

Summit County Board of Elections Performance Audit General Report

Prepared for:

**Summit County Board of Elections
Audit Committee**

**Approved by Audit Committee
September 22, 2026**



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EXECUTIVE SUMMARY

Total Number of Issues – 12

Policies and Procedures

Section	# Issues	Issue Descriptions	Page Ref.
Policies and Procedures Manual	3	- Insufficient policies and procedures. - Instances where the policy has not been updated or reviewed within the last two (2) years. - Employees are not required to acknowledge receipt of BOE approved policies and procedures.	8

Internal Controls

Strong Internal Controls:

Testing Section	# Issues	Issue Description	Page Ref.
Contracts	0	N/A	14
Payroll	0	N/A	14
Grants	0	N/A	15
Fringe Benefits	0	N/A	15
Regulatory Compliance	0	N/A	15

Weaknesses in Internal Controls:

Testing Section	# Issues	Issue Descriptions	Page Ref.
Revenue	2	- Instances where deposits were not made timely in accordance with ORC §9.38. - Receipts that are issued for candidate filing fees are not issued in sequential order.	10
Purchasing & Expenditures	3	- Instances where expenditures were made without properly encumbering the funds prior to purchase. - Instances where IAD could not determine if a proper segregation of duties exists over the purchasing and receiving process. - Instances where proper supporting documentation was not provided for employee reimbursements.	11
Personnel Files	1	Instances where an Ohio Auditor of State Fraud Reporting System Acknowledgement Form was not completed.	12
Asset Inventory	3	- Assets tracked do not have a location assigned to the asset. - An annual audit of grant funded assets is not being performed in accordance with policies and procedures. - Instances where assets were purchased; however, were not being tracked on the asset inventory listing.	13

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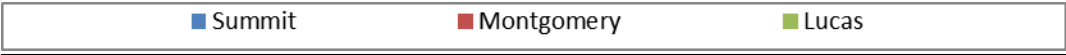
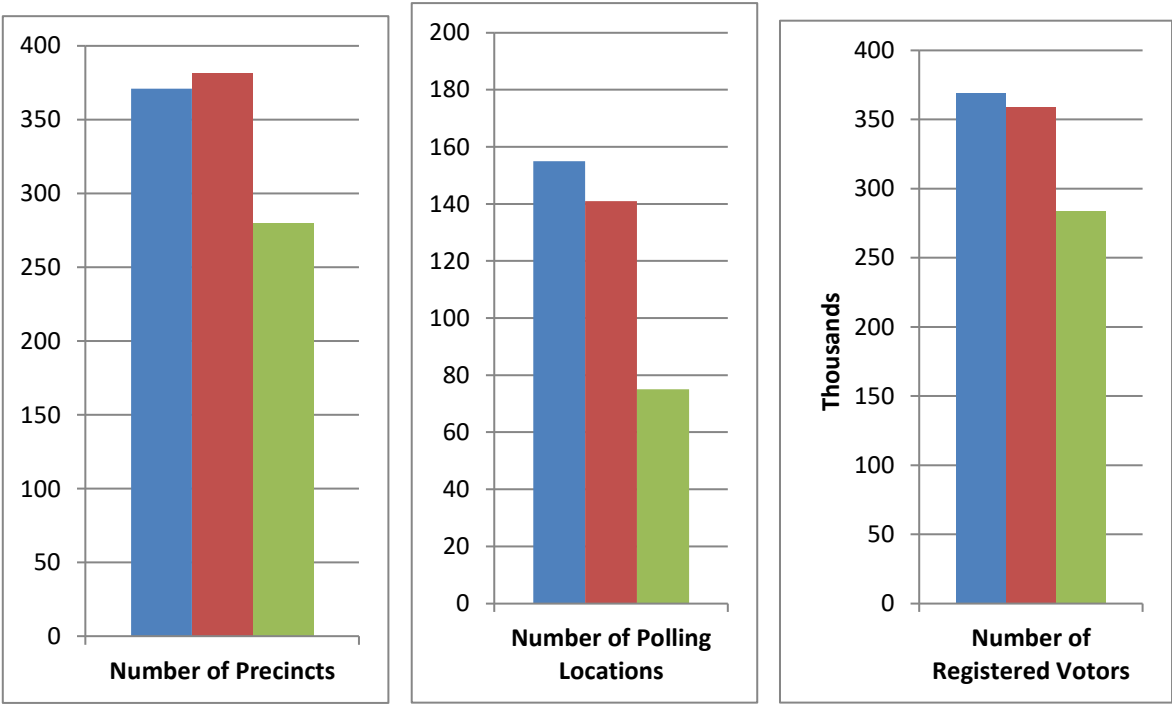
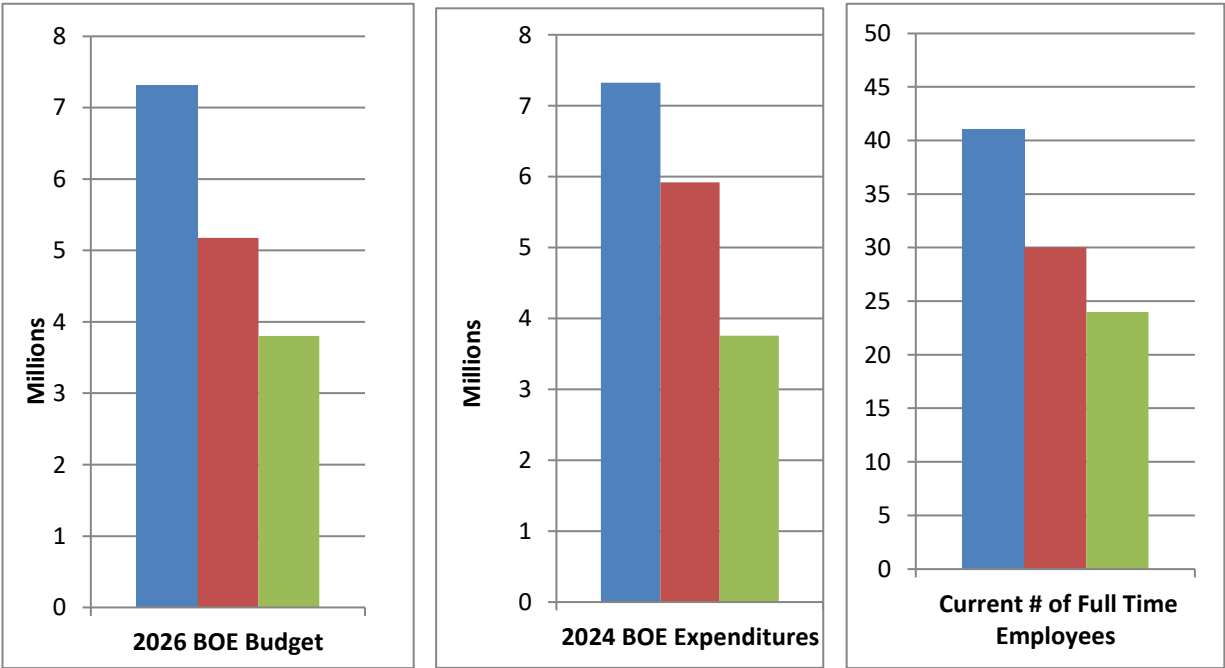
GENERAL BACKGROUND

Each of Ohio's eighty-eight (88) counties has a Board of Elections office that is responsible for administering local elections. The Summit County Board of Elections (BOE) consists of four members each appointed to a four-year term by the Secretary of State. The BOE has two Democratic Party and two Republican Party members.

All petitions for local, legislative, and congressional district offices are filed at the BOE as well as petitions for local issues and options. Campaign finance reports for local candidates, political parties, and political action committees are also filed at BOEs. The Ohio Secretary of State's Office provides legal guidance, elections procedures, and campaign finance information to BOEs; and provides training for BOE members and staff.

IAD compared the BOE's 2026 operating budget, 2024 expenditures, staffing levels, number of precincts, number of polling locations, and number of registered voters to comparably populated counties – Montgomery and Lucas. The comparisons are represented in the graphs below:

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AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The primary focus of this review was to provide the BOE 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 BOE.

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 BOE from October 1, 2024 through September 30, 2025.

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.

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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.

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DETAILED COMMENTS

Interviews:

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

- Director
- Deputy Director
- Assistant Deputy Director
- Election Professional 1
- Election Professional 3
- Election Technology Specialist 1

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

I. Policy and Procedures Review:

BOE 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 BOE Records Retention Schedule was also reviewed for completeness and compared to processes throughout the audit to ensure that the schedule contained all relevant documents.

The following issues were noted:

1. **Issue:**

Upon review of BOE policies and procedures, and discussion with BOE personnel, IAD noted insufficient policies and procedures in the following areas:

- Revenue Processes (e.g., process of determining filing fees to charge, cash collection process, cash overages/shortages, preparing deposit process, voiding receipts process, etc.)
- Purchasing Processes (e.g., process of determining when a purchase order needs to be created, purchase order approval requirements, etc.)
- Expenditure Processes (e.g., process of approving invoices for payment, BOE approval requirements for invoices and p-card purchases, ordering/receiving processes, etc.)
- Competitive Bidding Process
- Personnel (e.g., human resource functions, maintenance of personnel files, performance evaluations, process of employees viewing personnel files, etc.)
- Payroll (e.g., leave donation processes, completion of leave forms for part time employees process, etc.)
- Asset Disposals
- Interaction with the press

Recommendation:

IAD recommends that Policy and Procedures are created/updated, approved, and disseminated for all functional areas within the agency. This will help to ensure that proper procedures are in place and consistently followed within the department.

Management Action Plan:

We will work with our board to create a policy for these items.

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Target Date: March 31, 2027

2. Issue:

Upon review of BOE policies and procedures for completeness and accuracy, IAD noted thirteen (13) out of twenty-three (23), or 57%, instances where the policy has not been updated or reviewed within the last two (2) years.

Recommendation:

IAD recommends that policies and procedures be updated or documentation of review occur on a routine basis. Additionally, all policies be approved by the BOE. This will help ensure that approved policies and procedures are accurate and consistently followed by employees.

Management Action Plan:

A review of BOE policies and procedures will be conducted every 2 years as recommended by the Internal Audit department and a “log” will be added to the policies and procedures binder for the Director and Deputy Director to indicate the date(s) the policies and procedures were reviewed.

Target Date: March 31, 2027

3. Issue:

Upon discussion with BOE personnel, IAD noted employees are not required to acknowledge receipt and review of all BOE approved policies and procedures.

Recommendation:

IAD recommends that the BOE require employees to sign-off, acknowledging their receipt and review of all BOE approved policies and procedures. This will help to ensure employees are made aware of all agency policies and procedures and best practices.

Management Action Plan:

A complete book of policies and procedures will be maintained by the Administrative Services department and upon completion, each employee will receive an acknowledgment form to sign acknowledging the book is available and that the employee has read each policy.

Target Date: March 31, 2027

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

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- Grants
- Fringe Benefits
- Regulatory Compliance

REVENUE

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

A sample of days where revenue was collected was selected and detail testing was performed to ensure the following:

- Revenue collected agrees to the funds deposited in Munis,
- Funds were deposited timely in accordance with ORC §9.38,
- Proper segregation of duties was maintained during the collection and deposit process,
- Fees were charged in compliance with applicable laws and regulations.

In addition, IAD reviewed cash receipt books to ensure receipts issued for candidate filing fees and copy fees were issued in sequential order.

The following issues were noted:

4. **Issue:**

Upon detail testing of receipts, IAD noted fifteen (15) out of thirty-six (36), or 42%, instances where receipts were not deposited timely in accordance with the Ohio Revised Code §9.38.

Recommendation:

IAD recommends that all funds be deposited timely in accordance with the Ohio Revised Code §9.38. This will help to ensure compliance with the Ohio Revised Code.

Management Action Plan:

We will work with our Board to create a policy to ensure compliance with ORC §9.38.

Target Date: March 31, 2027

5. **Issue:**

Upon detail testing of receipts issued for candidate filing fees, IAD noted multiple receipt books are utilized when issuing receipts for candidate filing fees; therefore, receipts are not issued in sequential order.

Recommendation:

IAD recommends that all receipts issued for candidate filing fees be issued in sequential order. This will help to ensure accuracy of accounting records and that all receipts are accounted for.

Management Action Plan:

Receipts will no longer be removed from the receipt books and we will add a deposit date and batch number to each receipt.

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Target Date: December 31, 2026

PURCHASING & EXPENDITURES

BOE 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 expenditures was haphazardly selected and detail testing was performed to ensure the following:

- Invoices are approved for payment by the appropriate level of management and the BOE before being submitted to the County Fiscal Office for payment.
- Funds were properly encumbered.
- The date the purchase order was approved is prior to the date on the invoice.
- Funds do not remain encumbered for prior year purchase orders.
- The transaction appeared free from conflict of interest.
- The appropriate vendor and amount were paid.

A sample of employee travel expenditures was selected and detail testing was performed to ensure travel expenditures were reasonable and properly approved.

Additionally, internal processes were reviewed to ensure a proper segregation of duties exist over the ordering and receiving of office supplies.

A sample of ballot printing expenditures exceeding \$25,000 was selected and detail testing was performed to ensure the BOE is in compliance with competitive bidding requirements set forth in the Election Official Manual.

A sample of election worker invoices was selected and detail testing was performed to ensure election workers paid for work performed during the election were paid in accordance with the BOE approved pay schedule.

The following issues were noted:

6. Issue:

Upon detail testing of Munis expenditures, IAD noted instances where expenditures were made without properly encumbering the funds prior to the purchase (e.g., expenditures paid direct to code, purchase order utilized, etc.).

Additionally, IAD noted ten (10) of twenty-six (26), or 38%, instances where a purchase order was utilized; however, the funds were not properly encumbered prior to incurring the expense (e.g., purchase order date after the invoice date).

Per ORC §5705.41, no order involving the expenditure of money shall be made without a certificate of the Fiscal Office (purchase order); in addition, purchase orders may not extend beyond the end of the fiscal year.

Recommendation:

IAD recommends that funds be encumbered prior to incurring the expense/liability. This will help to ensure proper expenditure of funds and compliance with ORC §5705.41.

Management Action Plan:

We will encumber funds prior to purchasing in the future and our Administrative Services department has been instructed to encumber funds via a purchase order as soon as an item has been approved for purchase.

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Target Date: December 31, 2026

7. Issue:

Upon discussion with BOE personnel, IAD noted packing slips are not initialed by the employee receiving packages; therefore, IAD could not determine if proper segregation of duties exists over the purchasing and receiving process.

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 proper procedures are in place and consistently followed.

Management Action Plan:

We will work with our board to create a policy to separate ordering and verifying the receipt of deliveries.

Target Date: March 31, 2027

8. Issue:

Upon detail testing of employee travel reimbursements, IAD noted twelve (12) out of twelve (12), or 100%, instances where supporting documentation was not provided for the employee reimbursement (e.g., mileage, parking, rideshare expenses, etc.). In addition, IAD noted insufficient policies and procedures exist regarding employee travel reimbursements (e.g., supporting documentation required to be submitted, allowable meal reimbursements when traveling, etc.).

Recommendation:

IAD recommends that all employee travel reimbursements include documentation to support the reimbursement. In addition, IAD recommends policies and procedures be updated, approved, and disseminated regarding employee travel reimbursement requirements. This will help to ensure travel procedures and best practices are consistently followed.

Management Action Plan:

The board employee travel reimbursement policy will be reviewed and updated as necessary.

Target Date: March 31, 2027

PERSONNEL FILES

BOE 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 noted in the BOE hiring packet.

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 issue was noted:

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9. Issue:

Upon detail testing of personnel files, IAD noted four (4) out of twenty-four (24), or 17%, instances where an Ohio Auditor of State Fraud Reporting System acknowledgement form was not complete, in accordance with the Ohio Revised Code §117.103 and Ohio Auditor of State Bulletin 2024-005.

Recommendation:

IAD recommends the BOE review employee personnel files to ensure the files contain relevant documents. This will help to ensure the completeness and accuracy of employee personnel files and compliance with the Ohio Revised Code and Ohio Auditor of State bulletins.

Management Action Plan:

The Auditor of State Fraud reporting requirement will be added to the FT new hire checklist and periodic review of seasonal staff acknowledgement forms will be completed to ensure compliance.

Target Date: March 31, 2027

ASSET INVENTORY

BOE policies and procedures were reviewed and an interview was conducted to gain an understanding of the asset inventory process and the internal controls in place.

A sample of IT assets was selected and detail testing was performed to verify the existence of the assets and accuracy of the asset tracking spreadsheet. In addition, a sample of asset purchases was selected and detail testing was performed to ensure assets purchased during the audit period are being tracked on the asset listing.

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

The following issues were noted:

10. Issue:

Upon detail testing of IT assets and review of the IT asset listing, IAD noted assets do not have a location assigned on the asset listing.

Recommendation:

IAD recommends the BOE add the asset's location to the IT asset listing. This will help to ensure completeness and accuracy of the IT asset listing and ensure proper safeguarding of IT assets.

Management Action Plan:

We will add an asset location field to our asset tracking system.

Target Date: December 31, 2026

11. Issue:

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Upon discussion with BOE personnel, IAD noted an annual audit of grant funded assets was not performed during 2025, in accordance with the Asset Management Policy.

Recommendation:

IAD recommends the BOE perform an asset audit of grant funded assets annual in accordance with policies and procedures. This will help to ensure proper accountability of grant funded assets and compliance with policies and procedures.

Management Action Plan:

An annual asset audit task will be added to our internal election calendar to ensure compliance.

Target Date: March 31, 2027

12. Issue:

Upon detail testing of IT asset purchases, IAD noted the following:

- Two (2) instances where an IT asset was purchased; however, IAD could not confirm the asset's serial number on the invoice agreed to the asset tracked on the IT asset listing.
- Four (4) instances where an IT asset was purchased; however, the IT asset is not being tracked on the IT asset listing.

Recommendation:

IAD recommends the BOE track all IT assets and confirm the accuracy of the IT assets received. This will help to ensure completeness and accuracy of the IT asset listing and ensure proper safeguarding of IT assets.

Management Action Plan:

We will create a document to ensure information from IT assets are properly recorded.

Target Date: March 31, 2027

CONTRACTS

BOE contracts were reviewed to gain an understanding of the contract process. Upon review of the contracts, IAD noted the contracts were related to election equipment purchases and a building lease and were not performance-based contracts; therefore, detail testing was not performed.

No issues were noted.

PAYROLL

BOE policies and procedures were reviewed and an interview was conducted to gain an understanding of the payroll process. Payroll approvers in Kronos were reviewed and detail testing was performed to ensure users with approval access 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 paycodes utilized by the BOE during the audit period was selected and detail testing was performed to ensure instances where employees were paid through a differential pay paycode were reasonable and the differential pay was calculated accurately. In addition, a sample of part time employees was

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selected and detail testing was performed to ensure leave forms completed during the audit period were signed by the employee, properly approved by the employee's supervisor and the leave reconciles to Kronos.

In addition, a sample of Family Medical Leave Act (FMLA) recipients was selected and detail testing was performed to ensure compliance with the Family Medical Leave Act and BOE FMLA policies.

The following general recommendation was noted:

General Recommendation:

Upon detail testing of employee Family Medical Leave Act (FMLA) leave, IAD noted the BOE utilizes email and internal documentation to inform employees of their FMLA eligibility and FMLA designations. IAD recommends the BOE complete the FMLA Eligibility Notice (Form WH-381) and FMLA Designation Notice (Form WH-382) to provide employees with their rights and responsibilities under the FMLA. This will help to ensure the BOE is in compliance with the FMLA and are providing employees with accurate and timely information regarding their FMLA leave.

GRANTS

An interview was conducted to gain an understanding of the grants process. IAD reviewed grant agreements and noted the grant agreements are with the Ohio Secretary of State for election related funding. IAD noted election related items were not included in the scope of this audit; therefore, detail testing was not performed.

No issues were noted.

FRINGE BENEFITS

Detail testing of the following areas was performed, if applicable, to confirm that the BOE 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.

REGULATORY COMPLIANCE

The Ohio Election Official Manual and applicable Ohio Revised Code (ORC) sections were reviewed and attributes were developed to ensure compliance with the following rules and regulations:

Ohio Revised Code

ORC §3501.06(A)

- *County Board of Elections* – Ensure there are four (4) qualified electors of the county, who shall be appointed by the secretary of state, as the secretary's representatives.

ORC §3501.08

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- *Oath of Members* – Before entering upon the duties of his office, each member of the board of elections shall appear before a person authorized to administer oaths and take and subscribe to an oath that he will support the constitutions of the United States and of the state, will perform the duties of the office to the best of his ability, will enforce the election laws, and will protect and preserve the records and property pertaining to elections.

ORC §3501.09

- *Organization of the Board* – Biennially, within five days after the appointments to the board of elections are made by the secretary of state, the members of the board shall meet and organize by selecting one of their number as chairperson, who shall preside at all meetings.

ORC §3501.12

- *Compensation of Board Members* – The annual compensation of members of the board of elections shall be determined on the basis of the population of the county according to the next preceding federal census, and shall be paid monthly out of the appropriations made to the board and upon vouchers or payrolls certified by the chairperson, or a member of the board designated by it, and counter signed by the director or in the director's absence by the deputy director. Upon presentation of any such voucher or payroll, the county auditor shall issue a warrant upon the county treasurer for the amount thereof as in the case of vouchers or payrolls for county offices and the treasurer shall pay such warrant.

Ohio Election Official Manual

Chapter 2

- *Regular Meetings* – These are meetings held on a schedule. Create a reasonable way for the public to learn the board's regular meeting schedule. Establish a schedule of regular monthly meetings.
- *Sending Minutes to the Secretary of State* – The board must email approved minutes to the Secretary of State's regional liaison and the Elections Division (BoardInfo@OhioSoS.gov) within 10 days after approval.
- *Training Requirements* – The Secretary of State has a training program on election rules, procedures, and laws that each member and employee must complete.
- *Continuing Education* – Incumbent or reappointed officials must attend and complete at least eight credits of training each calendar year.
- *Election Administration Plans* – The board must submit an election administration plan (EAP) to the Secretary of State's office: 75 days before each presidential primary, 120 days before each general election in even-numbered years. Each board must use the EAP Template when drafting its EAP. The EAP template and submission instructions are provided to the board by email at least 60 days before the deadline.

II. Security:

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