



**CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDITING**

TO: Nailah Byrd, Clerk of Court

FROM: Valerie J. Harry, Director, Department of Internal Auditing

DATE: November 6, 2015

RE: Clerk of Courts Follow-Up Audit Report

As required by the International Standards for the Professional Practice of Internal Auditing, the Department of Internal Auditing (DIA) has completed follow-up procedures on reported issues from the Clerk of Courts, Audit Report issued on October 10, 2013. The objective of the follow-up report was to determine with reasonable assurance whether management took effective action on the issues that were presented in the audit report.

RESULTS

There were 33 recommendations in the Cuyahoga County Clerk of Courts Audit Report of October 10, 2013. As noted in the Follow-Up Results section, DIA has determined that 24 of the recommendations have been fully implemented, five have been partially implemented, and four have been withdrawn.

The Department of Internal Auditing would like to express our appreciation for the cooperation of the Clerk of Courts staff during this follow-up audit.

Respectfully,

Valerie J. Harry, CPA

Valerie J. Harry, CPA
Director of Internal Auditing

Cc: Audit Committee
Cuyahoga County Council
Sharon Sobol Jordan, Chief of Staff
Frank Bova, Chief Community Safety and Protection Officer
Robert J. Triozzi, Law Director

Follow Up Results Clerk of Courts

- **Fully Implemented (F)** - The audit issue has been adequately addressed by implementing the original or corrective action.
- **Partially Implemented (P)** - The corrective action has been initiated but not completed.
- **Open Issue (O)** - The audit issue has not been addressed but management fully intends to address the issue.
- **Not Implemented (N)** - The audit issue has not been addressed and management has assumed the risk of not taking corrective action.
- **Withdrawn (W)** - The audit issue no longer exists because of changes in the auditee's operations.

Issue	Risk Observation	Agency Response to 10/10/2013 Audit Report	Reasoning if not Fully Implemented	Corrective Action Taken				
				F	P	O	N	W
1	The Clerk does not have a policy and procedure manual for either the criminal or civil divisions. They also do not have internal codes or other forms of guidance regarding acceptable practices, conflicts of interest, or ethical and moral behavior.	Many of the audit findings are a result of the lack of written policies and procedures. The Clerk agrees the drafting and use of policies and procedures will create an accountable department. Each division of the office had its separate way of doing business. Since 2013, the Clerk's office follows county procedures when applicable. In 2013, several policies have been drafted and circulated to address issues as they surface and management is currently developing a policy and procedures manual with expected completion by the end of 2013. The manual will be fluid as it requires an analysis of the office for efficiency and legal reliability.		√				

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2	The agency does not have their own internal all-encompassing automated accounting system or methods for accounting for all transactions and balances. It is not required of the Clerk's office, since the County fiscal office is the fiscal agent for the Clerk. However, the Clerk should be performing at least monthly reconciliations comparing their records of receipts and disbursements with those of the County-wide financial system of FAMIS.	Management recognizes the importance of a reliable internal accounting system that can be reconciled with FAMIS. It is clear the current system is inadequate and needs immediate attention as it currently does not constitute the automated accounting system that is crucial to the Clerk's office. Management is working with the vendor to develop the reports that accurately reflect, verify and balance our financial information. Management has been and will continue to work with Proware to determine if it has the capability to provide the office with this critical need. In the interim management is developing spreadsheets in order to provide an accurate financial picture. Long term we are working with Avanti on the ERP and will participate in the procurement process as directed by Cuyahoga County Council. We anticipate our short term solution will be in place by the end of 2013. I have contacted the Fiscal Department as well as the Treasurer seeking help with training of new management on FAMIS and BRASS.		√				

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3	There is disparity between the work being done in the criminal and civil divisions. There is also disparity in work being done within different departments of the same division. Many employees only know their assigned tasks but do not know what their co-workers do, or what happens to their work when it is passed off to another department.	Prior to 2013, supervisors and management did not meet on a regular basis resulting in very little to no communication. Since second quarter 2013, management and supervisors meet weekly and while the meetings help some, the ability to communicate and problem solve needs improvement. This lack of communication has been one of the major causes for procedural errors documented by the internal audit team. The divide between criminal and civil created an office where one division did not know what the other division was doing resulting in inefficiencies. Many of the specifics mentioned in the audit have been addressed including following up on errors, proper application of bond money and recording of receipt of new policies and procedures. Additionally, in August, we began cross training of employees. The hiring of two new directors with an established record of management and successful project coordination along with a legal and business background are an important piece of turning the office around. They will be focusing on improving the communication and reporting that has been absent prior to 2013.		√				

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4	Management has not reassessed the need for Saturday hours. The cost of doing business may exceed the benefits. Saturday's transaction numbers and dollar amounts are much lower than Monday through Friday business hours. The average number of transactions processed on Saturdays is about 13 transactions, which equates to approximately 7 customers. Also, employees do not process mail (i.e. checks) if received on Saturday or there is a back log from the week.	We continue to review the Saturday criminal division hours and determine by the end of this year whether it is cost effective to remain open. Since 2013, I have instructed the supervisor to use Saturdays for more than just taking bonds and the time has been helpful to eradicate backlog.	The Clerk is aware that transaction volume on Saturday's does not warrant the Clerk of Courts to be open. However, the Clerk has determined it is legally required for them to be open on Saturday's due to court proceedings. Clerk employees are not processing mail on Saturday's as recommended, but there is not a backlog of checks anymore making this a nonissue. This issue has been withdrawn.					v

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5	<ul style="list-style-type: none"> • A bond register is kept by the clerks in the criminal division at the front counter. Whenever a bond is posted, they document the bond date, amount, when it was picked up, and when it was returned for imaging. DIA was unable to trace bonds in the register to actual bond postings in Proware due to lack of information in the register; • Cash counts are done by hand rather than by an available electronic cash counter. • Specific payments or bond money that needs to be applied to a criminal case is not done by criminal division clerks. Posting of these transactions is currently being done by the civil cost department, initiated by a phone call from a clerk in the criminal division to the civil division. 	<p>The drafting of policies and procedures, proper fiscal management and stressing accountability among the workforce will improve our operations. As a result of regular audit meetings, many of the deficiencies in this section have been addressed including the use of the cash counter and the elimination of the bond book.</p>	<p>Note: Clerk of Courts' operations has improved overall. The Criminal Division cashiers are now using cash counters.</p> <p>Civil Division cashiers are not using cash counters; however, less cash is being taken in since most civil cases are now E-Filed. As a result, the Clerk does not deem a cash counter to be necessary in the Civil Division. This issue has been withdrawn.</p>						v

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6	Employees were observed absent from their workstation but remained logged in to Proware and other programs. The risk of unauthorized access or usage of the terminal is increased without logging off or locking computer terminals when the employee is not at the terminal.	All employees are now aware that computers must be logged off when an employee is away from their desk. A policy has been written and will be included in the policy and procedures manual. The computer program has been adjusted to re-set passwords on a regular basis.		√				
7	There is a concern that employees may not have the proper skills to adequately perform their duties. There were many instances of voided transactions made in Proware which may be a result of the lack of computer and communication skills. It was also noted that at the time of audit only one employee of the Clerk has had to undergo any sort of job related skills training.	The clerk agrees with the internal audit team on the importance of job related training and will be making this training available to our staff when it is operationally possible. It is difficult to know what training is necessary without a review of where the staff is currently and what skills are lacking. The focus has been on reviewing and hiring the supervising staff. Employment since 2013 is focusing on education and work experience and includes testing and interviews. As mentioned previously, the existence of a policy and procedures manual as well as the continued practice of cross-training will have a positive effect on employee performance.		√				

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8	The Clerk is submitting an incomplete and inaccurate list of their inventory to the County for reporting purposes. DIA noted items that had been removed that were still on the inventory list, items on the list that could not be located, items in service in the Clerk's office that were not on the list, and items that did not have matching tag numbers.	An inventory management system is nearly complete. All inventory is currently being tagged and recorded and an inventory policy will be included in the policy and procedures manual. A complete inventory list will be completed by October 1, 2013.		√				
9	There is no control in place to review the Cuyahoga County Vehicle Usage Form Log Book. This log is kept in the vehicle and signed out and back in by the operator. A supervisor has never been assigned to monitor the usage of the Clerk's vehicle.	This administration has adopted the county policy on vehicle usage and additionally a supervisor is now assigned to verify the mileage on the last business day of each month and record the mileage along with his / her signature. A record is kept of all users of the county vehicle along with a copy of their driver's license. Updated listing will be provided annually. Management has complied and will continue to comply with the Inspector General's initiative on vehicle usage.		√				

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10	DIA noted instances where reports from Proware were not accurate to the time period requested. Reports to view voided transactions were not always showing the actual employee that was making the void. Also if multiple checks were received for one court fee then only one check would be shown.	The issues addressed in this section by the internal audit team are problematic and need continued attention. I will continue to address issues with Proware related to the discrepancies in reports (fiscal and case information) and eliminate the duplicative efforts of staff. Currently, the prosecutor, public defender, sheriff, court of appeals and juvenile court use separate systems. And while the domestic relations division employs the same vendor, any effort to create program efficiencies requires additional money and time. My office cannot share information with these agencies without interfaces which are costly. We have presently addressed the issues relating to cash controls and are in the process of developing reports providing us with “verifiers” which will minimize errors. It is not clear the current arrangement can meet the needs of my office or adequately support the data needed to meet statutory mandates. The issues addressed are all relevant in this citation and corrective action will be taken by the 1st quarter of 2014.	<p>Reports from Proware are still not accurate to dates requested. The Clerk of Courts has instructed Proware to fix the issue, but this is an issue Proware has been unable to correct.</p> <p>We have determined this issue to be partially implemented due to Proware’s inability to accurately generate reports. This determination should not be viewed negatively on the Clerk of Courts as efforts are being made to correct this issue.</p>		v			

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11	There are public portals in the Clerk's office in which public can view online dockets. There are also hard copy books that were on display in the Clerk's office. These public portals and books contain access to some images of the docket. DIA noted that images of bonds in criminal cases displayed social security numbers of defendants.	Recently, the Clerk of Courts website posted Rules 44-45 of the Rules of Superintendence for the Courts of Ohio. These rules provide that the filing party is to redact any personal identifiers prior to submission or filing of a document and expressly mandate the court and clerk are not responsible for removing personal information from documents. In addition, court personnel are attempting to identify and eliminate documents used by the Bench that include personal information. In January 2013, there were dozens of old books available to the public that contained personal information. These materials have been removed from public access and proper record retention has been followed. In addition to the hard copy material containing personal information, the public terminals contained access to documents with the personal information. As these documents are discovered, the personal information is removed. The non-personal information remains available. These efforts will drastically reduce the unintentional release of personal information.		√				
12	DIA requested vouchers, leave requests, overage/shortage documentation, voided receipts, etc. but they were never received. Therefore, they are concluded as missing records.	The clerk acknowledges that many records are either missing, incomplete, or inaccurate. Once the fiscal manager is hired, these issues will be addressed in conjunction with the Fiscal department and the Treasurer. Also see response at Issue #10.		√				

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13	<p>DIA performed a walk-through of cash collections and physical security. We noted the following:</p> <ul style="list-style-type: none"> • No cameras are displayed facing the safe and there is room to support more cameras. • Cashiers did not count their register and reconcile to their sales report at day-end closing. • The cash registers were not locked during the day. Keys were sitting in the cash register for anyone to open; • Daily cash counts were not supervised by a second person. All cash is counted the next morning by a civil clerk. • Access codes to the sub-doors (specifically, the cashier door) had not been recently changed. 	<p>In the Criminal Division, there are 5 cameras placed in cash counting areas, front counter, and filing areas. Additionally, the COC authorized expenditures in an amount exceeding \$134,000 to install cameras in cash counting areas in the Civil Division, Criminal Division, Domestic Relations and Microfilm. The equipment is on site as of the writing of this response, and we anticipate installation of the cameras by fourth quarter 2013. Cash drawers are now locked during the day. Daily cash counts now have a verifier in the room at all times. Keys to cash boxes are in employees' possession at all times. With input from new management, policies and procedures are in the process of implementation to ensure proper cash handling and proper cash controls. A new cash counting room layout is in place.</p>	<p><i>Note: The daily cash counts are still only conducted by one person, but DIA deemed it reasonable to count money on camera instead of having a second person present to supervise the count due to the limited amount of resources available to perform this control. Therefore, DIA recommends someone other than the person(s) counting the cash periodically review the tape.</i></p>	√				

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14	<p>DIA performed a review of select voids and noted the following for both the Civil and Criminal divisions:</p> <ul style="list-style-type: none"> • Voided receipts did not have immediate supervisory approval. • Voided receipts did not have a reason noted in Proware for the void. • Voids made by supervisors were not being approved by a second individual. • Receipts were voided by a Proware consultant although he is not a County employee. • Various supporting documentation on voids was not maintained. See "Missing Records" finding in audit report for more details. There were also other instances noted see "Voids" finding in audit report for more details. 	<p>Voids are addressed and included in the revised cash control policy soon to be in effect. All voids are reviewed by supervisors and now include the reason for the void. In addition a policy including cash voids, along with docket voids and deletions will be in place by the 3rd quarter of 2013 and the policy will be included in the policies and procedure manual. The number of voided receipts seems exceptionally high. A review of best practices is needed prior to establishing appropriate benchmarks concerning voided receipts.</p>		√				

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15	<p>DIA requested bank reconciliation packets. We noted the following:</p> <ul style="list-style-type: none"> • No proof of management approval on the monthly bank reconciliations. • The individual who performs the monthly bank reconciliations also has the ability to collect cash, post and void transactions, and has daily access to all cash. • A monthly reconciliation of unapplied deposits and bonds is not done and compared to the Clerk’s bank balance. The civil cost department prints this report every year, but there is no proof the department reviews the report as multiple amounts on the list should be applied to the case, refunded to an individual, or sent to the County Treasurer as unclaimed funds. • DIA noted that outstanding check lists are not prepared by the Clerk. The bank generates a monthly report of outstanding checks based off check registers received from the Clerk. The Clerk does not generate their own outstanding check lists from Proware in order to perform their monthly bank reconciliations. 	<p>Clear directives have been set with the bank and a decision will be made on the business relationship. Improved reports are included in the new directives. An all-encompassing cash handling policy is being developed to handle issues addressed in this section. Please also refer to my comments under Issue #2 and Issue #10.</p>	<p>Bank Reconciliations are performed on a monthly basis. They appear to accurately display the adjusted bank balance to reconcile to Proware's system balance. The "ending adjusted balance" used in the bank reconciliation is not compared to the Proware system balance. We noted the variance to be about \$60,000. Management explained the Proware balance does not appear to be accurate, but efforts to fix the issue are being undertaken.</p> <p>It was also recommended the unapplied deposits and bonds be reconciled to the bank balance. No evidence of this occurring was noted.</p>		v			

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16	Currently, there are no policies or procedures in place for bond forfeitures. We noted bond forfeitures were not reconciled or monitored. The criminal division does not maintain a list of bond forfeitures for periodic review to assure all forfeitures are correctly accounted for.	In the 3rd quarter of 2013, a monthly listing of all outstanding bond forfeitures over 120 days will be provided to the designated supervisor who will review and place a docket entry as needed to indicate the status. Furthermore, by the end of this year, a policy will be in place to assure the proper collection of bond payments.		√				
17	DIA noted the following in regards to criminal and civil cases: <ul style="list-style-type: none"> • Cases were not properly closed in a timely manner by assessing costs, writing off costs, or billing/refunding the defendant or plaintiff. • The case account listing did not agree to the total charges of journal entries and payments in the case docket due to costs not being written-off correctly and payments applied to costs incorrectly. • See other issues regarding fines and fees application at the finding "Fines, Fees, and Forfeiture Testing" in the audit report. 	Please refer to comments at Issue #2 and #10. Since mid-June 2013, when a case is closed it is reviewed to assure the proper collection and return of money. Currently there are a large number of cases that appear to be inactive but have not been properly closed. Management is working with Proware to ascertain a complete listing of these cases and will formulate an action plan based upon the case status. A uniform policy will be completed by the end of this year. All court ordered "special fees" were reviewed and appropriate steps were taken to assess cases accordingly. Currently as inaccuracies and failures to follow the law have been discovered, steps have been taken to properly record and collect costs/fees. Once the position of fiscal manager is filled additional policies and procedures will be drafted to address these deficiencies.	<i>Note: Even though case close-out procedures have been established, and are currently being applied, the Clerk has not reviewed all open cases prior to the audit with deposits on hand to determine if the cases should be closed. Refer to Issue #30 for further clarification.</i>	√				

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18	<p>We noted monies collected that were not deposited in accordance with ORC 9.38. The monies not timely deposited were as follows:</p> <ul style="list-style-type: none"> • Receipts are often voided by a supervisor the day following the receipt of the money. A supervisor makes the void and returns the monies to the cashier who then corrects the record and the monies are placed back in the cash drawer. These monies will therefore not be deposited until the following day. • We noted instances in which overage monies were kept in a cashier's drawer for periods up to a few months after collection rather than being deposited the following day with the daily bank deposit or secured with a properly designated depository. 	<p>Management agrees with the audit team's assessment and recommendations regarding the deposit of public monies. Actions are being taken and a policy will be in place to correct these deficiencies by end of 2013.</p>		√				

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19	During our testing of expunged cases, we noted the Court is not ruling on the poverty affidavit to determine whether the applicant is indigent. The Cuyahoga County Department of Law is of the opinion the Court must make the final determination of an applicant's indigence. This opinion is supported by the Local Rules of the Cuyahoga County Court of Common Pleas, which in Section 7.0(C) states: "A poverty affidavit filed in lieu of a cash deposit must state the reasons for the inability to prepay costs and is subject to Court review at any stage of the proceedings." Although the Local Rules do not specifically address filing fees paid for the sealing of records, the rules establish a practice by which the Clerk of Courts may accept poverty affidavits in lieu of filing fees.	Management agrees with the Internal Audit Team. It is noted poverty affidavits (and affidavits of indigence) are filed in criminal and civil cases, not just criminal expungement applications and the same problem exists with all types of cases. In the past, the Clerk did not collect the fees at any stage of the proceeding even when the Court did not rule on the affidavit. Therefore, the state and local entities have not received the money owed to each, when applicable. The Clerk has requested the Court do one of three things: 1. draft a rule providing direction to the Clerk when these affidavits are not ruled upon; 2. approve the change in the court management system so the judge will not be able to sign off on a case without granting or denying the poverty affidavit, or 3. rule on the affidavit when ruling on the case. Some judges have chosen the third option and have begun to address poverty affidavits when the expungement rulings are reviewed. These judges made the necessary rulings when initially requested. Currently and until further advised, when an expungement is granted without a ruling on the poverty affidavit, the Clerk will attempt to collect the fee.	<i>Note: Proware was updated to have the Judge make a ruling on the poverty affidavit or the final journal entry cannot be entered on an expungement case.</i>	v					

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20	<p>DIA reviewed the Clerk’s process for monthly distributions, we noted the following:</p> <ul style="list-style-type: none"> • All monthly disbursements were not approved by a supervisor who is independent of preparing the disbursement. • County recorder’s fees are disbursed to the Fiscal Office. We were unable to trace disbursements to FAMIS. The Fiscal and Clerk’s Office did not keep adequate support of the receipt and disbursement. Both departments are unsure of how to keep track of the recorder’s fees from the Clerk. • Various missing supporting documentation for monthly disbursements were noted. 	<p>Once the new fiscal manager is hired, management will work to address these concerns and consider the recommendations of the audit team. The new processes will be included in the policies and procedures manual and will be implemented in the 1st quarter of 2014.</p>	<p><i>Note: The Clerk of Courts has procedures in place to approve monthly disbursements and reconcile Clerk fees to FAMIS. DIA noted the Clerk cannot reconcile disbursements to the Recorder’s Office due to FAMIS access.</i></p>	√				
21	<p>DIA viewed that witness, grand jury, and petit jury vouchers were not posted to the County's accounting system in a timely manner. Also the same subobject was used for posting all of the voucher expenditures. Additionally, supervisors at the Clerk's office do not reconcile with FAMIS to verify the voucher expenditures are accurately posted.</p>	<p>This will be addressed in the policies and procedures manual. Management has contacted the fiscal department to coordinate efforts to post appropriately.</p>		√				

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22	Certain vouchers from the Clerk of Courts were marked as "Hold for Pickup" as an indication for the Fiscal Office to hold the check for selected individuals to pick up instead of being mailed directly by the Fiscal Office to the vendor.	"Hold for Pickup" is a practice that has now been discontinued completely. A policy has been written and will be included in the policies and procedure manual. Management will work with Fiscal to implement the recommendations of the audit team.		√				
23	Vouchers did not have any indication of approval other than the employee who was requesting the voucher for payment. There was also no indication the expenditure was reconciled to FAMIS.	Please reference our comments at Issue #2 and Issue #10.		√				
24	There were indirect charges that were incorrectly charged to the Clerk of Courts.	This will be addressed in the manual and addressed the 1st quarter of 2014. It is my understanding the internal audit team has received an adequate response concerning the reasonableness of the chargebacks.	The Clerk is monitoring chargebacks for reasonableness that are posted to FAMIS to make sure the charges relate to Clerk business. However, statements on detail of chargebacks from other agencies are still not received. Chargebacks statements should be requested from Public Works on a quarterly basis.		√			

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25	One employee who left the service of the Clerk's office had taken all of the furlough days prior to resignation but it was also prior to the completion of the furlough payroll cycle. As a result of this the employee received more compensation than they were entitled to because their final pay did not reflect a deduction for furlough time taken that had not yet been earned. The County did not invoice the employee to recover these monies.	While Furlough Leave is no longer mandatory in Cuyahoga County, some employees of the COC have chosen to take Furlough Leave. The days for the employees who have taken furlough leave in 2013 (12 employees) have all been taken by the writing of this report. As such, there is no current issue concerning lost monies due the COC as the furlough cycle is complete. Should any employees choose to take Furlough Leave in the future, the COC will implement a policy for recouping any lost dollars in the event an employee takes furlough time and leaves COC employment prior to the completion of the furlough cycle. This policy should be implemented by first quarter 2014.	Although the County does not offer furlough days anymore, no policy has been developed, in conjunction with HR, on the furlough program for employees who have used their furlough days and leave service prior to completion of the furlough cycle.		√				
26	A Clerk employee was on unpaid leave (had already exhausted all of his leave balances); however, he received compensation in the amount of \$875 for the pay period ending April 23, 2011.	A complete review with a human resources analyst indicates there are no existing issues. The supervisors understand HR is to be informed when an employee is on leave.	<i>Note: The Clerk of Courts did not seek recourse for the overpayment. MyHR implementation and management review of leave hours has mitigated the risk of this occurring in the future.</i>	√					

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27	The Clerk utilized physical attendance sheets as a form of verification for time worked during 2011 until June 2012. Per review of these attendance sheets, employees did not sign out upon leaving for the day.	The supervisors recently began using software that tracks the daily attendance of staff and there has been a concerted effort to balance workload needs with leave requests. Employees are no longer able to take leave without prior approval.	Time sheets are now automated through MyHr and not hand-written. A time calendar is being utilized for review by management. This comment has been withdrawn.					√
28	Witness vouchers were not being completely filled out indicating how much time a witness had been present and thus how much they should be paid.	As of the writing of this response, the COC contacted Proware to amend the State Subpoena to include a place in which to fill in the times at which the witness appeared in Court. This will help the COC properly determine whether a witness is entitled to payment for a full or half day attendance at court. The COC also contacted the Office of the Prosecutor to remind them of proper subpoena procedures and the importance of properly filling out subpoenas to reflect the true amount of time for which a witness should be paid. The COC also instructed the staff in the Cashier/Witness Voucher office to not pay a witness for a subpoena if the subpoena is not properly completed by the prosecutor's office.		√				
29	A formal request was not always sent through MyHR by employees for time off to be approved by their supervisor.	The supervisors recently began using software that tracks the daily attendance of staff and there has been a concerted effort to balance workload needs with leave requests. Employees are no longer able to take leave without prior approval.		√				

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30	DIA reviewed the Clerk’s bank balance at the end of 2011 and 2012, noting balances of \$24.8 million and \$25.2 million, respectively. DIA only noted disbursements ranging from \$1.4 million to \$2 million a month compared to \$1.5 million to \$3 million in receipts a month. The reason for the high balance is total unapplied deposits and bonds were \$18.1 million and \$3.8 million, respectively. The unapplied amount consists of deposits that have not been applied to the case correctly, refunded, or included in unclaimed funds. The unapplied bonds are criminal and civil bonds left on cases that should either be applied to court costs or sent to the Treasurer as unclaimed funds or be refunded to the defendant or bond company.	Management agrees with the audit team’s assessment and recommendations regarding unapplied deposits and will work to address these concerns. It is clear the previous clerk did not adequately disburse deposit money resulting in over 30 years of backlog. As such, this problem will take some time to correct. Management continues to work with Proware to ascertain a reliable list of unapplied deposits. Once the list is complete, it will be posted on the website and published so the public can request a refund. The refund process will be handled electronically until verification is necessary. All applicable claims will be included on the unclaimed funds list and posted according to the Ohio Revised Code in January 2014. Also please see the response at Issue #10 and #17.	The Clerk of Courts is currently reviewing every case on the unapplied deposits list. This case by case review started in April 2015. As of October 2015, 40,000 more cases are left for review out of over 300,000 identified by DIA.		v				
31	The Clerk does not maintain, review, or report a total payables list. The monthly disbursements report does not display an accurate amount of costs owed to other agencies or individuals.	Management agrees with the audit team’s assessment and will work with new management to address these issues. Please reference comments in Issue #2 and Issue #10. Currently, management is reviewing all outstanding cases where judgment liens are present and taking corrective action as needed. Again, as in all other reporting areas, the previous management did not address the backlog and there is a great deal of data to inspect.		v					

Issue	Risk Observation	Agency Response to 10/10/2013 Audit Report	Reasoning if not Fully Implemented	Corrective Action Taken				
				F	P	O	N	W
32	<p>DIA reviewed the Clerk’s unclaimed funds list and the procedures relating to the process. We noted the following:</p> <ul style="list-style-type: none"> • The unclaimed funds list was not certified in a timely manner. • Amounts not disbursed as a refund that should have been refunded are not included in the unclaimed funds list. • The Clerk does not keep a detailed running total of how much money remains in the Clerk's unclaimed funds account. The Clerk's funds are also aggregated with other agencies' unclaimed funds in FAMIS, which makes it difficult to reconcile. 	<p>The list of unclaimed funds is posted to the COC website and includes the funds through 2011. The order of the list has been changed to an alphabetical listing by person rather than the old listing by case number. All funds have been certified to the treasurer. Management is working with Fiscal to segregate accounts as suggested by the internal audit team.</p>	<p><i>Note: Policies and procedures in the Clerk’s Office have been established to account and review unclaimed funds. DIA has deemed this issue to be fully implemented by the Clerk of Courts. However, the Fiscal Office has not made changes to separately account for Clerk of Courts’ unclaimed funds in FAMIS.</i></p>	√				
33	<p>DIA attempted to confirm bond amounts, dates posted, date reparation fees paid, defendant's name, and case numbers to the Clerk records. Confirmations were sent to bondsmen. There was a low response rate so there was not sufficient evidence to gain assurance over postings. While preparing confirmation letters, we noted an uneven distribution of cases to certain bonding agencies.</p>	<p>Management is currently exploring available options with the Department of Insurance to help ascertain the information requested by the audit team. In addition, the Department of Insurance has been helpful in understanding what acceptable behavior of the profession is and what options are available to the COC.</p>	<p>The Department of Insurance has provided training to Clerk employees. Due to the low response from bondsmen, the Clerk is unable to follow up on the confirmations sent by DIA. This comment has been withdrawn.</p>					√