

**Summit County Executive's Office
Department of Environmental Services
Vehicle Usage Logs
Follow up Audit Report
For the Ten Months Ended October 31, 2011**

Prepared For:

**Russell M. Pry
Audit Committee**

**Approved by Audit Committee
December 19, 2011**

**Summit County
Internal Audit Department
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Auditors:

Mira Pozna, Deputy Director; Anthony Boston, Senior Auditor; and Heidi Reed, Intern.

Objectives and Methodology:

To determine if management has implemented their management action plan as stated in the previously issued 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, as stated in their management action plan response to the prior year audit.

Follow-up Procedures:

The following were the major audit steps performed:

1. Review the prior year audit 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 prior year audit.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the prior year 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 Follow up Audit report noting the status of previously noted management actions.

Summary:

The one issue and corresponding management action plan noted in the prior year audit report was fully implemented by the Summit County Executive's Office Department of Environmental Services.

Based on the above noted information, IAD believes that the Department of Environmental Services has made a positive effort towards implementing the management action plan as stated in response to the issue identified in the 2010 audit and no further follow up is needed.

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Listed below is a summary of the issue noted in the 2010 audit report and its status. The issue number is in reference to the audit report:

Management Action Plans Fully Implemented:

- **Issue 1-** During testing of the vehicle logs, IAD noted twenty out of two hundred and thirty instances where there was no evidence of supervisor approval on the vehicle logs.

Follow up Action - Upon review of the 2011 vehicle logs, IAD confirmed that vehicle logs were properly authorized. Additionally, it was confirmed that the Human Resource Administrator is performing a detailed review of each individual Department of Environmental Services-Administration vehicle log to ensure compliance with Summit County Codified Ordinance 169.25.