Summit County
Department of Law
Public Safety Division
Preliminary Report

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Background

GENERAL BACKGROUND

The Department of Law handles legal matters for the Executive's Office while monitoring litigation involving county government. Staff lawyers also offer legal advice to all departments under the Executive's Office, review and draft contracts and legislation on behalf of county government. The department employs six attorneys, including a Director, and a Legal Assistant. Each attorney specializes in specific facets of governmental, employment and fiscal law. The department also oversees:

- Emergency Management Agency (EMA): The County of Summit Emergency Management Agency leads, coordinates, and supports the emergency management system in order to protect lives and prevent the loss of property from all hazards.

  Emergency Management was established in the United States by the Federal Defense Act of 1950, which created our nation's Office of Civil Defense. This act is the foundation for the Emergency Management System that we have today. Ohio's system is established under the Ohio Revised Code, Chapter 5502, which provides for a state emergency management agency, requiring an emergency management director or coordinator and an Emergency Operations Plan for each county. This law also establishes the legal protection and authority of the Emergency Management Agency to work in times of a disaster.

  In Summit County, under the direction of the County Executive, the Emergency Management Agency has established a written contract with every city, village and township in the county. The Emergency Management Agreement establishes the Emergency Management Executive Committee, which sets the goals for Emergency Management Agency. The agreement assigns the Emergency Management Agency duties and provides funding for the emergency management activities.

- Criminal Justice Affairs Division (CJAD): The Criminal Justice Affairs Division coordinates the criminal justice system to maximize its efficiency and cost-effectiveness. The division provides information and technical assistance to the County Executive as a means to streamline resources, improve services, fund initiatives, and heighten the use of technology as it pertains to the criminal justice system and the overall public safety of the citizens of Summit County. It then advances the Executive's directives by forming partnerships with federal, state, county and municipal criminal justice agencies in Summit County for policy implementation purposes.

The primary responsibility of the Emergency Management Agency is to provide professional mitigation, preparedness, response, and recovery services that save lives, reduce injuries and economic loss, and enhance recovery from disasters. On a day-to-day basis, the Emergency Management Agency has the responsibility to:

- Coordinate the County 9-1-1 System.

- Provide administration for the County Special Operations Response Teams.

- Maintain SARA right-to-know files.

- Continue development of the County Emergency Operations Plan.

- Identify mitigation activities that lessen the effects of disaster on people and property.

- Exercise plans using a variety of hazards and scenarios.

- Train responders, volunteers, elected officials, nursing homes, school personnel or anyone charged with responsibility before, during and after a disaster.

- Coordinate response and recovery activities during an emergency or disaster, either as a member of the on-site incident command team or from a central location called an Emergency Operations Center.

- Locate, monitor and manage emergency resources.

- Educate the public about actions to take before a disaster occurs, disseminate warnings and other critical information during a disaster and release information about recovery activities after a disaster.

Source: http://www.co.summit.oh.us/executive/law.htm
http://www.co.summit.oh.us/executive/ema.htm
http://www.co.summit.oh.us/executive/emaresponsibilities.htm

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AUDIT OBJECTIVES AND METHODOLOGY

The primary focus of this review was to provide the Summit County Emergency Management Agency (EMA) and the Department of Justice Affairs (JA) with reasonable assurance, based on the testing performed, on the adequacy of the system of management control in effect for the audit areas tested for 2007 and 2008 unless otherwise specified in the individual test area. Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, as well as methods, and procedures to ensure that goals are met. Specific audit objectives include evaluating the policies, procedures, and internal controls related to the Departments of Emergency Management and Justice Affairs.

Our review was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States and accordingly included such tests of records and other auditing procedures as we considered necessary under the circumstances. Our procedures include interviewing staff, reviewing procedures and other information, and testing internal controls as needed to assess compliance with policies and procedures.

Based on the results of our review, we prepared specific issues and recommendations for improvement that were discussed with management. These recommendations, as well as management's unaltered written response, can be found in the following sections of this report.

Specific Objectives:

1. To obtain and review the current policies and procedures.

2. To review the internal control structure through employee interviews and observation.

3. To perform a general overview of the physical environment and security of the facilities, data, records and departmental personnel.

Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts, and internal control structure utilized by each department.

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The following were the major audit steps performed:

OBJECTIVE 1 – POLICY AND PROCEDURES REVIEW

1. Obtain and review the current policies and procedures.
2. Meet with the appropriate personnel to obtain an understanding of the current department processes and procedures. Compare those existing processes to the policies and procedures manual for consistency, noting all exceptions.
3. Test procedures for mandatory compliance where applicable.
4. Identify audit issues and make recommendations where appropriate.

OBJECTIVE 2 – REVIEW OF INTERNAL CONTROLS

5. Meet with the appropriate personnel to obtain an understanding of the control environment.
6. Document the existing control procedures in narratives and/or flowcharts.
7. Compare existing processes to the policies and procedures manual for consistency.
8. Test procedures for compliance where applicable, noting all exceptions.
9. Investigate discrepancies and summarize results.
10. Make recommendations where appropriate.

OBJECTIVE 3 – REVIEW OF GRANTS ADMINISTRATION AND PROCUREMENT

11. Obtain and review the current policies and procedures for grant administration and procurement.
12. Meet with the appropriate personnel to obtain an understanding of the process.
13. Document the process in a narrative and/or flowchart.
14. Read grant documents and develop attributes based on Terms & Conditions, award and fiscal requirements.
15. Perform testing on 100% of open grants to ensure that the conditions are met.
16. Perform testing on closed grants to verify that there is no activity outside the respective performance periods.
17. Investigate discrepancies and summarize results.
18. Make recommendations where appropriate.

OBJECTIVE 4 – REVIEW OF SECURITY

19. Perform a general overview of the physical environment and security of the department/ agency being audited.
20. Interview various personnel to determine that confidential information is secure and processed only by appropriate parties.
21. Obtain and review the document retention policy and determine if policies and procedures are currently in place and being followed.
22. Test security issues where appropriate.
23. Analyze current policies and make recommendations.

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Detailed Comments

Interviews

To gain an understanding of the Department of Public Safety, IAD interviewed the following positions throughout the organization:

    a. Deputy Director
    b. Coordinator, EMA
    c. Specialist II, EMA
    d. Specialist I, EMA
    e. Grants Program Analyst, JA
    f. Administrative Secretary
    g. Public Information Officer

The following issues were noted:

1. Issue:

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.

Recommendation:

IAD recommends that the Department of Public Safety establish a formalized/documented process for employee training and cross training, and include it into the policies and procedures.

Management Action Plan

ASSIGNED TO	ACTION	TIMETABLE
All staff	Create **Job Inventory** – 5 to 7 general job duties that correspond with staff's job description.	Completed
All staff	Develop **Job Guides** from information in Job Inventory. These procedures will document day-to-day duties and will be used as a tool in cross training.	To be completed by August 1, 2009 and Annual Review
Coordinators	Review individual job descriptions with staff as part of new hire and annual evaluation. Document.	Initial hire and Annual Review
Coordinators	Conduct training and cross-training with staff.	Initial hire, Corrective Action and Annual Review
JA	Create **Division of Public Safety New Hire and Employee Separation Policy and Procedure** – incorporate training and	To be completed by

Coordinator	cross training information.	July 1, 2009
EM Coordinator	Create **Division of Public Safety Employee Training and Development Policy and Procedure** – incorporate Job Guides in procedure.	To be completed by July 15, 2009
All staff	Cross-training retreat for all staff.	Completed May 4, 2009 On-going annually

I. <u>Policies & Procedures Review</u>:

IAD obtained and reviewed the following policies and procedures:

1. Department of Public Safety policies and procedures.
2. County of Summit Employee Safety and Security Policies, the Ohio Building, effective 8/17/07.
3. Summit County Executive's Personnel Policy and Procedure manual, effective 6/9/03.
4. Summit County Emergency Operations Plan.

The following issue was noted:

2. <u>Issue:</u>

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.

<u>Recommendation</u>

IAD recommends that the Department of Public Safety create and communicate formal written administrative/functional policies and procedures for all of the processes of the department. This will help ensure that the proper procedures are followed consistently and in accordance with the procedures established by the department.

Management Action Plan

ASSIGNED TO	ACTION	TIMETABLE
Coordinators	Communication/documentation of policies and procedures will be referenced in the **Division of Public Safety Employee Training and Development Policy and Procedure** • All new/amended policies and procedures (internal & county-wide) are currently communicated and will continue to be communicated at regular staff meetings. If the policy and/or procedure is time-sensitive, a meeting will be held as soon as possible to address the new policy and/or procedure. • Copies of all new/amended policies and procedures (internal & county-wide) are currently provided and will continue to be provided at regular staff meetings. • Documentation through sign-off sheet upon receipt and review. • Supervision of staff compliance with policies and procedures will be conducted at the Coordinator level. Concerns will be forwarded to the Law Director for appropriate action.	Initial hire, Corrective Action, Annual Review and On-going
EM Coordinator	Create and implement **Division of Public Safety Expenditures and Procurement Policy and Procedure**	To be completed by June 15, 2009
JA Coordinator	Create and implement **Division of Public Safety Contract Management and Administration Policy and Procedure**	To be completed by July 15, 2009
JA Coordinator	Create and implement **Division of Public Safety New Hire and Employee Separation Policy and Procedure**	To be completed by July 1, 2009
EM Coordinator	Create and implement **Division of Public Safety Pay-Ins Policy and Procedure**	Completed and reviewed with staff February 18, 2009
EM Coordinator	Create and implement **Division of Public Safety Safeguarding of Assets and Confidential Information Policy and Procedure**	To be completed by July 1, 2009
JA Coordinator	Create and implement **Division of Public Safety Grant Management and Administration Policy and Procedure**	To be completed by July 15, 2009
JA Coordinator	Create and implement **Division of Public Safety Security Policy and Procedure**	To be completed by July 15, 2009
JA Coordinator	Create and implement **Division of Public Safety Time and Effort Reporting Policy and Procedure**	To be completed by July 1, 2009
	Additional policies and procedures created and implemented in the Division of Public Safety: • Communications • Coordination/Facilitation of Boards and Committees • Equipment and Inventory • Notification • Purchasing • Time Off • Hazardous Material Spill Line • Paging	Completed and reviewed with staff on February 18, 2009

	- Calendar - Office Copier - Travel - Work Requests - Dress Code	

II.   **Internal Control Testing:**

Internal control testing and/or observations were performed in the following areas:

- Expenditures
- Chargebacks
- Employee certifications

Expenditures

IAD conducted interviews with the Administrative Secretary, EMA Specialist I, and EMA Specialist II utilizing an internal control questionnaire, to gain an understanding of the expenditure process. In addition, IAD performed a walkthrough of the expenditure process with the EMA Specialist I and Administrative Secretary, and prepared a narrative and flowchart to summarize the process. ORC §5705.41(D) (2) was obtained to gain an understanding of the requirements for the appropriation of money. A Banner report for the respective fund and organizational account was generated and used to develop detailed testing. IAD judgmentally selected a sample of forty-three expenditures for testing. The sample included all expenditures greater than or equal to $500 (twenty-eight), as well as an additional fifteen randomly selected expenditures.

IAD met with the EMA Coordinator to gain an understanding of the Hazardous Materials Program, also know as the Special Operations Response Team (SORT). A 2008 expenditure report was generated, utilizing Banner, for the respective fund and organizational account. IAD judgmentally selected a sample of twenty-nine expenditures for detail testing. The sample included all expenditures greater than or equal to $500 (twenty-two), as well as an additional seven randomly selected expenditures.

IAD met with the EMA Specialist II to discuss the 911 Assistance Fund to obtain an understanding of the fund and its procurement. A Banner and WebFocus report was generated detailing the expenses and pay-ins that were charged to the respective fund and org. IAD randomly selected one month, August 2008, and traced and agreed all activity in the fund and organizational accounts.

IAD obtained and reviewed the preliminary interviews with the Department of Public Safety to gain further understanding of the 800MHz radio system. Additionally, IAD obtained and reviewed eighteen user agreements for the Regional 800 MHz Radio System between Summit County and municipalities. IAD generated an expenditure report utilizing Banner for the respective fund and organization accounts detailing the activity. A sample of twelve expenditures was judgmentally selected for testing.

The following issues were noted:

3. Issue:

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.

Recommendation:

IAD recommends that the Department of Public Safety place a requisition for a purchase order and await approval prior to purchasing an item or service. This will help to ensure that adequate funds are available for the requested expenditures.

Management Action Plan

ASSIGNED TO	ACTION	TIMETABLE
**	Exception for SORT for emergency purchases when there is an equipment breakdown or act of God that threatens to interfere with or terminate essential services or the public safety, health or welfare are threatened by a dangerous condition requiring an immediate need for supplies, equipment or services.	
**	Clarify whether 800 MHz was under the scope of Division of Public Safety with regard to this issue	To be completed by June 18, 2009
EM Coordinator	Create and implement **Division of Public Safety Expenditures and Procurement Policy and Procedure** to include, but not limited to: • Placing a requisition for purchase order and waiting for approval prior to purchasing items, with the invoice date to follow the date of the purchase order. • Above listed SORT exception	To be completed by June 15, 2009
Administrative Secretary	Monitor compliance through review of each purchase as detailed in the **Division of Public Safety Expenditures and Procurement Policy and Procedure**	On-going

4. Issue:

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."

Recommendation:

IAD recommends that the Department of Public Safety review and approve all invoices to help ensure legitimacy of expenditures.

Management Action Plan:

ASSIGNED TO	ACTION	TIMETABLE
**	See SORT exception noted above	
**	See 800 MHz Radio System issue noted above	
EM Coordinator	Create and implement **Division of Public Safety Expenditures and Procurement Policy and Procedure** to include, but not limited to: • Approving all invoices, 'Approved to Pay' prior to expenditures	To be completed by June 15, 2009
Administrative Secretary	Monitor compliance through review of each purchase as detailed in the **Division of Public Safety Expenditures and Procurement Policy and Procedure**	On-going

Municipal Chargebacks

IAD reviewed the preliminary interviews for the Deputy Director of Public Safety and EMA Coordinator regarding municipal chargebacks. In addition, IAD obtained and reviewed the Department of Public Safety Organizational Chart to gain an understanding of the structure of the department, as it relates to chargebacks. IAD reviewed the listing of EMA employees and noted that there were five. IAD verified that all EMA employee wages were charged to the EMA fund and organizational accounts.

IAD obtained and reviewed ORC §5502.26 "Countywide emergency management agency" which states the agency (in our case, Summit County) shall be supported financially by the political subdivisions entering into the countywide agreement. The agreement/contract is for the provision of emergency management (EM) related services. Additionally, the code states that if a political subdivision elects not to enter into an agreement with a countywide EMA they must establish their own EMA. IAD obtained and reviewed the Summit County Emergency Management Agency contract agreements with 30 municipalities within Summit County. Per the EMA Coordinator, there was 100% compliance with the 30 municipalities. Specifically, IAD reviewed the "Assessment" portion of the agreement to gain an understanding of the following:

a. Initial per capita rate in 1991.
b. The reasons to adjust the rate.
c. Where the monies are deducted from in order to be placed into the EMA Fund.

IAD obtained and reviewed the following Summit County Emergency Management Executive Committee Minutes to gain an understanding of the last per-capita increase:

a. May 8, 2003. Upon review of these minutes, IAD noted that discussions began regarding a possible per capita rate increase.
b. June 26, 2003. Upon review of these minutes, IAD noted the per capita increase was discussed and approved. Additionally, obtained and reviewed two letters sent out to two municipalities regarding the rate increase.
c. September 18, 2003. Upon review of these minutes, IAD noted the September 1, 2003 was the deadline for communities to call and voice their concern regarding the increase - none was received.

Obtained and reviewed a Summit County Emergency Management Per-capita Tax History that listed all the per-capita tax increases since its inception. In discussion with the EMA Coordinator, she was unable to provide IAD with a formal calculation or the rationale that was used to set the initial per-capita rate for political subdivisions at 22 cents (e.g., how much of the monies received as a result of the chargeback's would be used towards salaries/equipment/other costs); however she did state that the original calculation was based on the year 2000 decennial census. IAD generated a year 2000 decennial census report off of the United States Census Bureau website. This report listed the 29 County subdivisions with their respective year 2000 populations.

IAD generated a Banner report and performed detailed testing. The following issues were noted:

5. Issue:

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.
Recommendation:

IAD recommends that the EMA obtain copies of the two contracts from the respective municipalities. IAD further recommends that a copy be sent to the Law Department as well as maintain a copy in the EMA. This will help to ensure that the EMA has a copy of the current contract with all the municipalities.

Management Action Plan

ASSIGNED TO	ACTION	TIMETABLE
EM Coordinator	Contact Barberton and Cuyahoga Falls to obtain copies of chargeback agreements. Forward copy to Law Department and retain copy in Division of Public Safety	Currently working with jurisdictions to sign revised contracts To be completed by August 31, 2009
JA Coordinator	Create and implement **Division of Public Safety Contract Management Policy and Procedure**, to include, but limited to: • Division of Public Safety shall maintain individual copies of agreements that are generated from or related to business in the Division of Public Safety • Division of Public Safety shall ensure that the Law Department receives a copy of the agreement for their files • Division of Public Safety will maintain contract log to identify location of contracts in process	To be completed by July 1, 2009
Administrative Secretary	Monitor compliance through weekly review of contract log as detailed in the **Division of Public Safety Contract Management Policy and Procedure**	On-going

6. Issue

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.

Recommendation:

IAD recommends the reclassification of the wages for the employee charged against the EMA budget that is not currently performing any job function for the EMA. This will help provide a more accurate allocation of EMA expenses.

Management Action Plan

EM Coordinator	Create and implement an hours worked/job audit sheet for employees of the Executive's Communication Division to be completed by those employees conducting work specific to Emergency Management (It was requested by the Internal Audit staff that Par Sheets not be used for this purpose.) Sheets to be submitted to the EM Coordinator on a weekly basis and maintained in employee files in the Division of Public Safety office.	Sheet created on May 25,2009 Implemented on June 1, 2009

Employee Certifications

IAD obtained and reviewed the following documentation to obtain an understanding of department training requirements:

- County of Summit Department of Public Safety Employee Handbook of Policies and Procedures.
- JA/EMA Organization Chart.
- National Incident Management System (NIMS) Implementation Matrix for Tribal and Local Jurisdictions Fiscal Year 2006 and 2007.
- NIMS Alert in regards to the completion of ICS-300 and ICS-400 training.
- A five-year NIMS training plan mapping out compliance requirement for FY2008-FY2012
- FY 2008 NIMS Compliance Objectives and Metrics for Local Governments.
- A catalog of courses from the Emergency Management Institute, which shows the NIMS courses and the required levels of prerequisites.

The following issues were noted:

7. Issue:

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.

Recommendation:

IAD recommends that the EMA maintain all employee training records in employee personnel files. This will help ensure documentation of grant compliance related to training.

Management Action Plan

ASSIGNED TO	ACTION	TIMETABLE
EM Coordinator	Create and implement **Division of Public Safety Employee Training and Development Policy and Procedure** to include, but not be limited to the following: • Require that all Division of Public Safety training records are retained in personnel files located in the Division of Public Safety Office. • Staff will be required to submit training documentation upon completion of such training • Coordinators will conduct annual review of training requirements for individual staff.	Completed by July 15, 2009
Coordinator	All personnel files updated to include training documentation to date.	Completed June 1, 2009

III.   Financial Testing:

Financial testing and/or observations were performed in the following area(s):

- Grants Management, Administration and Procurement

Review of Grants Management, Administration and Procurement

IAD interviewed all Department of Public Safety staff, utilizing a questionnaire, to gain an understanding of the processes related to the administration and procurement of grants. IAD obtained and reviewed a listing of all open and closed grants from the EMA Coordinator and performed testing on 100% of open grants. In addition, a high-level review of closed grants was performed to verify that no expenditures were incurred after the grant performance period. IAD spoke with the Fiscal Officer 3 to gain an understanding of the receipt and processing of grant funding. Grant documents and Banner and WebFocus reports were obtained for all respective fund and organizational accounts to perform detailed testing.

IAD obtained and reviewed documentation for the following grants for observation and/or testing:

1. FY 2007 Metropolitan Medical Response System (MMRS)
2. FY 2007 State Homeland Security Program (SHSP), County
3. FY 2008 Public Health Infrastructure Regional
4. FY 2007 State Homeland Security Program (SHSP), Regional
5. FY 2008 Emergency Management Performance Grant
6. FY 2007 Law Enforcement Terrorism Prevention Program (LETPP)
7. FY 2007 Statewide Search and Rescue
8. FY 2008 Hazardous Material Training Grant
9. FY 2004 Sex Offender Management Grant
10. State Criminal Alien Assistance Program
11. FY 2005 Justice Assistance Grant Program
12. Community Corrections Act
13. FY 2007 Emergency Management Performance Grant-Supplemental
14. FY 2007 Emergency Management Performance Grant

15. FY 2006 Justice Assistance Grant Program
16. FY 2007 Justice Assistance Grant Program
17. FY 2007 Emergency Planning and Community Right-to-Know Grant

In addition, IAD obtained and reviewed the following documentation to gain an understanding of the ORC sections governing the completion of professional development programs required for directors of Emergency Management Agency's of political subdivisions:

- §5502.25 "Rules for emergency management of state."
- §5502.26 "Countywide emergency management agency."
- §5502.27 "Regional authority for emergency management."
- §5502.271 "Program for emergency management"
- Ohio Administrative Code section §4501:3-5-01 "Training"

The following issues were noted:

1. Issue:

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

   Recommendation:

   IAD recommends that Department of Public Safety submit a requisition for a purchase order and await approval prior to making a purchase. This will help to ensure that adequate funds are available for all purchases as well as to help ensure compliance with Codified Ordinance 177.041(b).

   Management Action Plan

ASSIGNED TO	ACTION	TIMETABLE
**	Exception for SORT for emergency purchases when there is an equipment breakdown or act of God that threatens to interfere with or terminate essential services or the public safety, health or welfare are threatened by a dangerous condition requiring an immediate need for supplies, equipment or services.	
EM Coordinator	Create and implement **Division of Public Safety Expenditures and Procurement Policy and Procedure** to include, but not limited to: • Placing a requisition for purchase order and waiting for approval prior to purchasing items, with the invoice date to follow the date of the purchase order. • Above listed SORT exception	To be completed by June 15, 2009
Administrative Secretary	Monitor compliance through review of each purchase as detailed in the **Division of Public Safety Expenditures and Procurement Policy and Procedure**	On-going

2. Issue:

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

Recommendation:

IAD recommends that the Department of Public Safety review and correct all expenditures identified as being incorrectly coded and/or classified. Additionally, IAD recommends that periodic monitoring of the fund and organizational account be performed for all grants to help detect errors. This will help to ensure that expenditures incurred are expensed using the appropriate funds.

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.

Management Action Plan

ASSIGNED TO	**ACTION**	**TIMETABLE**
Administrative Secretary	Review and correct expenditures identified as being incorrectly coded and/or classified.	To be completed by August 1, 2009
Administrative Secretary	Ensure proper coding and monitor compliance through review of each purchase as detailed in the **Division of Public Safety Expenditures and Procurement Policy and Procedure** and **Division of Public Safety Grant Management and Administration Policy and Procedure**	On-going

3. Issue:

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 as follows: "Purchased with funds provided by the U.S. Department of Homeland Security." Upon discussion with the EMA Coordinator, this requirement has note been satisfied.

Recommendation:

IAD recommends that the Department of Public Safety review the respective grant agreement to determine whether equipment has been purchased with grant funding, and mark all respective equipment with the required phrase.

Management Action Plan

ASSIGNED TO	ACTION	TIMETABLE
EM Coordinator	Create and implement **Division of Public Safety Safeguarding of Assets and Confidential Information Policy and Procedure** to include, but not limited to: • Marking all equipment purchases with SHSP funding to be marked accordingly • Maintain proper marking and inventory of applicable equipment	To be completed by July 1, 2009
EM Specialist	All applicable equipment purchased with SHSP funding indentified and marked with "Purchased with funds provided by the U.S. Department of Homeland Security", as required by the grantor.	Completed
EM Specialist	All applicable equipment to be inventoried and properly marked, in cooperation with the Office of Finance and Budget.	To be completed by August 1, 2009

4. Issue:

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

Recommendations:

IAD recommends that the Department of Public Safety maintain a fully completed copy of the grant agreement, signed by all applicable parties, in the grant folder. This will help to ensure that the Summit County Department of Public Safety is maintaining complete and accurate documentation for each grant.

Management Action Plan:

ASSIGNED TO	ACTION	TIMETABLE
JA Coordinator	Create and implement **Division of Public Safety Grant Management and Administration Policy and Procedure** and **Division of Public Safety Contract Management and Administration Policy and Procedure** to include, but not limited to: • Division of Public Safety to retain a copy of the Notice of Award and fully executed copy of the Grant Agreement in the appropriate grant file Create and maintain a grant tickler system	To be completed by July 15, 2009
Administrative Secretary	Monitor compliance through weekly review of grant tickler system and/or contract log as detailed in the **Division of Public Safety Grant Management and Administration Policy and Procedure** and **Division of Public Safety Contract Management and Administration Policy and Procedure**	Implement by July 15, 2009 On-going

5. Issue:

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

Recommendation:

IAD recommends that periodic monitoring of fund and organizational accounts for the grants be performed to detect errors.   This will help to ensure that the use of grant funds is for approved purpose, and will help to detect errors in grant activity.

Prior to the End of Fieldwork:

IAD contacted the Deputy Director of the Department of Finance and Budget, and verified that a reclassification journal entry was made for an error in one of the two grants. In addition, IAD traced and agreed the journal entry in the appropriate fund/org.

Management Action Plan:

ASSIGNED TO	ACTION	TIMETABLE
Administrative Secretary	Weekly monitoring of the grant tickler system and Banner accounts to detect errors, through review of grant funds and organizational accounts as detailed in the **Division of Public Safety Grant Management and Administration Policy and Procedure**	Implement by July 15, 2009 On-going
Administrative Secretary	Review and correct expenditures identified as being incorrectly coded and/or classified.	To be completed by August 1, 2009

III.   Security:

Security issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with Ohio Revised Code §149.433.