



SUMMIT COUNTY, OHIO

INTERNAL AUDIT DEPARTMENT

March 29, 2007

The Honorable Judge Linda Tucci-Teodosio
Summit County Juvenile Court and Detention Center
650 Dan Street
Akron, OH 44310

Judge Teodosio:

Attached are the results of Follow-up Audit regarding the issues that were identified in the Summit County Juvenile Court Preliminary Audit report dated March 14, 2006.

FOLLOW-UP AUDIT SUMMARY

The primary focus of this follow up was to provide the Summit County Juvenile Court with reasonable assurance, based on the testing performed, on the adequacy of the system of management control in effect for the audit areas tested. Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, as well as methods, and procedures to ensure that goals are met.

Our follow up was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States and accordingly included such tests of records and other auditing procedures as we considered necessary under the circumstances. Our procedures include interviewing staff, reviewing procedures and other information and testing internal controls as needed to assess compliance with the stated management action plans.

The follow-up process should monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action. Follow-up by internal auditors is defined as a process by which they determine the adequacy, effectiveness, and timeliness of actions taken by management on reported engagement observations.

Factors that should be considered in determining appropriate follow-up procedures are:

- The significance of the reported observation.
- The degree of effort and cost needed to correct the reported condition.
- The impact that may result should the corrective action fail.
- The complexity of the corrective action.
- The time period involved.

We appreciate the cooperation and assistance received during the course of this follow-up audit. If you have any questions about the audit or this report, please feel free to contact me at (330) 643-2655.

Sincerely,

Bernard F. Zaucha
Director, Internal Audit

**Summit County Juvenile Court
Follow up Audit
(APPROVED BY AUDIT COMMITTEE MARCH 28, 2007)**

Auditor:

Joseph George, Senior Auditor

Objective:

To determine if management has implemented their management action plans as stated in the previously issued Preliminary Audit report.

Scope:

An overview and evaluation of policies, processes, and procedures implemented by the department/agency as a result of management actions stated in the management action plans during the Preliminary Audit process.

Testing Procedures:

The following were the major audit steps performed:

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

Summary

Of the eight issues and corresponding management action plans noted in the Preliminary Audit Report, the Summit County Juvenile Court fully implemented four and partially implemented four.

Based on the above noted information, IAD believes that the Summit county Juvenile Court has made a positive effort towards implementing the management action plans as stated in response to the issues identified in the preliminary audit.

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 §149.433²⁴⁸.

**Summit County Juvenile Court
Follow up Audit
Comments**

The Internal Audit Department (IAD) conducted a Follow-up Audit of the Summit County Juvenile Court. The original Preliminary Audit was approved by the Summit County Audit Committee on March 14, 2006.

Listed below is a summary of the issues noted in the Preliminary Report and their status. Each issue number is in reference to the preliminary report:

Management Action Plans Fully Implemented:

- Issue 3 - Upon review of the personnel files selected for detailed testing of the HR file requirements, the following issues were noted:
 - a) Eight of 25 personnel files tested did not contain an application or resume.
 - b) Five of 25 personnel files tested did not contain a sign-off sheet indicating the receipt and understanding of the Summit County Juvenile Court Human Resource Policy and Procedure manual.
 - c) Twenty-five of 25 personnel files tested did not contain a sign-off sheet indicating the receipt and understanding of the Summit County Juvenile Court Confidentiality of Information Policy. Per the Assistant Court Administrator, a revised Personnel P & P is expected to be implemented by the end of 2005 and will include a Confidentiality of Information Policy sign-off sheet.
 - d) Twenty-five of 25 personnel files tested did not contain a sign-off sheet indicating the receipt and understanding of the Summit County Juvenile Court Code of Ethics Policy. Per the Assistant Court Administrator, a revised Personnel P & P is expected to be implemented by the end of 2005 and will include a Code of Ethics Policy and a sign-off sheet acknowledging the receipt of the policy.
 - e) Eleven of 24 applicable personnel files tested did not contain a 2004 performance evaluation. One of the 25 files was not applicable because the employee was hired after 2004.
 - f) Seven of 25 personnel files tested did not contain the results of an employment investigation (background check).
 - g) Four of 22 applicable personnel files tested did not contain an Employment Eligibility Verification Form (I-9). Three of the files were not applicable due to their hiring before November 1, 1986, which is the effective date for obtaining I-9,'s set by the Immigration Reform and Control Act.
 - h) Eighteen of 25 personnel files tested did not contain a date of appointment and type of current position.

- Issue 5 - Upon review of the 25 personnel files selected for testing, IAD noted that confidential and/or medical information was contained in ten of the 25 files. Per the Assistant Court Administrator, there are no separate files maintained in the HR Department for confidential and/or medical information.

- Issue 6 - Upon discussion with the Assistant Court Administrator on 08/05/05 and review of the personnel files, IAD noted that the Juvenile Court HR Department does not utilize a New Hire Checklist to ensure that all required documentation is obtained from new employees and placed in the personnel file.
- Issue 8 - The deposit made for monies collected on 06/01/05 in the Clerk's Office was not made on the next business day following the date of receipt. This is a violation of O.R.C § 9.38.

Management Action Plans Partially Implemented

- Issue 1 - The following issues were noted with the policy and procedures manual:
 - a) Chapter 7: Citizen Involvement and Volunteers, Chapter 8: Physical Plant, Chapter 11: Rules and Discipline, Chapter 12: Juvenile Rights, Chapter 13: Food Service, Chapter 14: Sanitation and Hygiene, Chapter 15: Medical and Health Care Services, Chapter 17: Juvenile Services, Chapter 18: Communication: Mail, Telephone, and Visiting, Chapter 21: Intake are absent from the policies and procedures.
 - b) The Policy and procedures manual is geared more towards Juvenile Court Detention and not the administrative areas of the court.

On 1/3/07, IAD obtained and reviewed the Juvenile Court Policies and Procedures from the Court Administrator. IAD also obtained and reviewed a status sheet for this issue from the Court Administrator indicating that there are 30 policies pending as of 12/31/06 and that a policy and staff development employee was hired. On 1/5/07, IAD confirmed in the Banner Accounting system that the individual listed on the status sheet is employed by Summit County Juvenile Court. On 1/10/07, IAD obtained and reviewed draft procedures for the Family Resource Center, Court Appointed Special Advocate, Probation, and for various positions from the Court Administrator. IAD also obtained and reviewed draft procedures for the Clerk's Office from the Court Administrator on 1/16/07. Per the Court Administrator, on 1/3/07, the procedures should be completed by 11/30/07.

- Issue 2 - Upon review of the Juvenile Courts Policy and Procedure Manual and upon discussion with the Court Administrator and the Data Systems Analyst, it was noted that there are no procedures for IT disaster recovery or for the Data Systems Analyst position.

On 1/3/07, IAD obtained and reviewed the Juvenile Court Policies and Procedures from the Court Administrator. Upon review, it was noted that Policy number 25.2.1 "Disaster Recovery Plan" has an effective date of 6/1/06. IAD obtained and reviewed some disaster recover procedures supporting documentation and noted that they are not part of the procedures. IAD recommends that this supporting documentation, along with other outstanding supporting documentation, be included in the procedures and distributed to the appropriate responders. Per the Court Administrator, the procedures for the Data Systems Analyst position that were to be completed by 12/31/06 have not been completed. Per the Court Administrator, on 1/22/07, the procedures for the Data Systems Analyst position and the remaining disaster recovery supporting documentation that have not been completed will be finalized by 6/30/07.

- Issue 4 - Upon discussions with the Assistant Court Administrator, IAD noted the following discrepancies with the Juvenile Court Policy & Procedure Chapter 3.10: Personnel Files and the current HR file documentation expectations:
 - a. Per the Personnel File Policy & Procedure, a Code of Ethics sign-off sheet should be located in the personnel files. Per the Assistant Court Administrator, this sheet may or may not be located in the file.
 - b. Per the Personnel File Policy & Procedure, a Confidentiality of Information Policy sign-off sheet should be located in the personnel files. Per the Assistant Court Administrator, this sheet may or may not be located in the file.
 - c. Per the Personnel File Policy & Procedure, wages and salary information should be located in the personnel files. Per the Assistant Court Administrator, salary and payroll information is kept in a separate file.
 - d. Per Policy & Procedure Chapter 3.8: Performance Reviews, annual performance evaluations should be conducted on the employee's anniversary date. Per the Assistant Court Administrator, performance evaluations for all employees were distributed in September 2004, however not all detention employee evaluations have been completed.
 - e. Per the Assistant Court Administrator, An Employment Eligibility Verification Form (I-9) should be located in the file; however, this is not stated in the Personnel File Policy.

On 1/3/07, IAD obtained and reviewed the Juvenile Court Policies and Procedures from the Court Administrator. Upon review of procedure 3.10 "Personnel Files" it was noted that the procedure was revised 3/6/06, but it did not include the requirement of the personnel file containing the Employment Eligibility Verification Form (I-9). On 1/3/07, IAD obtained and reviewed the personnel files for three employees from the Administrative Assistant. Upon review of these personnel files, it was noted that all of the above files contained a sign off sheet that they received the human resource manual which contains the Code of Ethics policy and the Confidentiality of Information Policy. Per the Court Administrator, on 1/22/07, the Employment Eligibility Verification Form (I-9) requirement will be added to the procedure by 3/31/07.

- Issue 7 - Upon discussion with the Chief Deputy Clerk and review of the Summit County Juvenile Court Policies and Procedures Manual, there are no formal written policies and procedures in regards to the cash collection/receipting process for the Juvenile Clerk of Courts Office. The only documented policies and procedures for the Clerk's Office are for the Expungement or Sealing of Records.

On 1/3/07, IAD obtained and reviewed the Juvenile Court Policies and Procedures from the Court Administrator. Upon review of procedure 23.2 Clerk of Courts "Collection of Monies" it was noted that it had a revision date of 3/6/06 and indicated that deposits should be performed daily in accordance with ORC §9.38. IAD also obtained and reviewed a memo from the Court Administrator, dated 2/22/06, instructing the Chief Deputy Clerk to provide a copy of the "Collection of Monies" policy to the Deputy Clerks and have them sign an acknowledgment form. Upon review of the remainder of the Clerk of Courts section it was noted that there are no other procedures even though the procedures were to be completed by 12/31/06. IAD obtained and reviewed draft procedures for the Clerk's Office from the Court Administrator on 1/16/07. Per the Court Administrator, on 1/22/07, the procedures for the remainder of the Clerk of Courts functions will be completed by 6/30/07.