

Summit County Developmental Disabilities 1st Audit Follow-up General Report

Prepared For:

**John Trunk
Audit Committee**

**Approved by Audit Committee
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Summit County Developmental Disabilities
1st Audit Follow-up – General Report

Auditors:

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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 ten (10) issues and corresponding management action plans noted in the prior audit report which required follow-up action, the Summit County Developmental Disabilities (Summit DD) fully implemented eight (8) and partially implemented two (2) management action plans.

Based on the above-noted information, IAD believes Summit DD 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 1 - Upon review of Summit DD policies and procedures, IAD noted inadequate policies for Vehicle Accidents, specifically post-accident drug testing.

Upon review of Summit DD policies and procedures, a policy related to post-accident drug testing has been created and disseminated to all employees.

Issue 3 - Upon review of payroll approval and sign-off in Kronos, IAD noted one (1) out of sixty (60) employees with improper approval among four (4) pay periods (e.g., the same employee approving and signing off), creating an improper segregation of duties.

Upon detail testing of payroll approvals and sign-offs, IAD noted proper segregation of duties.

Issue 4 - Upon discussion with the garage supervisor and review of the transportation parts inventory report, IAD noted the inventory report is not up to date.

Upon detail testing of the transportation parts inventory report, IAD noted that the inventory report is up to date.

Issue 5 - Upon review of the IT asset listing, IAD noted the listing does not provide the location of each asset; therefore, IAD was unable to perform detail testing.

Upon review of the IT asset listing, the location for each asset has been updated. Additionally, no issues were noted upon detail testing of IT assets.

Issue 6 - Upon detail testing of employee personnel files, IAD noted twenty-five (25) out of sixty (60) files which did not contain a signed Conflict of Interest form. Per discussion with Summit DD personnel, IAD noted the form became effective in August 2004; it is noted that all employees hired after that date had a signed form in their file.

Upon detail testing of conflict of interest forms, no issues were noted.

Issue 7 - Upon review of the Memorandum of Understanding Signature Page of Mandated Subscribers, IAD noted signatures were not obtained for the following four (4) of thirty (30) parties, as required by Ohio Revised Code (ORC) § 5126.058 (A):

- Senior Probate Judge
- Prosecuting Attorney of the County
- Two (2) out of twenty-five (25) Chief Municipal Peace Officers

Upon detail testing of the Memorandum of Understanding Signature Page of Mandated Subscribers, IAD noted all applicable signatures were obtained.

Issue 8 - Upon detailed testing of the Summit DD waiting list for waiver services, IAD noted six (6) out of eighteen (18) instances where the date services were requested did not match the date the individual was placed on the waiting list, in compliance with Ohio Revised Code (ORC) § 5126.042 (C).

Upon detail testing of the Summit DD waiting list for waiver services, no issues were noted.

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Issue 10 - Upon detailed testing of BP fuel card secure locations, IAD noted two (2) out of sixteen (16) instances where the assigned BP card was not maintained on its assigned bus, in accordance with Transportation Department policies and procedures.

Upon detail testing of BP fuel cards, no issues were noted.

MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED:

Issue 2 - Upon review of the Records Retention Schedule (RC-2), IAD noted that it did not contain all relevant records including, but not limited to, the following:

- Signature Logs for In-Service Routes
- P-Card Supporting Documentation & Approval Logs
- BP Fuel Card Statements
- iPad Acceptable Use and Procedures form

Upon review of the Summit DD Records Retention Schedule (RC-2), IAD noted all records except the iPad Acceptable Use and Procedures Form have been included on the RC-2.

Issue 9 - Upon detailed testing of signature logs for in-service routes, IAD noted twenty-one (21) out of eighty-four (84) instances where the signature log was not timely signed (e.g., minimum of five (5) business days prior to the in-service route), in accordance with Transportation Department policies and procedures.

Upon review of Summit DD policies and procedures, IAD noted a policy regarding In-Service/Holiday Routes was created; however, the procedure was not fully implemented until 7/27/17. Therefore, testing could not be performed to ensure compliance with the policy.