

# **Summit County Developmental Disabilities Board**

## **1<sup>st</sup> Audit Follow-up General Report**

**Prepared For:**

**Lisa Kamlowsky  
Audit Committee**

**Approved by Audit Committee  
December 15, 2025**



**Summit County  
Internal Audit Department  
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*Lisa L. Skapura, Director  
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Amanda Winkelman, Senior Auditor*

## **Summit County Developmental Disabilities Board**

### **1<sup>st</sup> Audit Follow-up – General Report**

#### **Auditors:**

Lisa Skapura, Director; Jon Keenan, Assistant Director; Brittney Quinn, Senior Lead Auditor; and Amanda Winkelman, Senior Auditor.

#### **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 eight (8) issues and the corresponding management action plans noted in the prior audit report which required follow-up action, the Summit County Developmental Disabilities Board (DD Board) fully implemented five (5), partially implemented two (2) and did not implement one (1) management action plans.

Based on the above-noted information, IAD believes the DD Board 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 the Summit County DD Board Policies and Procedures for completeness and accuracy, IAD noted one hundred and sixty-nine (169) out of one hundred eighty-four (184), or 92%, instances where the policy appears to not have been updated or reviewed within the last two (2) years.

**Management Action Plan:** Policies and Procedures will be updated with current processes on a routine basis with notation on each noting the date of the review and revision.

**IAD Follow-up Comments:** *IAD performed detail testing to ensure Summit DD Board Policies and Procedures have been updated or reviewed within the last two (2) years. No issues were noted.*

**Issue 3:** Upon discussion with DD Board personnel and detail testing of performance evaluations, IAD noted the process for the bargaining unit evaluations changed from an anniversary date to a calendar year date during the audit period; therefore, bargaining unit evaluations were not performed within the audit period and testing could not be performed.

**Management Action Plan:** Beginning with calendar year 2023, each bargaining unit staff will receive an annual performance evaluation as specified in the HR procedures.

**IAD Follow-up Comments:** *IAD performed detail testing to ensure annual performance evaluations were performed. No issues were noted.*

**Issue 5:** Due to the recent move of operations to the Cuyahoga Falls facility, IAD noted that an annual inventory of assets was not performed in accordance with policies and procedures.

**Management Action Plan:** Fiscal staff, in conjunction with Facilities staff, will perform a complete inventory of assets in both the Cuyahoga Falls and Barberton locations. Upon completion, going forward, random samples of the asset inventory will be selected and tested for accuracy which will be performed twice in a rolling twelve-month period.

**IAD Follow-up Comments:** *IAD obtained documentation that an annual inventory of assets occurred.*

**Issue 6:** Upon detail testing of DD Boards general assets, IAD noted three (3) assets at the Cuyahoga Falls location that did not have assets tags on them and were not being tracked on the asset tracking spreadsheet.

**Management Action Plan:** The three (3) assets noted in the issue have been tagged and included in the asset inventory software application for proper tracking.

**IAD Follow-up Comments:** *Upon detail testing of assets, IAD noted no issues.*

**Issue 8:** Upon detail testing of Cellphone Stipend Request Forms, IAD noted three (3) out of thirteen (13) instances, or 23%, where the form was not properly approved in accordance with policies and procedures.

**Management Action Plan:** Policies and Procedures will be rewritten to reflect the new policy that ties cell phone stipends directly to the job descriptions, eliminating the need for signatures.

**IAD Follow-up Comments:** *IAD noted the cell phone/technology support reimbursement stipends policy no longer requires a stipend request form. The Board will rely on the employee's job description to determine the*

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*need for a cell phone stipend. IAD reviewed a sample job description of a position that receives a cell phone stipend. No issues were noted.*

#### **MANAGEMENT ACTION PLANS PARTIALLY IMPLEMENTED**

**Issue 2:** Upon detail testing of personnel files, IAD noted there are general personnel file checklists in the job router system; however, they are not maintained in each employee's file noting what items are in each file or what item is not applicable for an employee.

Additionally, IAD noted nineteen (19) out of thirty-one (31), or 61%, personnel files that appeared to be incomplete (e.g., missing fraud reporting system acknowledgement, drivers abstract, etc.).

**Management Action Plan:** The checklist for documentation that goes into an employee file is already in job router. HR staff will print out that spreadsheet, check against the personnel file, sign off and then add the check sheet to each employee file. This will begin immediately for new employees but will be added to each existing employee file over the next year.

**IAD Follow-up Comments:** *Upon detail testing with personnel files, IAD noted no issues with documentation maintained in the personnel files; however, IAD noted ten (10) out of thirty-three (33), or 30%, instances where a personnel file checklist was not maintained in the personnel file.*

**Issue 4:** Upon discussion with DD Board personnel, IAD noted that the prior IT asset disposals were not being tracked; however, a new system has been implemented to track the IT asset disposals. Therefore, IAD was unable to perform detail testing to verify the accuracy of the IT asset disposals.

**Management Action Plan:** Prior IT asset disposals were being tracked, however they were in individual spreadsheets related to each disposal event instead of a consolidated asset tracking system. The new asset management system has been implemented, so going forward everything is in a consolidated system.

**IAD Follow-up Comments:** *IAD obtained the IT asset disposal listing and noted IT disposals are being tracked. Additionally, upon discussion with DD Board personnel, IAD noted that the DD Board considers all assets to be Summit County owned assets; however, the DD Board does not follow Summit County Codified Ordinance §177.18 regarding asset disposals.*

#### **MANAGEMENT ACTION PLANS NOT IMPLEMENTED**

**Issue 7:** Upon detail testing of DD Board asset disposals, IAD noted forty (40) out of forty (40) instances, or 100%, where asset disposals were not approved by the Superintendent and/or the Board prior to disposal, in accordance with policies and procedures.

**Management Action Plan:** The items noted were transferred to another government entity, the City of Tallmadge, under Executive Order 22-116. Procedure for transferring fixed assets in the future is being amended to properly reflect that such assets are County Property and not DD property pursuant to legal opinions from the Attorney General of the State of Ohio and the County Prosecutor. The proposed draft of the modified procedure requires the Superintendent and/or the Board determine that the assets are no longer needed for public use or obsolete or unfit for the use for which it was acquired and shall be disposed of pursuant to Summit County procedures, in accordance with ORC 307.12.

**IAD Follow-up Comments:** *Upon discussion with DD Board personnel, IAD noted that the DD Board considers all assets to be Summit County owned assets; however, the DD Board does not follow Summit County Codified Ordinance §177.18 regarding asset disposals.*