

**County of Summit  
Developmental Disabilities Board  
Second Payroll Follow up Audit Report**

**PREPARED FOR:**

**Thomas L Armstrong  
Audit Committee**

**Approved by Audit Committee  
June 14, 2010**

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

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**County of Summit Developmental Disabilities Board**  
**Second Follow up Audit Report**  
**Detailed Comments**

**Auditors:**

Mira Pozna, Deputy Director; Anthony Boston, Internal Auditor

**Objective:**

To determine if management has implemented their management action plans as stated in the Follow up Audit report.

**Scope:**

An overview and evaluation of policies, processes, and procedures implemented by the department/agency because of management actions stated in the management action plans during the Follow up Audit process.

**Testing Procedures:**

The following were the major audit steps performed:

1. Review the Follow up Audit report to gain an understanding of IAD issues, recommendations, and subsequent management action plans completed by the audited department/agency.
2. Review the work papers from the Follow up Audit.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the Follow up Audit.
4. Identify management actions through discussions/interviews with appropriate departmental personnel to gain an understanding of the updates/actions taken.
5. Review applicable support to evaluate management actions.
6. Determine implementation status of management action plans.
7. Complete the second Follow-up Audit report noting the status of previously noted management actions.

**Summary**

Of the four issues and the corresponding management action plans noted in the First Follow up Audit report, the County of Summit Developmental Disabilities Board fully implemented all management action plans.

Based on the above noted information, IAD believes that the Developmental Disabilities Board has made a positive effort towards implementing the management action plans as stated in response to the issues identified in the First Follow up Audit. No further follow up is needed.

**County of Summit Developmental Disabilities Board**  
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**Detailed Comments**

Listed below is a summary of the issues noted in the First Follow up Audit report and their status.

**Management Action Plans Fully Implemented:**

- **Issue 1** - Upon discussions with the Payroll Supervisor, it was noted that the Payroll Department Policies and Procedures Manual was not updated to include the new processes, policies and procedures for the Kronos timekeeping system.

*Upon review of policy and procedures and testing of employee sign-offs, IAD confirmed policies were updated to reflect Kronos timekeeping functions and were disseminated.*

- **Issue 2** - Upon review of the detail Function Access Profile reports generated utilizing the Kronos timekeeping system, IAD noted that 5 out of 7 profiles tested allowed employee access to perform tasks that were deemed unreasonable for the respective employee positions.

*Upon review of three updated Function Access Profile reports, IAD confirmed that access appeared reasonable.*

- **Issue 3** - Upon detailed testing of employee leave time per the Kronos timekeeping system to each respective employee leave form, IAD noted the following exceptions.
  - a. There were 2 out of 48 instances where there was no leave form present,
  - b. There were 2 out of 48 instances where the leave was not authorized by the employee,
  - c. There was 1 out of 48 instances where the type of leave taken Kronos did not agree to the type of leave taken per the employee's leave form,
  - d. There were 2 out of 48 instances where the amount of leave taken per Kronos did not agree to amount of leave taken per the employee's leave form.

*Upon review of respective Kronos Timekeeping employee timecards, IAD confirmed that prior audit exceptions were corrected where possible. Additionally, upon testing, IAD confirmed that leave was authorized and accurately reported.*

- **Issue 4** - Upon detailed testing of accrual resets for the three pay periods selected, it was noted that 15 out of 90 employees tested had incorrect reset amounts in one or more of the personal, vacation or sick time categories, and all errors occurred in the same pay period.

*IAD confirmed that prior audit exceptions were corrected. Additionally, through testing, IAD confirmed that current resets were authorized, accurate, and supported.*