

**County of Summit**  
*Probate Court*  
**Performance Audit**  
**General Report**

**Prepared for:**

**The Honorable Judge Elinore Stormer**  
**Audit Committee**

**Approved by Audit Committee**  
**September 23, 2014**



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**EXECUTIVE SUMMARY**

**Total Number of Issues – 16**

**Policies and Procedures**

*Weaknesses:*

<b>Section</b>	<b># Issues</b>	<b>Issue Description</b>	<b>Page Ref.</b>
Policies and Procedures Manual	2	<ul style="list-style-type: none"> <li>• Insufficient or no written P&amp;P for several areas/processes</li> <li>• Miscellaneous (no effective dates, management approval, etc.)</li> </ul>	7

**Internal Controls**

*Strong Internal Controls:*

<b>Testing Section</b>	<b># Issues</b>	<b>Issue Description</b>	<b>Page Ref.</b>
Fringe Benefits	0	N/A	13
ORC Compliance	0	N/A	15
Procurement Card	0	N/A	15
Estate Admin.	0	N/A	16
Guardianships	0	N/A	17

*Weaknesses in Internal Controls:*

<b>Testing Section</b>	<b># Issues</b>	<b>Issue Description</b>	<b>Page Ref.</b>
Revenue	2	<ul style="list-style-type: none"> <li>• High dollar amount of total outstanding case balances</li> <li>• No process for reviewing dismissed costs</li> </ul>	9
Purchasing	3	<ul style="list-style-type: none"> <li>• Improper segregation of duties with purchase order requisition input and approval</li> <li>• Improper approval of PO change request</li> <li>• Improper segregation of duties with ordering and receiving functions.</li> </ul>	10
Expenditures	1	<ul style="list-style-type: none"> <li>• Money was encumbered after purchase; prior year PO used</li> </ul>	11
Inventory	1	<ul style="list-style-type: none"> <li>• Listing of assets and asset disposals not maintained</li> </ul>	12
Payroll	1	<ul style="list-style-type: none"> <li>• Improper approval</li> </ul>	13
Personnel Files	4	<ul style="list-style-type: none"> <li>• Checklist not maintained for personnel file documents</li> <li>• Confidential records not separately maintained</li> <li>• Improper documentation of performance evaluations</li> <li>• Confidential information not securely transmitted</li> </ul>	13
Vehicle Logs	1	<ul style="list-style-type: none"> <li>• Vehicle logs not completed or maintained</li> </ul>	16
Adoptions	1	<ul style="list-style-type: none"> <li>• Complete documentation not received from adoption agency</li> </ul>	16

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**GENERAL BACKGROUND**

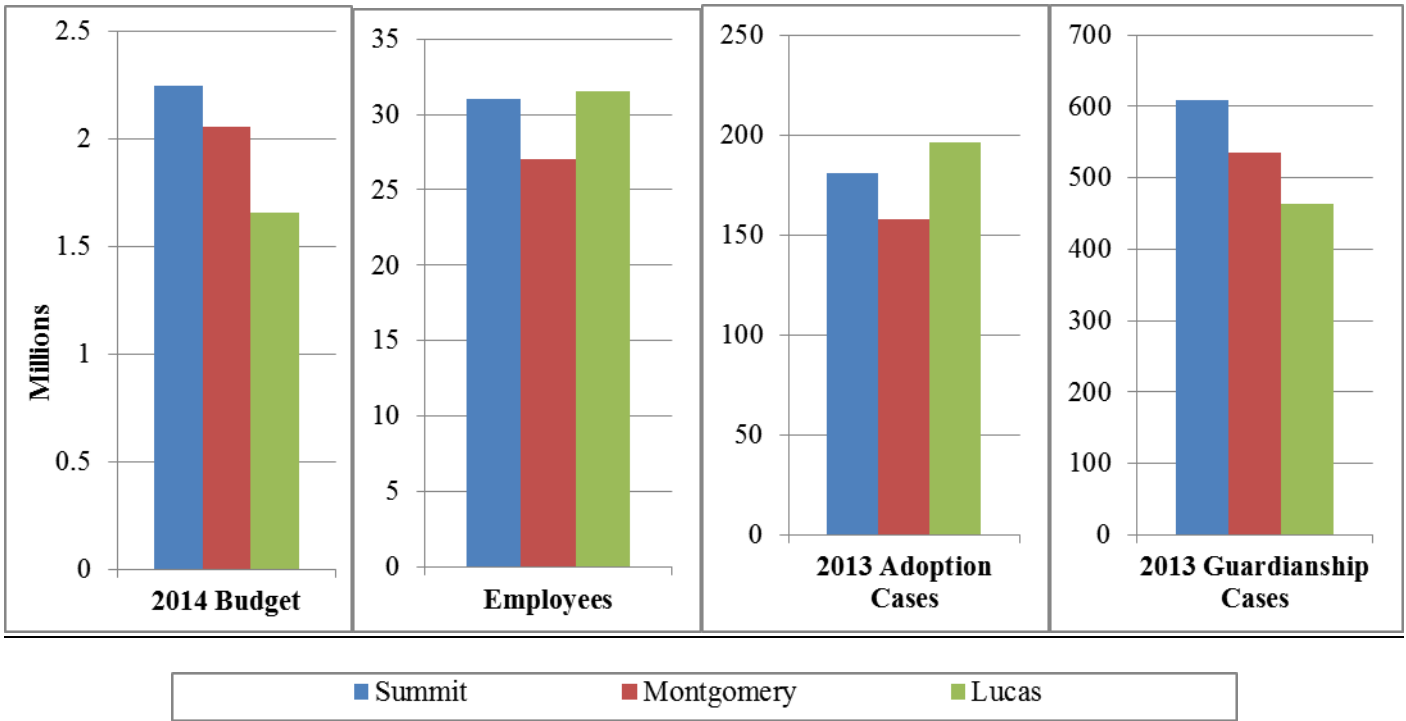
The Ohio Revised Code places over two hundred (200) separate duties upon the Probate Court. The Court resolves cases in regards to estates, guardianships, trusts, wills, adoptions and mental illness. The funds required for the daily operation of the Probate Court are provided through the General Fund of Summit County. The Court returns a substantial amount of money to the General Fund through the collection of court costs and fees which are established by Ohio Legislature.

The Court has implemented several service program improvements including a senior visiting program which offers support and assistance to guardians and over 2,200 wards and a Probate Court Help Desk that is staffed by licensed attorneys and offers free guidance related to court cases and procedures.

The Probate Court consists of an elected Judge, two (2) magistrates and thirty-five (35) support staff (1% of Summit County employment). Support staff consists of Administrators, Investigators and Deputy Clerks.

The Probate Courts’ 2013 and 2014 budget totalled \$2,511,800 and \$2,245,000, respectively (0.5% of the 2013 and 2014 County operating budgets).<sup>1</sup>

2014 operating budgets, staffing levels, and 2013 adoption and guardianship case totals were compared to Lucas and Montgomery counties. The comparisons are represented in the graphs below:



<sup>1</sup> <https://co.summitoh.net/images/stories/Finance/pdf/OperatingBudget/2014OperatingBudget.pdf>  
<https://co.summitoh.net/images/stories/Finance/pdf/OperatingBudget/2013OperatingBudget.pdf>

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**AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY**

The primary focus of this review was to provide the Probate Court 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 Probate Court.

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 Probate Court from May 1, 2013 through April 30, 2014.

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 Probate Court, IAD performed interviews with the following positions:

- Judge
- Court Administrator
- Deputy Court Administrator
- General Office Administrator
- Computer Operations Supervisor
- Bookkeeping Supervisor
- Counter Clerk I

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

**I. Policies and Procedures Review:**

Policies and procedures for the Probate Court were reviewed for each of the applicable testing sections within the audit for accuracy and completeness and compared to current processes for consistency.

The following issues were noted:

1. Issue:

Upon review of the Probate Court policies and procedures, no written or insufficient policies and procedures were noted for the following areas/functions:

- Interaction with the press
- Cash overages/shortages
- Receiving payments in the mail
- Reviewing dismissed costs
- Manual receipts (using, reconciling, storing, etc.)
- Personnel file checklist
- Presence of an HR employee when an individual is reviewing an employee file
- Receiving and maintaining decedent inventory
- Tracking of assets and asset disposal
- End-of-month disbursement checks sent to the Fiscal Office
- Guardianship annual report follow-up process
- Purchasing/Expenditures functions (Entering and approving responsibilities)
- Accounts Department functions for Estate Administration

Recommendation:

IAD recommends that the Probate Court create/update, approve, and disseminate written policies and procedures for all functional areas within the agency. This will help to ensure that proper procedures are being consistently followed within the department.

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Management Action Plan:

Corrective Action has been taken. All procedures are completed and all existing staff and new employees have been or will be given each procedure to add to their policy manual.

2. Issue:

Upon review of the Probate Court policies and procedures for completeness and accuracy, IAD noted the following:

Probate Court Policy and Procedure Manual

- Unable to verify management approval

Cashier's Department Policy and Procedure Manual

- Unable to verify management approval
- No employee sign-offs on the manual
- Employee names are referenced (rather than titles)
- Applicable ORC references not made (Mediation Funds fees)

Recommendation:

IAD recommends that management approval of policies and procedures be documented, employees' titles referenced in place of names, applicable Ohio Revised Code (ORC) references cited, and staff sign-offs acknowledging receipt, review, and understanding of policies be obtained. This will help to ensure that approved policies and procedures are accurate and consistently followed by employees.

Management Action Plan:

- Probate Court Policy and Procedure Manual-corrective action has been taken, signed off by Judge.
- Cashier's Department Policy and Procedure Manual-corrective action has been taken, signed off by Chief Deputy and cashiers.
- Employee names deleted and titles inserted.
- ORC references updated.

**II. Internal Control Testing:**

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

- Revenue
- Purchasing
- Expenditures
- Inventory
- Payroll
- Fringe Benefits
- Personnel Files
- ORC Compliance
- Procurement Card
- Vehicle Log
- Estate Administration



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- Adoptions
- Guardianships

REVENUE

The Court's policies and procedures and applicable legislation 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 Key Bank deposits 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. A monthly bank reconciliation was reviewed to ensure accuracy and to verify the process. A sample of Mental Illness receivables was selected and reviewed to ensure proper recording in the case management system (CourtView). Court fees within CourtView were compared to applicable sections of the ORC to ensure billing accuracy. A sample of monthly collections required to be submitted to the Summit County Fiscal Office was reviewed to ensure compliance with ORC. Court case fee adjustments and outstanding accounts receivable were reviewed to ensure reasonableness.

The following general recommendations and issues were noted:

General Recommendation:

Upon discussion with the Bookkeeping Supervisor and the General Office Supervisor, IAD noted the daily deposit is prepared by the cashiers and reviewed by the General Office Supervisor; however, review performed by the General Office Supervisor is not documented on the daily deposit receipts. IAD recommends that the Probate Court implement a procedure to document daily deposit review. This will help to ensure documentation of supervisory review and accountability over cash deposits.

General Recommendation:

During discussion with the head cashier and review of a manual receipt to be used when the CourtView system is unavailable, IAD noted that a two part, pre-numbered manual receipt would not be utilized, in the event the system goes down. IAD recommends that the Court utilize two-part, pre-numbered receipts in these instances, to help ensure the accountability of cash receipts and the ability to reconcile, in accordance with best practices.

3. Issue:

During review of the CourtView system, IAD noted outstanding case balances dating back to 1949, totaling \$107,650.13. Approximately 81% of the outstanding case balances are receivables due from 2010 to the present.

Recommendation:

IAD recommends that the Court research the open cases that have a balance due to determine if collection can be made and/or determine if old receivables should be written off, and update the system accordingly. Additionally, IAD recommends that the Court document and put in place a formal policy and procedure for aging accounts receivable and consistent monitoring for collectability. This will help to ensure accountability and reasonableness of accounts receivable.

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Management Action Plan:

Corrective action has been taken-policy and written procedure put in place and signed by Judge. All cases with balance owed are sent a letter to attorney or pro-se for reminder of past due balances.

4. Issue:

Upon review of the Cashier's Office policies and procedures and discussion with the Bookkeeping Supervisor, IAD noted the Probate Court does not have a process for reviewing dismissed costs.

Recommendation:

IAD recommends that the Probate Court create and implement a procedure regarding a regular documented review of dismissed costs. This will help to ensure proper supervisory review and accountability for dismissed costs.

Management Action Plan:

Corrective action has been taken-policy and procedure implemented for tracking dismissed costs.

PURCHASING

The Court's 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 permissions were reviewed for reasonableness.

The following issues were noted:

5. Issue:

Upon testing of banner approval queues, IAD noted three (3) Probate Court employees with the ability to enter and approve requisitions. Additionally, upon detail testing of purchase order requisition approvals in Banner, IAD noted twenty-nine (29) out of twenty-nine (29) instances where the same individual entered and approved the purchase order requisition, creating an improper segregation of duties.

Recommendation:

IAD recommends that the purchase order requisition entry and approval duties be assigned to separate employees, with supervisory approval by the Probate Court. Additionally, IAD recommends that the Probate Court designate backup employees so that no one person is responsible for both functions. This will help to ensure a proper segregation of duties and approval over the requisition process.

Management Action Plan:

Corrective action has been taken. Fiscal Office has updated requisition approvers.

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6. Issue:

Upon testing of purchase order change requests, IAD noted one (1) out of eight (8) instances where the request was not properly approved.

Recommendation:

IAD recommends that the Probate Court ensure that proper approval is obtained (e.g., Board of Control, County Council), if a change to a purchase order increases the original purchase order above the monetary threshold established by Codified Ordinances 177.10 and 177.11.

Management Action Plan:

Corrective action has been taken. PO will be closed and a new one issued.

7. Issue:

Upon review of the IT asset acquisition process, IAD noted the same employee is responsible for ordering and receiving IT equipment creating an improper segregation of duties.

Recommendation:

IAD recommends that the Probate Court assign different employees to the ordering and receiving functions for IT equipment. This will help to ensure a proper segregation of duties.

Management Action Plan:

Corrective action has been taken. IT Director will order supplies, administrative assistant will check in order once supplies are received.

EXPENDITURES

The Court's 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 judgmentally selected and detail expenditure testing was performed to verify that funds do not remain encumbered on prior year purchase orders, proper approval and authorizations are in place, funds were encumbered prior to incurring the expense, and the appropriate vendor and amount were paid. Expenditures over \$1,000 were reviewed to ensure that a purchase order was created, in accordance with Codified Ordinances.

Banner User and Banner Class Form reports were obtained and reviewed to gain an understanding of employee permissions and detail testing was performed to assess reasonableness and proper segregation of duties.

The following general recommendation and issue were noted:

General Recommendation:

Upon testing of Banner permissions for the Probate Court, IAD noted two (2) employees with the ability to create and approve invoices in Banner. This provides an opportunity for a user to approve an invoice that he/she entered

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in Banner, creating a potential improper segregation of duties; however; during detail testing, IAD noted this did not occur and a proper segregation of duties is being exercised.

8. Issue:

Upon detail testing of Probate Court's expenditures, IAD noted the following:

- Two (2) out of eighteen (18) instances where the invoice date was prior to the purchase order date.
- Three (3) out of eighteen (18) instances where a prior year purchase order was used for payment. The purchase order was used and closed in the first quarter of the year in one (1) of those instances.

Recommendation

IAD recommends that funds be encumbered prior to incurring the expense/liability and that invoices be paid off of current year purchase orders, with the exception of those associated with a current contract. This will help to ensure proper approval and expenditure of funds and compliance with ORC §5705.41.

Management Action Plan:

Corrective action has been taken. Items will not be ordered until PO is approved. Unused purchase orders with a balance will be closed at end year.

INVENTORY

The Court's policies and procedures were reviewed, staff interviews were conducted and flowcharts were created and approved to gain an understanding of the asset, IT and decedent inventory processes and internal controls in place. A sample of IT inventory was judgmentally selected and detail testing was performed to verify the existence of the assets and the accuracy of the asset tracking system. Decedent inventory was reviewed to confirm items are in possession by the Court.

The following issue was noted:

9. Issue:

Upon discussion with the Court Administrator, IAD noted the Probate Court does not maintain a list of assets or asset disposals.

Recommendation:

IAD recommends that the Probate Court establish a monetary threshold to track Court assets valued under \$5,000 and maintain a listing of those assets as well as a listing of disposed assets. This will help to ensure the accountability of Court assets.

Management Action Plan:

Corrective action has been taken. Procedure for assets over \$1,000.00 will be tagged and inventoried.

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PAYROLL

An interview was conducted to gain an understanding of the payroll process. A payroll approval report was generated and detail testing was performed to confirm appropriate authorizations and proper segregation of duties. Employee leave reports were reconciled to Kronos to ensure accuracy.

The following issue was noted:

10. Issue:

Upon review of payroll approval and sign-off in Kronos, IAD noted eight (8) out of eight (8) pay periods with improper approval (e.g., the same employee approving and signing off), creating an improper segregation of duties.

Recommendation:

IAD recommends that payroll be approved and signed off by the appropriate parties (e.g., same employee does not approve and sign-off). This will help to ensure the accuracy and accountability of payroll records as well as a proper segregation of duties.

Management Action Plan:

Corrective action has been taken. Fiscal Office has updated approvers and sign off access.

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that the Court is properly processing taxable 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

No issues were noted.

PERSONNEL FILES

The Court's Personnel policy and procedure manual was reviewed and staff interviews were conducted to gain an understanding of the personnel file structure. An employee report was generated in Banner and compared to the Court's organizational chart to ensure all employees were accounted for. A sample of employees was judgmentally selected and detail testing was performed to verify that the personnel files contained the required documentation. IAD reviewed employee relationships to ensure that an employee is not directly supervised by a relative.

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The following general recommendation and issues were noted:

General Recommendation:

Upon discussion with the Court Administrator, IAD noted a tracking mechanism is not being utilized for requests to review personnel files. IAD recommends that the Probate Court create and maintain a tracking mechanism for requests to review personnel files. This will help to ensure accountability over personnel files.

11. Issue:

Upon discussion with the Court Administrator, IAD noted that the Probate Court does not maintain a checklist of required personnel file documents in each file. In addition, during detail testing of the personnel files, IAD noted eight (8) of nine (9) files that appeared to be incomplete.

Recommendation:

IAD recommends that the Probate Court create and implement a checklist of required personnel file documents (e.g., department sign-offs, performance evaluations, etc.) to be maintained in each employee's personnel file. This will help to ensure completeness and accuracy of personnel files.

Management Action Plan:

Corrective action has been taken. Checklist has been completed and inserted in each personnel file with updates.

12. Issue:

Upon discussion with the Court Administrator and through detail testing, IAD noted that confidential records are maintained within each employee's personnel file, and not maintained separately.

Recommendation:

IAD recommends that confidential information be maintained separately from other personnel file documents. This will help to ensure privacy over confidential information.

Management Action Plan:

Corrective action has been taken. Separate confidential file has been added to each employee file and is maintained separately.

13. Issue:

Upon discussion with the Probate Court Judge and through detail testing, IAD noted three (3) of nine (9) employees whose performance evaluations were not documented. It was confirmed with the Judge that they were given oral evaluations.

Recommendation:

IAD recommends that all employee performance evaluations be documented. This will help to ensure complete documentation within employee personnel files and compliance with best practices.

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Management Action Plan:

Corrective action has been taken. Oral evaluations have been administered and noted in the employee personnel file.

14. Issue:

Upon discussion with the Court Administrator, IAD noted employees' medical documentation is sent through interoffice mail to the Executive's Department of Insurance and Risk Management.

Recommendation:

IAD recommends that no medical or other confidential information be sent through interoffice mail. In accordance with best practices, this information can be sent encrypted via email or hand-delivered to the recipient. This will help to ensure compliance with the Health Insurance Portability and Accountability Act (HIPAA) and security over confidential information.

Management Action Plan:

Corrective action has been taken. Written procedure is in place. Insurance information will be hand delivered to Department of Insurance, or scanned and emailed to Department of Insurance and then destroyed.

ORC COMPLIANCE

ORC §2101 was reviewed, attributes were developed, and detail testing was performed to ensure the following:

- The Judge is a licensed attorney and has practiced at least six (6) years
- The Judge is bonded for at least \$5,000
- Changes to local rules were submitted to the State of Ohio Supreme Court
- Court Investigator/Assessor education and training requirements
- Proper maintenance of records
- Annual report is filed with the County Auditor timely
- Judge does not practice law outside of the duties of the Court
- Deputy Clerks are given approval to practice outside of the Court, if applicable
- Bank account interest and marriage solemnizing fees are deposited into the General Fund

No issues were noted.

PROCUREMENT CARD

An interview was conducted to gain an understanding of the procurement card (p-card) process. A sample of p-card purchases was selected and detail testing was performed to ensure the purchase was:

- Exempt from sales tax
- Reasonable and properly recorded
- Approved by the appropriate employee
- Supported by proper documentation

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No issues were noted.

VEHICLE LOG

An interview was conducted to gain an understanding of the vehicle log process. A SambaSafety report (showing employees authorized to operate a County vehicle) was obtained and reviewed to ensure compliance with the point requirements stated in Codified Ordinance 169.25(i)(3).

The following issue was noted:

15. Issue:

During detail testing of the 2013-2014 vehicle usage logs, IAD noted that logs are not completed or maintained for the one (1) non-exempt pool vehicle in accordance with Codified Ordinance 169.25(g).

Recommendation:

IAD recommends that vehicle logs be completed and submitted to the respective supervisor for review and approval for all non-exempt vehicles. Additionally, IAD recommends that mileage gaps be identified with reason for the gap documented on the log. This will help to ensure that vehicle mileage is accounted for with supervisory review documented, in accordance with the Codified Ordinance.

Management Action Plan:

Corrective action has been taken, procedure in place. All court fleet fall under “Investigative Work” and will not be logged due to the nature of the work and use of fleet.

ESTATE ADMINISTRATION

The Court’s policies and procedures and applicable legislation were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the estate administration process, the laws and regulations that govern it, and internal controls in place.

ORC §2109, §2113 and §2115 and the Court’s Local Rules were reviewed and attributes were developed for detail testing to ensure compliance with applicable regulations.

No issues were noted.

ADOPTIONS

The Court’s policies and procedures and applicable legislation were reviewed, staff interviews were conducted, and a narrative was created to gain an understanding of the adoption process, the laws and regulations that govern it, and internal controls in place.

ORC §3107 and adoption procedural packets were reviewed and attributes were developed for detail testing to ensure compliance with applicable regulations and policies and procedures.

The following issue was noted:



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16. Issue:

During detailed testing of adoption procedures, IAD noted one (1) of three (3) instances where the Native American letter was not received from the adoption agency and no follow-up was conducted to obtain the letter.

Recommendation:

IAD recommends that case files be reviewed periodically to ensure that all required documentation has been obtained. This will help to ensure compliance with policies and procedures and the Indian Child Welfare Act.

Management Action Plan:

Corrective action has been taken. Native American letter has been retrieved and put into specific adoption file.

GUARDIANSHIPS

The Court's policies and procedures and applicable legislation were reviewed, staff interviews were conducted, and flowcharts were created and approved to gain an understanding of the guardianship process, the laws and regulations that govern it, and internal controls in place.

ORC §2111 and local rules were reviewed and attributes were developed for detail testing to ensure compliance with applicable regulations.

No issues were noted.

**II. Security:**

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