



# SUMMIT COUNTY, OHIO

## INTERNAL AUDIT DEPARTMENT

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November 29, 2006

Sheriff Drew Alexander  
Summit County Sheriff  
53 University Ave., 4th floor  
Akron, OH 44308

Dear Sheriff Alexander:

Attached are the results of the Follow-up Audit regarding the issues that were identified in the Summit County Sheriff Office: Corrections Division Preliminary Audit report dated October 20, 2005.

### **Follow up Audit Summary**

The primary focus of this follow up was to provide the Summit County Sheriff Office: Corrections Division 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 – Sheriff Office: Corrections Division**  
**Follow up Audit**  
**(APPROVED BY AUDIT COMMITTEE DECEMBER 19, 2006)**

**Auditors:** Lisa Skapura, Assistant Director; Joe George, Senior Auditor; Jennifer Schneider, Staff Auditor

**Objective:**

To determine if management has implemented their corrective management action plans as stated in response to 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 16 issues and corresponding management action plans noted in the Preliminary Audit Report, the Summit County Sheriff Office: Corrections Division implemented 11, partially implemented 4, and did not implement 1.

**Conclusion**

Based on the above noted information, IAD believes that the Summit County Sheriff Office: Corrections Division 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 §149.433<sup>248</sup>.

**Summit County – Sheriff Office: Corrections Division**  
**Follow up Audit**  
**Comments**

The Internal Audit Department (IAD) conducted a Follow-up Audit of the Summit County Sheriff Office: Corrections Division. The original Preliminary Audit was approved by the Summit County Audit Committee on September 28, 2005.

The accompanying comments to the Preliminary Audit issues present an overall summary of the status of the corresponding management action plans.

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

**Management Action Plans Fully Implemented:**

- Issue 3 - Upon review of 25 personnel files selected for detailed testing of the HR file requirements, the following issues were noted:
  - a. One of 25 personnel files tested did not contain an application or resume.
  - b. Nine of 22 applicable personnel files tested did not contain a 2003 performance evaluation. (Three of the 25 files were not applicable because the employee was hired after 2003.) O.A.C. Section 5120:1-8-17 states that annual standardized performance reviews of jail employees shall be conducted.
  - c. Nine 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.)
  - d. One of 25 personnel files tested did not contain an Ohio IT-4 withholding form. Upon review of a Banner Employee Deduction query IAD noted that the withholding is being deducted.
  - e. One of 20 applicable personnel files tested did not contain an I-9. (Five of the files were not applicable due to the employee being hired before November 1, 1986 which is the effective date set by the Immigration and Naturalization Act.)
  - f. One of 23 applicable personnel files tested did not contain a health insurance enrollment card. (The sample was reduced to 23 because 2 of the employees selected were part-time and part-time employees are not eligible to receive benefits.) Upon follow up IAD noted that the Secretary II obtained a copy of the health insurance information and included it in the file.
  - g. There was no signature on the mass employee sign-off sheet for one of 25 employees indicating the receipt and understanding of the Summit County Sheriffs Office General Policy and Procedure manual.
  
- Issue 5 - Upon review of personnel files, IAD noted confidential information in 6 of the 25 files selected for testing. Per the Director of Administration-Personnel, there should be no confidential information contained in the personnel files.
  
- Issue 7 - Upon review of one week (five business days) of prisoner cash logs and corresponding property sheets for October 2004, there were 159 inmates booked into the jail. IAD was unable to determine if the individual amount on the prisoner cash log agreed to the amount on the property sheet for 138 inmates because IAD was unable to obtain the corresponding property sheet. In addition, of the remaining 21 inmates, ten of the inmates' names agreed to the inmate name on the property sheets, however, the amount listed on the property sheets was zero. Per the Inmate Accounts Supervisor, she provided IAD with all of the property sheets that were given to inmate accounts. IAD

noted in the Inmate Fund Account Policies and Procedures that the inmate account clerks are to collect the cash logs, personal property sheets, and money envelopes from the safe as scheduled. However, per discussion with the Inmate Accounts Supervisor, the clerks have not received the property sheets since January of 2005. In addition, the updated policy and procedure implemented in June 2004 states that the “property deputy will still be responsible for entering the amount in the computer at the time of the property inventory”.

- Issue 8 - Upon review of the inmate fund account policies and procedures, IAD noted that in the event of an uncooperative inmate, another deputy, prior to placing the cash envelope into the safe, will witness the amount. There is no requirement stating that the deputy must sign the envelope to account for witnessing the process.
- Issue 9 - Upon review of the prisoner cash logs for October 2004 for inmate accounts, IAD noted 47 instances where the inmate account clerks documented the inmate name and amount collected on the prisoner cash log. Per the Inmate Accounts Supervisor, when the inmate account clerks verified the money in the envelopes to the inmates and amounts documented on the cash logs, these 47 instances were additional money envelopes that were not documented on the cash logs by the intake deputy.
- Issue 10 - Upon review of the prisoner cash logs and corresponding money envelopes for five business days in October 2004, IAD noted that 111 of 159 total money envelopes did not contain all of the required information as stated in the Inmate Fund Account policies and procedures dated June 4, 2004. Per the policy and procedure, the money envelopes are to contain the inmate’s full name, DOB or SSN, total amount, denomination breakdown, deputy’s name and Personal ID number, time stamp and inmate signature.
- Issue 11 - Upon review of the prisoner cash logs for October 2004 and the Inmate Fund Account Policy and Procedure which states that a new column was added to the prisoner cash logs titled “VER” for the inmate account clerks to sign off after verifying the money listed on the log to the money inside the envelope, IAD noted that the inmate account clerks were documenting the actual amount of money counted as opposed to signing off on the cash log. In addition, for the prisoner cash logs dated 10/16/04-10/18/04, there were two instances where the inmate account clerks did not initial off or document the amount counted in the VER column.
- Issue 12 - Upon discussion with the Inmate Accounts Supervisor and review of the Inmate Fund Account Policy and Procedure, there appears to be a lack of a segregation of duties in inmate accounts. IAD noted that the inmate account clerks are responsible for collecting cash at the intake window, inputting the amounts collected into the system, and preparing the deposits.
- Issue 13 - Upon review of the Inmate Fund Account Policy and Procedure, IAD noted that the property deputy is to initial the cash logs to verify that the inmate account clerks removed the money from the safe in the booking area. However, per the Inmate Accounts Supervisor and review of the October 2004 prisoner cash logs, as of June 2004 when the new policies were implemented, the property deputies no longer initial the cash logs.
- Issue 15 - Upon review of the Summit County Jail Inmate Property Receipts selected for detailed testing, the following issues were noted:
  - a. Sixteen of the 74 property receipts from the felony cases selected for review were unable to be found, therefore the sample size was reduced to 58.

- b. Seven of the 58 property receipts selected for review were missing the inmate's incoming signature.
  - c. One of the 58 property receipts selected for review was missing the inmate's release signature.
  - d. Fifty-eight of the 58 property receipts selected for review were missing the Deputy's signature.
- Issue 16 - Summit County Jail Policies and Procedures Chapter 9:7.0 regarding Property Management conflicts with Summit County Jail Policies and Procedures Chapter 9:9.1 regarding Inmate Release. IAD noted 9:7.0 Section III C 2 a. states if an inmate refuses to sign the property receipt upon release than the Deputy shall write, "refused" on the inmate signature line and then complete the Deputy signature line. IAD also noted that 9:9.1 Section IV D 2 a. states if an inmate refuses to sign the property sheet, another deputy will be summoned to witness the return of the property and the refusal.

**Management Action Plans Partially Implemented:**

- Issue 1 - The following issues were noted with the Sheriff's General Policies and Procedures:
  - a. IAD noted that the Sheriff's General Policies and Procedures were inconsistently numbered and contained missing pages throughout the manual. Cover pages of procedures contained numbering which agreed to the table of contents but the pages following the cover page contained numbering that did not agree. Therefore, IAD was unable to determine if the procedures were complete.
  - b. Cover pages of procedures had the Sheriff's approval yet the effective date was before the term of Sheriff Alexander, January 2001, and they did not contain a date of revision. It was also noted that in some instances, the status of the procedure was listed as "new", however; the effective date was also before the Sheriff's term in office.
  - c. Chapter headings on procedures were inconsistent with the table of contents chapters.

*Per the Operational Development Sergeant on 10/10/06, the Sheriff's Office is currently in the process of re-writing and revising several of the General Policies and Procedures. The Operational Development Sergeant was unable to put an exact time frame for the completion of this ongoing project, however, he stated that it will take at least one year to complete. The Sheriff's goal is to meet the standards of the Commission on Accreditation for Law Enforcement Agencies (CALEA).*

- Issue 2 - Upon review of the Sheriff's General Policies and Procedures and the Jail Policies and Procedures, it was noted that there are no IT disaster recovery procedures or any procedures for the functions performed by the Operational Development Computer Technician.

*IAD obtained and reviewed a draft policy and procedure in regards to Computer Equipment, Software, and Network Systems Disaster Recovery, from the Operational Development Sergeant, on 10/10/06. Per discussion with the Operational Development Sergeant, the IT Disaster Recovery Procedures are in draft form and will go to the Policy Review Committee on 10/18/06. As of 11/3/06, the most up-to-date revision suggestions were still being reviewed by the Jail IT staff per the Operational Development Sergeant. Additionally, post orders will be created specifying the job functions for the position of Operational Development Computer Technician within two months, per the Operational Development Sergeant.*

- Issue 4 - It was noted upon review of the Summit County Jail's Policies and Procedures as well as the Sheriff's Office General Policies and Procedures that there was no standard listing indicating the required documentation to be maintained in the Sheriff's Office personnel files.

*On 10/30/06, IAD obtained and reviewed the following draft policies, procedures, and forms from the Director of Administration/Personnel. All of the documentation noted below was submitted to the Policy & Procedure Review Committee on 3/16/06 for review and approval. The Director of Administration/Personnel sent an e-mail to the Policy & Procedure review committee on 10/30/06, requesting an update on the status of the policies and procedures, as they were still in draft form. Once the procedures have been approved by the committee, the follow-up status will be implemented:*

- a. Draft Policy & Procedure for Personnel Records and Files that includes a listing of required documentation to be maintained in the personnel files.*
  - b. Draft Policies & Procedures for New Hires. This is a form that lists all of the required documentation to be completed and signed as necessary for employment.*
  - c. New Hire Tracking Form.*
- Issue 6 - Upon discussion with the Inmate Accounts Supervisor and review of deposits made in October 2004, IAD noted that deposits are not made on a timely basis. Per the Inmate Accounts Supervisor, deposits are made on Tuesdays and Fridays. Therefore, in October 2004, there should have been eight total deposits. Upon review of the deposits in October 2004, however, there were only four deposits made. This is a violation of O.R.C. § 9.38. In addition, IAD noted that deposits are not made in accordance with the Inmate Fund Account Policy and Procedure, which states that deposits are made daily and delivered to the Shift Commander's kiosk for pick-up by the court services deputies.

*IAD obtained and reviewed a revised Inmate Funds Accounts policy and procedure, effective 2/10/06, from the Operational Development Sergeant, on 10/10/06. Section V. Letter C of the old Inmate Funds Accounts policy and procedure was revised and is now located under Section VI. "Bank Deposit". An afternoon shift supervisor is now responsible for taking the daily (Monday-Friday) deposit to the bank.*

*"Bank Bag Log Sheets" utilized to document when the afternoon shift supervisor picks up the bank deposit bags to take to the bank were obtained and reviewed from the Inmate Accounts Supervisor, for October 17-31, 2005, November, 2005, December, 2005, January 4-12, 2006, September 13-29, 2006, and October 2-9, 2006. The Bank Bag Log Sheets are also utilized by the Inmate Accounts Clerks to document when they place the bank bags in the kiosk cabinet. IAD compared the date documented under the "Date/Time Bag Placed in Kiosk Cabinet" column to the date documented under the "Date/Time Picked Up" column to confirm that the new procedure was being followed. The total number of deposits that should have been made, based on the time frames selected for verification was 76 days. There were 10 days where the dates differed by one day. This is a violation of the revised Inmate Funds Accounts policy and procedure. Additionally, there were two days where the dates differed by two days. This appeared to be a violation of O.R.C. § 9.38. Finally, there was one day noted where the date documented in the "Date/Time Picked Up" column was three weeks prior to the date documented in the "Date/Time Bag Placed in Kiosk Cabinet". This appeared to be a typographical error.*

*Per the Operational Development Sergeant on 11/01/06, the Sheriff-Corrections will continue to reinforce the deposit requirements documented in O.R.C § 9.38 and the revised Inmate Funds Accounts policy and procedure.*

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

- Issue 14 - Upon review of the training files selected for detailed testing, the following issues were noted:

- a. Four of the 25 files tested did not contain an Ohio Peace Officer Basic Training Academy certificate.
- b. Eleven of the 25 files tested did not contain an Ohio Peace Officer Corrections Training Academy certificate.
- c. Six of the 125 days tested for In-Service Training were missing sign in sheets.
- d. Three of the employees were missing their signatures on one of their respective training days.

*IAD judgmentally selected seven training files from the testing completed during the preliminary audit where an Ohio Peace Officer Basic Training Academy certificate and/or an Ohio Peace Officer Corrections Training Academy certificate was missing from the file. Per the Lieutenant-Training Bureau, on 10/31/06, none of the files contained the missing certificates. Additionally, per the Lieutenant-Training Bureau, on 10/31/06, the plan of pre-printed names of the in-service participants on the attendance sheets as outlined in the original Management Action Plan was not implemented, as that list frequently changes with deletions and additions made at the last minute.*

*A review of all Summit County Sheriff Training Facility Training records will be reviewed to confirm that the Ohio Peace Officer Basic Training Academy certificate & Ohio Peace Officer Corrections Training Academy certificate are located and maintained in the training files. This review will be completed by December 1, 2006, per the Lieutenant-Training Bureau, on 11/1/06. The overall goal is to be in compliance with 100% of all files containing the required certificates by January 1, 2007.*