

County of Summit
Office of Information Technology (OIT)
Performance Audit General Report

Prepared for:

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Audit Committee

Approved by Audit Committee
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EXECUTIVE SUMMARY

Total Number of Issues – 7

Policies and Procedures

Section	# Issues	Issue Descriptions	Page Ref.
Policies and Procedures Manual	0	N/A	6

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
Revenue	0	N/A	6
Fringe Benefits			11
Regulatory Compliance			11
OIT Work Order System			10

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Purchasing & Expenditures	1	Instances where the same employee was responsible for ordering and receiving, creating an improper segregation of duties	6
Personnel Files	2	- Instances where personnel file documentation was not completed (e.g., SSA-1945, Auditor of State Fraud Acknowledgment Form, Auditor of State Fraud Training). - Instances where a job description did not exist for a position.	7
Asset Inventory	2	- Annual asset inventory review was not performed in accordance with policies and procedures. - Instances where an asset connected to the county's network was not being tracked on the asset inventory listing.	8
Contracts	1	Instances where services are being provided to non-charter agencies; however, an agreement has not been established.	9
Payroll	1	Instances where the on call pay flat amount pay code and regular rate of pay was incorrect, in accordance with the union contract.	10

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GENERAL BACKGROUND

In November of 2014 voters approved a charter amendment to consolidate county Information Technology (IT) departments under the direction of the Chief Information Officer (CIO). The CIO reports to an OIT Board comprised of the County Executive, Council President, Fiscal Officer, Clerk of Courts, Engineer, Sheriff and Prosecutor.

The department is comprised of the following areas: Software application development, project management, business process and support analysis, software application support, IT infrastructure, web applications, desktop applications, systems integrations, and help desk support.

The Telecommunications Department oversees the County's telephone systems and data infrastructure. The department is responsible for maintaining equipment, facility cabling, setting up and removing users, countywide telephone directories, bill paying, departmental chargebacks and overseeing vendor contracts

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the Summit County Office of Information Technology (OIT) with reasonable assurance, based on the testing performed, on the adequacy of the system of management control currently in effect for the audit areas.

Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, as well as methods and procedures to ensure that goals are met. Specific audit objectives include evaluating the policies, procedures, and internal controls related to the OIT.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Based on the results of our review, we prepared specific issues and recommendations for improvement that were discussed with management. These recommendations, as well as management's unaltered written response, can be found in the following sections of this report.

Objectives:

- To obtain and review the current policies and procedures.
- To review the internal control structure through employee interviews and observations.
- To perform a general overview of the physical environment and security of the facilities, data, records and departmental personnel.

Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure utilized by the OIT from October 1, 2024 through September 30, 2025.

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The following were the major audit steps performed:

OBJECTIVE 1 – POLICY AND PROCEDURES REVIEW

1. Obtain and review the current policies and procedures.
2. Meet with the appropriate personnel to obtain an understanding of the current department processes and procedures. Compare those existing processes to the policies and procedures manual for consistency, noting all exceptions.
3. Obtain and review the document retention policy and determine if policies and procedures are currently in place and being followed.
4. Test procedures for mandatory compliance where applicable.
5. Identify audit issues and make recommendations where appropriate.

OBJECTIVE 2 – REVIEW OF INTERNAL CONTROLS

1. Meet with the appropriate personnel to obtain an understanding of the control environment.
2. Document the existing control procedures in narratives and/or flowcharts.
3. Compare existing processes to the policies and procedures manual for consistency.
4. Test procedures for compliance where applicable, noting all exceptions.
5. Investigate discrepancies and summarize results.
6. Make recommendations where appropriate.

OBJECTIVE 3 – REVIEW OF SECURITY (covered in a separate report in compliance with ORC §149.433).

1. Perform a general overview of the physical environment and security of the department/agency being audited.
2. Interview various personnel to determine that confidential information is secure and processed only by appropriate parties.
3. Test security issues where appropriate.
4. Analyze current policies and make recommendations.

DETAILED COMMENTS

Interviews:

To gain an understanding of the OIT, IAD performed interviews with the following positions:

- Deputy Director of IT – Security
- Deputy Director of IT – Infrastructure
- Deputy Director of IT – Application and Web Development
- Deputy Director of IT – Project Management
- Senior Administrator
- Supervisor of Application Support
- Cyber Security Analyst
- Project Manager
- Telecommunication Administrator
- Support Desk Coordinator (2)
- Local Security Coordinator
- Administrative Specialist
- Executive Assistant

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Any issues noted are addressed in the respective sections of this report.

I. Policy and Procedures Review:

Policies and procedures were reviewed for each of the following applicable testing sections within the audit for accuracy and completeness and compared to current processes for consistency. The Records Retention Schedule was also reviewed for completeness and compared to processes throughout the audit to ensure that the schedule contained all relevant documents.

No issues were noted.

II. Internal Control Testing:

Risk-based internal control testing and/or observations were performed in the following areas:

- Revenue
- Purchasing & Expenditures
- Personnel Files
- Asset Inventory
- Contracts
- Payroll
- OIT Work Order System
- Fringe Benefits
- Regulatory Compliance

REVENUE

Policies and procedures and applicable Ohio Revised Code (ORC) sections were reviewed, staff interviews were conducted to gain an understanding of the revenue cycle, the laws and regulations that govern it, and internal controls in place.

IAD reviewed revenue collected during the audit period and noted a low volume of revenue collected; therefore, detail testing of revenue collections was not performed.

No issues were noted.

PURCHASING & EXPENDITURES

Policies and procedures were reviewed, interviews were conducted, and flowcharts were created and approved to gain an understanding of the purchasing and expenditure process. A sample of purchase orders and contract purchase orders was judgmentally selected, and detail testing was performed to test for proper documentation and approvals.

A sample of expenditures was haphazardly selected, and detail testing was performed to verify that funds do not remain encumbered for prior year purchase orders, confirm proper approval, proper authorizations, funds were encumbered prior to incurring the expense, the transaction appeared free from conflict of interest, and the appropriate vendor and amount were paid.

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A sample of employee travel expenditures was selected, and detail testing was performed to ensure travel expenditures were processed and approved in accordance with Summit County Codified Ordinance §169.30 regarding travel expenses.

Additionally, a sample of merchandise purchases was haphazardly selected, and detail testing was performed to ensure a proper segregation of duties exist over the ordering and receiving of supplies.

The following issue was noted:

1. Issue:

Upon detail testing of supply purchases, IAD noted thirteen (13) out of fifteen (15), or 87%, instances where the same person was responsible for ordering and receiving, creating an improper segregation of duties.

Recommendation:

IAD recommends that an employee independent of the employee who placed the order reconcile the items received to the packing slip and initial the slip. This will help to ensure a proper segregation of duties and that procedures are consistently followed.

Management Action Plan:

We will review with our personnel our policies regarding a person reconciling the items received must be separate from the one who ordered it. We will also look to automate this process in ServiceNow so that there is less chance of error regarding this scenario.

Target Date: Employee Review will be completed 7/2026, Automation Review Q3 of 2026

PERSONNEL FILES

Policies and procedures were reviewed, and interviews were conducted to gain an understanding of the personnel file process.

A sample of personnel files was haphazardly selected to ensure files were complete in accordance with required documentation. A sample of employees was selected to ensure an annual performance evaluation was performed for the employee, in accordance with Summit County Codified Ordinance §169.17.

A sample of employees was selected, and detail testing was performed to ensure the required County training was completed in accordance with Summit County Codified Ordinance §169.34.

Position titles were obtained and detail testing was performed to ensure all position titles have a written job description. Employee job descriptions were obtained and reviewed for positions that require professional licensures or certifications, and detail testing was performed to ensure the professional licensures or certifications were obtained, when applicable.

The following general recommendation and issues were noted:

General Recommendation:

Upon review of personnel files, IAD noted OIT policies and procedures are not consistently acknowledged by OIT personnel (e.g., some employees acknowledge individual policies, and some acknowledge the overall policy manual).

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IAD recommends that each OIT employee review and acknowledge the OIT policy and procedure manual on an annual basis.

2. Issue:

Upon detail testing of personnel files, IAD noted the following:

- Two (2) out of twenty-one (21), or 10%, instances where the OIT employee did not have a form SSA-1945,
- Three (3) out of twenty-one (21), or 14%, instances where the OIT employee did not have a completed Auditor of State Fraud Acknowledgement Form,
- Three (3) out of twenty-one (21), or 14%, instances where the OIT employee did not complete the Auditor of State Fraud Training.

Recommendation:

IAD recommends the OIT review employee personnel files to ensure the files contain relevant documents. This will help to ensure the completeness and accuracy of employee personnel files.

Corrective Action Taken Prior to the End of Fieldwork:

IAD obtained two (2) form SSA-1945's, three (3) fraud acknowledgement forms, and three (3) fraud training certificates.

Management Action Plan:

While corrected during field work, we will also review employee personnel files annually to make sure all files contain the relevant documents.

Target Date: Completed/Q3 2026

3. Issue:

Upon review of employee job descriptions, IAD noted four (4) out of nineteen (19), or 21%, instances where a job description did not exist for a position.

Recommendation:

IAD recommends that job descriptions be created for all positions within the department. This will help to ensure that job duties are defined for each position within the department.

Management Action Plan:

We will work with HR to create any missing job descriptions.

Target Date: Q3 2026

ASSET INVENTORY

Policies and procedures were reviewed to gain an understanding of the asset inventory process and the internal controls in place. A sample of assets in storage and assets currently in use was selected and detail testing was performed to verify the existence of the assets and the accuracy of the asset tracking listing.

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A sample of disposed assets was selected and detail testing was performed to ensure an executive order was created in accordance with Summit County Codified Ordinance §177.18.

A sample of assets connected to the county's network was selected and detail testing was performed to ensure assets are being tracked on the asset inventory listing.

Additionally, detail testing was performed to ensure an annual asset inventory audit was performed in accordance with OIT policies and procedures.

The following issues were noted:

4. Issue:

Upon discussion with OIT personnel, IAD noted a 2025 annual asset inventory review was not performed, in accordance with policies and procedures.

Recommendation:

IAD recommends the OIT perform an annual asset inventory review. This will help to ensure compliance with policies and procedures and accountability over assets.

Management Action Plan:

We will complete the annual asset inventory review by end of year. We will also have new personnel responsible for managing this duty.

Target Date: Q4 2026

5. Issue:

Upon detail testing of assets, IAD noted thirteen (13) out of thirty-five (35), or 37%, instances where OIT assets were connected to the county's network; however, they were not being tracked on the asset listing.

Recommendation:

IAD recommends that all OIT assets be tracked on the asset listing. This will help to ensure completeness and accuracy of the asset listing and ensure proper safeguarding of assets owned by the OIT.

Management Action Plan:

As part of our annual asset inventory review, we will also make sure any asset that is not listed is properly tracked.

Target Date: Q4 2026

CONTRACTS

OIT Contracts were obtained and an interview with OIT personnel was conducted to gain an understanding of the contract process. Upon review of OIT's current contracts, IAD deems them to be minimal risk and no contracts were selected for testing.

The following issue was noted:

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6. Issue:

Upon discussion with OIT personnel, IAD noted services are being provided to non-charter agencies; however, a written agreement has not been established for these services.

Recommendation:

IAD recommends that OIT establish an agreement or contract for all agencies where OIT services are provided. This will help to outline responsibilities and ensure all services provided are in compliance with the agreement/contract.

Management Action Plan:

We have a project we have been tracking this work, PRJ0048000. Due to the details required this will take some time to fully complete.

Target Date: As soon as possible; Actual completion date highly dependent on stakeholders' cooperation.

PAYROLL

Policies and procedures were reviewed and an interview was conducted to gain an understanding of the payroll process. Payroll approvers in Kronos were reviewed to ensure users with access above a general user appear reasonable.

Additionally, a sample of employees was selected and detail testing was performed to ensure manual payroll edits in Kronos appear reasonable.

Payroll reports were reviewed, a sample of pay codes utilized by the OIT during the audit period was selected and detail testing was performed to ensure the pay codes were reasonable, agreed to legislation or union contract language and the differential pay was calculated accurately.

The following issue was noted:

7. Issue:

Upon review of payroll, IAD noted forty-four (44) instances where the on call pay flat amount pay code was not correct, in accordance with the union contract (e.g., prior union rate was utilized).

Additionally, IAD noted the regular rate of pay was not correct for an employee for the pay period 3/25/24 through present, in accordance with the union contract.

Recommendation:

IAD recommends that OIT review all union contracts for changes to rates & correct any incorrect rates of pay. This will help to ensure that the rate of pay is correct and compliance with the union contract.

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Management Action Plan:

We have already worked with HR and Executive Law to make sure both HR and OIT sign off annually on rates of pay for each employee, including all bargaining unit employees.

Target Date: Completed

OIT WORK ORDER SYSTEM

Policies and procedures were reviewed, interviews were conducted, and a flowchart was created and approved to gain an understanding of the OIT work order system process. A sample of Service Now incidents and requests opened for over thirty (30) days were selected and detail testing was performed to ensure the incident and request was being continuously monitored by OIT management.

A sample of Service Now closed projects was selected and detail testing was performed to ensure a sign-off was obtained from the end user by OIT personnel upon completion. A sample of Service Now closed projects (incomplete or skipped) was selected and detail testing was performed to ensure the project closure was reasonable.

IAD reviewed all request and incident ticket numbers, during the audit period, to ensure that tickets were not deleted and no gaps occurred.

No issues were noted.

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that the OIT is properly processing fringe benefits in accordance with IRS tax code:

- Travel and meals reimbursement,
- Cash incentives, awards, gift awards and/or bonuses,
- County paid life insurance policies over \$50,000,
- Uniforms and clothing allowances,
- Employment contracts,
- Agency vehicle usage,
- Allowances for firearms or tasers and/or any other non-lethal weapon,
- Tuition assistance and reimbursement,
- Subcontracted employees.

No issues were noted.

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REGULATORY COMPLIANCE

The OIT Bylaws and Summit County Codified Ordinance §146.02 was reviewed and attributes were developed to ensure compliance with the following rules and regulations:

OIT Bylaws

- The OIT Board is composed of seven (7) members, the County Executive, the President of County Council, the County Fiscal Officer, Clerk of the Court of Common Pleas, County Engineer, County Sheriff and County Prosecuting Attorney, or their designees.
- Notice of regular meetings of the Board shall be posted on the County of Summit's website five (5) business days prior to the date of the meeting and the date of the meeting shall be included for the purpose of calculating this five (5) day requirement.

Summit County Codified Ordinance §146.02

- The IT Advisory Committee shall be an advisory body consisting of four members who shall serve three-year terms and meet at least quarterly. One member shall be the CIO of the Office of Information Technology. The remaining three members shall be volunteer information technology leaders, who shall be appointed by the County Executive, subject to confirmation by County Council.

No issues were noted.

II. Security:

Security issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with ORC §149.433.