upon detail testing of the ADM Board’s revenue receipts, IAD noted four (4) of twelve (12), or 33%, instances where funds were not timely deposited in accordance with ORC §9.38 and the ADM Board policies and procedures.

**Management Action Plan:** All funds received over \$1,000 will be deposited by the next business day. If the deposit is less than \$1,000 the funds will be deposited within (3) business days. ADM has reached out to the Summit County Fiscal Office to learn if an electronic means of deposit might be available to assist in making deposits quickly and without travel to the County Office building.

**IAD Follow-up Comments:** *Upon detail testing of deposits, IAD noted deposits were made timely.*

**Issue 4:** Upon detail testing of personnel files, IAD noted the following:

- Four (4) out of seven (7), or 57%, instances where an employee personnel file appeared to be incomplete (e.g., missing relevant documents, missing personnel file checklist, etc.), per the Personnel File Checklist.
- Two (2) out of seven (7) instances, or 29%, where an annual performance evaluation was not performed in 2019, in accordance with the ADM Board policies and procedures.
- Two (2) out of two (2), or 100%, instances, where an audit of the employee’s personnel file checklist was not completed within thirty (30) days of the employee’s hire date, in accordance with the ADM Board policies and procedures

**Management Action Plan:** The personnel files will be checked per the Personnel File Checklist within thirty (30) days of an employee’s hire date to ensure all forms are completed and placed in the file in accordance with the ADM Board policies and procedures. Performance evaluations will be performed annually for all employees to ensure compliance with the ADM Board policies and procedures.

**IAD Follow-up Comments:** *Upon detail testing of personnel files, IAD noted an annual performance evaluation was performed, a checklist was included in the personnel files, the audit of the checklist was completed within thirty (30) days of the employee’s hire date, and the personnel files were complete.*

**Issue 5:** Upon review of employee professional licensures, IAD noted four (4) out of seven (7), or 57% employees who do not have the required certification/license, as required by their respective job description.

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**Management Action Plan:** The personnel files will be checked per the Personnel File Checklist within thirty (30) days of an employee’s hire date to ensure all forms are completed and placed in the file in accordance with the ADM Board policies and procedures. Performance evaluations will be performed annually for all employees to ensure compliance with the ADM Board policies and procedures.

**IAD Follow-up Comments:** *Upon detail testing of ADM Board job descriptions, IAD noted no issues regarding required certifications.*

**Issue 6:** Upon discussion with the ADM Board personnel, IAD noted the following:

- The ADM Board did not provide a copy of the annual fiscal audit reports over the programs, addiction services, mental health services, and recovery supports areas to the County Auditor and the Auditor of State, in accordance with ORC §340.03 (A)(6).
- The ADM Board did not submit the 2018 Annual Report to the County Commissioners in accordance with ORC §340.03 (A)(9).
- A report summarizing the complaints and grievances received by the ADM Board was not sent to the Department of Mental Health & Addiction Services in accordance with ORC §340.05.
- A report summarizing the names of each minority business enterprise and Encouraging Diversity, Growth and Equity (EDGE) business enterprise with which the board entered into a contract with was not sent to the Ohio Department of Mental Health & Addiction Services within ninety (90) days of the beginning of the board’s fiscal year, in accordance with ORC §340.13(G).

**Management Action Plan:** The ADM Board will provide a copy of the annual fiscal audit reports over programs, addiction services, mental health services, and recovery supports areas to the County Auditor and the Auditor of State, in accordance with ORC 340.03 (A)(6).

The ADM Board’s annual report will be sent to the county commissioners in accordance with ORC 340.03 (A)(9) at its time of completion from this point forward. This constituent group is on our mailing list and will be checked for accuracy annually. Annual report may be distributed via email or hard copy.

A since-retired ADM Board employee informed the Executive Director that the report cited in ORC340.05 was no longer needed. However, written confirmation of this was never requested. The ADM Board staff requested clarification and received an email response from OhioMHAS that the summary of grievances is no longer required but must be provided to OhioMHAS upon request. Email provided for confirmation. There is a requirement stated in the communication from OhioMHAS’ email to require contract agencies to submit an annual report to the ADM Board. We will include this as a standard requirement in our contract as a required essential report beginning with the contract commencing on 7/1/2020.

**IAD Follow-up Comments:** *Upon detail testing, IAD noted the following:*

- *Annual fiscal reports were sent to the County Auditor. Per ORC §340.03 (A)(6), the ADM Board is no longer required to send the annual fiscal audit reports to the Auditor of State.*
- *2021 Annual Report sent to the County Executive,*
- *Report summarizing the names of each minority business enterprise and Encouraging Diversity, Growth and Equity (EDGE) business enterprise with which the board entered a contract with was sent to the Ohio Department of Mental Health & Addiction Services within ninety (90) days of the beginning of the board’s fiscal year.*

*IAD noted the report summarizing the complaints and grievances is no longer required to be submitted.*

**Issue 7:** Upon discussion with the ADM Board personnel, IAD noted the ADM Board is not confirming that housing rented, owned or leased by the ADM Board has been approved by meeting minimum fire safety standards in accordance with ORC §340.03 (A)(12).

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**Management Action Plan:** Language regarding the ADM Board’s expectation that housing built, subsidized, renovated, rented, owned, or leased by the board or a community addiction services provider or community mental health services provider has been approved as meeting minimum fire safety standards per ORC §340.03 (A)(12) on an annual basis will be added to applicable agency contracts beginning with July 1, 2020.

The ADM Board will add an assurance statement for the contract agencies to sign certifying that the minimum fire safety standards have been met for housing built, subsidized, renovated, rented, owned, or leased by the board or a community addiction services provider or community mental health services provider for submission with the annual funding application. Proof of annual inspections will be required with the application and will be reviewed by Clinical Service Department staff.

**IAD Follow-up Comments:** *IAD confirmed language has been added to the agency contracts regarding fire safety standards. In addition, IAD confirmed the annual inspections are required and reviewed by Clinical Service Department staff.*

**MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED**

**Issue 3:** Upon detail testing of office supply purchases, IAD noted seven (7) out of ten (10), or 70%, instances where a proper segregation of duties did not exist over the purchasing and receiving process (e.g., same person ordering and receiving). In addition, IAD noted the ADM Board policies and procedures reflect an improper segregation of duties over the ordering and receiving functions (e.g., same person ordering and receiving).

**Management Action Plan:** Corrective action was taken prior to the end of the fieldwork with an updated procedure for supply ordering to ensure that an employee independent of the employee that places the order for goods reconciles the items received to the packing slip and initials the packing slip to indicate all items listed were received. This ensures the proper segregation of duties.

**IAD Follow-up Comments:** *Upon detail testing of expenditures, IAD noted three (3) out of ten (10) instances, or 30%, where an improper segregation of duties exists over the ordering and receiving function. Upon review of the ADM Board policies and procedures, IAD noted a policy regarding segregation of duties over the ordering and receiving functions was implemented. Additionally, the policy has been disseminated to all current ADM Board employees.*