

# SUMMIT COUNTY, OHIO

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

December 16, 2005

Sheriff Drew Alexander  
Summit County Sheriff  
53 University Ave., 4th floor  
Akron, OH 44308

Sheriff Alexander:

Attached is the Preliminary Report of the Summit County Sheriff - Administration preliminary audit, which was discussed with members of senior management on August 16, 2005.

**The report was approved by the Audit Committee at its December 8, 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

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**COUNTY OF SUMMIT**  
**SHERIFF OFFICE:**  
**ADMINISTRATION DIVISIONS**

**Preliminary Audit**  
**05-AdminOps.Sheriff-37**  
**July, 2005**

**Approved by Audit Committee**  
**December 8, 2005**

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

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**SUMMIT COUNTY SHERIFF: ADMINISTRATION  
PRELIMINARY AUDIT  
TABLE OF CONTENTS**

I.	Background.....	3
II.	Objectives.....	11
III.	Scope.....	11
IV.	Detailed Comments.....	12
V.	Value-Added Scorecard.....	26

**SUMMIT COUNTY SHERIFF: ADMINISTRATION  
PRELIMINARY AUDIT  
BACKGROUND**

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

**Background:**

**Administration**

The Administrative Division is one of the three Divisions of the Summit County Sheriff's Office and is headed by Chief Larry Givens. The Administrative Division is responsible for the following areas: personnel, finance, community relations, and legal affairs.

**Court Services**

The Summit County Sheriff's Office Court and Special Services Bureau is a component of the Administration Division and reports directly to the assistant Sheriff, Chief of Administration. The Court and Special Services Bureau is supervised by a bureau captain and comprised of four processing units, which are; Civil, Warrants, Convey and Court Services.

*Civil* is responsible for executing the prompt service and return of all court papers requesting the Sheriff's services within Summit County. In addition, the civil section also handles all mortgage foreclosures and delinquent tax sales. The Civil unit is comprised of a total of eleven people, three sworn officers, and eight civilian employees.

*Warrants* primary responsibility is to serve current and outstanding warrants that are issued within Summit County. The Warrants unit is also responsible for transporting apprehended prisoners to Summit County from other jurisdictions when an active warrant exists.

*Convey* is responsible for the transportation of sentenced prisoners to and from various state institutions throughout Ohio.

*Court Services* is responsible to twelve Common Pleas Judges (8 General Division, 2 Domestic Relations, 1 Probate Court, and 1 Juvenile Court Judge). The primary responsibility of the deputy assigned as Court Officer is to transport prisoners from the jail and other specified facilities in a timely manner. There is a total of 26 Court Officers assigned at the Common Pleas Court and three at the Juvenile Division of the Common Pleas Court. The court officers also provide service to two municipal courts within the jurisdiction of Summit County.

In the year 2000, the Sheriff's Court and Special Services Bureau had the responsibility of providing security and prisoner transport for the Summit County Court of Common Pleas.

**Community Affairs Unit**

The Community Affairs Unit is responsible for the creation and dissemination of public safety information to the community at large. The unit also presents various safety programs to the public and manages the Sheriff's Office Speaker's Bureau. The Community Affairs Unit also coordinates and directs the appearance of deputies representing the Sheriff's Office at special events. A portion of the duties of this unit involves representing the Sheriff, at his direction, on various countywide coalitions, committees, and/or special initiatives.

## Operations

Assistant Sheriff Larry Givens heads the Operations Division of the Summit County Sheriff's Office.

The Operations Division encompasses the Investigative Bureau, Communications, Training, Community Policing, Special Operations, and the Summit County Drug Unit, a multi-jurisdictional drug task force.

The focus of the Operations Division is to get back in touch with the citizens in providing policing services. As a result, community policing has been the impetus behind such programs as the A.M.H.A. Initiative, Senior Visitation Initiative, Domestic Violence Response Team and numerous other projects.

Grants have been a focus in past years to help pay for equipment and special programs without creating an added tax burden to Summit County residents. This helps the Sheriff's Office provide quality service at a reasonable cost to contracting law enforcement areas. In 1998, in addition to the Akron Canton Airport, the City of Green, and Coventry and Northfield Center Townships the Sheriff's Office contracted with Twinsburg Township to provide policing protection.

### Investigative Services Bureau

The Summit County Sheriff's Office Investigative Bureau is a component of the Operations Division and reports directly to the Assistant Sheriff - Chief of Operations. The Investigative Bureau is comprised of five investigative units, which are General Assignment, Welfare Fraud, Summit County Drug Unit, Property, and Direct Indictment.

*General Assignment*, this unit consists of one captain, four sergeants and 12 detectives. The unit is responsible for criminal investigations within designated patrol areas and throughout all of Summit County as requested.

*Welfare Fraud* unit is responsible to investigate persons that are receiving fraudulently obtained benefits. These investigations are initiated through the welfare department after irregularities are discovered.

*Property* unit is responsible for the acceptance of all items found, confiscated, or seized by the Summit County Sheriff's Office. The property unit is then responsible for the disposition of those items either by returning them to the proper person, destruction, or sale as required by law.

*Direct Indictment* unit is responsible for the review of all felony arrests by this department and to expedite those cases through the Municipal Courts. The direct indictment unit will also support the Barberton and Cuyahoga Falls direct indictment personnel.

### Summit County Drug Unit

The Summit County Drug Unit is a multi-jurisdictional task force that investigates major organized groups involved in the illegal distribution of drugs as well as any alleged violations by persons involved in the use or sale of illegal drugs. The Summit County Drug Unit also has the responsibility to identify and destroy illegal channels of drugs into Summit County, arrest violators and seize their illicit financial assets.

The Summit County Drug Unit consists of the following agencies: the Summit County Sheriff's Office, Summit County Prosecutor's Office, Akron Police Department, The University of Akron Police Department, Barberton Police Department, Cuyahoga Falls Police Department, Stow Police Department, Twinsburg Police Department, Bureau of Criminal Identification & Investigation, FBI, DEA, ATF, and the IRS.

The Summit County Drug Unit has joined with the Akron Police Department Task Force to form the Akron/Summit County HIDTA (High Intensity Drug Trafficking Area) Initiative. Northern Ohio has been designated a high intensity drug trafficking area by the federal government. The staff at HIDTA provides training, intelligence, de-confliction, and financial support to participants. The Ohio HIDTA coordinates intelligence information with over 20 other HIDTA areas throughout The United States. The Akron/Summit County HIDTA Initiative is the largest in Ohio. The Summit County Drug Unit operates in a trusting, communicative, and cooperative atmosphere with the Akron Police Department Task Force. The by-product of this effort has, and continues to be a larger percentage of highly successful cases and convictions.

The Summit County Drug Unit has formed the Clandestine Methamphetamine Laboratory Response Team in cooperation with the Akron Police Department and the Drug Enforcement Administration. This team of highly trained officers and agents respond to clandestine Methamphetamine laboratories as they are discovered in Summit County. The manufacture of Methamphetamine requires usage of highly toxic and dangerous materials. Since its formation in 2001, the Methamphetamine Laboratory Response Team has responded to more than seventy-five emergencies in Summit County. Through the efforts of these highly dedicated officers, Summit County leads the State of Ohio in the detection and elimination of these dangerous sites.

#### Field Services Bureau

The Summit County Sheriff's Office Field Services Division consists of the Patrol and Community Policing Bureau and reports directly to the Assistant Sheriff - Chief of Operations.

The Patrol Bureau is comprised of a Captain (Commander), two Lieutenants, ten Shift Sergeants, three Special Services Sergeants, and two secretaries.

Community Policing is attached to the Patrol Bureau and is supervised by a Sergeant.

The Patrol Bureau presently contracts with the Akron-Canton Airport and five communities in Summit County for 24-hour police service. Those communities are the City of Green, Coventry Township, Northfield Center Township, Twinsburg Township, and Boston Township.

Patrol functions not only include the normal patrolling of the areas but also responding to calls of assistance from the public and the enforcing of the laws of the State of Ohio - including traffic and criminal laws.

#### Drug Abuse Resistance Education - DARE Program

This year, across the country, more than 25 million children will benefit from D.A.R.E (Drug Abuse Resistance Education). Many more millions will benefit from G.R.E.A.T (Gang Resistance Education and Training). In Summit County, officers from the Summit County Sheriff's Office have taught the D.A.R.E program since 1991. This program is offered to over 7000 children in five school districts and many parochial schools each year.

Currently, the Summit County Sheriff's Office provides five different instructional programs from Pre-Kindergarten through Seventh Grade. Veteran deputies are assigned to teach these programs. These officers bring their experience and commitment into the classroom, instructing children in ways to resist peer pressure and to live productive drug and violence-free lives.

### Special Services Bureau

The Summit County Sheriff's Office received a community-policing grant in 1995. In June of that year, a Bike Patrol Unit of one full-time deputy and two part-time deputies was formed. They patrolled all of the neighborhoods of our patrol districts, federal parkland, and special events. Since that time, two more deputies that are full-time have been added and have initiated bike training for other police agencies. This Unit has also implemented a Senior Watch to visit 160 shut-ins.

Throughout the year, they speak to age groups ranging in age from three to 90 on various safety topics - including everything from stranger danger, cults, to telemarketing fraud. The Sheriff's Office also has an Explorer Post for youths 14 to 20. The focus of the Post is law enforcement. The members are put through some of the same training as the deputies.

When a Community Policing Deputy has the opportunity, he or she targets a district, visits every business there within a year, and updates emergency contact information - which is then shared with the Fire Department. The deputies' other duties include horse-mounted events, neighborhood watch meetings, sexual predator notifications, routine patrol functions, emergency crisis responses, bike rodeos and various meetings of Boards of Directors or committees.

The Summit County Mounted Patrol was formed in 1953. It is a non-profit charitable organization. The unit is made up of regular and special deputies who volunteer their time, their horses, and their equipment for the benefit of the Sheriff's Office and the citizens of Summit County. The unit also has an auxiliary that assists them with their functions. A portion of the charitable contributions are donated each year, to the Battered Women's Shelter, the Summit County Victims Assistance Program, and the Therapeutic Riding Center for Children.

Although the unit still can be seen at parades and other public functions, it underwent many changes in the late 1980's and early 1990's. The unit began to train for more law-enforcement type functions. The mounted unit can be more effective than deputies on foot or in vehicles in certain situations. The mounted deputy is able to view a large area, from his position on the horse, and can pursue a suspect fleeing on foot into areas that a vehicle cannot go. Members of the unit and their horses have gone through training at the Ohio Peace Officers Training Academy, the Cleveland Metro Parks Mounted Training School, and the Buckeye State Mounted Training School. The unit also hosted two training sessions conducted by the national Mounted Training Group. The instructors for these sessions came from the Canadian Royal Mounted Police, and from mounted units in New York and Florida. The mounted patrol also conducts their own training sessions each year. The deputies and their horses are trained in the proper methods of crowd control and arrest procedures, from horseback. The horses are exposed to gunfire, fireworks, smoke, fire, flashing lights and sirens during these trainings.

The mounted patrol has been called on to assist other departments in Painesville, Warren, and Toledo with crowd control. The unit has been called on to search for missing persons on several occasions, including in the City of Tallmadge, the City of Green and in Franklin Township. The unit also works many of the concerts at Blossom Music Center helping to provide security in the parking lot. Recently the unit has provided assistance to the Akron Police Department during the "May Day" situation at the University of Akron and the fireworks display in downtown Akron on July fourth.

### School Resource Deputy

The Summit County Sheriff's Office has one part time deputy assigned to schools within the areas that we patrol. These deputies are a resource for the school administrators, staff, parents, and students. The deputies offer assistance with daily problems that occur at the schools - including conflict resolution, truancy and safety issues (violence, gangs, and drugs). The students are taught to understand the rules and laws and the consequences of misbehavior.

The deputies also assist in the educational process of students and staff. Students have received instruction on aspects of law and youth violence. In staff training, the deputies have focused on issues involving safety, drug and alcohol abuse and child abuse.

School Resource Deputies have carried the philosophy of community policing into the schools. The deputies have been able to create a sense of community ownership of the schools and have been instrumental in maintaining a safe school environment.

#### *K-9 Unit*

The Summit County Sheriff's Office K-9 unit consists of four full-time Deputies and several dogs. These dogs are highly trained in bomb detection, officer protection, tracking, and drug detection. The dogs live with their handlers and the Deputies families. During duty hours, the dogs are the handler's "partner" and ride in specially equipped patrol vehicles.

The patrol dogs supplement the regular Sheriff's Patrols and assist all Patrol Deputies with building searches, tracking suspects and recovery of contraband. The patrol dogs have been successful in searching for lost children and elderly persons who wander away from their homes or caregivers. The patrol dogs are trained to interact with the public and are frequently used in demonstrations at schools and for community groups.

The newest addition to the K-9 staff is a specially trained explosives detection dog. The addition of this dog and handler was made possible through the cooperation of the Federal Bureau of Alcohol Tobacco and Firearms. The explosive detection dog will be used at the Akron/Canton Regional Airport and will supplement the SWAT Team, Patrol Bureau, Drug Unit and other law enforcement agencies.

All members of the Summit County Sheriff's K-9 Unit receive ongoing training and maintain certification through the federal government and/or the State of Ohio.

#### *Akron Metropolitan Housing Authority (AMHA)*

The Summit County Sheriff's Office has four Sheriff's Deputies who patrol the 41 Akron Metropolitan Housing Authority (AMHA) locations along with 500 family units.

The deputies handle any complaint that comes up, do follow-ups, and make the safety of the residents their priority.

Deputies perform special activities for the AMHA residents. In the family developments, they hold bike rodeos for the children, fingerprint the children for the parents' own records, and give safety classes. For the people living in the high rises, the deputies organize and put on health fairs, picnics, and Christmas luncheons.

Every day the deputies give badges and coloring books to the children. At the Bike Rodeos the deputies give bikes, bike helmets and T-shirts to a number of the children.

#### *Domestic Violence Unit*

The Summit County Sheriff's Domestic Violence Unit consists of two full-time deputies on duty during the evening hours when domestic violence cases are most likely to occur.

The Unit was developed to address the growing number of domestic violence occurrences in the community. The goal is to address domestic situations with early intervention to prevent the escalation of physical violence.

Domestic Violence Deputies respond to any active domestic violence calls while on duty. In addition, they conduct three follow-up visits at each location where a domestic dispute or a domestic violence incident has occurred. The follow-up visits are conducted at three, ten, and thirty-day intervals. During these visits, the victims are given assistance that they may need to improve their domestic situation. Victims are given information about the Court process and their role in the prosecution of the abuser as well as information about Temporary Protection Orders and Civil Protection Orders. In addition, they are given reference materials about social services available to them through Summit County - such as Victim's Assistance. All of this information is provided in an attempt to stop the cycle of violence in which many victims find themselves.

#### Marine Patrol

The Summit County Sheriff's Marine Patrol has been patrolling Summit County's waterways and educating the boating public for over thirty years. The only local law enforcement agency with a Marine Patrol in the County, we work in partnership with the Ohio Department of Natural Resources, Division of Watercraft and Division of Parks and Recreation. Funding is provided by a grant from the Ohio Division of Watercraft with matching funds from Summit County. During participation in the State Marine Patrol Grant Program, with local Marine Patrols from across Ohio (including Lake Erie and the Ohio River), Summit County has been recognized as the Outstanding Marine Patrol twelve times - most recently in 2003. The Marine Patrol has received awards for excellence in marine law enforcement and education.

The Marine Patrol activities include boater education programs, marine law enforcement training, public speaking for boating and community organizations, safety equipment inspections, litter prevention programs, boat theft prevention programs, safety recall notifications and traditional marine law and alcohol enforcement.

#### Communications Bureau

The Summit County Sheriff's Office Communications Bureau is the central answering point for all radio transmissions and telephone calls within the office. The Bureau provides dispatching services to three agencies within the county, Springfield Township Police Department, Lakemore Village Police Department and Northfield Center Township Fire Department in addition to meeting the needs of the Sheriff's Office. The Bureau is comprised of an assistant director, communications supervisor, 15 full time dispatchers, and 7 part time dispatchers.

The dispatchers working in the Radio Room are responsible for answering 9-1-1 calls as well as calls of a non-emergency nature. More than 300,000 phone calls were received in 2003 including 15,915 wireless 9-1-1 calls.

Dispatchers utilize a state-of-the-art, computer-aided dispatch system to assist them in dispatching resources to various incidents. This computer system allows the dispatcher to pinpoint the exact location of an incident using a database comprised of all addresses in the count

#### Training Bureau

The Summit County Sheriff's Office Training Bureau is a component of the Operations Division and reports directly to the Assistant Sheriff - Chief of Operations. The Training Bureau conducts up to date, state of the art, diversified, basic and advanced law enforcement training. The Sheriff's Training Bureau is comprised of one Captain, one Sergeant, four full time deputies, one part time deputy and one full time

civilian employee. Additional certified deputies and supervisory instructional staff from all bureaus and divisions are utilized to teach as needed.

*Basic Peace Officer Training Academy* - Ohio law requires that all persons who perform the functions of a peace officer in the State of Ohio successfully complete the initial course of training prescribed by law. That training, known as the Basic Course, consists of twelve (12) units of academic and skills performance topic areas covered by one-hundred three (103) state certified lesson plans. Instruction in such matters as Sheriff's Office rules and regulations, personnel policies and procedures, and a certification test review component is included in the seven hundred fifty two (752) hour curriculum. The Summit County Sheriff's Academy has been specifically authorized by the Executive Director of the Ohio Peace Officer Training Commission to conduct a Basic Peace Officer Training Academy. The Academy Commander, all of the Basic Law Enforcement Instructors and Special Topics Instructors have been certified by the commission to teach in this academy.

*Basic Corrections Training* - Ohio law requires that all persons who perform the functions of a corrections officer in the State of Ohio successfully complete the training prescribed by law. The Summit County Sheriff's Office has been specifically authorized by the Executive Director of the Ohio Peace Officer Training Commission to conduct a Basic Corrections Training Academy. The training known as "Corrections Training" consists of a total of six (6) units of academic and skills performance topic areas. There are thirty-two (32) state certified lesson plans that cover all required hours of instruction and student performance objectives. Instructions in such matters as Summit County Sheriff's Office rules and regulations, personnel policies and procedures, and a certification test review component is included in the one hundred fifty-eight (158) hour curriculum. The Academy Commander, all of the Basic Law Enforcement instructors and Special Topic instructors have been certified by the commission to teach in this academy.

*Basic Citizen's Law Enforcement Academy* - Summit County residents interested in law enforcement and certain functions of the Summit County Sheriff's Office may obtain answers by enrolling in the Basic Citizen's Academy. Among the presentations are a Jail Tour, Patrol Tactics, Narcotics Investigations, Crime Prevention, Weapons Familiarization, Community Policing, Traffic Laws, and Red Cross Adult CPR.

*In-Service Training* - Every full time sworn employee of the Summit County Sheriff's Office must complete forty hours of In-Service training each year. Subjects that are being taught include: Evidence Retention and Submission, Law Enforcement Officers Flying Armed, Policies and Procedures, Automatic External Defibrillation (A.E.D.), Firearms Training Simulator (F.A.T.S.), Duty Weapon and Shotgun Re-qualifications and Immediate Action Rapid Deployment training.

*Firearms Training* - The Summit County Sheriff's Office Training Bureau Maintains firearms ranges that are used for the following types of training: Basic Academy, Semi-Automatic Pistol, and Shotgun training and qualifications, In-Service Re-qualifications, Transitional School which trains deputies to make the transition from a revolver to semi-automatic pistol, Tactical Shooting, Night Shooting, Chemical Munitions Deployment, Bicycle Patrol Shooting. The Sheriffs Firearms Instructors act as Safely Officers when the range is being used by the following agencies. D.E.A., U.S. Marshal, State of Ohio Liquor Control, National Guard, State and Local Park Rangers, FBI and ATF.

*Specialized Training* - The Summit County Sheriff's Office Training Bureau frequently offers Specialized Advanced Training in numerous areas including but not limited to: Civil Disturbances, Violence and Drugs in the Workplace, Interviewing and Interrogation, Dignitary Protection, ASP Tactical Baton, Kids and Guns Training, Teamwork and Bridge Building, Crime Scene Protection, Processing and Evidence Submission Writing and Executing Search Warrants, Processing and Photographing Crime Scenes. These

courses are presented in cooperation with the Secret Service, Federal Bureau of Investigation, State Attorney Generals Office, and the U.S. Department of Justice.

*Basic Peace Officer Refresher Training* - This training is required for the persons re-appointed as peace officers on or after January 1, 1989, who have had a break in service of more than one year but less than four years. This course meets the requirements described in OAC § 109:2-1-12D.

### Command Stat

Command Stat is a management accountability program with the primary goal of improving the operational efficiency and professionalism through holding commanders and managers accountable for their commands. The program is patterned after nationally known programs established at New York City's Police Department (Com Stat) and Florida's Broward County Sheriff's Office (PowerTrac & StarTrac). The Sheriff's Office sent a team of supervisors to the Broward County Sheriff's Office to observe PowerTrac, investigate its operational functions, and to prepare a report summarizing their observations. The Summit County Sheriff's Office conducted the first Command Stat on 12/2/04. Commanders are brought before a command Stat Review Board composed of senior management. The commanders are then questioned on the following managerial and operational items: attendance, overtime usage, training requirements, overdue evaluations, citizen complaints, use of force/use of restraints occurrences, and staff inspection reports. Deputies also receive certificates of appreciation for being recognized as deputy of the month. These deputies are chosen for their outstanding performance, consistency, and faithfulness to duty.

**SUMMIT COUNTY SHERIFF: ADMINISTRATION  
PRELIMINARY AUDIT**

**AUDIT OBJECTIVES AND METHODOLOGY**

The primary focus of this review was to provide the Summit County Sheriff, Administration Division, 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 Summit County Sheriff, Administration Division.

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 SHERIFF: ADMINISTRATION  
PRELIMINARY AUDIT  
DETAILED COMMENTS**

**I. Policies & Procedures Review:**

The Internal Audit Department (IAD) obtained and reviewed the Rules and Regulations/General Policies and Procedures for the Summit County Sheriff - Administration to ensure that they were up to date and reasonable.

1) Issue

The following issues were noted with the Sheriff's General Policies and Procedures:

- a) IAD noted that the Sheriff's General Policies and Procedures were inconsistently numbered and contained missing pages throughout the manual. Cover pages of procedures contained numbering which agreed to the table of contents but the pages following the cover page contained numbering that did not agree. Therefore, IAD was unable to determine if the procedures were complete.
- b) Cover pages of procedures had the Sheriffs approval yet the effective date was before the term of Sheriff Alexander, January 2001, and they did not contain a date of revision. It was also noted that in some instances, the status of the procedure was listed as "new", however; the effective date was also before the Sheriff's term in office.
- c) Chapter headings on procedures were inconsistent with the table of contents chapters.

Recommendation

IAD recommends that Sheriff – Administration thoroughly review, update, and communicate the general policies and procedures to ensure that they are consistent with the mission and goals of the current administration, and contain proper numbering, as well as pages. These policies and procedures should include dates of creation and revision. This will ensure that procedures are in place to achieve these goals as well as ensuring that they are being performed consistently.

Management Action Plan

**All General Policy & Procedures will be reviewed and revised to ensure that the content, numbering, and dates are correct and up-to-date by 03-01-06. The revised P&P will be reissued with sign-off sheets for proper notification of the revisions by 03-01-06.**

2) Issue

Upon review of the Sheriff's General Policies and Procedures, it was noted that there are no IT disaster recovery procedures or procedures for the job functions of the Support Services Administrator.

### Recommendation

IAD recommends that the Sheriff's –Administration create procedures for IT disaster recovery and the Support Services Administrator position. This will ensure that in the event of a disaster, employees of the Sheriff's office are aware of the procedures necessary to protect and recover mission critical technological information.

### Management Action Plan

**We will draft and implement a signed P&P for IT disaster recovery by 03-01-06.**

## **II. Internal Control Testing:**

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

- Personnel Files
- Interviews
- Furtherance of Justice
- Law Enforcement Trust Fund
- Federal Law Enforcement Trust Fund
- Prisoner Transportation Account
- Foreclosures

### PERSONNEL FILES

IAD obtained and reviewed employee personnel files for the Sheriff's - Administration to verify that appropriate file documentation is maintained for all Sheriff's - Administration staff. IAD obtained the specific file documentation requirements per discussion with the Director of Administration- Personnel. A personnel file questionnaire was also utilized to gain a further understanding of the Sheriff's Human Resource function. IAD obtained and reviewed the American Federation of State, County and Municipal Employees (AFSCME), Fraternal Order of Police (FOP), and Supervisors union contracts to gain an understanding of performance evaluation requirements. The contracts were in effect from 4/1/02 to 3/31/05, 1/1/02 to 12/31/04, and 10/16/01 to 10/15/04 respectively. Twenty-five employees from the Sheriff's - Administration 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.

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) Four of 25 personnel files tested did not contain an application or resume. Upon follow up, IAD noted that the resume of the Director of Administration - Legal was added to her file.

- b) Four of 24 applicable personnel files tested did not contain a 2003 performance evaluation. One of the 25 files was not applicable because the employee was hired after 2003.
- c) Nine 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. Upon follow up, IAD noted that the Secretary II is in the process of establishing a standardized memo and a worksheet directed towards assisting supervisors with performance evaluations. The memo and worksheet gives the employee's hire date and promotion date, which allows the employee's supervisors to conduct evaluations accordingly. Per the Secretary II, the memos and worksheets will be sent out monthly.
- d) Three of 20 applicable personnel files tested did not contain an I-9. Five of the files were not applicable due to their hiring before November 1, 1986, which is the effective date set by the Immigration and Naturalization Act. Upon follow up, IAD noted that the I-9 of the Director of Administration - Legal was added to her file. In addition, two memos were sent out to the remaining two employees stating that they were required to fill out an I-9 form for their file.
- e) There was no signature on the mass employee sign-off sheet for three of 25 employees indicating the receipt and understanding of the Summit County Sheriffs Office General Policy and Procedure manual. Upon follow up, IAD noted that a Deputy, whose signature was missing, signed that he received and reviewed the General Policy and Procedure manual.

#### Recommendation

IAD recommends that the Summit County Sheriff's Office - Administration bring all HR personnel files up to the current Summit County Sheriff's Office - Administration file expectations where applicable

#### Management Action Plan

**All personnel files will be reviewed and updated with necessary documentation by 03-01-06. A new software program for personnel files was reviewed and will be purchased in 2006 to help organize the files.**

#### 4) Issue

It was noted upon review of the Sheriff's Office General Policies and Procedures that there was no standard listing indicating the required documentation to be maintained in the Sheriff's Office personnel files.

#### Recommendation

IAD recommends that the Sheriff's Office establish/create a listing of all required forms/documents that are to be maintained in the personnel files. IAD also recommends that the "Checklist of Forms to be completed by New Hire" currently utilized for new hires should be incorporated in the Summit County Sheriff's Office - Administration P & P.

Management Action Plan

**A list of all required documents for personnel files will be created and the ‘Checklist of Forms for New Hires’ will be incorporated into P&P by 03-01-06.**

5) Issue

Upon review of the personnel files, IAD noted confidential information in seven of the 25 files selected for testing. Per the Director of Administration-Personnel, there should be no confidential information contained in the personnel files.

Recommendation

IAD recommends that all confidential and medical information be removed from personnel files. This will ensure the confidentiality of private information.

Management Action Plan

**All personnel files will be reviewed and any confidential or medical information found will be removed by 03-01-06.**

INTERVIEWS

To gain an understanding of the Sheriff - Administration, IAD interviewed the following positions throughout the department:

- a) Sheriff
- b) Assistant Sheriff - Chief of Operations
- c) Inspector
- d) Director of Administration - Legal
- e) Director of Administration - Finance
- f) Patrol Division Captain
- g) Planning and Inspections Major
- h) Support Services Administrator - IT
- i) Deputy Sheriff – Property Room

No issues were noted.

FURTHERANCE OF JUSTICE, LAW ENFORCEMENT TRUST FUND, AND FEDERAL LAW ENFORCEMENT TRUST FUND

The following issue was noted with all of the above-mentioned accounts:

6) Issue

Upon review of the narrative created through discussion with the Director of Administration–Finance in relation to the Furtherance of Justice (FOJ), Law Enforcement Trust Fund (LETF), Federal Law Enforcement Trust Fund (FLETF), and the Prisoner Transportation Account (PTA) it was noted that there is a lack of segregation of duties. The Director of Administration – Finance, approves all vouchers, receipts funds, prepares deposits, enters deposits on a log, deposits funds, performs bank reconciliations, and is a signatory on the accounts. Per the Director of Administration–Legal, she reviews all expenditures given to her to determine if the expenditure is appropriate from these funds. Upon review of support documentation for a travel expenditure from the FOJ account, it was noted that the Director of Administration–Finance had signed a check payable to herself. IAD noted that the Sheriff approved the Part I and II travel forms and there was adequate documentation supporting the expenditure, however, it is still a lack of segregation of duties.

Recommendation

IAD recommends that the Summit County Sheriff’s Office - Administration review the controls in place for these funds to ensure that there is a proper segregation of duties. Prior to fieldwork completion, IAD obtained and reviewed an inter-office memo from the Director of Administration–Finance. Per the memo, their management action plan will incorporate immediate corrective actions in the segregation of duties pertaining to their individual checking accounts.

Management Action Plan

**Draft P&P’s were written for the FOJ, LETF, and FLETF accounts and the corrective procedures which ensured a proper segregation of duties were approved by the Sheriff and implemented on 07-21-05. A finalized signed P&P will be completed by 03-01-06.**

FURTHERANCE OF JUSTICE

IAD obtained and reviewed the Furtherance of Justice Fund (FOJ) documentation for calendar year 2004 to verify that transaction activities were adequately supported and in compliance with O.R.C § 325.071. Obtained and reviewed the following documentation to gain an understanding of the fund activity:

- a) O.R.C § 325 .071 regarding the FOJ fund.
- b) Circular No. 81-7 dated 10/30/81 regarding the annual appropriation and reporting requirements for the FOJ.
- c) Auditor of State Bulletin 97-014 regarding allowance for and permissible expenditures of the FOJ Fund dated August 12, 1997.
- d) Codified Ordinance number 2001-268 regarding travel and reimbursement for Summit County Employees, Annual Compensation chart for the Summit County Sheriff to ensure the initial allocation of the FOJ Funds was correct.
- e) The Ohio Auditor of State’s Best Practices Volume 1, Issue 1 regarding travel expenditures.
- f) A narrative of the expenditure process from discussion with the Director of Administration–Finance.
- g) Sheriffs Furtherance of Justice Report for 2004, which is sent to the County Fiscal Office.

The sample chosen for testing included all 2004 expenditures due to the lack of segregation of duties issue, which totaled 128 expenditures. IAD traced and agreed the date, check number, payee, description, and amount on the FOJ account summary report to the corresponding bank statements and expenditure records. Support documentation was additionally reviewed for reasonableness to ensure the expenditures of the fund were in accordance with Circular No. 81-7. Expenditures appeared reasonable as to purpose; however, the following issues were noted:

7) Issue

Upon review of the Summit County Sheriff's General Policies and Procedures IAD noted that they do not contain procedures regarding the FOJ account.

Recommendation

IAD recommends that the Sheriff's - Administration create and implement procedures regarding FOJ funds. Prior to the end of fieldwork, IAD obtained and reviewed an inter-office memo from the Director of Administration-Finance. Per the memo, they "will create a system of internal controls with the proper policies and procedures in place. They will incorporate management accountability and assure that all financial information is complete". The Sheriff's - Administration have already put these procedures into place as of 7/21/05, however, they will wait for a review by the Sheriff's policy committee and plan to have an official signed policy and procedure by 3/1/06.

Management Action Plan

**A draft P&P was written for the FOJ account and the corrective procedures were approved by the Sheriff and implemented on 07-21-05. A finalized signed P&P will be completed by 03-01-06.**

8) Issue

Upon review of the expenditures made from the FOJ, they appeared reasonable as to the purpose. However, detail testing of the 128 expenditures reflected the following:

- a) There were eleven Part II Request for Estimated Expense forms missing from the support package attached to the expenditure sheets.
- b) There were three expenditures that were reimbursed that did not contain adequate documentation (i.e. invoice/receipts). Upon follow up, IAD obtained an affidavit in reference to check number 2353. It was noted that the affidavit was not notarized; therefore, IAD was unable to ensure the date of the affidavit.
- c) There were nine instances where expenses were reimbursed based on Part I estimated expense forms. Prior to fieldwork completion, IAD obtained and reviewed an inter-office memo from the Director of Administration-Finance. Per the memo, "it will be our policy that no advanced payments will be expended unless there is a prior approval of the Sheriff or Chief before it is paid". IAD also obtained and reviewed the FOJ "Request for Funds" form from the Director of Administration-Finance. Per the Director of Administration-Finance, this form will be used to authorize the advancement of funds prior to expenditure and will require two authorized signatures.

- d) There were seven employees who were reimbursed a per diem rate for meal(s). Per review of the attached seminar documentation, it was noted that meals were included in the seminar registration fee.
- e) One employee used their credit card to pay for another employee's travel expenses and was personally reimbursed for the expenditure.
- f) There was one employee who was reimbursed for two expenses (one travel and one lunch, occurring on two separate dates) both expenses were reimbursed on one travel reimbursement form.
- g) There was a reimbursement to one employee for the out-of-town meal per diems of seven deputies (\$1,120).

Recommendation

The Ohio Auditor of State "Best Practices" bulletin Volume 1, Issue 1 for the spring of 2004 suggests the following best practices, among others, in regards to travel policies:

- 1. Employees must substantiate travel expenses with original receipts.
- 2. A provision stipulating that if meals are included in registration fees, duplicate meals should not be reimbursed.

IAD recommends that the Summit County Sheriff's – Administration incorporate the best practices as set forth by The Ohio Auditor of State's Best Practices Volume 1, Issue 1 into their procedures in relation to travel expenditures from the FOJ account. These procedures should also provide for some form of management authorization (controls) for advances of all expenditures to ensure that proper monitoring controls are in place. Prior to fieldwork completion, IAD obtained and reviewed an inter-office memo from the Director of Administration-Finance. Per the memo, the Ohio Auditor of State's recommended Best Practice Principals will be implemented into all fiscal transactions. The Summit County travel policy will also be followed for any requests for travel or training from the FOJ account. Additionally, the Compliance Unit will periodically inspect to assure compliance.

Management Action Plan

**We will incorporate the Ohio Auditor of State "Best Practice" bulletin Vol. I, Issue I (Spring 2004) into P&P for all fiscal transactions by 03-01-06, including reimbursing travel expenditures from the FOJ account. On 07-21-05, a 'Request For Funds' form for advances was approved by the Sheriff and implemented which will provide appropriate management authorization and monitoring controls. As of 07-21-05, the Summit County travel policy will also be followed for any requests for travel or training from the FOJ account. Beginning in 2006, the SCSO's Compliance Unit will conduct annual Staff Inspections to assure compliance.**

LAW ENFORCEMENT TRUST FUND

IAD obtained and reviewed the Law Enforcement Trust Fund (LETF) documentation for calendar year 2004 to verify that transaction activities were adequately supported and in compliance with O.R.C § 2933.43. Obtained and reviewed the following documentation to gain an understanding of the fund activity:

- a) Ohio Rev. Code § 2933.43 (Procedure for seizure and forfeiture of contraband), Codified Ordinances 197.03 (Law Enforcement Fund), and 134.02 (Check Issuance from County Law Enforcement Trust Fund).

- b) Summit County Sheriff's Office General Policy and Procedures (P & P) regarding internal control for the LETF.
- c) A narrative of the expenditure process from discussion with the Director of Administration-Finance.
- d) The 2004 Annual Forfeiture and Fine Report that is sent to the County Auditor as well as the Attorney General.

The sample chosen for testing included all 2004 expenditures due to the lack segregation of duties issue. IAD traced and agreed the date, check number, payee, description, and amount on the LETF account summary report to the corresponding bank statements and expenditure records. Support documentation was additionally reviewed for reasonableness. However, the following issues were noted:

9) Issue

Upon review of the expenditures made from the LETF, they appeared reasonable as to the purpose. However, detail testing of the 72 expenditures reflected the following:

- a) There were eight reimbursement checks written prior to the actual expenditure. Prior to fieldwork completion, IAD obtained and reviewed an inter-office memo from the Director of Administration-Finance. Per the memo, "it will be our policy that no advanced payments will be expended unless there is a prior approval of the Sheriff or Chief before it is paid". IAD also obtained and reviewed the LETF "Request for Funds" form from the Director of Administration-Finance. Per the Director of Administration-Finance, this form will be used to authorize the advancement of funds prior to expenditure and will require two authorized signatures.
- b) There were two travel expenditures missing a Part II Request for Estimated Expense form.
- c) There was one expenditure that did not contain any supporting documentation.

Recommendation

The Ohio Auditor of State "Best Practices" bulletin Volume 1, Issue 1 for the spring of 2004 suggests the following best practices, among others, in regards to travel policies:

- a) Employees must substantiate travel expenses with original receipts.
- b) A provision stipulating that if meals are included in registration fees, duplicate meals should not be reimbursed.

IAD recommends that the Summit County Sheriff's Office – Administration incorporate the best practices as set forth by The Ohio Auditor of State's Best Practices Volume 1, Issue 1 into their procedures in relation to travel expenditures from the LETF account. These procedures should also provide for some form of management authorization (controls) for advances of all expenditures to ensure that proper monitoring controls are in place. Prior to fieldwork completion, IAD obtained and reviewed an inter-office memo from the Director of Administration-Finance. Per the memo, the Ohio Auditor of State's recommended Best Practice Principals will be implemented into all fiscal transactions. The Summit County travel policy will also be followed for any requests for travel or training from the LETF account.

Management Action Plan

**We will incorporate the Ohio Auditor of State "Best Practice" bulletin Vol. I, Issue I (Spring 2004) into P&P for all fiscal transactions by 03-01-06, including reimbursing travel expenditures from the LETF account. On 07-21-05, a 'Request For Funds' form**

**for advances was approved by the Sheriff and implemented which will provide appropriate management authorization and monitoring controls. As of 07-21-05, the Summit County travel policy will also be followed for any requests for travel or training from the LETF account.**

10) Issue

IAD noted that the annual report sent to the County Auditor is dated February 25, 2005. Per O.R.C. § 2933.43 (Procedure for seizure and forfeiture of contraband), the Sheriff's Office is required to file a "report covering each calendar year" with the County Auditor (Fiscal Office) no later than the 31st day of January of the next calendar year and the Attorney General no later than March 1st.

Recommendation

IAD recommends that the Sheriff's Office file the LETF annual report within the given time frame. This will ensure that the Sheriff's Office complies with O.R.C. § 2933.43.

Management Action Plan

**In the future, the LETF annual report will be filed within the given time frame (no later than the 31<sup>st</sup> of January).**

11) Issue

IAD noted the Summit County Sheriff's Office General Policy and Procedures states that the 2004 Annual Forfeiture and Fine Report, which is sent to the Attorney General, should be sent no later than April 1st. However, per O.R.C. § 2933.43, the annual report must be filed no later than March 1st.

Recommendation

IAD recommends that the Sheriff's Office update their policies and procedures to reflect the requirements listed in O.R.C. § 2933.43.

Management Action Plan

**The P&P for the Annual Forfeiture and Fine Report will be revised and updated to reflect the correct submission date by 03-01-06.**

FEDERAL LAW ENFORCEMENT TRUST FUND

IAD obtained and reviewed the Federal Law Enforcement Trust Fund (FLETf) documentation for calendar year 2004 to verify that transaction activities were adequately supported and in compliance with the Federal Equitable Sharing Agreement. Obtained and reviewed the following documentation to gain an understanding of the fund activity:

- a) Federal Equitable Sharing Agreement

- b) Summit County Sheriffs Office General Policy and Procedures (P & P) regarding internal control for the FLETF.
- c) A narrative of the expenditure process from discussion with the Director of Administration-Finance.
- d) The 2004 Federal Annual Certification Report that is sent to the U.S. Department of Justice and the U.S. Department of the Treasury.
- e) 2004 FLETF Account Summary Report.

The sample chosen for testing included all 2004 expenditures due to the segregation of duties issue. Traced and agreed the date, check number, payee, description, and amount on the FLETF Account Summary Report to the applicable bank statements and expenditure records. Support documentation was additionally reviewed for reasonableness. Expenditures appeared reasonable as to purpose; however, the following issues were noted:

## 12) Issue

Upon review of the eleven FLETF expenditures selected for detailed testing, the following issues were noted:

- a) There were two reimbursement checks written prior to the actual expenditure . Prior to fieldwork completion, IAD obtained and reviewed an inter-office memo from the Director of Administration-Finance. Per the memo, “it will be our policy that no advanced payments will be expended unless there is a prior approval of the Sheriff or Chief before it is paid”. IAD also obtained and reviewed the FLETF “Request for Funds” form from the Director of Administration-Finance. Per the Director of Administration-Finance, this form will be used to authorize the advancement of funds prior to expenditure and will require two authorized signatures.
- b) There were two travel expenditures missing a Part II Request for Estimated Expense form.
- c) There was one expenditure that did not contain any supporting documentation.

## Recommendation

IAD recommends that the Summit County Sheriff’s Office – Administration incorporate the best practices as set forth by The Ohio Auditor of State’s Best Practices Volume 1, Issue 1 into their procedures in relation to travel expenditures from the FLETF account. These procedures should also provide for some form of management authorization (controls) of advances for all expenditures to ensure that proper monitoring controls are in place. Prior to fieldwork completion, IAD obtained and reviewed an inter-office memo from the Director of Administration-Finance. Per the memo, the Ohio Auditor of State’s recommended Best Practice Principals will be implemented into all fiscal transactions. The Summit County travel policy will also be followed for any requests for travel or training from the FLETF account.

## Management Action Plan

**We will incorporate the Ohio Auditor of State “Best Practice” bulletin Vol. I, Issue I (Spring 2004) into P&P for all fiscal transactions by 03-01-06, including reimbursing travel expenditures from the FLETF account. On 07-21-05, a ‘Request For Funds’ form for advances was approved by the Sheriff and implemented which will provide appropriate management authorization and monitoring controls. As of 07-21-05, the**

**Summit County travel policy will also be followed for any requests for travel or training from the FLETF account.**

#### PRISONER TRANSPORTATION ACCOUNT

IAD reviewed the internal control structure for the Prisoner Transportation Account (PTA) to verify that expenditures were made in accordance with O.R.C § 325.07 for 2004. IAD met with the Director of Administration-Finance to gain an understanding of the internal control structure for the PTA because there are no policies and procedures. Additionally IAD obtained and reviewed the following documentation to gain a further understanding of the fund activity:

- a) O.R.C § 325.07 “Monthly allowance to sheriff; monthly report to board” to gain an understanding of the filing and reporting requirements for the PTA.
- b) The Sheriff’s Prisoner Transportation Account Report for 2004. This report is sent to the Fiscal Office annually and shows the expenditures made from the account for the entire year.
- c) Posting procedures for the PTA from the Auditor of the State of Ohio County Sheriff’s Manual for the State of Ohio.

IAD chose 20 expenditures for detailed testing. IAD verified that the total receipts and supporting documentation agreed to the actual amount spent, excluding deputies meals. If the deputies returned from the prisoner extraditions with unexpended monies, IAD verified that the amount advanced minus the amount spent agreed to the total amount returned by the deputies. This amount was then traced and agreed to the corresponding deposit and bank statements. Support documentation was also reviewed for reasonableness. Expenditures appeared reasonable; however, the following issues were noted:

#### 13) Issue

Upon discussion with the Director of Administration and review of the Summit County Sheriff’s Policies and Procedures Manual, there are no formal written policies and procedures in regards to the Prisoner Transportation Account.

#### Recommendation

IAD recommends that the Sheriff – Administration develop and implement formal policies and procedures in regards to the Prisoner Transportation Account. Per an inter-office memo from the Director of Administration-Finance, rough drafts of the Prisoner Transportation Account have been put in place as of 07/21/05 and the Sheriff – Fiscal Administration will wait for a review by the Sheriff’s policy committee and plan to have an official signed policy and procedure by 3/1/06.

#### Management Action Plan

**A draft P&P for the Prisoner Transportation Account was approved by the Sheriff and implemented on 07-21-05. A finalized P&P for the PTA will be signed by 03-01-06.**

14) Issue

Upon review of the monthly expenditure reports that are required to be filed with the Fiscal Office according to O.R.C § 325.07, they should include the case number, court in which the service was rendered, and the point from which a transportation vehicle was used. IAD noted that the court in which the service was rendered was not documented on the reports.

Recommendation

IAD recommends that the Sheriff – Administration include the court in which the service was rendered on the monthly reports that are sent to the Fiscal Office. This will ensure that the Sheriff – Administration complies with O.R.C § 325.07.

Management Action Plan

**In the future, the monthly reports to the Fiscal Office will include the court in which the service of transport was rendered in compliance with O.R.C. 325.07.**

15) Issue

Upon review of the 20 expenditures in 2004 selected for detailed testing of the Prisoner Transportation Account, IAD noted the following:

- a) There was no supporting documentation for \$20.00 worth of prisoner meals for 1 of 14 applicable prisoner extraditions.
- b) Receipts and any unexpended monies were not returned within three days of the deputy's return in three of 14 applicable prisoner extraditions. Per discussion with the Director of Administration-Finance and review of the Estimated and Actual Expense forms given to deputies for prisoner extraditions, all receipts and unexpended monies are to be returned within three days after their return.
- c) There was no date documented on the expenditure cover sheet or expense form indicating the date receipts and any unexpended monies were returned by the deputies in five of 14 applicable prisoner extraditions. The total amount advanced for three of the five extraditions was not entirely spent; therefore, IAD utilized the date the receipt was prepared by the Director of Administration-Finance. However, they were still prepared after the three-day return requirement. In one of the five extraditions, the deputies spent more than the advanced amount, which was properly supported by receipts, therefore they were reimbursed for the additional amount spent. IAD utilized the date the reimbursement check was written, however it was still written after the three-day receipt return requirement. For the remaining extradition, there was no date documented on the expenditure cover sheet, expense form, or the receipt.
- d) Of the 14 applicable prisoner extraditions, there were 10 extraditions where the deputies returned unexpended monies. Upon review of the dates on the deposit slips and bank statements for the 10 extraditions, IAD noted that the deposits in all 10 instances were not made in accordance with O.R.C § 9.38.

Recommendation

IAD recommends that the Sheriff – Fiscal Administration ensure that all receipts and any unexpended monies, with the exception of deputy meals, be returned by the deputies within

three business days of their return. The date the monies and receipts are returned should be clearly documented as well. This requirement should be enforced and included in the formulation of the Prisoner Transportation Account policies and procedures. This will prevent the Sheriff – Fiscal Administration from having to track down deputies for unexpended monies and receipts. This will also ensure that all monies expended and deposited into the Prisoner Transportation Account can be easily and accurately accounted for. In addition, IAD recommends that the Sheriff – Administration deposit funds in accordance with O.R.C § 9.38. Per a memo from the Director of Administration-Finance, an official Sheriff's Order #13-2005 was put into effect regarding all funds received within the Sheriff's Office, and all personnel will follow this order for the collection of monies.

#### Management Action Plan

**A draft P&P for the Prisoner Transportation Account (PTA) was approved by the Sheriff and implemented on 07-21-05. The draft policy requires that receipts and any unexpended monies, with the exception of deputies meals, be returned within five business days of the deputies return. The draft policy complies with the requirements of O.R.C. 9.38 regarding the deposit of funds. Per Sheriff's Order #13-2005, dated 07-20-05, "All funds received by the SCSO, other than those held as evidence, shall be deposited with the Fiscal Officer or appropriate banking institution on a daily basis. In the event the funds cannot be deposited due to weekends and holidays, the funds shall be retained in a secure location." Beginning in 2006, the SCSO's Compliance Unit will conduct annual Staff Inspections to monitor whether deposits are made as directed by Sheriff's Order #13-2005.**

**A finalized P&P for the PTA will be signed by 03-01-06.**

#### FORECLOSURES

IAD gained an understanding of the cash collection process for Sheriff's sales (foreclosures) in 2004 to verify that monies collected during the sales in 2004 were accurately and properly recorded, posted, and deposited. IAD met with the Assistant Director of Administration, Fiscal Officer 3, and Civil Clerk II to gain an understanding of the cash collection process during Sheriff's sales and to create a narrative of the process because there are no documented policies and procedures. The Summit County Common Pleas Court Rules, Rule #11: Foreclosures, Rule #12: Sheriff's Sales and Amendments to Rule #11 and #12 were obtained and reviewed to gain a further understanding of the process. IAD also observed the cash collection process at a Sheriff's sale. The month of June 2004 was haphazardly selected for testing of cash receipts collected at the time of the Sheriff's Sales from third party buyers.

Per a management letter from Ernst and Young dated September 10, 2004 in regards to Cash Collections for the Sheriff's Office, it was noted that cash collection policies over foreclosures do not comply with O.R.C § 9.38. The funds collected by the Sheriff's Office in the Foreclosures account are held from one week up to one month after being initially collected prior to being deposited. Per the Director of Administration-Finance's response on 09/01/04, a meeting was held with the Supervisor of the Civil Division and it was agreed to deposit funds daily. Per the Director of Administration-Finance, the Sheriff's office hoped to have the new procedures in place by September 20, 2004. Therefore, IAD obtained the bank deposit slips for October 2004 to ensure that this was completed.

16) Issue

Upon discussion with the Assistant Director of Administration, and review of the Summit County Sheriff's Policies and Procedures Manual, there are no formal written policies and procedures in regards to the cash collection process for Sheriff's Sales in the Civil Division.

Recommendation

IAD recommends that the Sheriff – Administration develop and implement formal policies and procedures in regards to the cash collection process for Sheriff's Sales.

Management Action Plan

**P&P for the cash collection process for Sheriff's Sales will be established and signed by 03-01-06.**

17) Issue

Upon discussion with the Assistant Director of Administration over Sheriff's Sales and review of the June 2004 deposits for the Civil Division Account, IAD noted that deposits are not made on a timely basis. Per the Assistant Director of Administration, deposits are made on Wednesdays and Fridays and taken to the bank by two deputies. Per an inter-office memo from the Director of Administration/Finance, all bank deposits for the Civil Division should be transported by two deputies. IAD noted that in June 2004, there should have been nine total deposits. Upon review of the deposits in June 2004, however, there was only one deposit made on 06/18/04. In addition, upon review of the 2003 management letter dated 09/10/04, from Ernst and Young, the Sheriff's Office was noted as not making deposits in a timely manner. The funds for the Sheriff's Sale account were noted as being held from one week up to one month after initially being collected. Per an e-mail from the Director of Administration-Finance, in response to the management letter recommendation, she stated that the Assistant Director of Administration agreed to make deposits on a daily basis and that she hoped to have the new procedures in place by September 20, 2004. Upon review of the deposits made in October 2004, however, IAD noted that there was only one deposit made on October 22, 2004. This is a violation of O.R.C § 9.38.

Recommendation

IAD recommends that the Sheriff - Administration deposit funds in accordance with O.R.C § 9.38. In addition, IAD recommends that the Sheriff – Administration conduct a cost/benefit analysis for requiring the deposits to be made by two deputies versus being made by an armored security service. This will ensure that County resources are being utilized efficiently and effectively. Prior to fieldwork completion, IAD obtained and reviewed a directive from the Assistant Sheriff stating that all funds received by the Summit County Sheriff's Office, other than those held by evidence, shall be deposited with either the Fiscal Officer or appropriate banking institution on a daily basis. In addition, IAD obtained and reviewed the response from the Civil Division Captain in regards to the directive from the Chief stating deposits need to be made daily. Per the Civil Division Captain, deposits will be made and taken to the bank on a daily basis. Monies received after 3:00 P.M in the Civil Division will be kept in the safe due to the bank closing time of 3:00 P.M.

### Management Action Plan

**P&P for all fiscal transactions will be reviewed and updated by 03-01-06, and will comply with the requirements of O.R.C. 9.38 regarding the deposit of funds. The finalized and signed policy regarding deposits will include the requirement of two deputies making the deposits. The revised P&P will be reissued with sign-off sheets for proper notification of the revisions by 03-01-06.**

**Per Sheriff's Order #13-2005, dated 07-20-05, "All funds received by the SCSO, other than those held as evidence, shall be deposited with the Fiscal Officer or appropriate banking institution on a daily basis. In the event the funds cannot be deposited due to weekends and holidays, the funds shall be retained in a secure location." Beginning in 2006, the SCSO's Compliance Unit will conduct annual Staff Inspections to monitor whether deposits are made as directed by Sheriff's Order #13-2005.**

### **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>.

**SHERIFF'S DEPARTMENT – ADMINISTRATION  
PRELIMINARY AUDIT**

**INTERNAL AUDIT VALUE ADDED SCORECARD DETAIL**

<b>Risk</b>	<b>Description</b>	<b>Value</b>
Lack of segregation of duties in relation to the Furtherance of Justice, Law Enforcement Trust Fund, Federal Law Enforcement Trust funds and the Prisoner Transportation accounts.	Observation and testing identified instances where the same person is responsible for approving vouchers, receipting funds, preparing deposits, entering deposits on the log, depositing funds and performing bank reconciliations.	Audit testing revealed the importance of developing internal procedures and proper segregation of duties for all cash accounts. IAD reviewed the current process and explained segregation of duties to the Finance Dept.
Lack of Policies & Procedures for all functional areas of the Sheriff's Administration Dept.	Through observation and inquiry, it was noted that Policies & Procedures were incomplete, inconsistent, and not updated.	IAD recommended a thorough review, update and communication of general Policies & Procedures for the Sheriff's Administration Dept.
Timely deposits of cash collections for Foreclosures and Prisoner Transportation Accounts.	Deposits are not made with the bank on a timely basis for Foreclosure Sales and the Prisoner Transportation Account in accordance with ORC §9.38.	IAD worked with the Finance Dept. to ensure timely deposits.
Additional and unnecessary steps were being completed for the current pay-in process to the County Fiscal Office.	Inquiry and observation revealed that additional steps to complete the pay-in process were unnecessary and cumbersome. In addition, some steps could be alleviated by developing a computerized spreadsheet.	IAD reviewed the current pay-in process performed by the Sheriff's Administration Dept. and offered suggestions with regard to a new computerized process for pay-ins to the County Fiscal Office.