

**SUMMIT COUNTY PROSECUTOR'S OFFICE:  
LEGAL DIVISION  
2<sup>nd</sup> Follow up Audit Report**

**Prepared For:  
The Honorable Sherri Bevan Walsh**

**APPROVED BY AUDIT COMMITTEE  
December 23, 2008**

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

*Bernard F. Zaucha, Director  
Lisa L. Skapura, Assistant Director  
Mira Pozna, Deputy Director  
Anthony Boston, Internal Auditor  
Benjamin Franjesevic, Internal Auditor*

**Summit County Prosecutor's Office Legal Division  
Second Follow up Audit**

**Auditors:**

Lisa Skapura, Assistant Director; Mira Pozna, Deputy Director; Anthony Boston, Internal Auditor; and Ben Franjesevic, Internal Auditor

**Objective:**

To determine if management has implemented their management action plans as stated in the previously issued Preliminary and Follow up Audit reports.

**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 Preliminary and Follow up Audit process.

**Testing Procedures:**

The following were the major audit steps performed:

1. Review the final Preliminary and Follow up Audit 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 Preliminary and Follow up Audits.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the Preliminary Audit and Follow up 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 second Follow-up Audit report noting the status of previously noted management actions.

**Summary**

Of the eleven issues and the corresponding management action plans remaining in the Second Preliminary Follow up Audit Report, the SCPO fully implemented one, partially implemented eight, and did not implement two.

Based on the above noted information, IAD believes that the SCPO has made some progress towards the implementation of their corrective management action plans; however, additional work is needed to fully implement the management action plans as stated in response to the issues identified during the preliminary audit. Internal Audit will conduct another follow-up audit to confirm implementation.

**Summit County Prosecutor's Office Legal Division  
Second Follow up Audit  
Comments**

Listed below is a summary of the issues noted in the Follow up Audit Report, their status and updated Management Action Plan. Each issue number is in reference to the Preliminary Audit report:

**Management Action Plans Fully Implemented:**

- **Issue 12** - It was noted upon review of the Prosecutor's Office personnel files that there was no standard listing of required forms/documentation for Prosecutor Human Resource personnel files contained in the Policies & Procedures manual.

*Through testing IAD noted that a checklist for all required forms/documents was maintained in personnel files for eight out of eight employees selected for testing.*

**Management Action Plans Partially Implemented:**

- **Issue 1** - The Policies and Procedures dated 12/15/03 provided to IAD during the audit consisted largely of a composition of miscellaneous memos, codified ordinance copies, and directives dated 1/2001 to 12/2003 (*some outdated*) from within the Prosecutor's office and from other county departments.

**First Follow up**

*On 2/7/07, IAD obtained and reviewed an interoffice memo from the Director of Administration indicating that the procedures, that were to have been completed by the end of 2005, will be completed by the end of 2007. The Prosecutor's Office did not initially provide draft procedures; therefore, IAD was unable to determine the progress of the policy and procedure rewrite. On 2/28/07, the Director of Administration provided IAD with a draft employee manual, credit card policy, Law Enforcement Trust Fund policy, temporary evidence policy, and an attendance policy.*

**Second Follow up**

*On 11/20/08, IAD met with the Director of Administration to determine the progress of the policies and procedures manual rewrite. She informed IAD that the manual has been approved with few changes made to the draft copy previously provided to IAD. IAD obtained and reviewed a copy of the policies and procedures manual dated September 2008. IAD noted that the manual consists largely of interoffice memos. Additionally, several policies lack an effective date, an approval, or both. Therefore, IAD deems this management action plan partially implemented.*

- **Issue 3** - Working hours and employee overtime were not specifically addressed in the Prosecutor's Policy and Procedures manual.

**First Follow up**

*On 2/7/07, IAD obtained and reviewed an interoffice memo from the Director of Administration indicating that the procedures, that were to have been completed by the end of 2005, will be completed by the end of 2007. The Prosecutor's Office did not initially provide draft procedures; therefore, IAD was unable to determine the progress of the policy and procedure rewrite. On 2/28/07, the Director of Administration provided IAD with a draft employee manual, credit card*

policy, Law Enforcement Trust Fund policy, temporary evidence policy, and an attendance policy.

**Second Follow up**

*On 11/20/08, IAD met with the Director of Administration to determine the progress of the policies and procedures manual rewrite. She informed IAD that the manual has been approved with few changes made to the draft copy previously provided to IAD. IAD obtained and reviewed a copy of the policies and procedures manual dated September 2008. IAD noted that the manual consists largely of interoffice memos. Additionally, the attendance policy addressing working hours and overtime lacks an approval. Therefore, IAD deems this management action plan partially implemented.*

- **Issue 4** - A review of the Prosecutor's Policies and Procedures and employee personnel files revealed that the Prosecutor's office does not require employees to sign a form acknowledging receipt and review of the most recent Policies and Procedures manual.

**First Follow up**

*On 2/7/07, IAD obtained and reviewed a sign off sheet for the policy and procedure manual from the Director of Administration. Upon review of the document it was noted that it is dated December 15, 2003 and is the table of contents of the policy and procedures with a receipt statement added to the bottom of the page. On 2/7/07, IAD obtained and reviewed an interoffice memo from the Director of Administration indicating that the procedures, that were to have been completed by the end of 2005, will be completed by the end of 2007. The Prosecutor's Office did not initially provide draft procedures; therefore, IAD is unable to determine the progress of the policy and procedure rewrite. On 2/28/07, the Director of Administration provided IAD with a draft employee manual, credit card policy, Law Enforcement Trust Fund policy, and a temporary evidence policy. Since the procedures are incomplete the sign off sheet could not have been used yet. This issue is considered partially implemented because the procedures are draft and the sign off sheet has not been utilized.*

**Second Follow up**

*On 11/20/08, IAD obtained and reviewed the Prosecutor's Office personnel files from the Fiscal Officer 3. Upon review of the files, IAD was unable to locate a policies and procedures manual sign-off for six out of eight employees tested. Additionally, for the two employees whose policy and procedures manual sign-off were present, IAD was unable to determine if the employees had signed off on the most recent manual due to updates being added without additional sign-offs being obtained. Per the Director of Administration, the most recent policy and procedure manual is available to all employees on the network and updates are distributed via e-mail; however, only new hires sign-off that they have received the manual. Therefore, IAD deems this management action plan partially implemented.*

- **Issue 6** – Based on interviews, it appears that a formalized /documented training, cross training, and orientation program does not exist for all areas of the Prosecutor's Office. However, IAD observed orientation programs and training tools for select employee areas.

**First Follow up**

*The Prosecutor's Office did not provide documentation that demonstrates that a formal orientation for new employees or cross training program has been completed. The Prosecutor's Office also did not provide IAD with any dates of completion. On 2/28/07, the Director of*

*Administration provided IAD with a draft employee manual, credit card policy, Law Enforcement Trust Fund policy, temporary evidence policy, and an attendance policy. Upon review of the procedures it was noted that this issue has not been addressed. On 3/2/07, the Director of Administration provided IAD with draft orientation procedures for the Juvenile and Criminal Divisions.*

**Second Follow up**

*On 11/20/08, IAD met with the Director of Administration and was informed that the Prosecutor's Office has implemented cross training and new employee orientations that include job shadowing; however, she was unable to provide any documentation showing such. Therefore, IAD deems this management action plan partially implemented.*

- **Issue 7** – A written policy or procedure was not in place for Prosecutor Office interaction with the press/news media. Per discussion and review with Prosecutor Office management, the Prosecutor's Office follows the Personnel Policy and Procedures Manual for the Executive's Office. However in the Executive's Personnel manual, contact with the media is handled by the Executive's Communications Department. Per interviews with the Prosecutor employees, the unwritten policy followed by the Prosecutor's Office does not involve interaction with the Executive's Communication Department.

**First Follow up**

*On 2/7/07, IAD obtained and reviewed an interoffice memo from the Director of Administration indicating that the procedures, that were to have been completed by the end of 2005, will be completed by the end of 2007. The Prosecutor's Office did not initially provide draft procedures or a copy of the memorandum that was issued to employees. Therefore, IAD was unable to determine the progress of the policy and procedure rewrite or communication of the policy. On 2/28/07, the Director of Administration provided IAD with a draft employee manual, credit card policy, Law Enforcement Trust Fund policy, temporary evidence policy, and an attendance policy. Upon review of the procedures it was noted that this issue has not been addressed. On 3/2/07, the Director of Administration provided IAD with a memo dated August 18, 2006 regarding the communications policy.*

**Second Follow up**

*On 11/20/08, IAD met with the Director of Administration to determine the progress of the policies and procedures manual rewrite. She informed IAD that the manual has been approved with few changes made to the draft copy previously provided to IAD. IAD obtained and reviewed a copy of the policies and procedures manual dated September 2008. IAD noted that the manual contains a memo from the Summit County Prosecutor regarding communications and interaction with the press; however, there is no approval present. Therefore, IAD deems this management action plan partially implemented.*

- **Issue 11** – IAD noted that the Prosecutor's Office utilizes the Executive's Personnel Policies and Procedures Manual and that performance evaluations are noted as a requirement in the manual. IAD noted through discussion with the Fiscal Officer on 12/02/04, and review of the personnel files, that the Prosecutor's Office does not complete performance evaluations.

**First Follow up**

*On 2/7/07, IAD obtained and reviewed an interoffice memo from the Director of Administration indicating that “the Prosecutor’s Office will begin to implement annual employee evaluations for all classified staff in 2007 upon their anniversary date beginning July 1, 2007”. The management action plan provided by the Prosecutor’s Office indicated that this was to have begun in 2005.*

**Second Follow up**

*On 11/20/08, IAD met with the Director of Administration and was informed that the Prosecutor’s Office has performed some annual performance evaluations; however, not all classified, non-bargaining employees have received one. She indicated that Secretaries, Administrative Assistants, Clerks, and Receptionists had received performance evaluations at this point. IAD obtained and reviewed personnel files from the Fiscal Officer 3 and was unable to locate performance evaluations for one out of three employees tested. Therefore, IAD expanded the sample by randomly selecting an additional four employees for testing. IAD noted that a performance evaluation was present in three out of three instances (One employee was non-applicable due to the fact that they are an unclassified employee). Therefore, IAD deems this management action plan partially implemented.*

- **Issue 13** – As a result of IAD’s discussion with the Fiscal Officer and Budget Management Director on HR file requirements, the review of the personnel files and general files selected for detailed testing revealed the following:
  - One of twenty-five personnel files did not contain either a resume or application. Per the Fiscal Officer on 12/02/04, all files should contain a resume or application from at least February 2001 forward.
  - One of twenty-five personnel files did not contain a copy of a PERS History form.
  - Three of twenty-five personnel files did not contain a copy of an employee State Withholding IT-4 form.
  - One of twenty-five personnel files tested did not contain a copy of the Federal W-4 form.
  - Ten of twenty-one applicable personnel files did not contain an I-9. *(Four of the twenty-five employees tested were hired prior to the I-9 requirement date of November 1986. Therefore, only twenty-one employees of the twenty-five sampled were applicable because their hire dates were subsequent to the filing requirement.)*
  - IAD was unable to locate one of twenty-five Oath’s of Office in the general file for Oath’s of Office.
  - There were ten of twenty-five employees required to have attorney registrations. Of the ten, IAD was unable to locate two of the registrations in the Attorney Registration general file.
  - IAD was unable to locate four of twenty-five employee’s Emergency Information Sheets.
  - Seven of twenty-five employees did not sign off on the LEADS Practitioner Training receipt indicating that they read and received the LEADS manual.

**First Follow up**

*On 2/7/07, IAD obtained and reviewed an interoffice memo from the Director of Administration indicating that the missing documentation has been obtained for all employees from 2005 to the present. On 2/15/07, IAD tested five personnel files for the items located on the “Check List for New Hire Personnel File” to determine if these items have been implemented. Five out of five personnel files did not contain a policy and procedure sign off sheet and two out of five did not contain the Oath of Office. This issue is considered partially implemented because the Prosecutor’s Office did not update all of the files as indicated in the management action plan by 5/1/05 and because of the issues noted above.*

**Second Follow up**

*On 11/20/08, IAD obtained and reviewed personnel files from the Fiscal Officer 3. Upon review of the eight personnel files selected for testing, IAD noted the following:*

- *Two out of eight employees' personnel files did not contain a resume or an application.*
- *Three out of eight employees' personnel files did not contain an Oath of Office.*
- *There were four out of eight employees that were required to possess attorney registrations. Of the four, two employees' personnel files did not contain a registration.*
- *Two out of eight employees' personnel files did not contain an Emergency Information Sheet.*
- *Three out of eight employees' personnel files did not contain a LEADS Practitioner Training sign-off.*

*Additionally, the Fiscal Officer 3 indicated that I-9 forms had been removed from employees' personnel files and placed into a general file. Upon review of the general file, IAD was unable to locate an I-9 for one out of eight tested employees. Therefore, IAD deems this management action plan partially implemented*

- **Issue 19** - Per review with the Budget Management Director, the Prosecutor's Office does not file an annual "report to the board regarding the use of the moneys appropriated to their respective offices from the delinquent tax and assessment collection fund." as required by Ohio Revised Code (ORC) §321.261.

**First Follow up**

*On 2/7/07, IAD met with the Director of Administration and she informed IAD that she has not submitted the report that was to have been done by 6/1/05. Per the Director of Administration, she has been in discussions with the Fiscal Office regarding this issue; the Fiscal Office is also required to submit this report to County Council. The Fiscal Office has informed her that they feel they have met this requirement when the County budget is submitted to Council for approval. On 2/13/07, IAD spoke with the Deputy Fiscal Officer of Finance and he agreed with the statement because he felt that since there is no penalty it would create unnecessary work. IAD obtained and reviewed O.R.C. §321.261. Upon review it was noted that the code states that the Prosecutor's Office "shall submit a report to the board regarding the use of the moneys appropriated to their respective offices from the delinquent tax and assessment collection fund. Each report shall specify the amount appropriated to the office during the current calendar year, an estimate of the amount so appropriated that will be expended by the end of the year, a summary of how the amount appropriated has been expended in connection with delinquent tax collection activities, and an estimate of the amount that will be credited to the fund during the ensuing calendar year." Upon review of the 2007 Proposed Operating Budget it was noted that it does not indicate the amount appropriated in the current year, an estimate of the amount that will be expended by the end of the year, or an estimate of the amount that will be credited to the fund during the ensuing calendar year. Additionally, this requirement is reinforced in the County Treasurers Manual prepared by the Auditor of State.*

**Second Follow up**

*On 11/20/08, IAD met with the Director of Administration and was informed that the Prosecutor's Office has not submitted a report to the County Council regarding monies appropriated from the delinquent tax and assessment collection fund. The Director of Administration indicated that she had contacted the Fiscal Office and was informed that, because past expenditures are reported, the Operating Budget is acceptable in lieu of an annual report. IAD obtained a copy of the 2008 Operating Budget and noted that expenditures for the past year are reported as well as the amount estimated to be credited to the fund in the following year; however, IAD noted that neither an estimate of funds to be*

*expended by the end of the year nor a summary of how the funds were expended in connection with delinquent tax collection activities were present. Per O.R.C. §321.261 (A4-6), "Each report shall specify the amount appropriated to the office during the current calendar year, an estimate of the amount so appropriated that will be expended by the end of the year, a summary of how the amount appropriated has been expended in connection with delinquent tax collection activities, and an estimate of the amount that will be credited to the fund during the ensuing calendar year." Therefore, IAD deems this management action plan partially implemented.*

### **Management Action Plans Not Implemented:**

- **Issue 5** - It does not appear that all employees are aware of the Policy & Procedure regarding Conflicts of Interest that is stated in the Personnel Policy and Procedures Manual for the Executive's Office.

#### **First Follow up**

*On 2/7/07, IAD obtained and reviewed an interoffice memo from the Director of Administration indicating that the procedures, that were to have been completed by the end of 2005, will be completed by the end of 2007. The Prosecutor's Office did not provide draft procedures; therefore, IAD is unable to determine the progress of the policy and procedure rewrite. On 2/28/07, the Director of Administration provided IAD with a draft employee manual, credit card policy, Law Enforcement Trust Fund policy, temporary evidence policy, and an attendance policy. Upon review of the procedures it was noted that this issue has not been addressed.*

#### **Second Follow up**

*On 11/20/08, IAD met with the Director of Administration to determine the progress of the Prosecutor's Office policies and procedures manual rewrite. She informed IAD that the manual has been approved with few changes made to the draft copy previously provided to IAD. IAD obtained and reviewed a copy of the policies and procedures manual dated September 2008 and noted that a Conflicts of Interest policy had not been incorporated into the manual. Additionally, the Director of Administration indicated that no progress has been made towards this issue. Therefore, IAD deems this management action plan not implemented.*

- **Issue 8** - Per discussion and review with the Fiscal Officer and Budget Management Director on 12/02/04, IAD determined that the Prosecutor's Office follows the Executive's Personnel Policies and Procedures Manual. However, IAD noted that the Prosecutor's Office did not possess the most updated version of the Executive's Personnel Policies & Procedures Manual. The manual on file at the Prosecutor's Office was dated 1998/2001. The Prosecutor's Office also does not distribute the manuals to the employees, nor do they require a sign off sheet acknowledging the receipt, responsibility, and understanding of the Personnel Policy & Procedure Manual.

#### **First Follow up**

*On 2/7/07, IAD obtained and reviewed an interoffice memo from the Director of Administration indicating that the procedures, that were to have been completed by the end of 2005, will be completed by the end of 2007. The Prosecutor's Office did not provide draft procedures; therefore, IAD is unable to determine the progress of the policy and procedure rewrite. On 2/28/07, the Director of Administration provided IAD with a draft employee manual, credit card policy, Law Enforcement Trust Fund policy, temporary evidence policy, and an attendance policy. Per the Director of Administration, on 2/28/07, the Prosecutor's Office has the most current procedures from the Executive's Office, and this is what the office is currently following.*



*The Prosecutor's Office was unable to provide documentation to demonstrate communication of this to employees. Therefore, this issue is not implemented.*

**Second Follow up**

*On 11/20/08, IAD met with the Director of Administration to determine the progress of the policies and procedures manual rewrite. She informed IAD that the manual has been approved with few changes made to the draft copy previously provided to IAD (A4-4). She also indicated that the Executive's policy manual has not been incorporated into the Prosecutor's Office policies and procedures manual or disseminated to employees. Therefore, IAD deems this management action plan not implemented.*

**Second Security Follow-Up:**

Security follow-up issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with Ohio Revised Code §149.433<sup>248</sup>.