

# SUMMIT COUNTY, OHIO

BERNARD F. ZAUCHA, CPA, MBA, CIA, DIRECTOR

October 20, 2005

Randy Zumbar  
Executive Director  
Alcohol, Drug Addiction and Mental Health Services Board  
100 W. Cedar Street, Suite 300  
Akron, OH 44307

Dear Mr. Zumbar:

Attached is the final Follow-up Audit report regarding the issues that were identified in the Alcohol, Drug Addiction and Mental Health Services Board (ADAMH Board) Preliminary Audit report dated July 2, 2004. The report was approved by the Audit Committee on September 28, 2005 at which time it became public record. We appreciate the cooperation and assistance received during the course of this follow-up audit.

## **FOLLOW-UP AUDIT SUMMARY**

The follow-up process monitors and ensures 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 are considered in determining appropriate follow-up procedures:

- 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.

Sincerely,

Bernard F. Zaucha

cc: Audit Committee

INTERNAL AUDIT DEPARTMENT  
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**SUMMIT COUNTY ADAMH BOARD**  
**Follow-up Audit Final Report**

**Auditor:**

Dan Crews, Senior Auditor

**Objective:**

To determine if management has implemented their corrective management action plans as stated in response to the previously issued Preliminary Audit reports.

**Scope:**

An overview and evaluation of policies, processes, and procedures implemented by the department/agency as a result of management actions stated in the corrective 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, where applicable.
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 to address the original preliminary audit issues.
5. Review applicable support to evaluate management actions.
6. Determine implementation status of management action plans.
7. Complete follow-up report noting status of previously noted management actions.

**ADAMH BOARD  
Follow-up Audit  
COMMENTS**

The Internal Audit Department (IAD) conducted a follow-up audit of the Alcohol, Drug Addiction and Mental Health Services Board (ADAMH Board) Preliminary Audit. The original Preliminary Audit concluded in May 2004 and was approved by the Summit County Audit Committee on June 23, 2004.

The accompanying follow-up comments to previously stated Preliminary Audit issues present an overall summary of the current status of the corresponding management action plans.

During our follow-up audit, IAD noted that all of the applicable management action plans were fully implemented. We commend the ADAMH Board for their efforts and appreciate the cooperation of the ADAMH Board personnel during the course of the follow-up audit.

Listed below is a summary of the major issues/management action plans and their current status:

**Management Action Plans fully implemented:**

- Completion of a comprehensive ADAMH Board Operational Procedures Manual.
- Development of departmental policies and procedures for the Planning/Evaluation area and inclusion into the Operational Procedures Manual.
- Procedure for orientation and training developed for the Planning/Evaluation department.
- Development of a written disaster recovery plan.
- Development and utilization of a standard listing of required personnel file documentation.
- Completion and utilization of a master sign-off sheet within the employee personnel files indicating receipt and acknowledgement of the re-issued Personnel Policies and Procedures manual.
- Updated listing of position descriptions sent to payroll department.
- Obtaining legal counsel review/approval of Agency/ADAMH Board contracts.
- Development of a checklist for contracted agency requirements/contract attachments.
- Consolidation and creation of a central policies and procedures manual to incorporate various individual policies noted during the Preliminary Audit. Also to obtain ADAMH Board staff sign-off on receipt of the newly created procedures manual.

**Conclusion:**

Based on the above noted information, IAD believes that the ADAMH Board has implemented their corrective management action plans as stated in response to the audit issues identified during 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>.