

Summit County Prosecutor's Office
Child Support Enforcement Agency
1st Audit Follow-up General Report

Prepared For:

**Prosecutor Sherri Bevan Walsh
Audit Committee**

**Approved by Audit Committee
March 24, 2016**



**Summit County
Internal Audit Department
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Auditors:

Lisa Skapura, Director; Meredith Merry, Assistant Director; Jon Keenan, Auditor-in-Charge; Brittney Quinn and Mario Warren, Staff Auditors.

Objectives and Methodology:

To determine if management has implemented their management action plans as stated in the previously issued audit reports.

Follow-up audits are not required to be conducted under GAO Yellow Book Standards. Due to the nature of this engagement (e.g., following up on issues noted in the prior audit reports with limited planning/assessment of risk and no new issues identified), this audit follow-up was not conducted in accordance with generally accepted government auditing standards.

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 prior audit process.

Testing Procedures:

The following were the major audit steps performed:

1. Review the prior audit final reports 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 prior audit.
3. Review any departmental/agency response documentation provided to IAD with management action plan responses following the prior 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 audit follow-up report noting the status of previously noted management actions.

Summary:

Of the two (2) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Child Support Enforcement Agency (CSEA) fully implemented one (1) and partially implemented one (1) management action plans.

Based on the above-noted information, IAD believes the CSEA has made a positive effort towards implementing the management action plans as stated in response to the issues identified in the preliminary audit and no further follow up is needed.

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Listed below is a summary of the issues noted in the audit follow-up report and their status. Each issue number is in reference to the previously-issued audit report:

MANAGEMENT ACTION PLANS FULLY IMPLEMENTED

Issue 2 - Upon testing of Banner approval queues, IAD noted two (2) employees with the ability to enter and approve purchase order requisitions. Additionally, upon detail testing IAD noted four (4) out of seven (7) instances where the requisition was entered directly into an approval queue with no secondary approval obtained within the department, creating an improper segregation of duties.

Upon detail testing of requisitions, IAD noted proper approval was documented. Additionally, IAD noted Banner approval queues have been updated to ensure proper segregation of duties.

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED:

Issue 1 - Upon review of policies and procedures for completeness and accuracy, IAD noted one hundred thirty-one (131) of two hundred twenty-four (224) policies that have not been reviewed/approved by management within the last five (5) years. Per the Director of CSEA, the ODJFS policy for review of the Child Support Program Manual is every five (5) years and CSEA adheres to a similar schedule.

Upon review of the Policy and Procedure Revision Spreadsheet that was created, IAD noted one hundred and thirty-seven (137) out of two hundred and fifty-one (251) instances where the policy was not reviewed within the last five (5) years.