

Summit County Fiscal Office
Board of Revision
1st Audit Follow-up General Report

Prepared For:

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Audit Committee

Approved by Audit Committee
December 21, 2023



Summit County
Internal Audit Department
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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 four (4) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Board of Revision (BOR) fully implemented all four (4) management action plans.

Based on the above-noted information, IAD believes the BOR 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 the BOR Policy and Procedure Manual, IAD noted the following:

- Manual has not been formally approved by management.
- Names are referenced in the manual rather than titles.

Additionally, upon detail testing of the acknowledgement of the Policy and Procedure Manual, IAD noted seven (7) out of seven (7), or 100%, instances, where the employee did not acknowledge receiving and reviewing the BOR's Policy and Procedure Manual.

Corrective Action Taken Prior to End of Fieldwork: IAD noted the manual had been formally approved by management and BOR employees have signed-off acknowledging their receipt and BOR Policy and Procedure Manual and names that were referenced were removed.

Management Action Plan: Continue to update as necessary and provide copy to new employees.

IAD Follow-up Comments: *Upon review of the BOR Policy and Procedure Manual, IAD noted the manual has been formally approved by management and names are not referenced in the manual. Additionally, upon detail testing of policy and procedure manual sign-offs, IAD noted no issues.*

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

- Purchasing
- Payroll
- Notifying the Fiscal Office regarding completed BOR complaint decisions
- Majority of the Board constitutes a quorum

Corrective Action Taken Prior to End of Fieldwork: The IAD obtained and reviewed all of the policies noted above.

Management Action Plan: Continue to update each manual as necessary.

IAD Follow-up Comments: *Upon review of the BOR Policy and Procedure Manual, IAD noted all policies have been implemented.*

Issue 3: Upon review of payroll approval and sign-off in Kronos, IAD noted nine (9) out of twenty-eight (28), or 32%, instances with improper approval (e.g., no BOR employee approving time).

Additionally, upon discussion with BOR personnel, IAD noted instances where the Executive Assistant approved payroll in Kronos under the Deputy Fiscal Officer's Kronos account, which included approving the Executive Assistant's own payroll. This caused an improper segregation of duties over the payroll review and approval process.

Corrective Action Taken Prior to End of Fieldwork: IAD obtained correspondence to document that a BOR employee was added as a backup to assist the segregation of duties in Kronos and all passwords relative to Kronos were changed.

Management Action Plan: Continue policy of password-protected payroll approval by Director and/or back-up designee.

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IAD Follow-up Comments: *Upon detail testing of payroll approvals and signs offs, IAD noted no issues.*

Issue 4: Upon detail testing of BOR complaints, IAD noted forty-nine (49) out of sixty-one (61), or 80%, instances where a decision was not completed within ninety (90) days of the complaint being filed, in accordance with ORC §5715. Additionally, upon review of BOR policies and procedures, IAD noted the ORC time requirement of completing BOR cases is not referenced.

Corrective Action Taken Prior to End of Fieldwork: IAD received updated policies regarding the time requirement of completing BOR cases.

Management Action Plan: New ORC time requirement has been increased to 180 days, (previously 90 days), effective April 12, 2021, which will allow more time to meet deadlines.

IAD Follow-up Comments: *IAD noted the Ohio Revised Code §5715 increased the time requirement from 90 days to 180 days. Additionally, detail testing was performed to ensure a decision was reached within 180 days of when the complaint was filed. No issues were noted.*