



# SUMMIT COUNTY, OHIO

## INTERNAL AUDIT DEPARTMENT

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March 29, 2007

Sherri Bevan Walsh  
Summit County Prosecutor  
53 University Avenue, 6<sup>th</sup> Floor  
Akron, OH 44308-1680

Ms. Bevan Walsh,

Attached are the results of Follow-up Audit regarding the issues that were identified in the Summit County Prosecutor's Office: Legal Division (SCPO) Preliminary Audit report approved March 21, 2006.

### **FOLLOW-UP AUDIT SUMMARY**

The primary focus of this follow up was to provide the SCPO 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 Prosecutor's Office Legal Division**  
**Follow up Audit**  
**(APPROVED BY AUDIT COMMITTEE 3-28-07)**

**Auditor:**

Joseph George, Senior Auditor

**Objective:**

To determine if management has implemented their management action plans as stated in the 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 nineteen issues and the corresponding management action plans noted in the Preliminary Audit Report, the SCPO fully implemented six, partially implemented eight, did not implement four, and one issue did not require action.

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 based on the new target dates.

**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>.

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

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 9 - Upon review of the Prosecutor's Office HR and personnel files, IAD noted the following:
  - a. There were several separate general files located with the Fiscal Officer of the Prosecutor's Office, in which each file contained a single type of form or document for all employees in the Prosecutor's Office (*i.e. Oath of Office, Attorney Registrations, Internet & Electronic Policy forms, LEADS policy forms, and Emergency Information Sheets*).
  - b. There was no separation of public and confidential sections in the personnel files. All information for an employee was in one file, including documents with social security numbers and copies of driver's licenses.
  
- Issue 10 - IAD noted during discussion and review with the Fiscal Officer, on 12/02/04, that the HR files are not maintained in locked file cabinets in her office. However, per the Fiscal Officer, her office door is locked at all times when she is away.
  
- Issue 14 - IAD noted that the bank statements for the Furtherance of Justice Fund, the Law Enforcement Trust Fund, and the Education Account were addressed to the attention of the previous Budget Management Director; however, the current Budget Management Director was hired on 01/06/03.
  
- Issue 16 - Per O.R.C. § 2933.43 and the Prosecutor's Internal Control Policy and Procedure for the Law Enforcement Trust Fund, the Prosecutor's Office is required to file a report with the County Auditor (Fiscal Office) no later than the 31<sup>st</sup> day of January of the next calendar year and the Attorney General no later than March 1st. Per the Budget Management Director, on 01/07/05, there was no paperwork/documentation indicating that the 2003 LETF Proceeds from the Sale of Property Report was filed with the Fiscal Office.
  
- Issue 17 - IAD noted that the monthly credit card statements for 2003 and 2004 were addressed to the attention of the previous Budget Management Director; however, the current Budget Management Director was hired on 01/06/03.
  
- Issue 18 - IAD noted that there is no updated tracking of credit cards maintained by the Prosecutor's Office. Per discussion and review with the Budget Management Director, on 12/30/04, an inactivated credit card in the name of the prior Budget Management Director was located in a file maintained by the current Budget Management Director. IAD confirmed with the bank that this card was not active.

### **Management Action Plans Partially Implemented:**

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

*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.*

- Issue 2 - Per discussion and review, the Prosecutor's Office follows the Personnel Policy and Procedures Manual for the Executive's Office. The Policies and Procedures, dated 12/15/03, contained specific sections of the County of Summit Personnel manual for personnel issues dated 1998 and 2001.

*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 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. 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.*

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

*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.*

- 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.

*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.*

- 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.

*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*

- 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.

*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.*

- 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.

*On 2/7/07, IAD obtained and reviewed a checklist for new hire personnel files from the Director of Administration. IAD also 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. Upon review of the aforementioned memo, and discussion with the Director of Administration, it was noted by IAD that the only files that have been updated to include this information have been files from 2005 to the present. This is contrary to the management action plan, which indicates that this checklist will be located in each personnel file to assure the required documentation is maintained in the record by 5/1/05.*

- 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 forms.
  - 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.

*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.*

#### **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.

*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.*

- 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.

*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.*

- 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.

*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.*

- 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.

*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.*