

**Summit County Domestic Relations Court
Preliminary Report**

07-DR.Courts-10

**PREPARED FOR:
The Honorable Judge Carol J. Dezso
Audit Committee**

**APPROVED BY AUDIT COMMITTEE:
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**Summit County Domestic Relations Court
Preliminary Audit Final Report
Table of Contents**

I. General Background.....3

II. Objectives.....4

III. Scope.....4 - 5

IV. Detailed Comments.....6 - 15

**Summit County Domestic Relations Court
Preliminary Audit Final Report
Background**

General Background:

The Domestic Relations Court of Summit County is one of four divisions of the Summit County Court of Common Pleas. The Judges, elected by law to each division, handle the business of their respective divisions in accordance with the Constitution and the laws of Ohio and the Rules of the Supreme Court. The Judges of the Domestic Relations, Juvenile, and Probate Divisions adopt rules of practice and procedure for their respective divisions.

The Domestic Relations division has jurisdiction to hear matters involving legal separation, dissolution, annulment, and divorce for married parties, and has exclusive jurisdiction over bringing marriages to an end. The Court shares jurisdiction with the Municipal and Common Pleas Court – General Division regarding cases involving domestic violence and issues Civil Protection Orders in such cases.

In addition, the Court has the power to enforce all its orders, even years after the end of the marriage.

The Court also shares, with the Municipal Court and the Common Pleas Court, jurisdiction over domestic violence cases.

The Court also decides allocation of parental rights and responsibilities and hears child support matters for both married and unmarried parents. The control of the Court continues until all children born to the relevant parties have reached age 18 and no longer attend high school. The Court retains the power to enforce its orders, even though the marriage may have ended years before.

The Domestic Relations Court is comprised of two Judges and eleven Magistrates. Judge John P. Quinn was elected to the Domestic Relations bench in November 2002 for his term that began January 4, 2003. Judge Carol J. Dezso has served as Judge for the Summit County Domestic Relations Court since 1993. The Court serves over 6,000 families each year.

Summit County Domestic Relations Court Preliminary Audit Final Report

AUDIT OBJECTIVES AND METHODOLOGY

The primary focus of this review was to provide the Summit County Domestic Relations Court (DR Court) with reasonable assurance, based on the testing performed, on the adequacy of the system of management control in effect for the audit areas tested. 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 DR Court.

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 the department.

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 SECURITY

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

**Summit County Domestic Relations Court
Preliminary Audit Final Report
Detailed Comments**

I. Policies & Procedures Review:

IAD obtained and reviewed a Personnel Policy and Procedures Manual for the Court of Common Pleas Domestic Relations Division effective January 2, 2002. IAD was made aware that the DR Court is currently working on a new policies and procedures manual.

The following issues were noted:

1) Issue

The DR Court does not have written policies and procedures that cover all of the administrative processes and functions of the Court such as case management, finance, human resources, and Court technology. Therefore, the Court is unable to ensure that the administrative processes/work flows are being followed consistently, appropriately, or in accordance with Court policies.

Recommendation

IAD recommends that the DR Court create and communicate written administrative policies and procedures for all of the processes of the Court. This will ensure that the policies of the Court are performed in a consistent manner and in accordance with the procedures established by the Court.

Management Action Plan

2) Issue

The Personnel Policy and Procedures Manual for the Court of Common Pleas DR Court effective January 2, 2002 are not up to date. The manual does not contain the current sick leave donation policy effective 12/11/06 nor does the evaluation policy state how often evaluations are to be performed. IAD also noted during interviews, and through observation, that it appears the Court utilizes flextime for professional employees yet it is not noted in the policies.

Recommendation

IAD recommends that the Court review, update, and communicate the Personnel Policies and Procedures to reflect current policies. This will ensure that employees are aware and perform these policies in a consistent manner as established by the Court.

Management Action Plan

II. Internal Control Testing:

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

- Interviews
- Personnel Files
- IV-D Timesheets
- Expenditures
- Indigent Defense Counsel Appointment

INTERVIEWS

To gain an understanding of the DR Court, IAD interviewed the following positions throughout the division:

- a. Two Judges
- b. Chief Magistrate
- c. Three Magistrates
- d. Court Administrator
- e. Deputy Court Administrator
- f. Community Outreach Director
- g. Family Court Services Coordinator
- h. Two Judicial Attorneys

The following issues were noted:

4. **Issue:**

IAD noted during interviews, that there is no formal interaction with the press policy that is communicated to employees. Upon review of the DR Court Personnel Policies and Procedures Manual, IAD did not locate an interaction with the press policy.

Recommendation:

IAD recommends that the DR Court create and communicate a formal interaction with the press policy that is included in the policies and procedures manual. This will ensure that communication with the press is handled in a consistent manner in line with the expectations of the Court.

Management Action Plan

5. **Issue:**

IAD noted through interviews that it does not appear that employees are aware of the Courts ethics/conflict of interest policy.

Recommendation:

IAD recognizes that the Code of Professional Responsibility, as well as other codes of conduct direct attorneys. However, these statements are not applicable for support staff. IAD recommends that the DR Court communicate the ethics/conflict of interest policy to all staff. This will ensure that employees are aware of what is considered an ethical violation and how to properly address the situation.

Management Action Plan

PERSONNEL FILES

IAD obtained and reviewed the Summit County DR Court Personnel Policies and Procedures Manual, effective 1/2/02, to determine if the DR Court had policies and procedures regarding personnel file administration. It was noted that there were no written policies or procedures in regards to personnel files. White papers on employee performance evaluations, I-9 form storage, and maintenance of personnel files were obtained and reviewed from the Society of Human Resources Management (SHRM), to gain an understanding of best practices. All of these white papers were provided to the Court Administrator. IAD met with the Deputy Court Administrator and Court Administrator and utilized a personnel file questionnaire to gain an understanding of the DR Court Human Resource (HR) function. Additionally, IAD verified with the Deputy Court Administrator the documentation that is included in the employee personnel files. IAD obtained and reviewed a listing of current and terminated DR Court employees and selected 12 active employees for testing.

The following issues were noted:

6. Issue:

Upon review of the personnel files selected for detailed testing of the HR file requirements stated during the personnel interview with Judi Cole, Deputy Court Administrator, the following issues were noted:

- a. Two out of the 12 personnel files selected did not contain an employee application and/or resume.
- b. One out of the 12 personnel files selected did not contain an Emergency Contact Information Sheet.
- c. Eleven out of the 12 personnel files selected did not contain an acknowledgement of receipt of the Employee Personnel Manual effective 01/02/2002.
- d. Six out of the 12 personnel files selected did not contain an acknowledgement of receipt of the update to section 4.09-Leave Donation Program effective 12/11/2006.
- e. One out of the 12 personnel files selected did not contain a copy of the State IT-4 form.
- f. One out of the 12 personnel files selected did not contain a New Employee Personnel Action Form.
- g. Two out of the 12 personnel files selected did not contain a Certificate of Attendance for mandatory Substance Abuse Training.
- h. Eight out of the 12 personnel files selected did not contain a copy of the employee's social security card.

- i. Four out of the 12 personnel files selected did not contain an employee I-9 form.

Recommendation:

IAD recommends that the DR Court bring all HR personnel files up to the current DR Court file expectations where applicable. This will ensure that appropriate file documentation is present in the personnel files.

Management Action Plan

7. Issue:

It was noted upon review of the Personnel Policy and Procedures Manual for the DR Court and noted in the Personnel File Questionnaire with the Court Administrator and Deputy Court Administrator, that there was no standard listing indicating the required documentation that is to be maintained in the personnel files.

Recommendation:

IAD recommends that DR Court create a listing of all required documents that are to be maintained in the personnel files. This will help ensure documents are maintained consistently.

Management Action Plan

8. Issue:

Per the Court Administrator and Deputy Court Administrator, the DR Court does not utilize performance evaluations. Per the Personnel Policy and Procedures Manual for the DR Court Section 6.00-Evaluations, "evaluations provide useful information to an employee regarding work performance and the information obtained from such evaluations is considered by the Court in making recommendations for promotions, pay increases, etc. All department heads shall give careful and serious consideration to each evaluation. A copy of all evaluations shall be retained in the personnel files maintained by the court manager." Furthermore, the Personnel Policy and Procedures Manual does not address when performance evaluations are to be completed.

Recommendation:

IAD and best practices recommends that all employees receive, at a minimum, yearly performance evaluations. The primary goal of performance evaluations is to provide a process to assess actual performance in relation to goals and expectations. This process should be an ongoing, mutual exchange of information that promotes professional growth and contribution to the DR Court. IAD further recommends that the DR Court revise Section 6.00-Evaluations, of the Personnel Policy and

Procedures Manual, to reflect that annual performance evaluations should be performed. This will help ensure performance evaluations are performed on a timely and consistent basis.

Management Action Plan

IV-D Timesheets

IAD obtained and reviewed the Personnel Policy and Procedures Manual for the DR Court, Changes Effective 1/2/02. Upon review of the manual, IAD noted that there were no written policies or procedures for Title IV-D processing and monitoring. IAD met with the IV-D Contract Coordinator for the Child Support Enforcement Agency (CSEA) and the Court Administrator to gain an understanding of the entire Title IV-D process because there were no formal procedures. IAD also obtained and reviewed numerous emails sent from the Court Administrator to the DR Court Magistrates regarding IV-D hearings, IV-D daily time sheets, IV-D reports, etc. IAD judgmentally selected five Magistrates for detailed testing for 2006. IAD also met with the Systems Administrator for the Clerk of Courts (COC), Senior Scheduler, and the Court Reporter to gain an understanding of the scheduling process and its relation to the daily schedules of the Magistrates. The 2006 IV-D timesheets in possession of the IV-D Contract Administrator at CSEA were obtained and reviewed. IAD generated monthly Kronos "Accrual Debit Activity Summary" reports for calendar year 2006 for the sample selected. This was to determine the date the respective Magistrate took leave time. The IV-D timesheets were compared to the Kronos reports to determine that there were timesheets present for every day the Magistrate worked except for when sick, vacation, or holiday time was taken by the employee.

The following issues were noted:

9. Issue

The DR Court does not have written policies and procedures for the process followed to document and monitor time spent on Title IV-D activities. Therefore, the Court is unable to ensure that the appropriate activities are being documented and submitted as eligible for IV-D reimbursement.

Recommendation

IAD recommends that the DR Court create written policies and procedures for the Title IV-D reimbursement process. This procedure should include, but not be limited to, what activities are eligible, time sheet monitoring, submittals to Child Support Enforcement Agency (CSEA) and reconciliation of the timesheets after CSEA reviews. Furthermore, this written policy and procedure needs to be communicated and enforced. This will ensure that the Court is being reimbursed for all Title IV-D eligible activities.

Management Action Plan

10. Issue

Upon review of the Child Support Enforcement Agency's (CSEA) "IV-D Contract Time Sheet and Summary Pages" and comparison to the Kronos "Accrual Debit Activity Summary" reports for five judgmentally selected Magistrates from 1/1/06 to 12/31/06, the following was noted:

- a. There were 84 instances where there was no CSEA "IV-D Contract Time Sheet and Summary Page" and the Kronos "Accrual Debit Summary" report did not indicate the employee took any leave time. IAD did not inquire further into these errors because the Court Administrator informed IAD that there should be a timesheet for every day except when sick, vacation, or holiday leave was used.
- b. There was one instance where there was no CSEA "IV-D Contract Time Sheet and Summary Page" present. However, there were three hours of sick leave on the Kronos "Accrual Debit Summary" sheet.

Therefore, it appears the Court is not submitting timesheets for every day a Magistrate works, which means the Court could potentially be losing reimbursement for Title IV-D eligible activities.

Recommendation

See policy and procedure recommendation.

Management Action Plan

11. Issue

IAD noted that hearings located on the "daily schedule" report do not appear to be accurately reflecting schedule modifications. Upon discussion with the Senior Scheduler and Court Reporter, it appears that employees may not be properly entering "continuances" into the Text and Data application. If a "continuance" is not properly entered into the system, it will be recognized as a "rescheduled" hearing. When a hearing is "rescheduled," there is no recognition that a hearing has ever taken place. The Court Administrator also confirmed this through discussion and observation. Additionally, there were no written policies and procedures for the scheduling process. Because the application did not appear to have strong controls over employees who had scheduling and the access level change made by the Judge earlier in the year, IAD had a Certified Information Systems Auditor review the application and he noted no observable controls in place to provide assurance that changes made to the scheduling application are appropriate. Therefore, the Court is unable to ensure that the Text and Data Application is being used correctly which means the data specific to scheduling within the application may not be accurate.

Recommendation

IAD recommends that the Court create, communicate, and enforce written policies and procedures that address the appropriate way of performing the scheduling process. IAD is aware that the Court is in the process of creating a new docket management system and recommends that the Court address these issues in this new system.

Management Action Plan

12. Issue

Based on discussion with the Systems Administrator for the Clerk of Courts, Deputy Court Administrator and observation with the Certified Information Systems Auditor, it does not appear that any DR Court employees, except for the Court Administrator, know how to fully utilize the Text and Data application. In the absence of the Court Administrator, the DR Court does not have a backup employee and would be unable to utilize all of the functions of the application.

Recommendation

IAD recommends that the DR Court train an additional employee in the functions of this and any future applications used by the DR Court. This will ensure that the DR Court has the ability to utilize the application in the event the Court Administrator is not present.

Management Action Plan

EXPENDITURES

IAD obtained and reviewed the Personnel Policy and Procedures Manual for the DR Court, Effective January 2, 2002, for a formal purchasing procedure. IAD noted that there were no procedures. Therefore, IAD met with the Court Administrator and the Deputy Court Administrator, utilizing an internal control questionnaire, to gain an understanding of the expenditure process for the DR Court. An expense report was created by IAD from data in the Banner system. IAD judgmentally selected 25 expenditures for testing. It was noted during detailed testing that several expenditures were processed against purchase orders that were originated in or prior to 2005. IAD then utilized the Banner system and generated a listing of all DR Court open purchase orders, as of 6/29/07, for General Fund Code 10003 Org # 2305 and Special Project Fund 90139 Org # 9248.

The following issues were noted:

13. Issue

Upon review of the expenditures selected for detailed testing, IAD noted that there were two instances where the invoice was not stamped and signed as approved to pay. Per the Deputy Court Administrator, the Court Administrator does not approve all invoices depending on the day and/or type of expenditure.

Recommendation:

IAD recommends that the DR Court develop and implement a written policy where all invoices are stamped and signed as approved to pay before they are submitted for payment. This will help

ensure all expenditures are properly authorized as well as being reviewed for accuracy and reasonableness.

Management Action Plan

14. Issue

Upon discussion with the Court Administrator and Deputy Court Administrator and review of Personnel Policy and Procedures Manual for the DR Court, Changes Effective January 2, 2002, IAD noted that there were no written policies and procedures for the DR Court expenditure process.

Recommendation:

IAD recommends that the DR Court develop and implement written policies and procedures for the expenditure process. This will ensure that the process is performed appropriately and consistently.

Management Action Plan

15. Issue

Upon discussion with the Court Administrator, Deputy Court Administrator and review of testing, it was noted that there is a lack of segregation of duties between the Deputy Court Administrator having blanket authority to approve invoices and process them for payment.

Recommendation:

IAD recommends the DR Court review the expenditure process, specifically the approving and processing of invoices for payment, to ensure there is a proper segregation of duties.

Management Action Plan

16. Issue

According to ORC § 5705.41 (D) blanket purchase orders are not to extend beyond the end of the fiscal year in which they were created. Upon review of a listing of all DR Court open purchase orders, it was noted that there were 45 purchase orders that were originated in 2005 and 2006. IAD also noted that there were 19 purchase orders that were originated prior to 2005, six of which

were originated prior to the Banner Purchasing and Procurement Module being utilized. The open purchase orders accounted for \$40,257.93 of encumbered money. Additionally, IAD noted through detailed testing of the expenditures, that there were expenditures processed in 2006 against purchase orders that were originated in or prior to 2005.

Recommendation:

IAD recommends that blanket purchase orders not extend beyond the end of the fiscal year in which they were created as required by ORC § 5705.41 (D). Additionally, IAD recommends that the purchase orders originated prior to the current fiscal year be closed so that the funds will be unencumbered. This will ensure the DR Court complies with ORC § 5705.41 (D). IAD recognizes that it is the responsibility of the Fiscal Office to ensure that purchase orders do not extend beyond the fiscal year. The Fiscal Office should inform the DR Court that purchase orders are open beyond the fiscal year. Upon discussion with the Fiscal Office, it was noted that they are in the process of sending memos and reports to all departments with purchase orders open beyond the fiscal year. The departments are to review their purchase orders to determine if they are open for a multiple year contract, otherwise they will be closed.

Management Action Plan

INDIGENT DEFENSE COUNSEL APPOINTMENT

IAD Assistant Director and Senior Auditor met with the Magistrate in charge of attorney appointments to gain an understanding of the assignment of indigent defense cases. The Rules of Superintendence for the Courts of Ohio were obtained and reviewed to gain an understanding of Rule 8 “Court Appointments.” These requirements were compared to the Local Rules of the Court to ensure compliance.

The following issues were noted:

17. Issue

There are no written policies and procedures regarding the appointment of counsel for contempt cases. Furthermore, Local Rule 20.03 of the Summit County DR Court does not comply with Rule 8 of the Rules of Superintendence for the Courts of Ohio. The local rule does not include a procedure for selecting appointees, a procedure to ensure an equitable distribution of appointments, or a process to review appointments to ensure an equitable distribution. Additionally, the local rule may, but does not, include qualifications established by the Court for inclusion on the appointment list or the process of how attorneys are added or removed from the list.

Recommendation

IAD recommends that the Court create written policies and procedures regarding the appointment of counsel for contempt cases as well as modify the Local Rules of the Court to include the required information noted in the above issue. IAD also recommends that the Court formalize and communicate the process by which attorneys are added or removed from the appointment list.

Communication of this process, to external parties, can be efficiently completed by utilizing the Court website. This will ensure that the Court complies with the Rules of Superintendence for the Courts of Ohio and that there is an unbiased, equitable distribution of appointments.

Management Action Plan

18. Issue

Upon discussion of the appointment process with the Magistrate who oversees appointments, it was noted that the Court could potentially increase the efficiency of the process. The Court Administrator receives, reviews, and informs the Magistrate whether he feels an attorney should be added to the appointment list, however, the Court Administrator does not supervise the process or the Magistrate. Additionally, the Magistrate is performing functions that can be performed by clerical support staff, such as contacting attorneys, manually maintaining the attorney appointment list, and manually tracking appointments. Furthermore, the Magistrate stated that there is no requirement that an attorney perform these functions.

Recommendation

IAD recommends that the Court review the appointment process to streamline the internal appointment procedures. This should include directing resumes from attorneys requesting to be added to the appointment list directly to the Magistrate, having clerical staff make attorney contacts, electronically maintaining the attorney appointment list and appointment tracking by clerical staff. This will ensure that the process is performed in the most economical and efficient manner.

Management Action Plan

III. Security:

Security issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with Ohio Revised Code §149.433²⁴⁸.