

# SUMMIT COUNTY, OHIO

BERNARD F. ZAUCHA, CPA, MBA, CIA, DIRECTOR

July 6, 2005

Andrew Bauer  
Court Executive Officer  
Court of Common Pleas General Division  
209 South High St.  
Akron, Ohio 44308

**Re: Final Report of the County of Summit Clerk of Court's Preliminary Audit**

Dear Mr. Bauer:

Attached is the final report of the Common Pleas General Division's preliminary audit which was discussed with members of senior management on April 26, 2005. In addition, please note that the Common Pleas General Division's management action plan was incorporated into the final report.

**The report was approved by the Audit Committee at its June 22, 2005 meeting at which time it became public record.**

We appreciate the cooperation and assistance received during the course of this audit. If you have any questions about the audit or this report, please feel free to contact me at extension (330) 643-2655.

Sincerely,

Bernard F. Zaucha  
Director, Internal Audit

cc: Audit Committee

**COUNTY OF SUMMIT  
COURT OF COMMON PLEAS  
GENERAL DIVISION**

**Preliminary Audit  
05-General.CommonPleas-29  
March, 2005**

**Approved by Audit Committee  
June 22, 2005**

**Summit County  
Internal Audit Department  
175 South Main Street  
Akron, Ohio 44308**

*Bernard F. Zaucha, Director  
Lisa L. Skapura, Assistant Director  
Joseph P. George, Senior Auditor In-Charge  
Daniel J. Crews, Senior Auditor  
Jennifer Cuenot, Auditor Intern*

**SUMMIT COUNTY COURT OF COMMON PLEAS GENERAL DIVISION  
PRELIMINARY AUDIT  
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**SUMMIT COUNTY COURT OF COMMON PLEAS GENERAL DIVISION  
PRELIMINARY AUDIT  
EXECUTIVE SUMMARY**

**AUDIT TITLE** Summit County Court of Common Pleas General Division  
Preliminary Audit

**SCOPE**             X  Financial                                  \_\_\_      Computer/EDP  
                        X  Operational/Program Results            \_\_\_      Special Project

**TEAM MEMBERS** Bernard Zaucha, Director, Lisa Skapura, Assistant Director,  
Joe George, Senior Auditor (Auditor in Charge), Dan Crews, Senior Auditor, and  
Jennifer Cuenot, Auditor Intern

**OBJECTIVES** To obtain and review the current policies and procedures and to test the internal control structure and operating procedures through employee interviews and observation.

**HIGHLIGHTS** Major findings and recommendations included:

**COMMENDATIONS**

- IAD commended the office for the professional and proactive manner in which they provided the requested preliminary documentation and personnel scheduling for audit questions.
- IAD noted that the policies & procedures handbook was comprehensive, well organized, and contained significant detail regarding daily operations for the department.

**FINDINGS**

**Objective 1: Policies and Procedures Review**

- A. IAD noted the following weaknesses through a review of the purchasing policies and procedures:
1. The Part II travel reimbursement forms are not submitted to the Court Executive Officer (CEO) for his approval.
  2. The manual does not address purchase initiation/purchase request form usage for items obtained for juror expenses, court reporter services obtained, or reoccurring monthly service charges.

IAD recommends that the purchasing policies and procedures be updated to address the above noted areas and any new policies and procedures currently required.

**Objective 2: Review of Internal Controls**

Expenditures

- B. Some of the invoices reviewed did not have the “Approved to Pay” invoice stamp reflecting the the signature of the ordering or responsible employee.

IAD recommends that all applicable invoices be stamped with the completed “Approved to Pay” invoice stamp signed by the ordering or responsible employee as required by the policies and procedures.

Psycho-Diagnostic Clinic

- C. IAD noted the following regarding the handwritten Referral Log (utilized to track incoming referrals to the clinic and containing referral dates, court dates noted in the referral journal entries, evaluation delivery dates, and disposition results of each evaluation/referral and any other pertinent information identifying the referral):

1. Evaluation delivery dates and dispositions were not always completed within the log, despite the file documentation reflecting evaluation completion, delivery, and case disposition.
2. Because the manual is handwritten, there is no back-up of the important information contained therein.

IAD recommended maintaining a completed log for tracking of cases maintained by the Psych-Diagnostic Clinic.

IAD recommended exploration of computerizing the manual to allow for back-up of systems critical tracking information contained in the Referral Log.

**TIME FRAME**

Start Date: 3-15-05

Completion Date: 4-15-05

**BENEFITS**

- Financial Impact
- Directly Recoverable Costs
- Policy Alternatives

- Internal Control Improvements
- Operational Improvements
- Other

**INFORMATIONAL MATERIALS**

IAD provided the Court of Common Pleas: General Division with various websites, checklists, forms, and other materials relating to policies and procedures, human resources. IAD furnished these materials to assist the auditee with addressing the audit recommendations and offer some information on best practices.

**SUMMIT COUNTY COURT OF COMMON PLEAS GENERAL DIVISION  
PRELIMINARY AUDIT  
BACKGROUND**

**Auditors:** Lisa Skapura, Joseph George, Dan Crews, and Jennifer Cuenot (Intern)

**Background:**

The Summit County Court of Common Pleas is a court of general jurisdiction, handling both criminal and civil cases. Each of the eight judges of the General Division presides over more than 1200 cases per year. This is more cases than any other court of general jurisdiction of comparable size in the State of Ohio. There are eight (8) General Division judges and one magistrate. The Summit Court Online Records System (SCORS) is an integral part of the day-to-day operation of the General Division. Designed by Proware who was the selected vendor by the Court's Computer Committee, comprised of various supervisory and other support personnel, the system was introduced at the request of the Court in 2002. The criminal and civil divisions of the Clerk's Office began supplying information into the Court's SCORS network at that time. Although hardcopy files are currently maintained, most case information is entered and recorded in SCORS, which provides all users in the Court instant and direct access to information. SCORS Criminal allows the Criminal Assignment Office to fairly distribute case assignments to the eight Common Pleas Court Judges. It also provides easy access to research a defendant's prior case history by utilizing the newly implemented indexing program, whereby new case information is researched to ascertain if defendants have prior active cases. Scheduling, notifications and call days schedules are also prepared through SCORS. SCORS Civil has templates for orders, produced and entered into SCORS. There is also a motions calendar, to track the motions docket for each Court, as well as case notes that can be designated to be viewed by certain offices only, called "private case notes". The Court of Common Pleas General Division also contains the following departments:

**Alternative Dispute Resolution Program**

Plaintiffs and defendants who are interested in using alternative methods of dispute resolution to effectively resolve litigation may use mediation and arbitration services. The Court provides these services to the parties as a public service.

*Mediation*

The Summit County Court of Common Pleas, General Division operates a mediation program that provides the opportunity to mediate civil cases with a court mediator. Cases are referred to mediation by the assigned judge.

Mediation allows the parties and their lawyers the opportunity to sit down in a relaxed setting and discuss possible settlement of the lawsuit with a neutral mediator. Strengths and weaknesses of the case are discussed. Options are proposed for resolution and the mediator strives to assist both sides in reaching settlement.

Settling a case in mediation can result in reduction of costs, elimination of risk at trial and closure for both sides.

### *Arbitration*

Arbitration is a formal process in which a panel of attorneys hears evidence and renders an opinion regarding the value or merits of the case, which could be binding or non-binding. Arbitrations are conducted pursuant to Local Rule 10. The arbitration process is typically used for cases where the actual amount in controversy, exclusive of interest and costs, is \$50,000 or less per claimant. The parties may agree to submit cases to arbitration where the amount in controversy exceeds \$50,000 per claimant.

A case may be referred to arbitration at the request of the parties or by order of the Court. An arbitration award is not binding upon the parties unless agreed upon prior to referral. After arbitration is held, the panel issues a Report and Award, which becomes a final judgment in 30 days unless an appeal is filed. An appealed case is returned to the court.

### **SUMMIT COUNTY ADULT PROBATION**

The County of Summit, Adult Probation Department, is part of the General Division of the Court of Common Pleas. The Department works under the direction of the Common Pleas Judges and the Court Executive's Office. The Probation Department is charged with providing supervision of offenders in the community, as well as producing investigative reports for the court. The goal of the Department is to help insure a safer community through the diligent supervision of offenders.

Supervision includes maintaining personal contact with the offenders and making appropriate referrals to community agencies to help rehabilitate the offenders. In the event an offender has failed to adequately follow the probation orders as outlined by the court, it is the responsibility of the Probation Officer to return the offender to court for further appropriate action.

### *NORTH BRANCH*

The North Branch is located in the Macedonia City Center, at 9699 Valley View Road, in Macedonia. This location houses one full-time Probation Officer who serves the offenders located in the Northern portion of Summit County. This office also supervises the majority of the Probation cases that are transferred out-of-state.

### *SOUTH BRANCH*

The South Branch is located at 480 Portage Lakes Drive. This office has three Probation Officers and one secretary. They provide supervision of the offenders who reside in the communities in the Southern part of the county, such as Green, Barberton, and Coventry. One of the officers at this location also specializes in Child Support cases.

### *COURTHOUSE*

The Courthouse houses the Probation Department's Pre-Trial Staff and Probation Intake secretary. The Pre-trial Staff consists of one supervisor and four Officers. Pre-Trial performs two primary functions:

Make bond recommendations to the Judges in the Court of Common Pleas, as well as Akron Municipal Court, for any individual making an initial appearance on a Felony Charge. Bond recommendations are made after the offenders are interviewed and specific information, such as criminal record, home address, and employment, are investigated.

Help alleviate jail overcrowding. This is accomplished through the bond recommendations and the supervision of some of the offenders who are released on bond. Supervision of those released on bond includes random drug testing, reporting, and referrals to appropriate community agencies. The goal of supervising these individuals is to help them get started in some rehabilitative efforts as well as maintaining close contact to make sure they make their scheduled court appearances. Supervision results from a direct order from the Court, or as a condition of bond as recommended by Pre-Trial.

The Intake secretary is the first contact for offenders referred to Probation. The Intake secretary is responsible for gathering initial information and referring the offenders to the Main Office for Probation at 25 North Main Street.

### *25 NORTH MAIN STREET*

The majority of the Adult Probation Department is housed at 25 North Main Street. Depending on the needs of the offender, Probation cases are assigned to general supervision officers as well as Specialty Units. Specialty Units consist of the following:

#### *INTENSIVE*

The Intensive Unit consists of four Probation Officers and one supervisor. Offenders are typically high-risk offenders that require very close supervision. They are placed into the Intensive Unit by court order. Caseloads in this unit are smaller to allow for more concentrated supervision with a major emphasis being placed on field supervision. The Intensive Unit is funded by a State grant and is intended to be used as a diversion from a state institution.

#### *SEXUAL OFFENDERS UNIT*

The Sexual Offender's Unit consists of two Probation Officers. This unit supervises all individuals who either have a history of sex offenses or are presently under supervision for a sex offense. The purpose of the Unit is to effectively supervise sex offenders who have been released to the community. This includes referrals to appropriate rehabilitation agencies and close supervision, including frequent field contacts. The Unit is also responsible for making sure that the offenders are properly registered with the Sheriff's Office.

#### *MENTAL HEALTH*

This Department has one Officer who specializes in Mental Health cases. Individuals who are placed on Probation that have been diagnosed with a severe mental illness, and/or are clients of Community Support Services (CSS), are referred to the Mental Health Unit. An emphasis is placed on insuring that client's comply with counseling and medication requirements.

#### *FELONY DUI*

All felony DUI Offenders are referred to one Officer who specializes in these cases. This officer is responsible for making sure that the offender is complying with all statutory requirements. This Unit also facilitates all referrals to the agencies who provide the programming to meet these requirements.

#### *CHILD SUPPORT*

Four Officers, including one at the South Branch, supervise cases that originated through the Child Support Enforcement Agency. The focus in these cases is to make sure that offenders are making their



current monthly support payments. This unit works closely with the two Assistant Prosecutors regarding the monitoring of the cases as well as matters of non-compliance. Offenders assigned to this Unit who are unemployed, are referred to a special program that was developed and designed to assist this type of offender with job training and placement.

### *SEALINGS*

The Department has one Officer specializing in Sealing Investigations. This Officer conducts interviews with the applicants, and conducts all the research, before preparing a written report for the court to consider at the time of the applicant's formal hearing.

### *WELFARE FRAUD*

One Officer is responsible for supervising all of the Welfare Fraud cases. This officer works closely with the Department of Jobs and Family Services to coordinate compliance with court ordered payments and other needs, as they arise.

### *GENERAL SUPERVISION OFFICERS*

Officers in General Supervision perform a wide variety of tasks. Besides supervising a caseload of offenders, they are also referred offenders for the purpose of conducting a Presentence Investigation and providing the court with a comprehensive report. The report includes information relative to the criminal circumstances, criminal record, social history, victim impact statements, and the officer's impressions of the offender. These reports are taken very seriously and must be prepared under specific time constraints. (The Officers at the branch offices are considered General Supervision officers.)

With the exception of Intensive, all Officers are also assigned specific courts to cover during Criminal Call Days. All Officers, including Intensive, make field contacts when appropriate.

### **Felony Drug Court**

Drug Court is a special court given the responsibility to handle cases involving drug-using/abusing, non-violent offenders, through immediate comprehensive supervision, drug testing, and treatment services, as well as immediate sanctions and incentives.

Drug Court programs bring the full weight and co-operative effort of all interveners, namely: judge, prosecutor, defense counsel, substance abuse treatment specialists, law enforcement correctional personnel, educational and vocational experts, and other community persons, to bear, forcing the offender to deal with his or her substance abuse problems.

### *GENERAL INFORMATION*

The Summit County Felony Drug Court (SCFDC) is an innovative program available to felony drug possessions/abuse offenders county wide, taking offenders from all three Municipal Courts within the county; Akron, Barberton, and Cuyahoga Falls. This program is intended to swiftly introduce drug possession/abuse offenders to drug treatment with continuing judicial involvement, to increase the likelihood of rehabilitation and reduce the likelihood of recidivism. It is a collaborative effort between the courts, prosecutor's office, law enforcement, defense attorneys, and treatment providers, to provide offenders with mandatory treatment, increased supervision, and coordinated use of community resources.

## *STRUCTURE OF THE DRUG COURT*

The Summit County Felony Drug Court (SCFDC) is based upon a post-adjudication model.

### *LENGTH OF PROGRAM*

The program will be for a minimum of 18 months in length. The period of participation can be extended, based on the client's non-participation or failure to remain abstinent from drugs and alcohol for a period of at least nine months.

### *CASE PROCESSING*

Initial eligibility for the Drug Court Program will be determined at the municipal court level and will consist of those offenders arrested for felony drug possession/abuse. Screening will be done daily, covering all three Municipal Courts in Summit County. Offenders will enter a "not guilty" plea at their initial arraignment and an attorney will be appointed (if indigent). They will return to court in three days, with the attorney. During that time, their eligibility will be verified and police approval will be obtained. If the offender elects to participate in the Program, a "Bill of Information" will be prepared by the Prosecutor's Office, and the offender will enter the Program within the next 10 days. If they elect not to participate, the case will proceed through normal channels. At their appearance in Drug Court, the offender will enter a "guilty" plea to the Bill of Information and the Judge will impose sentence, but will suspend that sentence based upon the offender's desire to enter the Drug Court Program. If the offender successfully completes the Program, the "guilty" plea will be vacated and the charge will be dismissed. Offenders who fail to successfully complete the Program may have the original sentence, which had been suspended, imposed.

### *Psycho Diagnostic Clinic*

Psycho-Diagnostic Clinic is the certified forensic center providing psychological evaluations, courtroom testimony, and consultation to the Common Pleas (Criminal) Courts of Summit, Stark, Portage, Medina, and Geauga Counties. The Clinic also provides these services to Summit County Domestic Relations Court and to Municipal Courts in Summit County. Evaluations are occasionally provided to other courts on a fee-for-service basis. The Ohio Department of Mental Health, the Summit County General Fund, and the County of Summit Alcohol, Drug Addiction and Mental Health Services Board fund the Clinic. Psycho-Diagnostic Clinic is directed by a clinical psychologist board certified in forensic psychology, and staffed by a full-time clinical psychologist, full-time social worker, and consulting psychologists and psychiatrist.

### *CONDITIONAL RELEASE MONITORING*

In 1985, the Psycho-Diagnostic Clinic developed a monitoring program for Summit County Common Pleas Court to follow defendants found Not Guilty by Reason of Insanity who were committed to community mental health treatment on conditional release status. This monitoring program has attempted to ensure that these individuals are provided appropriate treatment and that, if their adjustment in the community deteriorates, they are readily hospitalized. In 2003, the Clinic monitored 56 individuals committed to conditional release by the court. Twelve individuals were newly committed to treatment in the community on conditional release. Six individuals were discharged from conditional release commitment. Three of these 56 clients required revocation of conditional release and hospitalization. Psycho-Diagnostic Clinic attempts to work closely with Community Support Services in Summit County to increase the likelihood that conditional release clients and mentally ill probationers receive the services they need to make a successful community adjustment.

**SUMMIT COUNTY COURT OF COMMON PLEAS GENERAL DIVISION  
PRELIMINARY AUDIT**

**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.

**Testing Procedures:**

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 COURT OF COMMON PLEAS GENERAL DIVISION  
PRELIMINARY AUDIT  
DETAILED COMMENTS**

*It was noted during audit planning, preparation, and fieldwork that the COCPG staff was very professional and cooperative in providing the requested documentation and personnel scheduling for audit questions.*

**I. Policies & Procedures Review:**

The Internal Audit Department (IAD) obtained and reviewed the current COCPG Policies & Procedures handbook to ensure that they were up to date and reasonable. IAD noted that the policies and procedure handbook was comprehensive, well organized, and contained significant detail regarding daily operations for this department. The following issue was noted:

1) Issue

IAD noted during the review of the Court of Common Pleas Office Handbook/Operations Manual that there is no effective date of revision indicated in the manual.

Recommendation

IAD recommends that the Court of Common Pleas general Division add an effective date to the Office Handbook/Operations Manual. In addition, all future revisions/change dates should also be indicated to help ensure all staff members are aware and possess the most recent department policies and procedures.

**Management Action Plan**

The effective date of March 11, 2005 has been added to the title page of the Common Pleas Court General Division's Handbook/Operations Manual (Policy & Procedures Manual). Subsequent update/revision dates will be added to this title page, and as is our standard practice, these revisions shall be distributed to all employees with an acknowledgement form that will be placed in their personnel files.

**II. Internal Control Testing:**

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

- Interviews
- Personnel Files
- Expenditure Testing
- Psycho Diagnostic

## INTERVIEWS

To gain an understanding of the COCPG, IAD interviewed the following positions throughout the department:

- a) Court Executive Officer
- b) Assistant Court Executive Officer
- c) Magistrate
- d) HR Administrative Specialist
- e) Court Secretary Supervisor
- f) Chief Court Reporter
- g) Computer Systems Manager
- h) Psycho Diagnostic Clinic Director
- i) Criminal Assignment Administrator
- j) Civil Assignment Administrator
- k) Jury Supervisor/Bailiff

The following issues were noted:

### 2) Issue

IAD noted during interviews that there is no written policy on interaction with the press.

### Recommendation

IAD recommends that the Court of Common Pleas General Division create a formal policy and procedure for interaction with the press. This will ensure that employees are referring questions from the public in a consistent manner.

### **Management Action Plan**

We referred this issue to the General Division Magistrate John H. Shoemaker for review and opinion on June 6, 2005. This opinion and subsequent policy will be presented to the Common Pleas Court Judges for approval if received from the Magistrate in time for the July 2005 Judges' Meeting. This item will be placed on the August 2005 Judges Meeting agenda if not heard or approved in July and the final policy will be effective and included in the Personnel Manual revision that is tentatively scheduled for updates to reflect and be distributed on September 1, 2005.

This policy will affect all General Division offices but may not apply to the Courts, as each Judge controls the policy regarding interaction with the press within their own office. All employees and Judges shall receive a copy of the adopted policy regarding employee interaction with the media, as it will be included in the next revision of the Personnel Manual, (as noted above - tentatively scheduled for distribution September 1, 2005), with a disclaimer that all employees working directly for a Judge (Bailiff, Judicial Attorney, Judicial Assistant as well as Judicial Attorney – Float and Administrative Specialists while working for a Court) shall consult their Judge with regard to their Court's policy.

## PERSONNEL FILES

IAD obtained and reviewed employee personnel files maintained at the COCPG to verify that appropriate file documentation is maintained for all employees. The COCPG Policies and Procedures handbook did not state what might be contained in the personnel files; therefore, IAD obtained the specific file documentation requirements per discussion with the HR Administrative Specialist. A personnel file questionnaire was also utilized to gain a further understanding of the COCPG's Human Resource function. Ten employees from the COCPG's current active employee list were haphazardly selected for personnel file testing. IAD then tested the personnel files for the applicable documentation contained in the HR files.

### 3) Issue

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

- a. One of ten personnel files did not contain an application and/or resume.
- b. Two of ten personnel files did not contain a PERS form.
- c. One of ten personnel files did not contain an Acknowledgement of Receipt of Employee Security Badge form.
- d. One of ten personnel files did not contain a Certificate of Attendance for mandatory Substance Abuse Training.
- e. One of nine applicable personnel files did not contain performance evaluations for 2003 and three of nine applicable personnel files did not contain performance evaluations for 2004. The sample was reduced to nine because one of the ten employees selected for testing was hired on 12/27/04 and was not employed for 90 days, which is when the first evaluation is completed.
- f. Three of eight applicable personnel files did not contain an Employment Eligibility Verification Form (I-9). The sample size was reduced to eight because two of the ten employees were hired prior to the requirement date of November 1986 for I-9's.

### Recommendation

IAD recommends that the Court of Common Pleas bring all HR personnel files up to the current Common Pleas file expectations where applicable.

### **Note Regarding Items A – F:**

The files selected for the personnel sampling have been brought up to code with regard to items on the checklist, as applicable. All employee files shall be audited and any missing items shall be reproduced or completed for inclusion in said employee's file. This will be a lengthy project to be completed as time permits, with the goal completion date being set for December 31, 2005.

### **Management Action Plan**

A personnel standard checklist was created on February 25, 2005 and has been included in the Operations Handbook (Policy & Procedures) Manual as of June 6, 2005. All new employees hired on or after February 25, 2005 have this checklist in their file. All personnel files will be audited according to the personnel file standard checklist, and the completed checklist will be placed in each employee's file. Any missing items will be researched and/or reproduced, as applicable. Items that are not applicable shall be marked as such on the

personnel checklist. This will be a lengthy and on-going project to be completed by the HR Administrative Specialist as time permits, with a goal completion date being set as on or before December 31, 2005.

4) Issue

It was noted upon review of the Common Pleas personnel files and handbook that there was no standard listing of required forms/documentation for Common Pleas personnel files contained in the Personnel Manual or the Common Pleas Handbook/Operations Manual.

Recommendation

IAD recommends that Common Pleas establish/create a listing of all required forms/documents that are to be maintained in the personnel files. IAD noted during discussion with the HR Administrative Specialist that she is submitting a checklist of documents for the next update of the Personnel Manual and will suggest that it be added as an appendix. Furthermore, the completed checklist will be filed in the personnel files, per the HR Administrative Specialist.

**Management Action Plan**

As noted in item #3 (above), a personnel standard checklist was been created on February 25, 2005, is being utilized for new employees hired on or after February 25, 2005, and the completed copy of this form included in their personnel file. A completed copy of this form shall also be placed in every current employee's file after auditing to verify all pertinent information is included. As mentioned above this is a lengthy and on going project to be completed by the HR Administrative Specialist with a goal completion date of (on or before) December 31, 2005. A copy of this form has also been included in appendix of the Operations Handbook (Policy & Procedures) Manual, with the policy effective date of February 25, 2005 and the placement into the appendix date being June 6, 2005.

**EXPENDITURE TESTING**

IAD interviewed and created a narrative with the Purchasing Agent to gain an understanding of the expenditure cycle utilized during 2004. Expenditure reports for 2004 were obtained to determine the population. IAD then haphazardly selected twenty-five expenditures from 2004 for testing. The sample was tested to ensure that expenditures were processed in accordance with the current operating procedure and to ensure that proper authorization and approvals were in place. The following issues were noted:

5) Issue

Complete purchase request forms were not submitted for four of the seventeen applicable purchase transactions selected for testing. (The original sample chosen was twenty-five, however, some transactions such as court reporter services, a transaction for workers compensation completed by the Fiscal Office, monthly contract service payments, and special meal purchases for sequestered jurors do not fall under normal purchase request criteria. Therefore, the applicable transactions were reduced to seventeen.)

### Recommendation

IAD recommends that all applicable purchase transactions contain a purchase request form as noted in the Court of Common Pleas General Division Policies and Procedures handbook.

### **Management Action Plan**

A memo dated June 6, 2005 and copy of the form utilized to request purchases has been re-distributed to all employees who currently make such requests, reminding them that a purchase request form must be submitted to the Purchasing Agent. Some situations may not be conducive to this procedure, some examples of these situations are noted below and have also been added to the Operations Handbook (Policy & Procedures) Manual. (*See Item 8 (b) and Management's Action Plan Answer to same*)

#### 6) Issue

A review of the purchase transactions entered into the Chief Executive Officer's spreadsheets, which require the recording of requisition and date; purchase order number and date of purchase; and invoice date, number, and amount paid per the Court of Common Pleas General Division Policies and Procedures handbook, revealed the following:  
*(The original expenditure sample chosen was twenty-five, however, some transactions such as monthly subscription updates, travel reimbursement requests, and a transaction for workers compensation initiated by the Fiscal Office limited the applicable amount of transactions noted. Therefore, the applicable transactions were reduced to nineteen)*

- a) Three of the nineteen applicable transactions entered into the Chief Executive Officer's spreadsheets did not indicate a purchase date.
- b) Two of the nineteen applicable transactions entered into the Chief Executive Officer's spreadsheets did not indicate an invoice number and date.

### Recommendation

IAD recommends that all applicable transaction details be entered into the Chief Executive Officer's spreadsheets as required per the Court of Common Pleas General Division Policies and Procedures handbook.

### **Management Action Plan**

All necessary information (as available\*) shall be entered into the Court Executive Officer's (Excel) spreadsheets, including the requisition number and date, purchase order number and date, invoice date and number and amount paid.

\*Some invoices, depending on the vendor, do not include an invoice number. Other items may also vary but every effort shall be made to enter all available information, as outlined in the Operations Handbook (Policy & Procedures) Manual.

#### 7) Issue

A review of twenty-four applicable expenditure transactions revealed that invoices for four transactions were not stamped with a completed "Approved to Pay" invoice stamp signed by the ordering or responsible employee. (The original expenditure sample chosen was twenty-five, however, a transaction for workers compensation initiated by the Fiscal Officer limited



the applicable amount of transactions noted. Therefore, the applicable transactions were reduced to twenty-four).

### Recommendation

IAD recommends that all applicable invoices be stamped with the “Approved to Pay” stamp and signed by the ordering or responsible employee as required by the policies and procedures.

### Management Action Plan

Current policy dictates that all invoices shall be stamped with the “Approved to Pay” stamp and signed by the appropriate party prior to processing. Should the requesting (purchaser) employee not be available to approve an invoice the Court Executive Officer, or in his absence, the standard designee shall be the Assistant Court Executive Officer, are authorized to sign the “Approved to Pay” signature line. The information regarding the CEO/Assistant CEO signing the “Approved to Pay” signature line in the absence of the purchasing party was added to the Operations Handbook (Policy & Procedures) Manual, Section Number 415, Expenditure Vouchers, on June 6, 2005.

### 8) Issue

A review of the purchasing policies and procedures noted in the Summit County Court of Common Pleas Policies and Procedures handbook/manual revealed the following:

- a) The policies and procedures do not indicate that the Part II travel reimbursement form must be submitted to the Court Executive Officer (CEO) for his approval. Per discussion with the CEO on 3/29/05, approval of the Part II travel reimbursement request by the CEO is required.
- b) The policies and procedures did not specifically address the purchase initiation / purchase request form usage for items obtained for juror expenses (i.e. sequestered juror meal expenses), court reporter services obtained, or reoccurring monthly service charges.

### Recommendation

IAD recommends that the purchasing policies and procedures be updated to address the above noted areas and any new policies and procedures currently required.

### Management Action Plan

- a. The Operations Handbook (Policy & Procedures) Manual has been updated to reflect that the Part II Travel form must be approved by either the Court Executive Officer or one of the Common Pleas Court Judges, as is our current policy. The fact that approval on a Part II was not mentioned in the Handbook should not be construed to reflect that approval is not necessary, but rather was an error of omission. The Handbook was updated on June 6, 2005 to reflect that approval is necessary on Part II Travel forms. No policy update was noted as this was an omission error and said approval is not a “new” policy. The procedure on the Part II section should have mimicked the approval procedure in paragraph one (Part I) under Travel, section 416, page 4-18.

- b. The Manual was updated on June 6, 2005 to reflect that there may be circumstances where a purchase request form is not prudent, and has listed several examples, including but not limited to: juror expenses, court reporter services obtained or reoccurring monthly service charges.
  - I. Juror expense fees for a sequestered jury can occur 24 hours a day, 7 days a week, after normal business hours. Therefore the employee(s) handling the jury are authorized to make purchases that are necessary for the continued smooth operation of the sequester.
  - II. Court reporter services are normally obtained under duress, when a Court is in urgent need of another court reporter, due to absence or heavy trial scheduled. Such emergency determination shall be made by the Chief Court Reporter or in her absence to her designee, or a Common Pleas Court Judge.
  - III. Reoccurring monthly services have an original purchase request form and do not require an additional form, as the only transactions being made on these accounts are monthly (or other) invoice payments.
  - IV. Other items not included in the above examples may also apply, these shall be reviewed on a case by case basis.

#### 9) Issue

A review of the twenty-five sampled expenditure transactions revealed that three expenditures were processed against Purchase Orders that were originated in 2002 and 2003 that contained specific usage and time frame limitations. These expenditures and purchase orders consisted of the following:

- a) An expenditure transaction with Exchange Printing dated 7/1/04 for Mediation Department supplies was noted for \$207.00. This was processed against a blanket Purchase Order G19702-99 dated 5/1/02 for Miscellaneous Training and Travel for Mediation Department in the amount of \$3,000.00 Per ORC § 5705.41(D), blanket purchase orders are not to run beyond the end of the current fiscal year.
- b) An expenditure transaction with Stenograph Corporation dated 2/3/04 for supplies was noted for \$593.65. This was processed against a Stenograph Corporation Purchase Order G2365800 dated 6/12/03 for “Binders, ribbons and steno paper for General Division Court Reporters for a period July through September, 2003”. This stated usage period is imposed by the Chief Executive’s Office – Court of Common Pleas.
- c) An expenditure transaction with Ohio State Bar Association dated 11/1/04 for Jury Service pamphlets was noted for \$111.50. This was processed against a purchase order G2030900 dated 2/11/03 “To cover the cost of informational pamphlets for the General Division for the period January through June, 2003”. This stated usage period is imposed by the Chief Executive’s Office – Court of Common Pleas.

#### 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. IAD recommends that expenditures only be applied against purchase orders noted for the same expenditure purpose. Finally, IAD recommends that expenditures be processed within the self-imposed time limits noted on the purchase orders to help ensure proper budget timing of the applicable encumbrance/expenditure.

## Management Action Plan

- a. All previous year purchase orders were discharged on April 15, 2005. No invoices shall be paid with prior fiscal year purchase orders.
- b. The stated usage period on the purchase order was a requirement from the Purchasing Department but verbal authorization was granted to utilize purchase orders within the same fiscal year, no matter the three-month time period stated on the purchase order (rather than discharge available money to that particular vendor, do another requisition, receive a new purchase order, etc.). The purchase orders for 2005 no longer reflect the stated time frames so stated usage will no longer be an issue.
- c. See answer b. (above).

## PSYCHO DIAGNOSTIC CLINIC

IAD met with the Director/Clinical Psychologist, obtained, and reviewed the Psycho-Diagnostic Clinic Policies and Procedures to gain an understanding of the clinic operations. Twenty-five referrals from 2004 were haphazardly selected for testing from the handwritten Referral Log maintained by the Administrative Secretaries in the clinic. The referrals were tested to ensure that proper authorization, approvals, and consents were in place for the completion of forensic evaluations in 2004. The following issues were noted:

### 10) Issue

Upon review of the manually completed Referral Log and discussion with the Psycho-Diagnostic Clinic's Director, IAD noted the following:

- a) The referral logbook utilized to track incoming referrals to the clinic contain referral dates, court dates noted in the referral journal entries, evaluation delivery dates, and disposition results of each evaluation/referral. Other pertinent information identifying the referral is also included within the log. IAD noted that evaluation delivery dates and dispositions were not always completed within the log even though file documentation noted evaluation completion, delivery, and case disposition.
- b) The handwritten logbook is the main source of tracking incoming referrals as they enter the clinic and details subsequent activity of case progression. However, it is a manually completed document, which has no back-up support in the case of destruction.

### Recommendation

IAD recommends that greater emphasis be placed on fully completing all referral entries to accurately track the status of all incoming referrals. IAD also recommends that the Psycho-Diagnostic Clinic consider computerizing the Referral Manual so that it can be backed up and saved on the computer system. This will help eliminate the risk of losing this valuable tracking device in the case of destruction or loss of the log or the office in which the clinic is located.

### **Management Action Plan**

- a. After discussing this issue with the Director of the Psycho-Diagnostic Clinic, the decision was made to design a database to replace the current logbook, which is utilized manually.
- b. The Court's computer staff will work with the clinic to determine the proper fields to be used to aid the staff in entering all specific information regarding referral dates, court dates noted in the referral journal entries, evaluation delivery dates, and disposition results of each evaluation/referral. The design and implementation of the database is to be completed by September 01, 2005. All entries from this date forward will be entered and tracked in the database.
- c. The Psycho-Diagnostic Clinic staff has been informed of the importance of keeping all information up-to-date and has been instructed to enter all pertinent information into the logbook at this time.

### **III. Security:**

Security issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with Ohio Revised Code §149.433<sup>248</sup>.