

Summit County Fiscal Office
Board of Revision
1st Follow-up Preliminary Audit Report

Prepared For:
Kristen Scalise
Audit Committee

Approved by Audit Committee
December 10, 2013



Summit County
Internal Audit Department
175 South Main Street
Akron, Ohio 44308

Lisa L. Skapura, Director
Meredith Merry, Deputy Director
Jon Keenan, Senior Auditor
Jaime Vedrody, Internal Auditor

Summit County Fiscal Office
Board of Revision
1st Follow-up Preliminary Audit – General Report

Auditors:

Lisa Skapura, Director; Meredith Merry, Deputy Director; Jon Keenan, Senior Auditor; Jaime Vedrody, Internal Auditor.

Objectives and Methodology:

To determine if management has implemented their management action plans as stated in the previously issued Preliminary and Follow up Audit reports.

We conducted this follow up audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Scope:

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

Testing Procedures:

The following were the major audit steps performed:

1. Review the final Preliminary report 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 first Follow-up Audit report noting the status of previously noted management actions.

Summary:

Of the three (3) issues and the corresponding management action plans noted in the Preliminary Audit Report the Summit County Fiscal Office Board of Revision (BOR) fully implemented two (2) management action plans and one (1) management action plan is no longer applicable.

Based on the above-noted information, IAD believes the BOR has made a positive effort towards implementing the management action plans as stated in response to the issues identified in the preliminary audit and no further follow up is needed.

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Listed below is a summary of the issues noted in the Follow-up Audit Report and their status. Each issue number is in reference to the Preliminary Audit general report:

Management Action Plans Fully Implemented:

- **Issue 1** - Upon review of the BOR Policy and Procedure Manual, IAD noted the following:
 - The Policy and Procedure Manual did not contain formal detailed policies and procedures for the following functions:
 - Expenditures
 - Purchasing
 - Forfeited Lands
 - The policy and procedure manual does not contain an effective/revision date.
 - The following ORC sections were outdated in the Policy and Procedure Manual:
 - ORC 5715.13 – New effective dates 3/22/2012 & 9/28/2012
 - ORC 5715.17 – New effective date 3/14/2011
 - ORC 5715.19 – New effective date 9/28/2012
 - ORC 5715.23 – New effective date 9/29/2011
 - ORC 5715.26 – New effective date 6/30/2011
 - The Complaint against the Valuation of Real Property Form included in the policy and procedure manual, as well as the BOR website, has not been revised to include the updated ORC 5715.19 section. This will affect other areas within the department's policy and procedure manual.

Through review of policies and procedures, IAD confirmed policies for Expenditures, Purchasing and Forfeited Lands. Additionally, IAD verified that ORC § 5715 has been updated with the most recent legislation.

Upon discussion with the Deputy Fiscal Officer, IAD noted that the Complaint against the Valuation of Real Property Form cannot be updated because it is an Ohio Department of Taxation form. IAD reviewed the Ohio Department of Taxation website and could not locate an updated form; therefore, IAD deems this part of the issue as no longer applicable.

- **Issue 2** - Upon review of employee personnel files, IAD noted one (1) out of six (6) files that did not contain the employee's most recent annual performance review.

IAD noted that BOR added the employee's 2012 annual review to the personnel file prior to the end of fieldwork. Additionally, IAD reviewed BOR employees' personnel files and confirmed that the 2013 annual evaluations were included.

Management Action Plans Not Applicable:

- **Issue 3** - Upon review of mileage reimbursements paid to BOR employees and board members, IAD noted eight (8) of fifty-five (55) approved reimbursements which did not contain adequate detail to support the reimbursement. It is noted that the eight (8) reimbursements were paid to a board member under a different officeholder.

Upon discussion with the Deputy Fiscal Officer and review of mileage reimbursements for the period of 1/1/13 through 11/22/13, IAD confirmed that the board member is under a different officeholder and no longer submits mileage reimbursement to the Board of Revision.