

**County of Summit**  
*Akron Law Library*  
**Preliminary Audit Report**

**Prepared for:**

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**Approved by Audit Committee**  
**March 24, 2014**



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**GENERAL BACKGROUND**

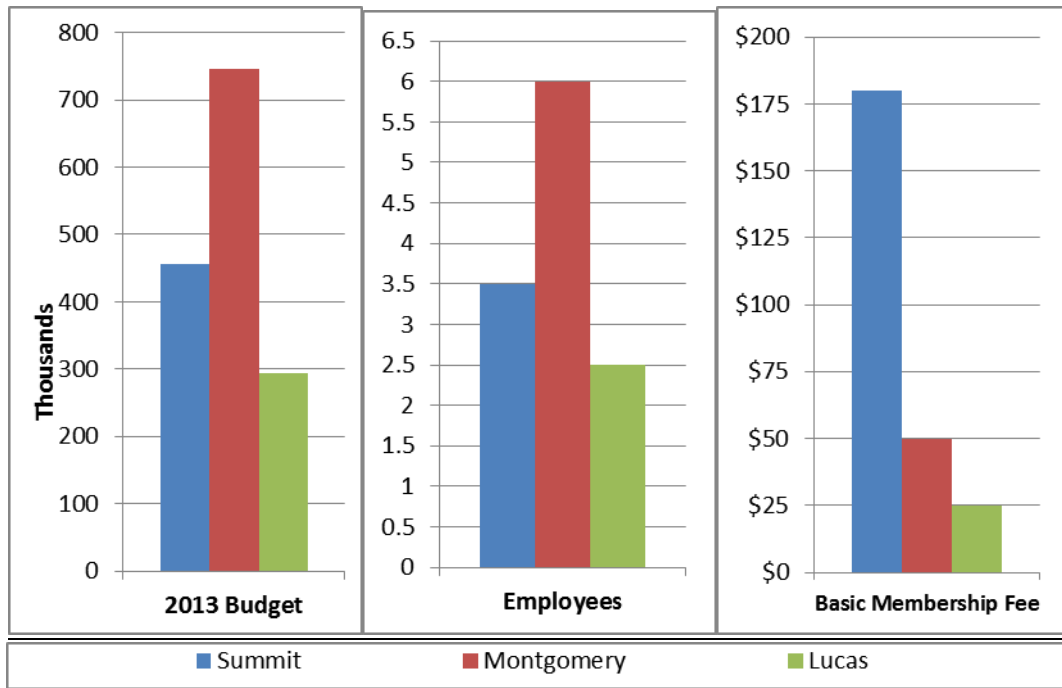
The Akron Law Library (Law Library) provides patrons with professional library services and legal resources, and is a member of the Ohio Regional Association of Law Libraries. The Law Library is governed by the Law Library Resources Board (LLRB) which is made up of five members appointed by the following: Summit County Prosecutor’s Office (one member), Summit County Executive (two members), Summit County Court of Common Pleas (one member), and the administrative or presiding judges of all municipal and county courts (one member).

Membership to the Law Library provides access to hard copy and numerous electronic legal resources. The following annual memberships are offered:

- Basic Membership – \$180 (plus \$90/addl. member for law firms)
- Individuals ages 65+ with 20 years of library membership – \$50
- Individuals ages 70+ with 25 years of library membership – Free
- Public employees – Free

The Law Library consists of four employees (three full-time; one part-time) (0.1% of Summit County employment) comprising of the Library Director, Assistant Director/Reference Librarian, Administrative Assistant, and a part-time Student Assistant. The Law Library’s 2012 and 2013 budget totalled \$479,500 and 456,700, respectively (0.1% of the 2012 and 2013 County operating budgets).<sup>1</sup> The Law Library revenue is largely made up of membership dues (approximately 6%) and fees received from municipal and county courts (forfeited bail and traffic fines) (approximately 93%).

IAD compared the Law Library’s 2013 operating budget, staffing levels, and membership prices to law libraries from comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graphs below:



<sup>1</sup> <https://co.summitoh.net/images/stories/Finance/pdf/OperatingBudget/2013OperatingBudget.pdf>  
<https://co.summitoh.net/images/stories/Finance/pdf/CountyofSummit2012OperatingBudget.pdf>

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**AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY**

The primary focus of this review was to provide the Akron Law Library (Law Library) with reasonable assurance, based on the testing performed, on the adequacy of the system of management control currently in effect for the audit areas.

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 Law Library.

We conducted this performance 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.

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.

**Objectives:**

- To obtain and review the current policies and procedures.
- To review the internal control structure through employee interviews and observations.
- 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 the Law Library from January 1, 2012 through July 31, 2013.

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. Obtain and review the document retention policy and determine if policies and procedures are currently in place and being followed.
4. Test procedures for mandatory compliance where applicable.
5. Identify audit issues and make recommendations where appropriate.

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**OBJECTIVE 2 – REVIEW OF INTERNAL CONTROLS**

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

**OBJECTIVE 3 – REVIEW OF SECURITY (covered in a separate report in compliance with ORC §149.433).**

1. Perform a general overview of the physical environment and security of the department/agency being audited.
2. Interview various personnel to determine that confidential information is secure and processed only by appropriate parties.
3. Test security issues where appropriate.
4. Analyze current policies and make recommendations.

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**DETAILED COMMENTS**

Interviews:

To gain an understanding of the Law Library, IAD performed interviews with the following positions:

- Library Director,
- Assistant Director/Reference Librarian,
- Administrative Assistant,
- Student Assistant.

Any issues noted are addressed in the respective sections of this report.

**I. Policy and Procedures Review:**

Law Library policies and procedures were reviewed for each of the following applicable testing sections within the audit for accuracy and completeness and compared to current processes for consistency. The Law Library Records Retention Schedule was also reviewed for completeness and compared to processes throughout the audit to ensure that the schedule contained all relevant documents.

The following issues were noted:

1. Issue:

Upon review of the Law Library policies and procedures for completeness and accuracy, IAD noted the following:

- Policies and procedures are not formally approved by management,
- Employee names are referenced (rather than titles),
- Policies and procedures are separately maintained and not consolidated into a comprehensive manual for the department,
- All employees did not sign off acknowledging receipt and review of the manual.

Additionally, IAD noted no written or insufficient policies and procedures for the following areas:

- Cash handling (collection, petty cash, shortages/overages, mail receipts, etc.)
- Grants administration– policy was received but not noted in the Law Library policy and procedure manual.
- Purchasing/Expenditures
- Physical Security
- Laptop Check-out for Members
- Contingency Planning

Recommendation:

IAD recommends that the Law Library create/update, approve, and disseminate written policies and procedures for all functional areas within the agency. Additionally, IAD recommends that management approval of policies and procedures be documented, updates be made to reference titles in place of names, policies and procedures for all functions of the department be consolidated into a comprehensive manual, and all employees sign acknowledgements

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of receipt and review of the manual upon update. This will help to ensure that approved policies and procedures are consistently being followed by employees.

Management Action Plan:

Each functional area has completed/updated a procedure manual. The Director will review each manual prior to incorporation into a comprehensive manual, which will be approved by the Law Library Resources Board. Director review will be complete by June 1, 2014. The manual will be presented to the LLRB at the July meeting. Upon adoption by the LLRB a copy will be provided to Internal Audit.

2. Issue:

Upon review of the Records Retention Schedule (RC-2) for the Law Library, IAD noted that records pertaining to grant administration were not included.

Recommendation:

IAD recommends that the Law Library update the RC-2 to include all pertinent records and documents and submit to the appropriate parties for approval. This will help to ensure record retention is complete and accurate.

Management Action Plan:

The Law Library's RC-2 will be updated reflect that Grant agreements will be kept for three years after the expiration of the grant period. Copies of checks from the granting entity will kept for three years after the expiration of the grant period. Documentation regarding compliance with the grant agreement (e.g., receipts for purchases, documentation regarding return of unexpended funds) will be kept for three years after the expiration of the grant agreement. The RC-2 will be updated in time for approval by the Records Commission at its August 2014 meeting.

**II. Internal Control Testing:**

Risk-based internal control testing and/or observations were performed in the following areas:

- Cash Receipts,
- Purchasing,
- Expenditures,
- Payroll,
- Grants,
- Fringe Benefits,
- ORC Compliance
- P-Card.

CASH RECEIPTS

Law Library policies and procedures and applicable ORC sections were reviewed, an observation was performed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the cash receipts cycle, the laws and regulations that govern it, and internal controls in place.

A sample of Banner pay-ins was judgmentally selected for detail testing to ensure proper segregation of duties, appropriate recording into the respective accounting system, and timeliness and accuracy of the deposit.

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Reconciliations were performed to verify cash. Annual municipal court payments were reviewed to ensure the funds were received and deposited. A sample of membership status<sup>7</sup> was selected to ensure that membership revenue was accurately recorded. Additionally, Law Library fees were reviewed to ensure that they were approved by the board.

The following issues were noted:

3. Issue:

Upon discussion with the Administrative Assistant, it was noted that all employees utilize one cash box to maintain cash receipts.

Recommendation:

IAD recommends that each cashier be assigned and manage an individual cash drawer or limit the access to minimal personnel and put a mechanism in place to track cash receipt transactions by cashier. This will help to ensure the accountability of the cashiers for all cash collected.

Management Action Plan:

A receipt book will always be used for each transaction. The Administrative Assistant primarily takes in money. In the absence of the Administrative Assistant, the Assistant Director takes in money with a separate cash box. Reconciliation will be performed daily by the Library Director prior to deposit.

4. Issue:

Upon discussion with the Administrative Assistant, it was noted that the Administrative Assistant and Reference Librarian collect cash, reconcile, and make the deposit, creating an improper segregation of duties.

Recommendation:

IAD recommends that the Law Library assign the cash receipt and reconciliation functions to separate employees. This will help to provide an appropriate segregation of duties and help to ensure proper control over and safeguarding of assets.

Management Action Plan:

A receipt book is always used for each transaction. The Administrative Assistant primarily takes in money and issues a receipt. In the absence of our Administrative Assistant, the Assistant Director takes in money with a separate cash box and also issues a receipt. Reconciliation will be performed by the Library Director at the end of each day. Every three days cash in excess of the approved amount will be deposited by the Administrative Assistant.

5. Issue:

Upon discussion with the Administrative Assistant, it was noted that supervisory approval is not required when voiding a receipt.

Recommendation:

IAD recommends that supervisory approval be obtained prior to voiding a receipt. This will help to ensure proper supervisory approval and accountability for voided transactions.



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Management Action Plan:

The Director approves all voided receipts with initials.

6. Issue:

Upon detail testing of cash receipts and discussions with the Administrative Assistant, IAD noted that cash receipts are not deposited timely into the Law Library Resources Fund, in accordance with ORC §9.38 and §307.51(D)(4). Additionally, IAD noted the some of the cash receipts are utilized to directly fund a petty cash account.

Recommendation:

IAD recommends that the Law Library deposit all funds in tact into the appropriate accounts by the next business day to ensure compliance with ORC §9.38 and §307.51. This will help to ensure compliance with applicable legislation and proper accountability and deposit of cash receipts.

Management Action Plan:

According to our Law Library Board's approved policy, all money received in excess of the approved amount of cash on-hand (which is \$100) will be deposited every three days.

7. Issue:

Upon discussion with the Administrative Assistant, it was noted that cash receipts are not reconciled on a daily basis.

Recommendation:

IAD recommends that all cash be reconciled on a daily basis. This will help to ensure the accountability of assets.

Management Action Plan:

Effective immediately all cash receipts will be reconciled daily by the Director. The procedure manual will be updated to reflect this change by June 1, 2014 for approval by the Board at its July meeting.

8. Issue:

Upon discussion with the Administrative Assistant, it was noted that checks received through the mail are not receipted.

Recommendation:

IAD recommends that all revenue be receipted when received. This will help to ensure accountability over cash receipts.

Management Action Plan:

Effective immediately, all revenue, including checks, will be receipted immediately upon the same day received. The person opening the mail will copy each check that is received, stamp it with the date received, and give the

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check and the copy to the Administrative Assistant so the check can be deposited and the copy can be appropriately filed. The Director will reconcile the deposits prior to deposit by the Administrative Assistant. The procedure manual will be updated to reflect this policy by June 1, 2014 for approval at the July Board meeting.

9. Issue:

Upon reconciliation of the manual cash receipts to the cashier balance sheets for the period of 1/1/13 through 7/31/13, IAD noted an un-reconcilable shortage of \$553.44. Upon reconciling the Petty Cash Reserve Log to the receipt totals for the period of 1/1/13 through 7/31/13, IAD noted an un-reconcilable overage of \$379.58.

Additionally, upon discussion with the Administrative Assistant, it was noted that employees have the ability and are permitted to remove cash from the cash boxes to purchase supplies for the Law Library. Petty cash receipts were sometimes used; however, IAD could not determine if the receipts belonged to the cash boxes or the additional cash envelope; therefore, approximate variances could not be identified.

Recommendation:

IAD recommends that the Law Library implement formal procedures for the petty cash function and that petty cash be separately maintained from cash receipts. This will help to ensure proper accountability of cash at the Law Library.

Management Action Plan:

Petty cash will be maintained separately from cash receipts. The law library will hold no more than \$200 in petty cash (per approval of the LLRB on March 14, 2014). Petty cash will always be receipted when transferred from cash on hand. Petty cash will be reconciled weekly and logged by the Library Director.

10. Issue:

Upon review of membership status in EOS (membership database), IAD was unable to verify free memberships for thirteen (13) out of fifteen (15) members due to the absence of a membership renewal form. It is noted that per ORC §307.51, a fee is not charged for services provided to public employees.

Recommendation:

IAD recommends that the Law Library obtain the outstanding membership renewal forms and that a tracking mechanism be implemented to ensure renewal forms are received in a timely manner. This will help to ensure the accuracy of the membership status.

Management Action Plan:

All subscribers will be required to complete annual renewal forms except subscribers aged 70 or above who are and will remain free members. This will be incorporated into the procedure manual which will be completed by June 1, 2014.

11. Issue:

Upon discussion with the Administrative Assistant, it was noted there is currently no process in place to ensure that all annual municipal court payments are received.

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Recommendation:

IAD recommends that the Law Library implement a process to ensure that all municipal court payments are received. This will help to ensure the proper receipt of revenue.

Management Action Plan:

This is an issue now being addressed by county law libraries across Ohio and by the Ohio Regional Association of Law Libraries (ORALL). As there is no way to track how much fee/fine revenue is generated from all of the types of traffic tickets that are received by the municipal courts, there is no way to ensure they are paying the correct amount. The Director will monitor the Banner Accounts for the different municipal courts and other revenue sources to ensure that payments are being received in accordance with state law. The procedure manual will be updated to reflect this change by June 1 for approval at the Board's July meeting.

PURCHASING

Law Library policies and procedures were reviewed, interviews were conducted, and flowcharts were created and approved to gain an understanding of the purchasing process. Samples of purchase order requisitions, purchase orders and purchase order change orders were judgmentally selected and detail testing was performed to test for proper documentation and approvals.

Additionally, banner purchasing and procurement user access levels were reviewed for reasonableness.

No issues were noted.

EXPENDITURES

Law Library policies and procedures and applicable ORC sections were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the expenditure cycle, the laws and regulations that govern it, and internal controls in place. A sample of expenditures was randomly selected and detail expenditure testing was performed to verify that funds do not remain encumbered for prior year purchase orders, confirm proper approval, proper authorizations, funds were encumbered prior to incurring the expense, and that the appropriate vendor and amount were paid.

Banner user and Banner Class Form reports were obtained and reviewed to gain an understanding of Law Library employee Banner roles and to test for a proper segregation of duties.

The following general recommendation and issues were noted:

General Recommendation:

Upon testing of Banner permissions for the Law Library, IAD noted two (2) employees with the ability to create and approve requisitions and one (1) employee with the ability to create and approve invoices in Banner. This provides an opportunity for a user to approve a requisition and/or invoice that he/she entered in Banner, creating an improper segregation of duties; however, during detail testing, IAD noted this did not occur and a proper segregation of duties is being exercised.

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12. Issue:

Upon review of Akron Law Library expenditures, IAD noted three (3) out of twenty (20) instances where a prior year purchase order was used for payment of an invoice. Per ORC §5705.41 funds must be encumbered prior to incurring an expense.

Recommendation

IAD recommends that the Law Library encumber funds prior to incurring the expense and that purchase orders, with the exception of those associated with a current contract, be discharged at the end of the Fiscal year and a new purchase order be opened for current-year expenditures. This will help to ensure compliance with ORC §5705.41.

Management Action Plan:

Effective immediately the Administrative Assistant will encumber funds prior to incurring the expense. All purchase orders not associated with a current contract, will be discharged at the end of the Fiscal year by the Administrative Assistant. A new purchase order will be opened for current-year expenditures. The procedure manual will be updated to reflect this policy by June 1, 2014 for adoption by the Board at its July meeting.

13. Issue:

Upon discussion with Law Library personnel and review of the process flow chart, IAD noted (1) employee responsible for ordering and receiving supplies and software within the department, creating an improper segregation of duties.

Recommendation:

IAD recommends that the Law Library assign the ordering and receiving functions to separate individuals and designate backup employees so that no one person is responsible for both functions. This will provide an appropriate segregation of duties to help ensure proper control over and safeguarding of assets.

Management Action Plan:

Administrative Assistant orders supplies and the Assistant Director checks them in and initials shipping receipt. The Student Assistant will provide back-up to Assistant Director for checking items in. The Law Library Director will provide back-up to the Administrative Assistant for ordering items. These procedures will be included in the procedure manuals to be completed by June 1.

PAYROLL

An interview was conducted to gain an understanding of the payroll process. A sample of leave forms was selected and compared to Kronos to ensure accuracy. A payroll approval report was generated and reviewed to determine appropriate authorizations and to confirm a proper segregation of duties.

The following issues were noted:

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14. Issue:

Upon review of leave forms and Kronos timecards for the period 1/1/13 – 7/31/13, IAD noted eleven (11) of sixty-three (63) instances where the leave form was not approved and five (5) of sixty-three (63) instances where the Kronos timecard did not agree to the leave form for the respective date.

Recommendation:

IAD recommends that supervisory approval be obtained on all leave forms in accordance with policies and procedures. Additionally, IAD recommends comparison of leave forms to employee timecards in Kronos upon approval of payroll by a supervisor. This will help to ensure the accuracy of payroll records and proper approval of leave in accordance with policies and procedures.

Management Action Plan:

Effective immediately the Director (or Assistant Director as back up) will approve all leave forms and compare all leave forms to employee time records upon approval in Kronos. The procedure manual will be updated to reflect this change by June 1, 2014 for adoption by the Board at its July meeting.

15. Issue:

Upon review of payroll approval and sign-off in Kronos for fifteen (15) pay periods in 2013, IAD noted eight (8) pay periods with improper approval (e.g., employee approving their own time with no additional review by a supervisor and an employee in the central payroll office signing off with no review by a Law Library supervisor).

Recommendation:

IAD recommends that all payroll be approved and signed off by the appropriate parties (e.g., approval by a Law Library employee with a sign-off by a Law Library supervisor). This will help ensure the accuracy and accountability of payroll records.

Management Action Plan:

The Administrative Assistant approves payroll and the Library Director signs off on payroll. Assistant Director/Reference Librarian approves or signs off in the absence of the Administrative Assistant. The Law Library Board Secretary signs off on payroll in the absence of the Director.

GRANTS

An interview was conducted to gain an understanding of the grants process. Grant documents were reviewed and attributes were selected for detail testing. Banner transaction reports were reviewed to ensure the proper amount was received and the funds were deposited into the correct account.

The following issues were noted:

16. Issue:

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Upon review of Law Library Banner accounts and discussion with staff, IAD noted no separate fund account designated for grant funding, making it difficult to monitor the receipt and expending of grant funds. Additionally, upon review of grant transactions and supporting documentation, IAD noted a finance charge assessed for the late payment of an invoice, exceeding the amount designated for the product/service in the grant request.

Recommendation:

IAD recommends the Law Library designate separate fund accounts in Banner for each grant awarded and monitor activity on a regular basis. This will help to ensure that grant funds are monitored on a consistent basis and funds are administered in accordance with the grant agreement.

Management Action Plan:

Separate accounts will be established into which all Akron Bar Foundation grants can be deposited, and it will be separate from the account that will be established for ORALL grants). The Director will be responsible to monitor the funds periodically, but no less than annually, to ensure compliance with the grant agreements.

17. Issue:

Upon review of the Memorandum of Understanding between the Statewide Consortium of County Law Libraries (SCCLL) and the Law Library, IAD noted that the agreement was not fully executed (e.g., no signature by the Consortium).

Recommendation:

IAD recommends that the Law Library ensure that a fully executed agreement is in place for all grants prior to administering the funds. This will help to ensure proper authority for the use of awarded grant funds.

Management Action Plan:

The Director will ensure that a grant agreement accompanies each grant that the Law Library accepts and that a fully executed copy of the agreement is maintained. Authority for execution of any grant agreement will lie with the LLRB. The Director will then have authority to expend the funds in accordance with the grant agreement.

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that the Law Library is properly processing fringe benefits in accordance with IRS tax code:

- Travel and meals reimbursement,
- Cash incentives, awards, gift awards and/or bonuses,
- County paid life insurance policies over \$50,000,
- Uniforms and clothing allowances,
- Employment contracts,
- Agency vehicle usage,
- Allowances for firearms or tasers and/or any other non-lethal weapon,
- Tuition assistance and reimbursement,
- Subcontracted employees.

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No issues were noted.

**OHIO REVISED CODE (ORC) COMPLIANCE**

Applicable ORC sections were reviewed and attributes were developed to ensure compliance with applicable rules and regulations.

See Issue #6 in Cash Receipts section above.

**PROCUREMENT CARD**

Procurement Card (P-Card) policies and procedures were reviewed and interviews were conducted to gain an understanding of the P-Card process. IAD met with the County's Procurement Card Program Administrator to ensure that each cardholder has a signed County Procurement Card Cardholder Acknowledgement form and Cardholder Application form on file. Cardholder's access rights were reviewed to ensure that permissions appeared reasonable and that a proper segregation of duties is in place. Transactions were reviewed to ensure that they did not exceed established limits and approved Merchant Category Classification (MCC) codes were used. A sample of payments made to U.S. Bank was haphazardly selected and reviewed to ensure that purchases were reasonable and properly recorded, proper approval was obtained, supporting documentation was retained and the purchases were exempt from sales tax.

The following issue was noted:

18. Issue:

Upon detail testing of Law Library procurement card transactions, IAD noted the following:

- Six (6) out of seven (7) instances where the log did not contain proper management approval,
- One (1) out of seven (7) instances where appropriate supporting documentation was not provided,
- One (1) out of seven (7) instances where a purchase was not properly recorded on the transaction log, and therefore management approval was not properly documented.

Recommendation:

IAD recommends all cardholders obtain proper pre-approval for transactions, provide appropriate supporting documentation, and record all procurement card transactions on the monthly transaction approval logs. This will help to ensure compliance with the *Summit County, Ohio Procurement Card Program Policy and Procedures* manual.

Management Action Plan:

See section 9 in the Administrative Assistant's handbook. Library Director signs off to pre-approve all PCard purchases and pre-approves the order or PCard payment. Administrative Assistant and Assistant Director have PCard authorization. Supporting documentation will be collected by the Administrative Assistant and retained with the PCard statement.

**II. Security:**

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