

ATTACHMENT D

RISK ASSESSMENT MODEL

COUNTYWIDE RISK ASSESSMENT AND AUDIT PLAN

SUMMIT COUNTY, OHIO

Department	2003 Budgeted Expenditures	Score	Financial Exposure	Score	Off CAFR Funds	Score	Number of Staff	Score
RELATIVE WEIGHTS OF RISK FACTORS		5		3		3		2
1 EXECUTIVE - JOB & FAMILY SERVICES	\$ 72,149,740	9	3	9	\$ 641,700,000	9	400	9
2 SHERIFF - OPERATIONS	15,317,022	5	3	9	1,582,614	5	221	7
3 PROSECUTOR - CSEA	10,759,000	5	3	9	10,135,000	9	211	7
4 EXECUTIVE - INSURANCE	29,084,500	7	3	9	-	0	8	3
5 ENGINEER	12,037,100	5	3	9	-	0	150	7
6 EXECUTIVE - ADMINISTRATIVE SERVICES	11,054,100	5	2	5	35,000,000	9	70	5
7 CLERK OF COURTS - LEGAL	2,503,900	3	3	9	-	0	43	3
8 EXECUTIVE - D O E S	33,669,897	7	3	9	-	0	175	7
9 JUVENILE COURT - OPERATIONS	5,659,600	3	2	5	3,607,000	5	113	5
10 FISCAL - TREASURER	3,007,708	3	3	9	-	0	51	5
11 PROSECUTOR - OPERATIONS	5,969,100	3	2	5	705,000	3	83	5
12 FISCAL - FINANCE	685,669	0	3	9	-	0	29	3
13 EXECUTIVE-FINANCE & BUDGET	17,423,908	5	3	9	-	0	27	3
14 ADAMH	54,304,011	9	2	5	13,000,000	9	25	3
15 CHILDREN'S SERVICES BOARD	48,960,080	7	3	9	-	0	450	9
16 MRDD	67,048,580	9	2	5	-	0	664	9
17 FISCAL - RECORDER	1,414,781	3	3	9	-	0	33	3
18 JUVENILE COURT - DETENTION	2,559,000	3	1	3	-	0	37	3
19 CLERK OF COURTS - TITLE	2,270,200	3	3	9	-	0	49	3
20 SHERIFF - CORRECTIONS	19,002,800	5	3	9	-	0	295	7
21 FISCAL - MIS	2,233,184	3	1	3	-	0	19	3
22 EXECUTIVE-DEPARTMENT OF DEVELOPMENT	3,795,600	3	2	5	1,300,000	5	60	5
23 EXECUTIVE - MEDICAL EXAMINER	1,739,600	3	2	5	-	0	22	3
24 FISCAL - REAL ESTATE	5,792,062	3	1	3	-	0	58	5
25 COUNCIL	775,540	0	2	5	-	0	17	3
26 BOARD OF ELECTIONS	3,566,200	3	1	3	-	0	40	3
27 VETERANS COMMISSION	2,657,100	3	1	3	-	0	20	3
28 COURT OF COMMON PLEAS - GENERAL	9,242,300	3	1	3	-	0	139	5
29 EXECUTIVE - GENERAL ADMINISTRATIVE	4,773,900	3	1	3	-	0	1	3
30 DOMESTIC RELATIONS COURT	2,195,300	3	1	3	-	0	35	3
31 FISCAL - SERVICES	315,596	0	2	5	-	0	11	3
32 EXECUTIVE - HUMAN RESOURCES DEPT	940,900	0	1	3	-	0	12	3
33 EXECUTIVE - DEPT OF COMMUNICATION	763,000	0	1	3	-	0	16	3
34 HUMAN RESOURCE COMMISSION	177,500	0	1	3	-	0	4	3
35 COURT OF COMMON PLEAS - PROBATION	3,067,500	3	1	3	-	0	33	3
36 EXECUTIVE-DEPARTMENT OF LAW	1,378,436	3	1	3	-	0	15	3
37 EXECUTIVE - EMERGENCY MANAGEMENT AGENCY	373,100	0	1	3	280,000	3	5	3
38 COURT OF APPEALS	137,100	0	1	3	-	0	24	3
39 PROBATE COURT	2,718,000	3	1	3	-	0	34	3
40 INTERNAL AUDIT DEPARTMENT	560,400	0	1	3	-	0	5	3
	<u>\$ 462,083,614</u>				<u>\$ 707,309,614</u>		<u>3,704</u>	
Total Expenditures (including Off CAFR Funds)	<u>\$ 1,169,393,228</u>							

Compliance-Laws/Regulations	Score	Public Exposure	Score	Management Experience	Score	Complexity of Transactions	Score	Time Expired Since Last Audit	Score	Raw Score	Total Score
	5		4		1		3		5	90	310
1	9	4	7	1	1	5	9	1	0	62	218
2	7	5	9	1	1	3	5	5	9	57	213
3	9	4	7	1	1	4	7	2	3	57	203
4	7	4	7	1	1	4	7	5	9	50	198
5	7	4	7	1	1	4	7	5	9	52	196
6	7	4	7	1	1	4	7	3	5	51	187
7	7	5	9	1	1	4	7	5	9	48	186
8	7	4	7	1	1	4	7	3	5	50	186
9	7	4	7	1	1	4	7	5	9	49	185
10	9	4	7	1	1	4	7	4	7	48	182
11	7	5	9	1	1	3	5	5	9	47	181
12	9	5	9	1	1	5	9	5	9	47	179
13	9	4	7	1	1	4	7	3	5	46	178
14	7	4	7	1	1	5	9	1	0	48	176
15	7	5	9	1	1	4	7	1	0	49	173
16	9	5	9	1	1	3	5	1	0	45	167
17	7	4	7	1	1	2	3	5	9	42	166
18	9	5	9	1	1	2	3	5	9	38	158
19	5	4	7	1	1	2	3	5	9	40	156
20	9	5	9	1	1	3	5	1	0	43	155
21	3	5	9	1	1	5	9	5	9	40	154
22	7	4	7	1	1	3	5	3	5	41	151
23	5	4	7	1	1	3	5	5	9	38	150
24	5	4	7	1	1	3	5	5	9	38	148
25	7	4	7	1	1	2	3	5	9	37	147
26	5	5	9	1	1	2	3	5	9	36	146
27	3	5	9	1	1	3	5	5	9	36	142
28	3	4	7	1	1	3	5	5	9	36	138
29	7	5	9	1	1	2	3	3	5	34	136
30	5	3	5	1	1	3	5	5	9	34	136
31	5	4	7	1	1	3	5	5	9	35	135
32	9	4	7	1	1	1	0	5	9	32	134
33	7	5	9	1	1	3	5	3	5	33	127
34	7	2	3	1	1	2	3	5	9	29	117
35	3	2	3	1	1	2	3	5	9	28	112
36	5	3	5	1	1	2	3	3	5	28	110
37	3	3	5	1	1	2	3	3	5	30	110
38	5	2	3	1	1	2	3	5	9	27	107
39	5	4	7	1	1	4	7	1	0	29	105
40	3	3	5	1	1	2	3	1	0	18	60