

**Summit County Prosecutor's Office
Legal Division
3rd Follow up Audit Report**

Prepared For:

**Prosecutor Sherri Bevan Walsh
Audit Committee**

**Approved by Audit Committee
December 9, 2010**

**Summit County
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Detailed Comments

Auditors:

Lisa Skapura, Assistant Director; and Meredith Merry, Internal Auditor.

Objectives & Methodology:

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

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 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 ten issues and the corresponding management action plans noted in the Preliminary Audit Report, the Prosecutor's Office Legal Division fully implemented nine and partially implemented one of the management action plans.

Based on the above noted information, IAD believes that the Prosecutor's Office Legal 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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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-** The Policies and Procedures dated 12/15/03 provided to IAD during the audit consisted largely of a composition of miscellaneous memos, codified ordinance copies, and directives dated 1/2001 to 12/2003 (*some outdated*) from within the Prosecutor's office and from other county departments.

Upon review of policy and procedures and through testing of employee acknowledgment forms, IAD confirmed that the Prosecutor's Office Legal Division has created and disseminated a comprehensive policy and procedure manual.

- **Issue 3-** Working hours and employee overtime were not specifically addressed in the Prosecutor's Policy and Procedures manual.

Through review of policies and procedures, IAD confirmed that a policy for employee overtime is included.

- **Issue 4-** A review of the Prosecutor's Policies and Procedures and employee personnel files revealed that the Prosecutor's office does not require employees to sign a form acknowledging receipt and review of the most recent Policies and Procedures manual.

Upon observation of employee personnel files, IAD confirmed that employees have completed an acknowledgment form for policies and procedures.

- **Issue 5-** It does not appear that all employees are aware of the Policy & Procedure regarding Conflicts of Interest that is stated in the Personnel Policy and Procedures Manual for the Executive's Office.

Upon review of the policies and procedures and through observation of employee personnel files, IAD confirmed that a policy for Outside Employment has been created and disseminated to employees.

- **Issue 7 -** A written policy or procedure was not in place for Prosecutor Office interaction with the press/news media. Per discussion and review with Prosecutor Office management, the Prosecutor's Office follows the Personnel Policy and Procedures Manual for the Executive's Office. However in the Executive's Personnel manual, contact with the media is handled by the Executive's Communications Department. Per interviews with the Prosecutor employees, the unwritten policy followed by the Prosecutor's Office does not involve interaction with the Executive's Communication Department.

Upon review of the policies and procedures and through observation of employee personnel files, IAD confirmed that a Communications policy has been created and disseminated.

- **Issue 8 -** Per discussion and review with the Fiscal Officer and Budget Management Director on 12/02/04, IAD determined that the Prosecutor's Office follows the Executive's Personnel

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Policies and Procedures Manual. However, IAD noted that the Prosecutor's Office did not possess the most updated version of the Executive's Personnel Policies & Procedures Manual. The manual on file at the Prosecutor's Office was dated 1998/2001. The Prosecutor's Office also does not distribute the manuals to the employees, nor do they require a sign off sheet acknowledging the receipt, responsibility, and understanding of the Personnel Policy & Procedure Manual.

Through discussion with the Director of Administration and Fiscal Officer 3, and review of the policies and procedure manual, IAD confirmed that the Prosecutor's Office utilizes the electronic version of the Executive's Personnel Policy and Procedure Manual, via the intranet, and any policies utilized are noted in the Prosecutor's Office Legal Division Policy and Procedure Manual.

- **Issue 11** - IAD noted that the Prosecutor's Office utilizes the Executive's Personnel Policies and Procedures Manual and that performance evaluations are noted as a requirement in the manual. IAD noted through discussion with the Fiscal Officer on 12/02/04, and review of the personnel files, that the Prosecutor's Office does not complete performance evaluations.

Through review of employee files and discussion with the Director of Administration and Fiscal Officer 3, IAD confirmed that documentation of annual performance reviews for applicable employees is present.

- **Issue 13-** As a result of IAD's discussion with the Fiscal Officer and Budget Management Director on HR file requirements, the review of the personnel files and general files selected for detailed testing revealed the following:

- One of twenty-five personnel files did not contain either a resume or application. Per the Fiscal Officer on 12/02/04, all files should contain a resume or application from at least February 2001 forward.
- One of twenty-five personnel files did not contain a copy of a PERS History form.
- Three of twenty-five personnel files did not contain a copy of an employee State Withholding IT-4 form.
- One of twenty-five personnel files tested did not contain a copy of the Federal W-4 form.
- Ten of twenty-one applicable personnel files did not contain an I-9. *(Four of the twenty-five employees tested were hired prior to the I-9 requirement date of November 1986. Therefore, only twenty-one employees of the twenty-five sampled were applicable because their hire dates were subsequent to the filing requirement.)*
- IAD was unable to locate one of twenty-five Oath's of Office in the general file for Oath's of Office.
- There were ten of twenty-five employees required to have attorney registrations. Of the ten, IAD was unable to locate two of the registrations in the Attorney Registration general file.
- IAD was unable to locate four of twenty-five employee's Emergency Information Sheets.
- Seven of twenty-five employees did not sign off on the LEADS Practitioner Training receipt indicating that they read and received the LEADS manual.

Through review and testing of employee personnel files, IAD confirmed that applicable documentation is present.

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- **Issue 19** - Per review with the Budget Management Director, the Prosecutor's Office does not file an annual "report to the board regarding the use of the moneys appropriated to their respective offices from the delinquent tax and assessment collection fund." as required by Ohio Revised Code (ORC) §321.261.

Through review of the most recent DTAC report and confirmation with the Office of Finance and Budget, IAD confirmed that the DTAC report is being submitted, as required by ORC.

Management Action Plans Partially Implemented:

- **Issue 6-** Based on interviews, it appears that a formalized /documented training, cross training, and orientation program does not exist for all areas of the Prosecutor's Office. However, IAD observed orientation programs and training tools for select employee areas.

On 10/27/10, IAD met with the Director of Administration, Fiscal Officer 3, the Budget/Management Director, and obtained and reviewed a copy of the Summit County Prosecutor's Office Policy and Procedures Manual. Upon review, IAD noted an Employee Orientation Policy and Procedure which addressed training and orientation of new employees. However, per discussion with the Fiscal Officer 3 there is currently limited cross-training being performed at this time within the Prosecutor's Office Legal Division, specifically administrative functions. 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.