

Summit County Prosecutor's Office
Legal Division
1st Audit Follow-up General Report

Prepared For:

**Prosecutor Sherri Bevan Walsh
Audit Committee**

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

*Lisa L. Skapura, Director
Meredith Merry, Assistant Director
Brittney Quinn, Staff Auditor
Mario Warren, Staff Auditor
Taylor Ladouceur, Staff Auditor
Miranda Yeaton, Audit Intern*

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Auditors:

Lisa Skapura, Director; Meredith Merry, Assistant Director; Brittney Quinn, Mario Warren and Taylor Ladouceur, Staff Auditors; Miranda Yeaton, Audit Intern.

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 seven (7) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Prosecutor's Office – Legal Division (Legal Division) fully implemented four (4), partially implemented one (1) and did not implement two (2) management action plans.

Based on the above-noted information, IAD believes the Legal Division has made some progress towards the implementation of their corrective management action plans; however, additional work is needed to fully implement the management action plan as stated in response to the issues identified during the performance general audit. Internal Audit will conduct another follow-up audit to confirm implementation.

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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 1 - Upon review of policies and procedures, IAD noted insufficient policies and procedures in the following areas:

- Direct Indictment Program (DIP) payment process.
- Requiring an HR or Management employee to be present when an individual is reviewing an employee file.

Upon review of policies and procedures, IAD noted the following policies have been created and disseminated:

- *Direct Indictment Program (DIP) payment process,*
- *Requiring an HR or Management employee to be present when an individual is reviewing an employee file.*

Issue 2 - Upon review of policies and procedures for completeness and accuracy, IAD noted the following:

- Five (5) out of thirty-seven (37) instances where the policy did not have an Effective Date or Date of Revision.
- Thirty-two (32) out of thirty-seven (37) instances where the last revision of the policy was not within two (2) years.
- Twenty-eight (28) out of thirty-seven (37) instances where the policy was not formally approved (signed) by management.
- Two (2) out of thirty-seven (37) instances where names, rather than titles, were used in the policy.

Upon review of policies and procedures, IAD noted all policies have an effective date or date of revision, latest revision date was within the last two (2) years, have been formally approved by management, and titles, rather than names, were used in the policy.

Issue 4 - During detail testing, IAD noted two (2) out of thirteen (13) instances where the asset selected at the Prosecutor's Office was not maintained on the IT asset inventory listing.

Upon detail testing to ensure IT assets located at the Prosecutor's Office were maintained on the IT asset inventory listing, no issues were noted.

Issue 6 - Upon detail testing of the evidence maintained in the evidence vault, IAD noted two (2) instances out of twenty-six (26) cases (containing multiple items) where evidence documented on the evidence list could not be located and one (1) instance out of twenty-six (26) cases containing multiple items, where the evidence list was not maintained; therefore, completeness of evidence could not be verified.

Upon detail testing of evidence, IAD noted all evidence maintained in the vault was located on the evidence list.

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED:

Issue 3 - Upon detail testing of Direct Indictment Program (DIP) payments, IAD noted thirty-three (33) out of fifty-three (53) instances where the receipts were deposited; however, they were not timely deposited in accordance with ORC §9.38.

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Upon review of policies, IAD noted the DIP Policy was revised to include timely deposits. Additionally, upon detail testing of DIP payments, IAD noted eight (8) out of sixty-nine (69) instances, or twelve percent (12%) where DIP payments were not deposited timely.

MANAGEMENT ACTION PLANS NOT IMPLEMENTED:

Issue 5 - Upon detail testing and discussion with the Investigators, IAD noted that Investigators sign the arresting agency's evidence log book noting receipt of the evidence; however, IAD noted ten (10) out of ten (10) instances where a signature was not obtained on the Evidence Receipt, Inventory and Transfer Form noting the receipt of the returned evidence by the Prosecutor's Office to the appropriate law enforcement agency, according to the Evidence Policy and Procedure.

Upon detail testing of evidence, IAD noted ten (10) out of ten (10) instances where a signature was not obtained by the local law enforcement agency on the Evidence Receipt, Inventory and Transfer Form.

Issue 7 - Upon detail testing of personnel files, IAD noted six (6) out of ten (10) files appeared to be incomplete, per the Employee Checklist. Additionally, IAD noted that confidential information was not maintained separately from the employee's personnel file (e.g., social security information, Form I-9s).

Upon detail testing of personnel files, IAD noted three (3) out of twelve (12), or twenty-five percent (25%), personnel files appeared to be incomplete, per the Employee Checklist. Additionally, IAD noted one (1) out of twelve (12), or eight percent (8%), personnel files contained confidential information.