

# SUMMIT COUNTY, OHIO

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

October 20, 2005

David Hannan, Jr.  
County of Summit Clerk of Council  
175 South Main Street  
Akron, OH 44308

Dear Mr. Hannan:

Attached is the final Follow-up Audit report regarding the issues that were identified in the Summit County Council Preliminary Audit report dated February 1, 2005. The follow-up 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  
175 S. MAIN STREET • AKRON, OHIO 44308 •  
VOICE: 330.643.2504 • FAX: 330-643-8751

**COUNTY OF SUMMIT COUNCIL**  
**Follow-up Audit**

**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.

**COUNTY OF SUMMIT COUNCIL**  
**Follow-up Audit**  
**COMMENTS**

The Internal Audit Department (IAD) conducted a follow-up audit of the County of Summit Council's Preliminary Audit. The original Preliminary Audit concluded in June 2004 and was approved by the Summit County Audit Committee on December 17, 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 a majority of the applicable management action plans were fully implemented. We commend the Council's office for their efforts and appreciate the cooperation of the Clerk of Council 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:**

- Creation/implementation of policies and procedures for employee Orientation and Cross training.
- Creation/implementation of a Media Interaction policy and procedure for departmental communications with the news media.
- Creation, utilization, and inclusion of a sign off sheet into the employee personnel files indicating Council employees have read and understand the departmental policies and procedures, and agree to abide by the general nature of the procedures.
- Creation of a policy/procedure for employee evaluations and completion of annual evaluations on Council staff members.
- Creation and use of a personnel file checklist/listing of required file documentation.

**Management Action Plans not implemented:**

- Finalization and implementation of the draft Council Disaster Recovery Plan and County Council Office Personnel Manual.

*Per the County of Summit Clerk of Council on 6/22/05, work on the manuals has not been finalized. Revisions to Codified Ordinance 169 have also created additional changes to the Personnel manual. Target completion date for the Council's Disaster Recovery Plan and the County Council Personnel manual is by the end of 2005.*

**Conclusion:**

Based on the above noted information, IAD believes that the County of Summit Council's office has made a positive effort towards implementing 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>.