

2021 Audit Plan

Cuyahoga County, Ohio
Department of Internal Auditing



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2021 Audit Plan – Revised 5/20/21

Priority	Auditable Unit	Description of Audit Scope	Reason for Selection	Estimated Audit Effort
1	DCFS - Programs	Financial/Compliance Audit – Identify high risk programs (e.g. Ohio Kinship Permanency) and assess the internal controls relative to each programs mitigation of fraud and compliance with program guidelines.	Carried Forward 2020 Audit Plan	500
2	JFS Benefits Compliance Review	Compliance/Operational Review – assess progress on any action plans developed in response to findings and recommendations by federal and state audits.	Carried Forward 2020 Audit Plan	220
3	Sheriff's Office Fund Reviews	Financial Audit – Confirm the accuracy and completeness of the balances of the following Funds: Commissary Fund, Cashbook, Furtherance of Justice Fund, Law Enforcement Trust Fund, Drug Law Enforcement Fund, Prisoner Return Fund	Management Request	140
4	IT General Controls Review	IT Audit – Identify and determine effectiveness of general IT controls (Governance, Software Development and Implementation, Change Management, Security, Access Management, Operations, Back-up and Recovery)	Carried Forward 2020 Audit Plan	650
5	Facilities Revenue and Receivables	Financial/Operational Audit – Assess the adequacy of monitoring activities regarding lease agreements. Identify and review processes which ensure ongoing compliance with leasing policies and procedures and the ongoing activities of property management including billings, collections, lease increases, etc.	Carried Forward 2020 Audit Plan	550
6	Motor Vehicle Revenue and Receivables	Financial/Operational/Compliance Audit – Assess the adequacy, completeness, and accuracy of the revenue generation process for	Carried Forward 2020 Audit Plan	480

		motor vehicles from valuation to collection		
7	Real Property Revenue and Receivables	Financial/Operational/Compliance Audit – Assess the adequacy, completeness, and accuracy of the revenue generation process for real property from appraisal to collection. Audit may also include a review of the business requirements for the Harris System for reasonableness and consistency with operations	Carried Forward 2020 Audit Plan	1000
8	Cuyahoga Emergency Communications System	Operational/Compliance Review – Assess the effectiveness of CECS operations and compliance with related emergency response guidelines	Risk Assessment	450
9	Senior and Adult Services Contracting Process	Operational/Compliance Audit – review documentation and support to determine that contracts which support senior aging programs are compliance with policy and procedures as well as applicable federal and state regulations	Risk Assessment	350
10	Human Resources Compliance Audit	Operational/Compliance Review – Assess the effectiveness and adequacy of HR policy, procedures, and controls in mitigating the risk of non-compliance with significant federal and state requirements in the following processes: Recruitment, Hiring, Onboarding, Employee Leave, Performance Management, Terminations, Compensation, Benefits, Payroll, Safety and Training	Risk Assessment/AC Directive	450
11	Issue Tracker	Ongoing Review – Management and review of audit issues from reports. Work relative to the resolution and close out of audit issues uses a risk based methodology and is ongoing	Professional Standards	600

12	Bank Reconciliation Process	Financial Review – Assess the adequacy, completeness, and accuracy of the bank reconciliation process	AC Directive	220
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Consulting Services

Project Name	Description of Service	Reason for Selection	Estimated Audit Effort
ERP Post Implementation	Assist ERP team in addressing post implementation concerns relative to operational hindrances	Risk Assessment/Management Request	160
COVID Compliance	Review organizational compliance with COVID legislation (CARES Act, FFCRA)	Emerging Risk/ Director Recommendation	400
2021 Peer Review	Quality review of the Department of Internal Audit in accordance with professional standards of the IIA	Professional Standards	220
DIA Project Excellence	Allocation of hours to be utilized to fulfil internal projects focused on developing audit excellence in the areas of documentation, performance measurements, standards, and transparency	Director Recommendation	1200
Management Requests	Allocation of hours to be utilized to fulfil request by Council or Management	Director Recommendation	60

Item in Red text represent work to be completed by a third party and which is subject to budget approval.

Item highlighted blue indicates engagement deferred to 2022 as per May 20, 201 Audit Committee meeting.

Item highlighted gray indicates engagement removed as per May 20, 201 Audit Committee meeting.