

**SUMMIT COUNTY JUVENILE COURT
AND DETENTION CENTER
PRELIMINARY AUDIT FINAL REPORT**

05-JUV.CP-38

**PREPARED FOR:
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Audit Committee**

**APPROVED BY AUDIT COMMITTEE
MARCH 14, 2006**

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**SUMMIT COUNTY JUVENILE COURT AND DETENTION CENTER
PRELIMINARY AUDIT FINAL REPORT
BACKGROUND**

Auditors: Lisa Skapura, Joseph George, Jennifer Cuenot, and Jason Fulks (Intern)

Background:

The Juvenile Court is made up of the following components:

Administration

The administration of the Juvenile Court consists of the Court Administrator, Assistant Court Administrator, Operations Director, Community Outreach and Education Director and an Administrative Assistant. Responsibilities include assisting Judge Teodosio in the overall direction of the court, its programs, departments, and staff as well as the operation of the Detention Center. Members of the administration also represent the judge within the court and on a variety of professional and community outreach committees. It is the goal of the court administrators to work with social service agencies to assure that adequate programming is available to maximize productivity and prioritize long-term objectives.

Child Responsibility Project

Since its inception in 1976, the objectives of the Child Responsibility Project have been twofold: to provide meaningful work experience for youth offenders while teaching them accountability for their actions and the consequences of delinquent acts that result in property damage, property loss or personal injury. The Child Responsibility Project offers young offenders the opportunity to literally “pay” for their crimes. By performing activities at minimum wage, the youths pay up to \$600 in restitution to the victims of their crime. The youths receive no money and the County Fiscal Office forwards a check to the victims when the work assignment is completed. The Child Responsibility Project also has a community service component for youths found guilty of similar offenses but the victims do not seek restitution. Youths aged 12 to 17 are the target group for this project and no youth can be referred to the project more than three times.

Clerks Office

The Clerk’s Office handles all paperwork filed with the court by staff members and community agencies and entities involved in the juvenile justice system. The Clerk’s Office also assists legal representatives, their clients, and litigants not represented by counsel. The Clerk’s Office protects and maintains all court files and is responsible for collecting and recording monetary transactions such as fines and court costs.

Court Appointed Special Advocate Program/Guardian Ad Litem

The Court Appointed Special Advocate Program/Guardian Ad Litem (CASA/GAL) Program enlists the help of volunteers to assist the court make decisions that are in the best interest of children who are under court supervision. The CASA/GAL Program recruits, trains, coordinates and supports the volunteers. As advocates for the children, the volunteers independently investigate, monitor, facilitate, gather, and report information in cases involving abuse and neglect. Advocates network with parents, social workers, foster parents, school officials, attorneys, medical personnel and/or anyone who is involved in the child’s life to reach solutions and outcomes that best benefit the child.

Crossroads Program

The Crossroads Program accepts children with substance abuse/dependence problems and mental illness, most commonly referred to as “co-occurring disorders.” Juveniles with significant substance abuse or

dependence issues with no mental health issues are also accepted into the program, which lasts a minimum of one year. Each child has a case plan and community agencies provide services to the children and their families, including treatment for substance abuse and mental health, family and individual counseling, educational, vocational and employment services. Drug screening is conducted regularly while the child is in the program. Participants are required to attend regular court hearings to review progress and sanctions are issued for program violations. Frequency of court reviews also decrease as the children progress through the program with positive rewards offered for children who achieve program goals. The program also works with parents and children to strengthen and improve the family unit through counseling.

Finance Department

The Finance Department oversees the Juvenile Court's \$9,753,444 budget comprised from county, state, and federal funds. Summit County government's general fund provides 84% of the court's budget; the state contributes 14% and the federal government, 2%. The Finance Department also prepares and submits budget proposals, monitors expenditures, prepares financial reports and coordinates and approves all purchases by the court. The Finance Department also has the authority to conduct audits, oversee personnel and payroll, review and approve contracts with vendors and service providers and assist in preparing grant proposals.

Information Technology

The information technology department is responsible for supporting the court's technology needs. It also provides the court with access to reliable technological tools and systems that streamline the flow of information throughout Summit County's juvenile justice system. Information Technology also processes data from within the case management system and provides monthly and yearly statistical reports for administrative staff. The department also seeks to update and enhance the court's use of technology in the areas of process and workflow analysis and the case management system.

Intake Department

The Intake Department staff is normally the first and frequently only contact alleged juvenile offenders and their families have with the court until they appear before the judge or magistrate. Staff members are charged with explaining the legal process to juveniles and their families, gathering information about the juvenile's family circumstances, assessing his or her relationship with peers and performance in school. Based on findings gathered from that information, Intake staff then make recommendations to the court. Intake has also continued to utilize the Police Diversion Programs as an alternative to court intervention, and provides a liaison between the court and these programs.

Operations

The duties of Detention Services and facilities security were combined under one Director in January 2003. Operations coordinates with the Sheriff's Office to maintain the integrity of the facility during court hours. Also, Juvenile Court employs an in-house Law Enforcement Automated Data System (LEADS), which is used to assist the Judge and Magistrates in their court cases as well as providing background checks on prospective employees, volunteers and vendor employees. The Detention Center has 100 beds. Operations must assure that the juveniles being held in detention are treated with due process and the environment in which they live complies with Department of Youth Services guidelines. Operations assures that the detainees' well-being and safety is monitored 24 hours a day and that their educational, religious, dietary and medical needs are met in a timely manner.

Probation

The Probation Department is comprised of 17 probation officers who are assigned to geographic districts based on high school clusters. Probation supervision provides an assessment of an adjudicated offender, the development of a case plan, monitoring various contacts with the offender, parents, and other agencies

involved. The primary objective of probation is to provide community safety, offender accountability, and practical rehabilitation. These objectives can be reached through a range of options that include public, private and community resources.

Victim Services

The Victim Services Office was established in May 2000 in response to House Bill 3 that permits victims of delinquent behavior to be notified of all court hearings (prior to the involvement by the Prosecutor's Office) or any Early Release hearings ordered by the court. Victims of a delinquent sexual act are notified of the juvenile offender's STD/HIV status. Additionally, victims are provided subsequent notification of those hearings referred to police diversion. This program serves as the primary referral source to Victim Assistance, which provides an advocate to accompany victims to the court hearings. The advocates offer support and assistance in completing the Victim Impact Statement. The Victim Services Office has obtained membership on the National Crisis Response Team and the Ohio Crisis Response Team. The National Organization of Victim Assistance (NOVA) has awarded this program certification for Crisis Intervention.

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AUDIT OBJECTIVES AND METHODOLOGY

The primary focus of this review was to provide Juvenile 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, methods, and procedures to ensure that goals are met. Specific audit objectives include evaluating the policies, procedures, and internal controls related to Juvenile 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 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 JUVENILE COURT AND DETENTION CENTER
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DETAILED COMMENTS**

I. Policies & Procedures Review:

The Internal Audit Department (IAD) obtained and reviewed the Summit County Juvenile Court Policy and Procedures Manual and the Summit County Juvenile Court Personnel Policy and Procedures to ensure that they were up to date and reasonable.

1) Issue

The following issues were noted with the policy and procedures manual:

- a) Chapter 7: Citizen Involvement and Volunteers, Chapter 8: Physical Plant, Chapter 11: Rules and Discipline, Chapter 12: Juvenile Rights, Chapter 13: Food Service, Chapter 14: Sanitation and Hygiene, Chapter 15: Medical and Health Care Services, Chapter 17: Juvenile Services, Chapter 18: Communication: Mail, Telephone, and Visiting, Chapter 21: Intake are absent from the policies and procedures.
- b) The Policy and procedures manual is geared more towards Juvenile Court Detention and not the administrative areas of the court.

Recommendation

IAD recommends that Juvenile Court thoroughly review, update, and communicate the policy and procedures manual to ensure that all of the operational areas of the court have written procedures that are consistent with the mission and goals of the current administration. This will ensure that procedures are in place and being performed consistently to achieve these goals. Upon discussion with the Court Administrator, the Juvenile Court has a policy & procedure/accreditation committee, which meets on a weekly basis in order to finalize the policies and procedures. On 8/10/05, IAD observed an accreditation meeting in order to determine that the court is progressing on completion of procedures for accreditation.

Management Action Plan

The Court's Policy and Procedure/Accreditation committee will continue to meet to review update and write policies and procedures for all operational areas of the Court. The Court currently has a .5FTE position dedicated to operational development which is responsible for policy and procedures. The Court recognizes the importance of established policy and procedures and has made changes in its budget to allow for the hiring of an additional full time position in the operational development unit by 04-01-06. This will not only help the Court continue to review and update, but also communicate the policies and procedures to all employees. The tentative date for completion of Court wide policies and procedures is 12-31-06 with the understanding that it is an ongoing process. In addition the Court had scheduled in-service training for all employees throughout 2006. A major portion of that training will be review of current policy and procedures.

2) Issue

Upon review of the Juvenile Courts Policy and Procedure Manual and upon discussion with the Court Administrator and the Data Systems Analyst, it was noted that there are no procedures for IT disaster recovery or for the Data Systems Analyst position.

Recommendation

IAD recommends that the Juvenile Court create procedures for IT disaster recovery and for the Data Systems Analyst position. This will ensure that in the event of disaster employees of the Juvenile Court are aware of the procedures necessary to protect and recover critical technological information.

Management Action Plan

The Court will have a completed IT disaster recovery policy and procedure by 06-01-06. In addition we will create policy and procedures for the Data Systems Analyst position by 12-31-06.

II. Internal Control Testing:

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

- Interviews
- Personnel Files
- Cash Receipts
- Ohio Department of Youth Services Subsidy Grant
- Expenditures

INTERVIEWS

To gain an understanding of the Summit County Juvenile Court, IAD interviewed the following positions throughout the department:

- a) Juvenile Court Judge
- b) Court Administrator
- c) Assistant Court Administrator
- d) Chief Deputy Clerk
- e) Director of Community Outreach & Education
- f) Director of Operations/Superintendent
- g) Felony Disposition Supervisor
- h) Chief Probation Officer
- i) Intake Supervisor
- j) Data Systems Analyst

No issues were noted.

PERSONNEL FILES

IAD obtained and reviewed 25 employee personnel files maintained at the Summit County Juvenile Court to ensure that personnel file documentation is maintained in accordance with procedures and appeared reasonable for all court personnel. The Summit County Juvenile Court General Policies and Procedures (P & P) Chapter 3.10: Personnel Files and Chapter 3.8: Performance Reviews were obtained and reviewed to gain an understanding of the required documentation to be maintained in the personnel files and the requirements for employee evaluations. IAD met with the Assistant Court Administrator and utilized a personnel file questionnaire, to gain a further understanding of the court's HR function and to verify that the Personnel File Policy reflects the current personnel file documentation requirements.

The following issues were noted:

3) Issue

Upon review of the personnel files selected for detailed testing of the HR file requirements, the following issues were noted:

- a) Eight of 25 personnel files tested did not contain an application or resume.
- b) Five of 25 personnel files tested did not contain a sign-off sheet indicating the receipt and understanding of the Summit County Juvenile Court Human Resource Policy and Procedure manual.
- c) Twenty-five of 25 personnel files tested did not contain a sign-off sheet indicating the receipt and understanding of the Summit County Juvenile Court Confidentiality of Information Policy. Per the Assistant Court Administrator, a revised Personnel P & P is expected to be implemented by the end of 2005 and will include a Confidentiality of Information Policy sign-off sheet.
- d) Twenty-five of 25 personnel files tested did not contain a sign-off sheet indicating the receipt and understanding of the Summit County Juvenile Court Code of Ethics Policy. Per the Assistant Court Administrator, a revised Personnel P & P is expected to be implemented by the end of 2005 and will include a Code of Ethics Policy and a sign-off sheet acknowledging the receipt of the policy.
- e) Eleven of 24 applicable personnel files tested did not contain a 2004 performance evaluation. One of the 25 files was not applicable because the employee was hired after 2004.
- f) Seven of 25 personnel files tested did not contain the results of an employment investigation (background check).
- g) Four of 22 applicable personnel files tested did not contain an Employment Eligibility Verification Form (I-9). Three of the files were not applicable due to their hiring before November 1, 1986, which is the effective date for obtaining I-9,'s set by the Immigration Reform and Control Act.
- h) Eighteen of 25 personnel files tested did not contain a date of appointment and type of current position.

Recommendation

IAD recommends that the Summit County Juvenile Court bring all HR personnel files up to the current Summit County Juvenile Court file expectations where applicable.

Management Action Plan

The Court is reviewing all current personnel files to ensure that all files are brought up to the current file documentation requirements as stated in Summit County Juvenile Court policy 3.10. This will be completed by 04-01-06.

4) Issue

Upon discussions with the Assistant Court Administrator, IAD noted the following discrepancies with the Juvenile Court Policy & Procedure Chapter 3.10: Personnel Files and the current HR file documentation expectations:

- a. Per the Personnel File Policy & Procedure, a Code of Ethics sign-off sheet should be located in the personnel files. Per the Assistant Court Administrator, this sheet may or may not be located in the file.
- b. Per the Personnel File Policy & Procedure, a Confidentiality of Information Policy sign-off sheet should be located in the personnel files. Per the Assistant Court Administrator, this sheet may or may not be located in the file.
- c. Per the Personnel File Policy & Procedure, wages and salary information should be located in the personnel files. Per the Assistant Court Administrator, salary and payroll information is kept in a separate file.
- d. Per Policy & Procedure Chapter 3.8: Performance Reviews, annual performance evaluations should be conducted on the employee's anniversary date. Per the Assistant Court Administrator, performance evaluations for all employees were distributed in September 2004, however not all detention employee evaluations have been completed.
- e. Per the Assistant Court Administrator, An Employment Eligibility Verification Form (I-9) should be located in the file; however, this is not stated in the Personnel File Policy.

Recommendation

IAD recommends that the Juvenile Court update their personnel policies and procedures to accurately reflect their personnel file expectations. Upon follow up, IAD noted that the Juvenile Court is in the process of implementing a revised Personnel Policy & Procedure Manual. Per the Assistant Court Administrator, the revised Personnel Policy & Procedure is expected to be implemented by the end of 2005 and will include sign off sheets for a Code of Ethics Policy and a Confidentiality of Information Policy. IAD additionally recommends that the Juvenile Court complete the annual performance evaluations as required by the policies and procedures.

Management Action Plan

The Court is reviewing its current policy (3.10) on personnel files to ensure it accurately reflects its personnel file expectations. This will be completed by 04-01-06. The revised Human Resource Manual was passed out to all current employees in November 2005 and all subsequent new hires. A sign off sheet for the Human Resource Manual, Code of Ethics policy and the Confidentiality of Information Policy was received for all current employees and new hires and filed in their personnel files in November and December 2005. The Court will continue this practice for all future hires. Beginning January 1st, 2006, the Court will complete annual performance evaluations according to Summit County Juvenile Court policy 3.8.

5) Issue

Upon review of the 25 personnel files selected for testing, IAD noted that confidential and/or medical information was contained in ten of the 25 files. Per the Assistant Court Administrator, there are no separate files maintained in the HR Department for confidential and/or medical information.

Recommendation

IAD recommends that the Juvenile Court maintain all employee confidential and medical information in separate files. This will ensure that the Juvenile Court is following HIPAA regulations as well as best practices.

Management Action Plan

The Court will review all current personnel files and maintain all employee medical information in separate files. This will be completed by April 1st, 2006. Effective immediately the Court will maintain separate files for all new hires.

6) Issue

Upon discussion with the Assistant Court Administrator on 08/05/05 and review of the personnel files, IAD noted that the Juvenile Court HR Department does not utilize a New Hire Checklist to ensure that all required documentation is obtained from new employees and placed in the personnel file.

Recommendation

IAD recommends that Juvenile Court establish/create a New Hire Checklist to utilize during the hiring process. IAD also recommends that the New Hire Checklist be included in each employee's personnel file to indicate the documentation that is being maintained in the file. This will ensure that the appropriate documentation has been collected.

Management Action Plan

The Court will create a new hire checklist and review all current personnel files to ensure that all appropriate documentation is collected. This will be completed by April 1st, 2006. Effective immediately the Court will maintain a checklist for all new hires.

CASH RECEIPTS

Per the Chief Deputy Clerk and review of the policies and procedures, there are no formal written policies and procedures for the cash receipting process in the Clerk's Office. IAD met with the Chief Deputy Clerk utilizing an internal control questionnaire to gain an understanding and to create a narrative of the cash receipting process. The legislation listing the approved court costs for the Juvenile Court, effective June 7, 2005, was obtained and reviewed. To gain a further understanding of the cash receipt process, IAD performed an observation of the cash collection and depositing processes in the Clerk's Office with two Deputy Clerks and the Assistant Chief Deputy Clerk. A new case management system was implemented in June 2005; therefore, IAD selected the month of June 2005 for testing of cash receipts. IAD tested this

month to verify that the amounts on the Daily Receipt Reports agreed to the totals on the Daily Balance Sheets, deposit slips, and bank statements.

The following issues were noted:

7) Issue

Upon discussion with the Chief Deputy Clerk and review of the Summit County Juvenile Court Policies and Procedures Manual, there are no formal written policies and procedures in regards to the cash collection/receipting process for the Juvenile Clerk of Courts Office. The only documented policies and procedures for the Clerk's Office are for the Expungement or Sealing of Records.

Recommendation

IAD recommends that the Juvenile Court Clerk of Courts develop and implement formal policies and procedures in regards to all of the functions for the Clerk's Office. This will ensure that procedures are being consistently performed which are in line with the goals of the administration.

Management Action Plan

Summit County Juvenile Court Policy (23.2) establishing accepted accounting procedures to ensure proper collection, receipting, safekeeping, and depositing of all monies received by the Clerk of Court Office was signed into effect by Judge Teodosio on 11-01-05 and placed in the policy and procedures manual located in the Clerks Office. All other policies regarding the Clerks Office will be completed by 12-31-06.

8) Issue

The deposit made for monies collected on 06/01/05 in the Clerk's Office was not made on the next business day following the date of receipt. This is a violation of O.R.C § 9.38.

Recommendation

IAD recommends that the Clerk's Office deposit funds in accordance with O.R.C § 9.38. This will ensure that the court complies with O.R.C § 9.38.

Management Action Plan

The Clerk's Office will deposit funds in accordance with ORC 9.38. Summit County Juvenile Court policy 23.2 will be updated to include ORC 9.38 and the updated policy will be distributed to the deputy clerks. This will be completed by 04-01-06.

OHIO DEPARTMENT OF YOUTH SERVICES SUBSIDY GRANT

IAD verified that expenditures from the FY 2005 Subsidy Grant (Felony Delinquent Care & Custody Fund) did not exceed the Total Available Program Fund Amount of \$3,816,698.08 and reviewed the purchasing, receiving and payment processes for proper authorization, approvals, and accuracy. The

Ohio Department of Youth Services (ODYS) FY 2005 (07/01/04-06/30/05) Subsidy Grant was obtained and reviewed. IAD also met with the Court Administrator, utilizing an internal control questionnaire to gain an understanding of the expenditure process for the Juvenile Court. Per the Court Administrator, the same policies and procedures apply to the Felony Delinquent Care & Custody Fund as expenditures made from the General Fund. Therefore, IAD obtained and reviewed the Juvenile Division's Policy and Procedure Manual Section 2.2: Accounting for Appropriations & Expenditures of County Funds" and Section 2.4: "Internal Control & Monitoring of Accounting Procedures". IAD compared the internal control questionnaire with the policies and procedures to ensure that current operations do not conflict with their policies. IAD verified that 25 expenditures (14 from the Base Portion, Org #3414 and 11 from the Variable Portion, Org # 3419) made under the FY 2005 Subsidy Grant did not exceed the Total Program Funding, by utilizing an Excel spreadsheet.

No issues were noted.

Note:

IAD commends the Juvenile Court Administrative Office for the exceptional monitoring and tracking of the FY 2005 Subsidy Grant expenditures.

EXPENDITURES

IAD gained an understanding of the expenditure process for the Juvenile Court in order to review the expenditure process for proper authorization, approvals, and accuracy in 2005. Twenty-five expenditures were haphazardly selected from 03/14/05-08/15/05 for detailed testing. The Juvenile Division Policy and Procedure Manual Section 2.2: "Accounting for Appropriations & Expenditures of County Funds", effective 03/14/05 and Section 2.4: "Internal Control & Monitoring of Accounting Procedures", effective 03/07/05 was obtained and reviewed. IAD met with the Court Administrator, utilizing an internal control questionnaire to gain an understanding of the expenditure process. IAD then compared the internal control questionnaire with the policies and procedures to ensure that current operations do not conflict with their policies.

No issues were noted

III. Security:

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