

**Summit County Executive Office  
Department of Law  
Public Safety Division  
Follow up Audit Report**

**Prepared For:  
Russell M. Pry  
Audit Committee**

**Approved by Audit Committee  
June 14, 2010**

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

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Meredith Merry, Internal Auditor*

**Summit County Executive Office  
Law Department  
Public Safety Division  
Follow up Audit**

**Auditors:**

Mira Pozna, Deputy Director, and Meredith Merry, Internal Auditor.

**Objective:**

To determine if management has implemented their management action plans as stated in the previously issued Preliminary Audit report.

**Scope:**

An overview and evaluation of policies, processes, and procedures implemented by the department/agency because of 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 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 twelve issues and the corresponding management action plans noted in the Preliminary Audit Report, the Executive Office Law Department Public Safety Division (Public Safety Division) fully implemented eleven and partially implemented one of the management action plans.

Based on the above noted information, IAD believes that the Public Safety Division 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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Detailed Comments**

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 report:

**Management Action Plans Fully Implemented:**

- **Issue 1-** IAD noted during employee interviews that there is limited training and cross-training of Public Safety employees. Additionally, upon discussion with some of the employees regarding their specific job tasks, there were instances where the employee could not answer basic questions regarding those tasks.

*Upon review of policy and procedures and through observation of job guides, IAD confirmed that Public Safety Division employees have been trained/cross-trained.*

- **Issue 2-** The Department of Public Safety does not have formal written policies and procedures that cover all of the administrative processes and day-to-day functions of the department including, but not limited to, the following areas:

- Expenditures/Procurement
- 911 Program coordination
- Program coordination per LEPC guidelines
- New hire/termination
- Pay-ins
- Safeguarding of assets/information (confidential)
- Grants management, administration and procurement

Therefore, the department is unable to ensure that the administrative processes and work flows are followed consistently, appropriately, or in accordance with policies.

*Through review of policies and procedures, IAD confirmed that procedures for the administrative processes and day-to-day functions of the department are included.*

- **Issue 3-** Upon review of the operating and SORT expenditures selected for detailed testing, IAD noted fifteen out of seventy-two instances where the invoice date was prior to the purchase order date. Additionally, during testing of the 800 MHz expenditures, IAD noted two out of twelve instances where the invoice date was prior to the purchase order date. Per ORC §5705.41(D) (2), no subdivision or taxing unit is to expend money unless it has first been appropriated.

*Upon review of policies and procedures and through detailed testing, IAD confirmed that purchase orders are approved prior to purchase of goods or services for the respective fund/orgs.*

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- **Issue 4-** During testing of operating and SORT expenditures, IAD noted one expenditure, in the amount of \$1,753.45, out of twenty-two where the invoice was not signed as “Approved to Pay.”

*Upon review of policies and procedures and through detailed testing, IAD confirmed that invoices are approved to pay prior to payment.*

- **Issue 5 -** There are no Summit County EMA Agreements maintained in the Law Department or in the Department of Public Safety for the cities of Barberton and Cuyahoga Falls in regards to chargeback’s for County provided EM services. Upon discussion with the EMA Coordinator, the contracts were originally signed.

*Through observation of the contracts, review of the Law Department contract database, and review of policies and procedures, IAD confirmed that contracts are being maintained in the Law Department as well as in the Public Safety Division.*

- **Issue 6 -** Upon discussion with the Deputy Director of Public Safety and the EMA Coordinator, an employee of the Executive’s Office Communications Department is classified as an EMA employee with the respective wages charged to the EMA Operating Budget. The EMA Operating Budget is comprised primarily of chargeback money received by political subdivisions for provision of a Countywide Operating Budget.

*Through review of employee time sheets, IAD confirmed that the employee is reporting EMA hours worked.*

- **Issue 7 -** Upon review of employee certifications, it was noted that IAD was unable to obtain documentation for some of the training requirements, in accordance with grant requirements.

*Through review of employee files, IAD confirmed that appropriate training was completed and copies of training documents are being maintained.*

***Financial Testing***

- **Issue 2 -** IAD noted in three of the seventeen grants reviewed where expenditures were incorrectly coded and/or classified.

Corrective Actions Prior to the End of Fieldwork:

Prior to the end of fieldwork, the EMA requested that the OBM make a journal entry to correct one of the errors noted above. IAD traced and agreed the corrective entry.

*Through review of grant closeout documents, policies and procedures, and confirmation of carryover funds in Banner, IAD confirmed that the department is following current spending guidelines and that oversight of grant documents and financial compliance is present.*

- **Issue 3 -** Upon review of one of the seventeen reviewed grants, IAD noted the following requirement: Any equipment purchased with FY 2007 SHSP funding shall be prominently marked

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as follows: "Purchased with funds provided by the U.S. Department of Homeland Security." Upon discussion with the EMA Coordinator, this requirement has not been satisfied.

*Through observation and review of policies and procedures, IAD confirmed that equipment bought with Federal grant funding is marked with the appropriate language as required by the grant agreement.*

- **Issue 4-** Of the seventeen grants reviewed, IAD was unable to locate or obtain signed notices of award/grant agreements for three grants.

*Through observation, IAD confirmed that signed notices of award/grant agreements are present in the respective grant file.*

- **Issue 5 -** Of the seventeen grants reviewed, IAD noted one instance where a pay-in was incorrectly coded and/or classified to the grant fund/organization.

*Through review of policies and procedures, IAD confirmed that oversight of grant documents and financial compliance, which includes proper fund and org coding of pay-ins and expenditures, was included.*

**Management Action Plans Partially Implemented:**

***Financial Testing***

- Issue 1- During grant testing, IAD noted expenditures within seven of the seventeen grants reviewed, where vendor invoice dates were prior the purchase order dates.

*On 4/12/10, IAD met with Valerie DeRose and Lori Pesci, Senior Administrators, and obtained and reviewed the Division of Public Safety Office Policies and Procedures. Upon review of the manual, IAD noted that a policy and procedure for Purchasing which stated that, "No purchases will be processed without a purchase order completed in accordance with ORC 5705.41 (D) (2)." The Purchasing policy and procedure also included procedures for making a purchase, approval for purchases, emergency purchases, and procurement card purchases. Additionally, IAD obtained and reviewed a listing of open grants with their respective fund/orgs and randomly selected a sample of fifteen expenditures from the following grants:*

- *Local Emergency Planning Committee (LEPC)*
- *FY07 Justice Affairs Grant (JAG)*
- *FY07 Law Enforcement Terrorism Prevention Program (LETPP)*
- *FY08 State Criminal Alien Assistant Program (SCAAP)*
- *Homeland Security 2008*
- *FY07 Metropolitan Medical Response System Grant (MMRS)*
- *2007 State Homeland Security Program (SHSP), Regional*
- *2008 State Homeland Security Program (SHSP)*

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*IAD performed detailed testing to confirm that funds were properly encumbered, via a purchase order, prior to the purchase. IAD noted three instances where the invoice date was prior to the purchase order date; therefore, IAD deems this management action plan partially implemented.*

**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.