

Civil Department Follow-Up Review

TO: Sgt. David G. Schilling Jr., Cuyahoga County Sheriff
FROM: Rose Karam, Interim Director, Department of Internal Auditing
DATE: September 27, 2019
RE: Sheriff’s Office Civil Division Follow-Up Review 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 Sheriff’s Office Civil Division Audit Report issued on May 19, 2017. 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. It should be noted that due to the scope of the original report (Jan 2011 – Aug 2013) and the unusual span of time between the commencement of fieldwork (2014) and report issuance (2017), several of the original report recommendations were addressed prior to report issuance as indicated in the Agency’s response.

RESULTS

There were 133 recommendations in the Sheriff’s Office Civil Division Audit Report issued on May 19, 2017; **88%** of the recommendations were fully implemented or withdrawn. Each recommendation is addressed in the Follow-up Results section on the following page. The table below is a summary of the recommendations.

Fully Implemented	Partially Implemented	Not Implemented	Withdrawn
105	8	8	12

DIA would like to express our appreciation for the cooperation of Sgt. Joseph Greiner and the current management of the Cuyahoga County Sheriff’s Office Civil Division.

Respectfully,



Rose Karam, CFE, CIA
Interim Director

Cc: Audit Committee
Cuyahoga County Council
Bill Mason, Chief of Staff
Greg Huth, Law Director

Corrective Action Taken

- **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.
- **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- **Withdrawn (W)** - The audit issue no longer exists because of changes in the auditee’s operations.

NOTE: Agency responses were extracted and modified from the Civil Division Audit Report issued on May 19, 2017. References to departments, offices, policies, etc. are not consistent with terminology used throughout the rest of this report. The Civil Division Audit Report can be found on the [Audit Committee’s website](#).

Finding (Local Rule 27): The Common Pleas Court established Local Rule 27, which details the Court’s and Sheriff’s Office responsibilities on foreclosure cases. The following rules were not strictly enforced by the Division during the audit period: 1) The purchaser shall be required to pay interest on unpaid balance to the Sheriff within 30 days from the sale date (47%); 2) Accurate calculations of appraisal fees (4%); 3) If the balance of the purchase price is not paid within 30 days, the purchaser is in contempt of court (97%); and 4) Conspicuously posting a copy of Local Rule 27 at the place of the Sheriff’s sale. (Pages 7-8 in 2017 Audit Report)

Recommendation 1	Agency Response to 2017 Audit Report	F	P	N	W
Interest should be accurately charged in Proware. A separate entry in Proware should be made for interest collected. The amount of interest should be calculated by the system based on the date of purchase to the final deposit in accordance with Local Rule 27.	<i>Proware is accurately charging the interest in accordance with Local Rule 27. However, the Civil Division stated that a separate entry for interest collected is not feasible because collection is made on total proceeds, not interest alone. (See attachment "Interest Calculation by Proware" for the correct calculation of interest).</i>	v			

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Recommendation 2	Agency Response to 2017 Audit Report	F	P	N	W
Proware should automatically calculate and apply all appraiser fees to reduce the chance of paying appraisers the wrong amount.	<i>Proware is automatically calculating and applying all appraiser fees.</i>	√			
Recommendation 3	Agency Response to 2017 Audit Report	F	P	N	W
A function to notify staff should be developed in Proware, such as a tickler notification, for procedures requiring the Civil Division (Division) to be notified of an event by a specific date, such as contempt of court.	<i>The Civil division is working with Proware to develop a system to notify staff when important events such as contempt of court arise.</i>		√		
<i>Update: A SAR has been submitted and this will be addressed in the new Proware implementation.</i>					
Recommendation 4	Agency Response to 2017 Audit Report	F	P	N	W
The current process of filing contempt of court against buyers should be modernized by automating the process and developing templates in Proware to complete contempt of court filings in accordance with Local Rule 27. These filings should be sent to the Prosecutor’s Office.	<i>Electronic contempt of court filings to the Prosecutor’s Office have been in practice since January 2014.</i>	√			

Finding (Sheriff Fees): DIA found non-compliance with ORC 311.17 for proper collection fees and oversight. These included: 1) failure to charge the correct amount for Sheriff fees; 2) there was no standard fee schedule; 3) supervisor review to ensure accuracy of charges; 4) staying up-to-date on fee revisions. (Pages 8-11 in 2017 Audit Report)

Recommendation 5	Agency Response to 2017 Audit Report	F	P	N	W
The Division should immediately begin charging the correct Sheriff fees in accordance with ORC 311.17. The Division should develop a standard listing of all allowable fees and it should also be utilized for training new and existing staff.	<i>The recommendation was corrected July 2015.</i>	√			

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Finding (Conveyance Fees): DIA tested Foreclosure cases with conveyance fees and noted non-compliance under ORC 319.54(G)(2), ORC 39.54(G)(3)(e), and ORC 322.02(A), all dealing with fees associated with property sales. (Pages 12-13 in 2017 Audit Report)					
Recommendation 6	Agency Response to 2017 Audit Report	F	P	N	W
We recommend the Division review current procedures in charging conveyance fees required by the ORC and revise procedures accordingly. Further, the Division should communicate with the Senior Supervisor of Transfer and Recording in the Fiscal Office to verify amounts charged are accurate and supported by the ORC.	<i>Corrected July 2015. The County Fiscal Officer and County Recorder provided the conveyance amounts charged by the Sheriff.</i>	√			

Finding (Appraised Value): Per ORC Section 2329.20, foreclosed land should not be sold for less than two-thirds of the value. DIA tested foreclosure cases and noted two cases did not sell for at least two-thirds of the appraised value. One case was a data entry error, as the appraised amount was not accurately entered in Proware. The second sale was set at a minimum bid price, but the minimum bid sheet was not located. (Pages 13-14 in 2017 Audit Report)					
Recommendation 7	Agency Response to 2017 Audit Report	F	P	N	W
Prior to the Sheriff sale, an employee who did not enter the appraised value into Proware should review the entry and initial the appraiser's form to verify the review has been completed and the amount is accurate.	<i>Management did not specifically address this recommendation in the Audit Report.</i>	√			
Update: Rules are already written into Proware to auto-calculate two-thirds of appraised value.					
Recommendation 8	Agency Response to 2017 Audit Report	F	P	N	W
The Division should require the sale price be entered directly into Proware at the auction. Proware should not allow entry for anything less than two thirds of the appraised price if the property was appraised.	<i>This part of the recommendation has been in place from the beginning of Proware, August 2013.</i>	√			

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Finding (Sheriff Recording Fee): DIA tested foreclosure cases and noted two of 150 cases were not charged the correct fee. One case was charged double the fee for a parcel sold. The extra charge was due to a prior vacated sale which should have resulted in reversal of the fee since the deed was never recorded. The second case was not billed the fee even though it was sold, and a deed was recorded. The net effect of these two cases is \$0. (Pages 14 in 2017 Audit Report)							
Recommendation 9		Agency Response to 2017 Audit Report		F	P	N	W
The Division should ensure the fee is accurately charged to each applicable foreclosure case. If a sale is vacated, the fee should be reversed from the case. If a deposit was received for the recording fees, a refund should be issued.		<i>Some cases are vacated after the deed has been recorded. The fee is refunded when the court orders it.</i>		√			
Recommendation 10		Agency Response to 2017 Audit Report		F	P	N	W
The Division should request Proware set up an automatic charge in the system when a property is sold so the fee is posted to all applicable cases.		<i>Since August 2013, the \$75 fee is automatically entered when a parcel is sold.</i>		√			

Finding (Foreign Docket Maintenance): DIA tested foreign case Writs and noted non-compliance under ORC 311.10 for all cases tested. Additionally, the Division does not have formal procedures to ensure all required information is documented as required by ORC 311.10. (Pages 15-16 in 2017 Audit Report)							
Recommendation 11		Agency Response to 2017 Audit Report		F	P	N	W
DIA recommends the Division work with Proware to ensure all fields required by ORC are incorporated into the case management system. When a foreign case is entered, \$0.25 should automatically be charged to the docket. Proware should also require all information from 311.10 be entered before closing a foreign case.		<i>Remedied by the implementation of Proware (August 2013) or soon after.</i>		√			

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Finding (Table of Fees): The table of fees was not conspicuously posted in the Sheriff's Office prior to July 14, 2015 resulting in non-compliance with ORC 2335.30. But the Division did conspicuously post it after July, 14, 2015. (Page 16 in 2017 Audit Report)					
Recommendation 12	Agency Response to 2017 Audit Report	F	P	N	W
The Division was required to post the table of fees by July 14, 2015 which was three months after the current Sheriff's appointment. Because it was not posted by that date, it resulted in non-compliance.	<i>As of the report date, fees have been posted in several locations.</i>	√			

Finding (Unclaimed Funds): The Division is required to remit unclaimed funds to the Treasurer annually. DIA noted: 1) stale checks were outstanding for longer than one year; 2) no procedures in place or evidence the balances or outstanding checks were reviewed; 3) the Sheriff's website had copies of checks issued to the Treasurer's Office on the website which contained the Division's checking account number. (Pages 17-18 in 2017 Audit Report)					
Recommendation 13	Agency Response to 2017 Audit Report	F	P	N	W
The outstanding check report should be run at year-end and reviewed to determine checks outstanding for more than one year. The process of posting amounts identified as unclaimed funds and remitting to the Treasurer should commence within a reasonable time prior to the first Monday of each January. Outstanding checks to other County agencies should be researched for the reason.	<i>Unclaimed Funds report produced in Proware January 2015. ORC rules followed in 2016 for 2015 cases.</i>	√			
Update: Review of report and other recommendations implemented prior to report issuance.					
Recommendation 14	Agency Response to 2017 Audit Report	F	P	N	W
Supervisory approval, indicated by initials, should be included in the electronic or paper support prior to certifying the list to the Treasurer's Office.	<i>See response in "Recommendation 13".</i>	√			
Recommendation 15	Agency Response to 2017 Audit Report	F	P	N	W
Check images were removed from the Sheriff's website during the audit. We recommend the Division redact bank account information from the checks or discontinue posting check images to the Sheriff's website.	<i>See response in "Recommendation 13".</i>	√			

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Finding (Deposit of Public Monies): DIA tested deposits of public money and noted over one-third were non-compliant with ORC 9.38, which states the allowable number of days between receipt and deposit. Failure to deposit public money in a timely manner increases the Sheriff’s exposure to theft, loss, or potential loss of investment earnings. Also, holding on to monies for a long period of time results in untimely posting to the accounts and incomplete reports on which management relies. (Pages 19-20 in 2017 Audit Report)					
Recommendation 16	Agency Response to 2017 Audit Report	F	P	N	W
Cash exceeding \$1,000 should be placed into the safe immediately and deposited in the bank the next business day. The Division should contract with a banking deposit courier to pick up all bank deposits daily to comply with ORC 9.38.	<i>Time frame followed beginning in July 2015 using Sheriff Deputy. When a Deputy is unavailable, notes are written on a log sheet.</i>	√			

Finding (Record Retention): DIA found non-compliance with ORC 149.3 rules for retention and disposal of County records. Case files were missing in a review of real estate foreclosures. Failure to keep copies of records and dispose of them properly compromised the audit trail and limits transparency. The unauthorized destruction of records could potentially subject the Division to civil lawsuits. Issues noted: 1) the RC-2 was outdated and management did not have a copy; 2) foreign docket cases could not be located and real estate foreclosure cases were missing; and 3) Form RC-3 was not filled out for all destroyed documents. (Page 21 in 2017 Audit Report)					
Recommendation 17	Agency Response to 2017 Audit Report	F	P	N	W
The Division should have on hand an updated record retention policy that complies with ORC 149.3 requirements and the RC-2, which should be updated and approved by the appropriate agencies. The schedule and required forms should be on the shared network for all employees to access.	<i>Foreclosure follows schedule for the minimum time allowed and then submits requests. Requests are approved prior to destruction.</i>	√			
Recommendation 18	Agency Response to 2017 Audit Report	F	P	N	W
The Division should conduct an RC-2 training session to familiarize all personnel with ORC requirements and the Division’s RC-2.	<i>See response in “Recommendation 17”.</i>	√			
Update: This is now covered in on-the-job training.					
Recommendation 19	Agency Response to 2017 Audit Report	F	P	N	W
An RC-3 should be completed and approved by mandated agencies prior to destruction of any files.	<i>Requests are approved prior to destruction.</i>	√			

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Finding (Computer Controls): DIA observed a cashier's unlocked computer after the cashier left their work area for more than 10 minutes in an area with employee and public access during business hours. In addition, the general computer control of a password-protected screen saver had not been implemented on the computer. Unauthorized access could occur and result in theft and/or altering public records. (Page 22 in 2017 Audit Report)					
Recommendation 20	Agency Response to 2017 Audit Report	F	P	N	W
The Division should enforce the County's policy requiring employees to log off or lock their computer terminals when they are away from their work station.	<i>The County must set up the terminals to lock after a length of time without activity.</i>	✓			
Update: <i>Cuyahoga County IT has set the terminals up to log the employee off and lock when employees step away from their terminals. There is no longer public access.</i>					

Finding (Job-Related Training): DIA noted clerks lacked knowledge of other duties within the Division. Currently, there is no mandatory or voluntary skill and customer service training being offered to Division employees. There is no formal process for training new employees, or cross-training employees in other Division functions. Insufficient knowledge and work skills can result in inefficient processes. (Page 24 in 2017 Audit Report)					
Recommendation 21	Agency Response to 2017 Audit Report	F	P	N	W
The Division should offer job-related education to its employees and supervisors. The onboarding process should have new employees shadow staff in different functions to increase their understanding of overall objectives and expand the lines of communication between staff.	<i>Management did not specifically address this recommendation in the Audit Report.</i>	✓			
Update: <i>Civil has addressed this by implementing cross-training and modifying some job descriptions to improve job understanding and communications.</i>					
Recommendation 22	Agency Response to 2017 Audit Report	F	P	N	W
The Division should consider cross-training employees within their respective divisions, when possible. In addition, we recommend the Sheriff mandate customer service training on a regular basis for its employees.	<i>Cross training is done when time permits.</i>	✓			

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<p>Finding (Cash and Physical Security Controls): DIA noted the following control weaknesses in the cash handling areas: 1) no cash counter and cash/checks were kept in envelopes during the Sheriff's auction; 2) daily cash counts not logged or supervised in a secured area; 3) checks issued/authorized were stored in an unlocked cabinet; 4) key to access blank checks was kept in an unlocked drawer; and 5) all cash deposits are taken to the bank by a cashier and Sheriff deputy even though Division is short staffed. (Pages 25-26 in 2017 Audit Report)</p>					
Recommendation 23	Agency Response to 2017 Audit Report	F	P	N	W
<p>A lockbox and a cash counter should be used during Sheriff's auction sales to keep cash /checks secure. The lockbox should have access restricted to the cashier, Chief Deputy, and Senior Office Manager.</p>	<p><i>The use of a lockbox and cash counter is currently in practice.</i></p>	✓			
Recommendation 24	Agency Response to 2017 Audit Report	F	P	N	W
<p>Cash should be secured in a safe or lockbox with access limited to specific personnel. The cashiers' area should be secured and closed off from the public and non-cashier employees. At least two individuals should conduct daily cash counts; one person counting the cash and one supervising the count and putting it through a cash counter. A log should be maintained with dual signatures noting the amount and date when all cash enters or leaves the safe or lockbox.</p> <p>Deeds clerks should not be counting cash unless this process is formally written in a procedure manual. If needed to count cash, this process should occur in the Cashier's area where a camera and another individual from the Division is present.</p>	<p><i>Since January 2016, cash is counted in the Cashier's area. Cash is locked in the safe at all times located in the Cashier office. The Cashier moved to a locked office in December 2014.</i></p>	✓			
Recommendation 25	Agency Response to 2017 Audit Report	F	P	N	W
<p>Checks should always be locked away with no public access. Issued, uncashed checks on-hand should be voided after a pre-determined amount of time. DIA recommends checks not be issued until mailed or picked up by the rightful owner.</p>	<p><i>Check access has been limited to Supervisors only since December 2014. It is too time consuming to write a check when payee is picking up. We do not release checks the same day they are printed.</i></p>	✓			

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Recommendation 26	Agency Response to 2017 Audit Report	F	P	N	W
Blank checks should always be securely locked away and access restricted to certain employees and supervisors.	<i>Blank checks have been locked away since December 2014.</i>	✓			
Recommendation 27	Agency Response to 2017 Audit Report	F	P	N	W
The Division should strongly consider an armored transportation service for cash pick-up to securely move their bank deposits, including it with the Clerk of Court's contract by adding a stop in the Division.	<i>High cost prohibits the use of armored transportation for cash pick-up.</i>	✓			
Update: <i>Civil now uses Dunbar Armored for all its cash pickups.</i>					

Finding (Non-Productive Assets): A division should only maintain and use assets that are fully utilized for meeting their goals and objectives. Idle or non-productive assets should be identified and either disposed of or transferred to another department. DIA noted computers in Writs and Land Sales areas no longer in use, computers used by the Process Servers only to update their timesheets in MyHR, unused computers and scanners, and other assets not utilized in over a year. (Pages 27 in 2017 Audit Report)

Recommendation 28	Agency Response to 2017 Audit Report	F	P	N	W
The Division should undertake comprehensive planning to anticipate the future need for assets based on current and projected staffing levels, efficiency improvements and division goals and objectives. A bi-annual inventory of all assets should be conducted to assist with the planning. Any assets identified that will not be utilized within the next year should be marked for disposal or transfer. A representative from IT or other agency should be contacted to remove any non-productive assets.	<i>Corrected by the hiring of replacement employees and/or when employee numbers are low due to promotions or termination of employment.</i>		✓		

Update: *No annual inventory is done by the division since they only have basic items such as desks and chairs; IT tracks all computers. Clerks on Writ side were shifted to other side of office in 2018 and cleanup followed. Since they were undergoing process changes during the audit, the need for additional or fewer office items was being discussed.*

Recommendation 29	Agency Response to 2017 Audit Report	F	P	N	W
On-site scanners should be utilized to scan supporting documentation to the network, to free up filing space, and help the Division move towards paperless operations.	<i>Scanners have not been utilized as of the date of the report. Data storage to assist in operations has not been located or produced to store such data.</i>	✓			

Update: *Proware does not support scanned documents. However, Civil has restricted paper copies to only those documents they solely possess and cannot print from Proware.*

Finding (Proware Conversion): DIA tested all adjustments to the old (Access database) system during conversion to Proware (case management system) and noted neither the Division nor Proware maintained adjustment supporting documentation. The following issues were also noted: 1) adjustments totaling \$412,801 were not made to either the old system or Proware or both; 2) docket balances did not match the system; 3) transactions were voided at the bank, but not in Proware; Proware noted voids for checks that cleared the bank; and 4) transactions from cases older than the old system, prior to 2000 are not in Proware. In addition, the data conversion process was not well documented nor authorization for changes established, and the reconciliation process was not thorough or complete. (Pages -30 in 2017 Audit Report)

Recommendations 30-32	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> Cases with associated issues identified during the review process need to be compared with the old system to verify the balances are accurate in Proware. Any required adjustments need to be authorized prior to implementation. All case dockets prior to the Proware conversion should be reviewed for reasonableness. All docket balances should be reviewed for balances that are inconsistent with the outstanding deposit report and inconsistencies reviewed and adjusted accordingly to identify any unrecorded checks and deposits. Older cases should be reviewed and entered into Proware so there is a record, and to identify any outstanding balances. 	<p><i>Corrected the issues that were identified and currently researching any remaining issues. Sheriff's Department's follow-up letter dated 3/31/17: Although this is still ongoing research, we have recovered a substantial amount of unaccounted money.</i></p>	√			

Update: Civil can no longer access pre-Proware data but the info is currently in Proware (if converted correctly). Conversion errors pre-Proware were kicked out in an exception report, fixed, then re-entered. This continued until they were no longer able to fix the errors. The Suspense account was created to hold the unreconciled difference between the old system and Proware. Older cases and identified inconsistencies have been researched and corrected as time allows. Since these cases are pre-Proware (2013), Civil has submitted a request (SAR) to close out and write-off remaining balances, as recommended by Internal Audit and AOS.

Recommendation 33	Agency Response to 2017 Audit Report	F	P	N	W
<p>Voided transactions should be reviewed and approved by the initiator's immediate supervisor to ensure all voids in Proware are accurately voided at the bank, and vice versa.</p>	<p><i>See response in "Recommendations 30-32".</i></p>	√			

Finding (Bank Reconciliations): DIA noted the following issues: 1) no support or signatures showing review/approval on regular and tax- delinquent bank reconciliations; 2) variance from bank to book; 3) insufficient segregation of duties; 4) stale checks dating back to January 2010; 5) the outstanding check list is generated by the bank; 6) multiple county agencies were noted on the outstanding check list (after inquiry, we noted checks were either not sent to the agency or the checks were reissued); and 7) non-sufficient fund chargebacks were not recorded in the GL. (Pages 31-32 in 2017 Audit Report)

Recommendation 34	Agency Response to 2017 Audit Report	F	P	N	W
Bank reconciliations should continue to be reviewed by the Business Services Manager with evidence of a secondary review and authorization. This can be evidenced by initials, dates, checks marks, etc. Supporting documentation should be given to the reviewer, as well. For larger reports, we recommend at least the last page is provided with the number used in the reconciliation.	<i>Bank statement, bank check reconciliation report and reconciliation report are currently sent to the reviewer. Sheriff's Department's follow-up letter dated 3/31/17: Please refer to the Senior Office Manager comments in the report otherwise we are now in compliance. (Applies to all Bank Reconciliation recommendations.)</i>	√			
Recommendation 35	Agency Response to 2017 Audit Report	F	P	N	W
Supervisors should reconcile monthly unapplied deposits to the bank balance and report important information to management on a regular basis to ensure the bank balance is enough to cover the Division's operations.	<i>See response in "Recommendation 34".</i>				√
Recommendation 36	Agency Response to 2017 Audit Report	F	P	N	W
Bank reconciliations should be prepared by someone independent of the cash collection and recording functions ensuring proper segregation of duties.	<i>Staffing levels prohibit preparation of reconciliations by personnel independent of the cash functions.</i>	√			
Update: <i>Bank reconciliations are prepared by the Administrative Supervisor and sent to Fiscal for independent review and approval.</i>					
Recommendation 37	Agency Response to 2017 Audit Report	F	P	N	W
The Division should utilize Proware's outstanding check function to begin internally monitoring and reconciling outstanding checks monthly. The Division should contact other agencies with outstanding checks over six months old.	<i>The Division currently utilizes the outstanding check function in Proware.</i>	√			

Recommendation 38	Agency Response to 2017 Audit Report	F	P	N	W
All recurring reconciling items should be reviewed and supported. The Division should attempt to correct any variance noted in the bank reconciliation.	<i>Proware will not reconcile without all variances identified.</i>	✓			
Recommendation 39	Agency Response to 2017 Audit Report	F	P	N	W
All monies kept in the safe for petty cash or change should be reflected on the monthly bank reconciliation and in Proware. DIA recommends the cash on hand (\$100 and \$50 envelopes) and all starting cash drawers should be included on the list.	<i>Petty cash has always been reflected on the monthly bank reconciliation.</i>	✓			
Update: <i>Cash on hand is now also included.</i>					
Recommendation 40	Agency Response to 2017 Audit Report	F	P	N	W
All chargebacks should be recorded in the GL in the period incurred, or as soon as their existence becomes known. The cause and subsequent course of action needs to be identified in a timely fashion to ensure funds are not distributed for a case in excess of deposits on hand. Additionally, any future deposit made from the purchaser needs to be recorded separately from the original deposit for the case to reflect the actual circumstances around the transaction.	<i>See response to Recommendation 34”.</i>	✓			
Update: <i>There was a checking problem with US Bank previously but that was remedied. Civil has not had a chargeback in years.</i>					

Finding (Erroneous Check Transactions): DIA tested all checks issued by the Division and noted a large and inconsistent unreconciled bank balance between the bank and Proware. The following issues were identified: 1) a Cashier without signing authority over either account transferred \$1,009,969 between accounts; 2) check numbers were transposed in the GL, were recorded as the wrong check numbers, cleared checks recorded without check numbers, never cleared the bank nor included on the outstanding checks list. (Pages 33-36 in 2017 Audit Report)

Recommendation 41	Agency Response to 2017 Audit Report	F	P	N	W
Any transfers between accounts need to be completed by an authorized signer on the account.	<i>Civil has only one account since mid-2015.</i>				✓
Update: <i>Since there is only one account this is no longer an issue and was withdrawn.</i>					

Recommendation 42	Agency Response to 2017 Audit Report	F	P	N	W
The Division and Proware should work together in correcting discrepancies concerning the unreconciled balance. All necessary adjustments should be made to ensure bank activity is accurately reflected in the system.	<i>There is an open request to Proware to make recommended adjustments.</i>		✓		
Update: <i>Many adjustments were made in Proware to remedy the issues noted in the audit report, but not all. However, the balance has not yet been established and written off, as they continue to work at it.</i>					

Finding (Voided Checks, Stop-Payments, and Adjusting Entries): We found the following control weaknesses in our voided check testing: support missing, voided checks cleared the bank, or were not recorded, checks not always properly defaced with the word "VOID". None of the stop-payments had supervisor approval and one exceeded one year from the check issuance. None of the manual adjusting entries had supervisor approval and 19% had no reason noted. (Pages 37-39 in 2017 Audit Report)					
Recommendation 43	Agency Response to 2017 Audit Report	F	P	N	W
Voided or stopped checks should be reversed as soon as possible, but never deleted from the database, and any clearing the bank should be identified during the monthly bank reconciliation process. A copy of the checks should be retained and properly defaced by writing "VOID" on the check. All voids, stop-payments and adjusting entries should have support. A stop payment needs to be issued on all uncashed checks outstanding for more than one year and remitted to the Treasurer's Office as unclaimed funds.	<i>The reason for adjustments has been noted in Proware since 2015 and they are reviewed by a supervisor with no sign off. The voided check comments have been in practice since pre-Proware or January 2014.</i>		✓		
Recommendation 44	Agency Response to 2017 Audit Report	F	P	N	W
A reason for all adjustments should be noted in Proware. Approval by an immediate supervisor familiar with the daily operations of the clerk should be evident for all adjustments and include initials, dates, checks marks, etc. Adjustments should be limited to the cashier who performed the original transaction and approved by his/her immediate supervisor. Periodically, an adjustment report from Proware should be reviewed by a supervisor to ensure all voids show a reason and were appropriately reviewed and approved.	<i>The reason for adjustments has been noted in Proware since 2015 and they are reviewed by a supervisor with no sign off.</i>		✓		

Recommendation 45	Agency Response to 2017 Audit Report	F	P	N	W
In addition, the Division should pursue a refund from the party that was paid twice in the amount of \$997.	<i>Management did not specifically address this recommendation in the Audit Report.</i>				✓
Update: <i>The Clerk of Courts researched, verified, and confirmed to DIA that payment for \$997 was not made twice.</i>					

Finding (Disbursements) (1 of 4) Segregation of Duties: DIA noted the following segregation of duties issues: 1) Checks delivered to other County agencies are processed by some Division employees with check-issuing capabilities; 2) cashiers are responsible for both the receipt and disbursement functions; 3) check numbers printed in error and needing to be voided or changed in Proware are overridden and corrected by the Senior Office Manager, who also has the ability to issue and disburse checks; and 4) signed refund checks (other than Writs) were left in a stack with employee and public access. (Pages 40-43 in 2017 Audit Report)

Recommendation 46	Agency Response to 2017 Audit Report	F	P	N	W
<p>Employees in the Division without check issuance capabilities should be delivering checks to other County agencies.</p> <p>Re-assign check issuing duties to employees not involved in receipts function or create a new payables area within the Division.</p>	<i>The payee picks up the vast majority of the checks written. Sheriff's Department's follow-up letter dated 3/31/17: We are restricted in some functions of having multiple people doing the same job function. We understand the safety net created when you have the ability to implement these functions. We will review and upon safe staffing levels will implement anything that has been suggested in the near future.</i>	✓			

Update: *Only one cashier and the Administrative Supervisor deliver checks to the Clerk's Office. The others are delivered by the Process Servers (Admin.) or Deeds (Courthouse Square).*

Recommendation 47	Agency Response to 2017 Audit Report	F	P	N	W
Check numbers to be voided or changed should be performed by the Chief Deputy, or a supervisor without check issuance and disbursement capabilities.	<i>Staffing levels prohibit changes to the check issuing process by non-check issuance employees.</i>	✓			

Update: *The Administrative Supervisor, who does not disburse checks, approves any voided checks. They cannot be changed through Proware.*

Recommendation 48	Agency Response to 2017 Audit Report	F	P	N	W
Signed checks that have been issued in anticipation of pickup need to be locked up. The only person with access to the checks should be the individual responsible for disbursements.	<i>The recommendations concerning check stubs, check access and ledgers printed have been in practice prior to December 2014.</i>	✓			

Finding (Disbursements) (2 of 4) Authorization: These issues concerned review and authorization: 4) no controls in place to obtain a supervisor's signature not involved with the check issuance; 5) no acknowledgement of receipt for checks delivered to the Clerk of Courts; 6) no evidence that the fee ledgers associated with the Fiscal Office and Treasurer's fees were reviewed by the Deeds clerks before issuing a check; 7) no indication if the signature on check stubs is from the recipient; 8) the Sheriff's signature was pre-printed on all of the checks issued and only one live signature was evident. (Pages 40-43 in 2017 Audit Report)

Recommendation 49	Agency Response to 2017 Audit Report	F	P	N	W
All disbursements should be reviewed and authorized by a supervisor and all checks reviewed and signed by a supervisor not involved with the check issuance. If all checks cannot be reviewed and signed, we recommend setting a threshold beyond which a supervisor's signature is required. DIA recommends Proware implement this system control ("Information Technology Controls-Proware" on page 73).	<i>All checks for a case are written when the funds are disbursed. This would be very time consuming to revisit many cases just to write a check. Staffing levels prohibit changes to the check issuing process by non-check issuance employees. We are restricted in some functions of having multiple people doing the same job function. We understand the safety net created when you have the ability to implement these functions. We will review and upon safe staffing levels will implement anything that has been suggested in the near future.</i>	✓			

Update: All checks are signed by either the Administrative Supervisor or the Deputy Sheriff, who do not write checks.

Recommendation 50	Agency Response to 2017 Audit Report	F	P	N	W
The Division should be consistent and obtain a signature from all County agencies and third parties acknowledging receipt of checks, including the Clerk of Courts.	<i>Approximately 800 disbursements are made per month, 400 of those disbursements are issued to the clerk.</i>	✓			

Update: Civil now uses a cover sheet with the range of check numbers that is signed by the recipient.

Recommendation 51	Agency Response to 2017 Audit Report	F	P	N	W
Ledgers associated with the Fiscal Office and Treasurer's fees are printed for review by the Deeds clerk before a check is issued. Ledgers should be signed off as reviewed prior to the check issuance.	<i>The recommendations concerning check stubs, check access and ledgers printed have been in practice prior to December 2014</i>	✓			
Recommendation 52	Agency Response to 2017 Audit Report	F	P	N	W
All refunds sent from the Division should be authorized prior to issuance by a supervisor, other than the preparer, showing a signature or initials on the supporting documentation. All supporting documentation should be maintained and filed away.	<i>The issue regarding refunds has always been in practice and the issue regarding adjustments has been in practice since 2013.</i>	✓			
Recommendation 53	Agency Response to 2017 Audit Report	F	P	N	W
The Sheriff's pre-printed signature should be removed from the check and require manual dual signatures for support. This could be either the Sheriff, or a supervisor higher than the lower level supervisor who signed the check first.	<i>The Division wrote over 10,700 checks in 2016, too many to implement manual signatures on checks.</i>				✓

Update: Due to the use of Positive Pay as a preventive control and additional controls in place, this has been withdrawn.

Finding (Disbursements) (3 of 4) Proware: The following issues concerned Proware: 9) checks are not reconciled to Proware; 10) checks were issued in Proware without an associated case number noted in Proware check listing report; 11) support documentation on disbursements of Sheriff fees is inadequate; and 12) Proware allowed duplicate check numbers to be recorded. (Pages 40-43 in 2017 Audit Report)

Recommendation 54	Agency Response to 2017 Audit Report	F	P	N	W
All payees in Proware should reconcile to checks issued. Signed checks should be compared to case file support to verify accuracy. Any checks without a payee in Proware should be researched and corrected to include the correct payee.	<i>Recommendations regarding Proware have been in practice since August 2013.</i>	✓			

Recommendation 55	Agency Response to 2017 Audit Report	F	P	N	W
Proware should program a control that does not allow a check in the system without an underlying case. Any checks pre-Proware without an associated case number need to be reviewed and updated with the correct case number.	<i>See response to "Recommendation 54".</i>	√			
Recommendation 56	Agency Response to 2017 Audit Report	F	P	N	W
Manually adjusting fees, specifically Sheriff fees, should be prohibited and all adjustments should be made in Proware to reflect the amount paid. A detailed report of Sheriff fees should be maintained as support for the disbursement to the Treasurer's Office.	<i>See response to "Recommendation 54".</i>	√			
Recommendation 57	Agency Response to 2017 Audit Report	F	P	N	W
Proware should program controls in their system that will not allow duplicate checks under any circumstances. Also, Proware should ensure all transactions applied to a case remain in perpetuity on the case docket, even if the case is a generic one used for disbursing fees to other agencies.	<i>See response to "Recommendation 54".</i>	√			

Finding (Disbursements) (4 of 4) Support Documentation: 13) instances of payee on check is not with signed receipts and supporting documentation was not maintained; 14) disbursements did not reconcile to a Sheriff case docket paying fees to agencies that included multiple case payments on one check; 15) checks missing from the pre-numbered ranges in Proware's check listing. All checks were voided; however, two checks were issued out of the pre-numbered sequence. (Pages 40-43 in 2017 Audit Report)

Recommendation 58	Agency Response to 2017 Audit Report	F	P	N	W
Check stubs should continue to be signed, but the Division should also collect information to support the signature is the correct individual that should receive the check. The Division should also include additional information with the signature, like date of pick-up, check number, and amount.	<i>Sheriff's Department's follow-up letter dated 3/31/17: When checks are picked up by anyone, they are required to produce an ID and signature before a check is disbursed.</i>	√			

Recommendation 59	Agency Response to 2017 Audit Report	F	P	N	W
Refunds from the Clerk of Court, or other parties, should be researched for reasonableness and accuracy and to see where the breakdown in the process occurred. The refund received must be issued to the lienholder, or other party, that is due the funds in a timely fashion.	<i>The issue regarding refunds has always been in practice.</i>	✓			
Recommendation 60	Agency Response to 2017 Audit Report	F	P	N	W
Any adjustments to amounts previously remitted to another agency need to be requested separately on a refund voucher instead of shorting future payments. This will ensure that all entries are recorded, reduce the risk of mis-statement, and increase visibility for the transactions.	<i>The issue regarding adjustments has been in practice since 2013.</i>	✓			
Recommendation 61	Agency Response to 2017 Audit Report	F	P	N	W
All case files should have a billing statement. There should be a review process prior to making a case "dead". This requires a review of all documentation and a sign off by an employee not responsible for preparing the file that everything is present and accurate.	<i>Management did not specifically address this recommendation in the Audit Report.</i>	✓			

Update: *There is both a billing statement and review prior to designating a file 'dead' or closed.*

Finding (General Ledger Applied Accounts): We noted the following issues: 1) transactions in the GL were posted to the wrong date, not paid on the date posted, or not paid at all according to bank activity; 2) entries were paid, but never posted to the GL or posted in another period not consistent with the payment; 3) payment was made, but a refund was received for that amount; 4) entries were deleted and fees paid to the general fund were short, 5) transactions were deleted or amounts modified from the actual amounts paid; and 6) the Division paid more to the Treasurer's Office for property taxes than deposits actually received. (Pages 46-49 in 2017 Audit Report)

Recommendation 62	Agency Response to 2017 Audit Report	F	P	N	W
<i>General Controls:</i> All the applied accounts should be reconciled monthly. Accounts should only have a debit balance in the amount of the fees unpaid at the end of the month.	<i>There is an existing work order with Proware on monthly reconciling the applied accounts.</i>	✓			

Update: *Accounts are now reconciled monthly.*

Civil Department Follow-Up Review

Recommendation 63	Agency Response to 2017 Audit Report	F	P	N	W
<p><i>General Controls:</i> Amounts paid should to be recorded. Any adjustments made must be reversed with a journal entry, or the receipt of a refund.</p>	<p><i>Recording journal entries for adjustments made to disbursements is in practice unless it was an in-office error and we can fix it.</i></p>	✓			
Recommendation 64	Agency Response to 2017 Audit Report	F	P	N	W
<p><i>General Controls:</i> If excess payments are made to the County, or sale of real property is later vacated by a judge, a voucher should be completed to request a refund from the County. This will ensure all adjustments made to receipts or disbursements are authorized and for the proper amount.</p>	<p><i>The recommendation concerning excess payments used to be the practice, however this process takes a long time for the funds to be credited back to our office and the party waiting for the funds does not want to wait.</i></p>	✓			
<p>Update: For efficiency, the Sheriff fees are reversed from the current month in the amount of the refund, under the authority of the Administrative Supervisor. If the refund is due from the Treasurer, Clerk or Recorder, a letter is sent requesting the money back.</p>					
Recommendation 65	Agency Response to 2017 Audit Report	F	P	N	W
<p><i>Treasurer Account:</i> The total amounts paid should be recorded in the GL as a debit to the Treasurer account and a credit to the Outstanding Deposit account. An overpayment refund should be requested from the purchaser in all cases to cover the overpayments that were made with funds not received, or the balance should be formally written off.</p>	<p><i>Management did not specifically address this recommendation in the Audit Report.</i></p>			✓	
<p>Update: This has not been done yet.</p>					
Recommendation 66	Agency Response to 2017 Audit Report	F	P	N	W
<p><i>Treasurer Account:</i> After confirming receipts with the five purchasers, the \$581.88 receipt should be recorded in Proware for case SX000004. This entry will increase the un-reconciled difference from the GL to the bank. See "Summary of System Balance Adjustments" issue on page 58.</p>	<p><i>There is also an existing work order on recording the \$581.88 receipt.</i></p>	✓			
<p>Update: This has been recorded.</p>					
Recommendation 67	Agency Response to 2017 Audit Report	F	P	N	W
<p><i>Treasurer Account:</i> After review and necessary adjustments are made, any variances as of August 31, 2013 should be re-classified to the suspense account.</p>	<p><i>Management did not specifically address this recommendation in the Audit Report.</i></p>			✓	
<p>Update: This is still being reviewed for potential additional adjustments before writing off.</p>					

Civil Department Follow-Up Review

<p>Finding (Check Listing Discrepancies): DIA noted the following issues comparing the detail between Proware's check listing and check register query: 1) voided transactions on the check listing without check numbers; 2) costs were applied and checks were sent through the GL with the agencies "Auditor" and "Recorder", which no longer exist as of 2011. When comparing the check listing to bank reconciliation: checks issued and voided in a subsequent month were not included in the total amount of checks issued in the check listing or bank reconciliation, three stop payments were ordered on checks written in the same month; voided transactions are not recorded separately because they are netted to zero; and the bank reconciliation report of issued checks was less than the check listing due to the way voided checks are recorded in the two reports. (Pages 50-51 in 2017 Audit Report)</p>					
Recommendation 68	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> The check listing report should be updated so all transactions with a check number omitted in the check listing report are identified for staff to research and adjust. The naming convention of GL accounts with non-existent agencies such as Auditor and Recorder should be changed. Changing "Recorder" to "Fiscal Officer Recording" would reduce any confusion associated with the naming of accounts during processing and review of transactions. 	<p><i>The first two bullet points have been requested to Proware for change and currently waiting for the request to be addressed. Sheriff's Department's follow-up letter dated 3/31/17: The remaining issues will be discussed with Key Bank to gain assistance or direction to remedy these issues.</i></p>	✓			
<p>Update: Checks are now made out Fiscal Officer in lieu of Auditor and Recorder.</p>					
Recommendation 69	Agency Response to 2017 Audit Report	F	P	N	W
<p>Proware's check listing and the bank reconciliation report should be compared monthly to ensure the bank reconciliation is accurately capturing all transactions in the system and arrive at the ending book balance.</p> <ul style="list-style-type: none"> Voided transaction amounts and stop-payments should be included in the check-issued totals for the month under review, to show the total checks issued regardless of whether they were voided in a subsequent month. 	<p><i>See response in "Recommendation 70".</i></p>	✓			

Civil Department Follow-Up Review

<p>Finding (Receipts): DIA believes the variance between the GL to bank statement for deposits was caused by the following: 1) the description in Proware for miscellaneous revenues does not note the number of pages or case number; 2) all mail not addressed to a specific person is opened by a clerk in the Writs area, and no log is kept for checks received; 3) employees other than the cashiers, like Deeds clerks, accept cash and checks from customers; 4) adjustments to deposits can be made by cashiers without supervisor approval; 5) no controls are in place to track and address errors when refunds are received from other County agencies and no receipt is given to support the transaction occurred; and 6) at the end of a Sheriff's sale, the cashier performs a reconciliation on sales recorded to cash and checks received, but there is no evidence this reconciliation is reviewed and approved by a supervisor. (Pages 52-56 in 2017 Audit Report)</p>					
Recommendation 70	Agency Response to 2017 Audit Report	F	P	N	W
Cashiers should enter additional information on miscellaneous revenue, specifically Xerox copies, to be more specific on the file copied, i.e. case number, document name, number of copies, etc.	<i>Sheriff's Department's follow-up letter dated 3/31/17: All issues for this topic have been addressed and in operation since 2015. (applies to all receipts recommendations)</i>	✓			
Recommendation 71	Agency Response to 2017 Audit Report	F	P	N	W
Two clerks should open all mail not addressed to a specific individual. The clerks should sign a log that identifies the case number, check amount, date, and payer before the amount is delivered to the cashier. The cashier should also sign the log as accurate and verifying receipt.	<i>Management did not specifically address this recommendation in the Audit Report.</i>	✓			
<p>Update: New secured area and for cashiering. Area is open concept where everyone can be seen including those opening mail. Additionally, some cameras have been and are being installed to address this risk.</p>					
Recommendation 72	Agency Response to 2017 Audit Report	F	P	N	W
Employees with cash handling job duties, like cashiers, should be the only employees in the Division receiving payments. Another employee or camera should always be present for the transaction and a receipt issued to the payer.	<i>Employees with cash handling job duties are the only employees receiving payments as of 2015.</i>	✓			

Civil Department Follow-Up Review

Recommendation 73	Agency Response to 2017 Audit Report	F	P	N	W
Supervisor approval for any adjustments to deposits is required prior to posting. This can be accomplished through a park and post system in Proware, or the supervisor initialing the supporting documentation.	<i>Management did not specifically address this recommendation in the Audit Report.</i>		✓		
Update: SAR 25396 was entered to add an approval box.					
Recommendation 74	Agency Response to 2017 Audit Report	F	P	N	W
Refund checks physically delivered from other County agencies should be received by the cashiers and a receipt given. They should be tracked and reviewed by a supervisor to determine the reason for the refund and to prevent future errors.	<i>A supervisor has always reviewed refunds received from other County agencies.</i>	✓			
Update: All adjustments and reversals need to have a reason noted.					
Recommendation 75	Agency Response to 2017 Audit Report	F	P	N	W
The Chief Deputy or Senior Officer Manager should review the Sheriff's sale reconciliation performed by the cashier to ensure all Sheriff's sales were properly recorded and posted to Proware. The auctioneer's log sheet should be compared to the cashier's reconciliation as well and noted with the reviewer's signature or initials.	<i>Management did not specifically address this recommendation in the Audit Report.</i>	✓			
Update: Items are posted to Proware at the time of the sale in the Sheriff's Sale module and compared to physical notes later at the office.					

Civil Department Follow-Up Review

Finding (Receipts) Continued: DIA noted the following deposit issues: 1) deposits were missing support (cash out and bank reconciliation reports); 2) deposits were not accurately recorded or recorded at all in the Division's GL, causing the book balance to be understated; 3) deposits were not recorded in the GL (old system) within one business day of deposit; and 4) the cash out reports used for support are printed at the summary level only. (Pages 52-56 in 2017 Audit Report)					
Recommendation 76	Agency Response to 2017 Audit Report	F	P	N	W
All supporting documentation for deposits should be compared to the monthly bank statement and saved according to the record retention schedule. The bank account should be reviewed daily. Any deposits missing documentation or not recorded should be researched and the cause addressed. Additionally, the deposit should be compared to the GL to verify its recording. If not recorded, an entry should be made to record the amount to the appropriate case with approval by an immediate supervisor.	<i>This recommendation is in practice. Since 2015, checks received are entered in Proware as soon as possible.</i>	✓			
Recommendation 77	Agency Response to 2017 Audit Report	F	P	N	W
Periodically, i.e. quarterly, a supervisor should review the outstanding deposit report to monitor cases with outstanding deposits. This is needed to determine the cause and whether the case should be fully distributed. It should also provide verification that the correct Sheriff fees were applied and deposited.	<i>A supervisor has always reviewed refunds received from other County agencies.</i>	✓			
Recommendation 78	Agency Response to 2017 Audit Report	F	P	N	W
The cash out reports used for support should be printed at the detail level as well as the current summary to provide detailed support if the system were to fail, or if unauthorized transactions were made. A supervisor should be reviewing and approving the daily cash out procedures and reconciliation from the cashier's drawer to Proware. The supervisor's signature or initials can support this review.	<i>Management did not specifically address this recommendation in the Audit Report.</i>	✓			
Update: Reports in Proware can provide detail as well as summary information.					

Civil Department Follow-Up Review

Recommendation 79	Agency Response to 2017 Audit Report	F	P	N	W
<p>The Division should accurately record the three bank deposits, totaling \$1,977.12, that were not accurately recorded or recorded at all in Proware. Doing so will increase the un-reconciled difference from the GL to the bank.</p>	<p><i>Management did not specifically address this recommendation in the Audit Report.</i></p>		<p>✓</p>		
<p>Update: <i>Two of the three amounts comprising this total have been corrected. No support received for final amount (\$72.25).</i></p>					

<p>Finding (Voided Receipts): DIA’s review of voided receipts noted the void support was insufficient to trace the voids to the underlying receipt. After the implementation of Proware in July 2013, all voids and receipts were recorded in the GL. Although all voided receipts still lacked supervisor approval, there was significant improvement over the integrity of the data. (Page 57 in 2017 Audit Report)</p>					
Recommendation 80	Agency Response to 2017 Audit Report	F	P	N	W
<p>Receipts made in error should be identified during the daily cash counts and voided receipts should be recorded immediately. The deletion of the original entry to record the receipt and subsequent void should never occur.</p>	<p><i>The bullet point recommendation concerning receipts (and deletion of errors) has been in practice since 2013.</i></p>	<p>✓</p>			
Recommendation 81	Agency Response to 2017 Audit Report	F	P	N	W
<p>When a void is necessary, it should be limited to the cashier who performed the original transaction, there should be an explanation noted, support maintained. Timely approval by a supervisor familiar with the daily operations of the cashier should always be recorded and supported with initials, date, checkmarks, etc.</p>	<p><i>Management did not specifically address this recommendation in the Audit Report.</i></p>		<p>✓</p>		
<p>Update: <i>Addressed with a SAR to add approver’s initials.</i></p>					

Civil Department Follow-Up Review

Finding (Summary of System Balance Adjustments): DIA reviewed the reconciliation process in the Division because of findings by the Auditor of State (AOS) in the County’s 2013 external audit. The AOS finding involved a \$282,750 unreconciled book-over-bank difference. DIA reviewed this variance and noted it differed every month prior to July 31, 2013, when the Division converted to Proware. This balance remained at \$282,750 from July 2013 to August 2015. (Pages 58-59 in 2017 Audit Report)					
Recommendation 82	Agency Response to 2017 Audit Report	F	P	N	W
<p>After recommended adjustments have been made, the total unreconciled difference of \$302,679.64 should be formally written off to the Outstanding Deposit GL account.</p>	<p><i>Errors have been discovered and remedied in the suspense account and as of report date there is a surplus of \$71,968.17 with an ongoing review to clarify the past misstate or process flaw to balance and close the issue.</i></p> <p><i>Sheriff’s Department’s follow-up letter dated 3/31/17: The initial post audit data indicated that between 1/1/00 and 2/15/17 there was a negative -\$282,750 discrepancy. Upon receiving a late payment that the Division’s previous software program shown as being paid but was later delivered late to County Headquarters has shed light on how the oversight had occurred. We discovered other clients from past Sheriff Sales with a balance due and notified of such occurrence. The money has since been recovered and has led to an opposite issue of being positive \$71,968.17 above previous data’s suggestion. It will require more ongoing research with a hope to reach a correct balance.</i></p>		✓		
Update: A SAR was submitted to formally write-off the outstanding balance. Civil is on Proware’s timeline for completion of all SARs.					

Civil Department Follow-Up Review

<p>Finding (Accounts Payable and Receivable): DIA determined these activities are not currently included in the operations of the Division. Per the Division's current Receivables process a case is not closed until all related payments have been made. 1) the Division was unable to furnish a report of open cases with insufficient funds or overdue balances; 2) In Payables, the Division was unable to provide a report listing the detailed costs to be paid; 3) there is no Proware function to track the detailed payables to other County agencies or third parties; and 4) No type of balance sheet exists. (Pages 59-60 in 2017 Audit Report)</p>					
Recommendations 83- 85	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> A new account should be added to the GL in Proware, called 0000AR - Accounts Receivable. In addition to this new account, all the debits and credits should be reversed since they are posted in the opposite direction. Create an Accounts Receivable aging report when the Proware system is updated with accounts receivable capabilities. A report should show the receivables minus the cash paid. When the amount nets to zero the process can begin to close the case. Any balances would need to be billed. A supervisor or the Sheriff's Fiscal Department should review the report monthly. Create an Accounts Payable aging report summarizing all GL applied accounts for the accounts payable function. These applied accounts include the Clerk of Courts account and Sheriff fees account. Balances in the GL applied accounts mentioned above reflect the amounts applied, but not yet paid out. A supervisor or the Sheriff's Fiscal Department should review the report monthly. 	<p><i>No formal response was received from the Division on this issue; however, the Division did state this would be discussed with Proware.</i></p>				✓
<p>Update:</p> <ul style="list-style-type: none"> <i>This was discussed with the Proware representative and the decision was made not to move forward with this. Postings cannot be reversed in Proware without affecting other entities who are the primary users. GL balances are reversed in Proware to offset the bank and cannot be changed because other entities such as the Courts rely on the same tables for certain things.</i> <i>This information is available in Proware. Physical files waiting to be completed are filed separately by the stage of completion they are in. If a file sits there for any time, Deeds clerks go through them to determine if there's a delay and why. A separate report was deemed to not be useful or increase efficiency.</i> <i>Same as above for Accounts Receivable.</i> 					

Civil Department Follow-Up Review

Recommendation 86	Agency Response to 2017 Audit Report	F	P	N	W
A balance sheet should be created showing all assets and liabilities. The balance sheet should be reviewed monthly for reasonableness by the Sheriff's Fiscal Department and any unreasonable balances researched.	<i>See response in "Recommendations 83-85".</i>			✓	

Update: *The Administrative Supervisor will speak with the Proware representative about how to incorporate this with A/R and A/P reports noted above.*

Finding (Foreclosure Cases): During our testing of foreclosure cases, we noted times ranging from an average of 64 days from the time of sale to receipt, up to 627 days; and in 95% of foreclosure cases, an average of 40 days from the time of final deposit to disbursing, with the longest taking 572 days. DIA noted the "Foreclosure Order Search" queue had cases from prior dates when the clerk stated all cases should be cleared out. During review of the filing system, DIA noted Board of Revision-type cases are filed in an inconsistent manner making files difficult to locate; older cases were filed by date of creation and newer cases are not filed in any consistent order. (Pages 62-64 in 2017 Audit Report)

Recommendation 87	Agency Response to 2017 Audit Report	F	P	N	W
Foreclosure case processes should be documented using a flowchart or other management process design tool, both to identify and address inefficiencies, and to include review and approval to file closed cases.	<i>Some flowchart processes of Foreclosure case procedures already exist.</i>	✓			

Recommendation 88	Agency Response to 2017 Audit Report	F	P	N	W
All cases in the "Foreclosure Order Search" queue should be periodically reviewed for timeliness. If older cases do exist in the queue, they should be investigated.	<i>"Foreclosure Order Search" most likely are ups and have already been deleted as a foreclosure but show up on this screen again. Will have to address with Proware.</i>	✓			

Update: *These cases are now reviewed almost daily.*

Civil Department Follow-Up Review

Recommendation 89	Agency Response to 2017 Audit Report	F	P	N	W
<p>All cases should be assigned case folders and filed in a consistent manner, regardless of the type of case. In the long-term, the Division should consider acquiring the capability to scan all supporting documentation into a database, eliminating all physical filing of documentation.</p>	<p><i>The Clerk’s office may send up the same cases multiple times. Newer cases are filed by parcel number for Delinquent Tax or case number for sale. Folders for certain cases are not justified since some cases (tax) either do not go to sale, or do not sell. The case is then dead in the Sheriff’s Department. This would be very costly, time consuming and need a lot of space to store. Staffing levels prohibit performing an inventory of case files.</i></p>	✓			

Finding (Foreclosure Cases) Continued: During our testing, we noted missing case files, checks received from the Clerk of Courts for Sheriff Fees were not reviewed or reconciled to the Division's records for accuracy, and no support of notification by the Prosecutor of Board of Revision properties to offer for sale. DIA noted the following control weaknesses with foreclosure cases, ranging from 6% to 100% non-conformance, due to missing, incomplete or inaccurate support or incapable of reconciliation in the following areas: date of sale, bidder sheets, sales amount, appraised value, tax payment support, advertisement support, Clerk of Court payment support, lienholder payments, refund payments, case checks, docket and general ledger reconciliation, and order of sale. Also, no review and approval to file closed cases. (Pages 62-64 in 2017 Audit Report)

Recommendation 90	Agency Response to 2017 Audit Report	F	P	N	W
<p>A bi-annual inventory of case files should be undertaken for all cases closed within the prior six months. Any missing case files should be researched and the underlying transactions for those cases should be reviewed for potential misstatements. Any case files found without underlying financial transactions should be reviewed to verify that everything has been properly recorded.</p>	<p><i>Staffing levels prohibit performing an inventory of case files.</i></p> <p>Update: <i>A new office layout and a more hands-on filing system have improved file location, as well as tying into Proware status.</i></p>	✓			
<p>Update: <i>A new office layout and a more hands-on filing system have improved file location, as well as tying into Proware status.</i></p>					

Civil Department Follow-Up Review

Recommendation 91	Agency Response to 2017 Audit Report	F	P	N	W
<p>All Sheriff fees on foreclosure cases should be posted, but not applied if the property does not sell. Once reimbursement is received from the Clerk of Courts the fees should be applied for each case. No fees should ever be removed from any case. All fees should be noted on the docket and reversed out only with supervisor review and approval if the fee needs to be withdrawn.</p>	<p><i>Management did not specifically address this recommendation in the Audit Report.</i></p>		<p>✓</p>		
<p>Update: Fees are auto-docketed in Proware when a property sells. Fees are not removed. No foreclosure fees unless it's an old sale (didn't sell) but Civil does not go back in and apply money to case if Clerk does later collect court fees and plaintiff deposit. May be a future consideration to have the systems talk and updated by the Clerk of Courts as payment is made.</p>					
Recommendation 92	Agency Response to 2017 Audit Report	F	P	N	W
<p>The Prosecutor's email for Board of Revision cases should be maintained for support. The email can be saved on the Division's shared drive.</p>	<p><i>Board of Revision emails on properties are maintained as of 2014. The Prosecutor's email along with a hard copy for Board of Revision cases are being maintained.</i></p>	<p>✓</p>			
Recommendation 93	Agency Response to 2017 Audit Report	F	P	N	W
<p>All supporting documentation providing the authority to carry out the Division's duties needs to be maintained for all cases. Preferably, all case documentation should be scanned into Proware.</p>	<p><i>System does not know where to store scanned data into Proware.</i></p>	<p>✓</p>			
<p>Update: All authority is ORC or court order. Civil Division is trying to eliminate paper as much as possible, due to storage issues, but Proware is not set up to hold scanned documents. However, the Clerk has copies of all documents. Civil only keeps originals if they are the sole source. Others are created digitally and can be recreated from Proware if needed.</p>					

Civil Department Follow-Up Review

Finding (Sheriff's Sale): DIA noted the following issues with Sheriff auctions: no sale amount in Proware, variance from auction listing to Proware, no sale amount on listing, no status indication (sale, no-bid) on listing, and no buyer information in Proware docket. The Division does not compare the auction list to information in the case system. (Pages 65-66 in 2017 Audit Report)							
Recommendation 94		Agency Response to 2017 Audit Report		F	P	N	W
DIA recommends the Division work with Proware to generate an electronic auctioneer listing in which all information can be recorded on the date of sale, include the sale price, no bid, or withdrawn. This input sheet should automatically interface with the Sheriff Sale module to input the results of the sale.		<i>The Department utilizes the Sheriff Sale module.</i>		✓			
Recommendation 95		Agency Response to 2017 Audit Report		F	P	N	W
After the sale, all bidder sheet sale amounts should be compared with the amounts recorded as the sale price in the system to verify accuracy. The sale results should not be modified after the sale without supervisor approval or a peer of a supervisor if the supervisor is making the entry.		<i>It has always been the Civil Division's practice to compare the bidder sheet amount to the recorded sale price for accuracy.</i>		✓			

Finding (Writs Cases) Manual Processes: Writs area's use of manual processes (e.g. tracking, calculations, foreign cases) and equipment (typewriters and label printer) is inefficient. 1) The log of subpoenas delivered is hand-written, rather than printing a report from Proware; 2) the process servers hand-write all writs, notices, etc. and notes in a logbook and then the Writs clerks duplicates the information in Proware; 3) a manual list is created for all out-of-county cases to track from open to close of the case even though the case is entered in Proware; 4) Proware is not utilized to review transactions handled by each employee; 5) three appraisers were paid \$25 more than what is normally paid; and 6) no self-help, or FAQ, directory exists on the Sheriff's website for the Writs function; this could reduce the time clerks spend answering questions from the public. (Pages 67-69 in 2017 Audit Report)							
Recommendation 96		Agency Response to 2017 Audit Report		F	P	N	W
Print documents to an electronic format such as PDF whenever possible and save electronically, reducing the amount of physically stored paper in the Division. All support for cases should be uploaded or scanned into Proware for record keeping.		<i>This will be an ongoing effort to fix any unsolved issues through a software implementation and manually correcting these issues within the next twelve months.</i>		✓			
Update: Proware is not set up to hold scanned documents. However, the Clerk has copies of all documents. Civil only keeps originals if they are the sole source. Others are created digitally and can be recreated from Proware if needed.							

Civil Department Follow-Up Review

Recommendation 97	Agency Response to 2017 Audit Report	F	P	N	W
<p>The Division should develop a function in Proware and train process servers to enter data from serving the subpoena into Proware instead of a manual log. A report should be produced from Proware after all subpoenas have been entered. The supervisor can track work completed or in progress by process server to aid in oversight over their function.</p>	<p>See response in "Recommendation 96"</p>	<p>✓</p>			
<p>Update: The service data is entered in Proware by clerks or Deputies, depending on the type of service. Reports are available for oversight.</p>					
Recommendations 98-101	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> • The Division should review its use of manual equipment and use templates in Proware to improve efficiencies • Add a function in Proware to calculate the mileage charged for Sheriff fees based on starting and ending addresses for writs served. • Discontinue the manual listings for out-of-county (foreign) cases and replace with a Proware-developed report to track the status of open cases. • Discontinue the current weekly reporting process by employees as it is. Develop a report in Proware to track all data entered, removed, or edited per employee. 	<p>See response in "Recommendation 96".</p>	<p>✓</p>			
<p>Update: Proware is being used to automate many processes. Mileage calculation exists for the Foreclosure side. Since Writs side not made for Cuyahoga County, they are customizing it to fit. Currently, a Google map is used to determine mileage. Foreign cases are treated the same as regular cases – same process in Proware. There is a report that allows a search for data entered, removed or edited, by user.</p>					
Recommendation 102	Agency Response to 2017 Audit Report	F	P	N	W
<p>Duplicate jackets for subpoenas should be eliminated since a report could be generated in Proware to track the status of writs, notices, etc.</p>	<p>See response in "Recommendation 96".</p>	<p>✓</p>			

Civil Department Follow-Up Review

<p>Finding (Writs Cases) Support Documentation: The following document support issues were noted with the subpoena process: 1) detailed testing could not be done due to missing documentation after a subpoena has been served; 2) no schedule of fees charged by the Writs area of the Division exists; 3) missing documentation support and 4) Writs area personnel create duplicate files for cases when a service is needed for foreclosure cases instead of using the existing folder or utilizing Proware for the information. (Pages 67-69 in 2017 Audit Report)</p>							
<p>Recommendation 103</p>		<p>Agency Response to 2017 Audit Report</p>		<p>F</p>	<p>P</p>	<p>N</p>	<p>W</p>
<p>Case files should be well organized and filed by type and case number for efficient retrieval. An electronic checklist should be developed for each case file listing all required documentation and utilized prior to the filing or closing of a case file. The form should clearly indicate who reviewed the file and that all supporting documentation has been enclosed.</p>		<p><i>This will be an ongoing effort to fix any unsolved issues through an implementation of software and manually correcting these issues within the next twelve months.</i></p>		<p>✓</p>			
<p>Update: <i>There is an electronic checklist in Proware that corresponds to their filing system. Currently only one clerk does this process so there is no need to track the user. Previously two people at most.</i></p>							
<p>Recommendation 104</p>		<p>Agency Response to 2017 Audit Report</p>		<p>F</p>	<p>P</p>	<p>N</p>	<p>W</p>
<p>A schedule of Sheriff fees should be created in Proware, reviewed bi-annually, and updated as necessary.</p>		<p><i>See response in "Recommendation 103."</i></p>		<p>✓</p>			
<p>Update: <i>Fees are programmed in Proware, posted in the office, and updated as needed.</i></p>							
<p>Recommendation 105</p>		<p>Agency Response to 2017 Audit Report</p>		<p>F</p>	<p>P</p>	<p>N</p>	<p>W</p>
<p>Develop a function in Proware for process servers to include a support record that service has been completed, followed by a review from the Writs clerks to confirm subpoena information is correct. Subpoena support should be maintained prior to sending to the Clerk of Courts.</p>		<p><i>See response in "Recommendation 103".</i></p>		<p>✓</p>			
<p>Update: <i>The clerks or Deputies put the info into Proware, depending on the source. Support is sent to Clerk of Court and electronic support is maintained by Civil.</i></p>							
<p>Recommendation 106</p>		<p>Agency Response to 2017 Audit Report</p>		<p>F</p>	<p>P</p>	<p>N</p>	<p>W</p>
<p>Processes should be re-evaluated where duplicate files are used. Only one case file should be created and filed for each case.</p>		<p><i>See response in "Recommendation 103".</i></p>					<p>✓</p>

Civil Department Follow-Up Review

Update: Duplicate folders are used because the same case number can come up multiple times (same parties, same address) but with different sale dates and details and the costs/fees cannot be combined. Once final, all physical files are consolidated and filed with the dead files. □

Finding (Writs Cases) Continued: The following issues were noted with a property sale: 1) sales of personal property were conducted by one deputy and all receipts received by one clerk; and 2) each clerk is responsible for handling the entire case process. (Pages 67-69 in 2017 Audit Report)

Recommendation 107	Agency Response to 2017 Audit Report	F	P	N	W
More than one employee from the Sheriff's Office should attend personal property sales cases. Preferably, a deputy and clerk from the Writs area should attend and be required to sign the receipt upon sale. One copy of the receipt should go to the purchaser, one to the Deputy, and one copy should go to the cashier with the proceeds.	<i>This will be an ongoing effort to fix any unsolved issues through an implementation of software and manually correcting these issues within the next twelve months.</i>	✓			

Update: There has not been a personal property sale in more than five years. A pair of deputies would be sent, along with a clerk and a receipt book, if needed now. The information would be entered in Proware upon return to the office. There are two copies of the receipt; one goes to the purchaser and the other stays in the book and goes to the cashier along with the proceeds.

Recommendation 108	Agency Response to 2017 Audit Report	F	P	N	W
The Writs function should segregate duties of the clerks into a front- end and back-end process. Clerks assigned to the front-end would handle intake, entering fees, and ensuring the writs, notices, etc. are properly assigned to the process servers for delivery. The back-end staff would handle reconciliation of fees, billing, and case close-out procedures.	<i>See response in "Recommendation 108".</i>			✓	

Update: This will be addressed in the digital back end with the new Proware implementation.

Civil Department Follow-Up Review

<p>Finding (Proware Database Access): The following issues were identified in the <i>Cashiers</i> group: 1) assigned updating and deleting access to screen SHFG101 allowing cashiers to modify the purchase price on a sale; 2) assigned updating and deleting access to screen SHFG103, which is a listing of all transactions; 3) assigned updating and deleting access to screen SHFG203, which allows clerks to change the costs for serving individuals; 4) assigned updating access to screen SHFG800 which is case origination; and 5) all rights assigned to all disbursements and receipts in the database. The following issues were identified in the <i>Land Sales & Tax Delinquent</i> group: 1) the Tax Delinquent and Land Sales clerks have access to the same functions in the database; 2) assigned updating and deleting access to screen SHFG103, which is a listing of all transactions; and 3) assigned updating access to screen SHFG110, which is associated with the billing function in the Division. (Pages 71-72 in 2017 Audit Report)</p>							
Recommendation 109		Agency Response to 2017 Audit Report		F	P	N	W
<p>A system should be in place to track all requested changes for access to the database and the setup of new users.</p>		<p><i>Access is determined by the department the employee is assigned. A list of users (and status) can be printed out whenever requested.</i></p>		✓			
Recommendations 110-112		Agency Response to 2017 Audit Report		F	P	N	W
<p>Cashiers:</p> <ul style="list-style-type: none"> • Provide read only access to screens SHFG101 and SHFG103. • Remove access to screens SHFG203 and SHFG800. • Remove access to disbursement transactions. Create a new security group for disbursement transactions and assign an employee that is not involved in cash collection. <p>Land Sales:</p> <ul style="list-style-type: none"> • Create a new security group for the Tax Delinquent clerks and re-assign the associated users to the new group. • Remove access to screens SHFG103 and SHFG110. <p>Deeds:</p> <ul style="list-style-type: none"> • Provide read only access to screen SHFG101. • Remove access to screens SHFG103, SHFG501, and SHFG800. 		<p><i>Cashiers enter the purchase price. Tax and Land Sales have very similar jobs. They both set cases for sale, record purchaser information and must add certain fees and costs to the case. The SHFG101 is needed for sale purposes for cashiers. Agree for SHFG800 however should keep SHFG203 for cashiers.</i></p> <p><i>Land Sales and Tax Delinquent need same access and use SHFG103 to perform duties.</i></p> <p><i>Deeds department is responsible for entering costs and fees post sale or other information for the case. Some cases bypass the sale process, so it bypasses Land Sales. Deeds clerks need access to all screens to perform their duties.</i></p>		✓			
<p>Update: Safeguards are now in place and restrictions on access address these issues.</p>							

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Recommendation 113	Agency Response to 2017 Audit Report	F	P	N	W
The duties of database administrator should be reassigned to a qualified individual outside of the supervision of the manager who oversees the cashier's function and related internal departments. This individual should have a background in database administration and remain independent from the function of recording or authorizing transactions.	<i>Staffing levels prohibit creating a new security group for disbursement transactions.</i>				✓
Update: <i>The Supervisor does not act as the database administrator but merely assigns access and has no access to the database. This has been withdrawn.</i>					

Finding (Information Technology Controls - Proware): We noted the following issues with IT controls in Proware: 1) cases in the "Foreclosure Order Search" queue are deleted when the clerk clicks on the case even if nothing is changed; 2) cases that have been fully distributed and closed out can still have deposits and expenditures posted against them; 3) some payments, i.e. Sheriff fees, are taken from multiple cases and disbursed in one check, but the check number is not shown on each docket; 4) the Division does not have a master schedule of all of the system codes associated with the various GL accounts, i.e. Sheriff Fees; 5) no notification is sent nor is supervisor authorization required if a cashier removes costs or receipts from a case; 6) cashiers have the ability to enter a payee in Proware when issuing a check; (Pages 73-75 in 2017 Audit Report)					
Recommendation 114	Agency Response to 2017 Audit Report	F	P	N	W
Cases in the "Foreclosure Order Search" queue should not be deleted unless all required data is entered by the Division.	<i>Will consider not deleting cases in the foreclosure queue unless all data is entered.</i>	✓			
Recommendation 115	Agency Response to 2017 Audit Report	F	P	N	W
A function in the database management system should be developed to allow the supervisor to lock a case once it has been closed after final distribution. If any refunds or other exceptions occur that require the case to be re-opened the supervisor should have the ability to unlock the case after a thorough review of the exception has been undertaken.	<i>Will consider locking cases once it has been closed.</i>				✓
Update: <i>Cases often need to be reopened due to Court order when a property is vacated or withdrawn. This happens a couple times a week and locking the cases would slow the process if the Administrative Supervisor is absent.</i>					

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Recommendation 116	Agency Response to 2017 Audit Report	F	P	N	W
A table should be created to track all applied costs, and which check they are associated with, specifically when checks are issued to the Treasurer for Sheriff fees.	<i>Management did not specifically address this recommendation in the Audit Report.</i>	✓			
Update: <i>This is a function in Proware.</i>					
Recommendation 117	Agency Response to 2017 Audit Report	F	P	N	W
A data dictionary should be created for Proware that explains the various codes, reports, and transactions within the database. This data dictionary should be distributed to all employees and updated periodically for any changes made to the system.	<i>New codes are given to employees in each department.</i>	✓			
Recommendation 118	Agency Response to 2017 Audit Report	F	P	N	W
No fees should ever be removed from any case. All fees should be noted on the docket and reversed out with supervisor approval/review if the fee needs to be withdrawn.	<i>It would be a high time-consuming process for a supervisor to approve/review all removed fees from cases.</i>				✓
Update: <i>For cases to be accurate (for the record) they try not to reverse any fees. For example, tax delinquent fees on a property going to the Lank Bank. Reversing it would make it appear that the case is not closed.</i>					
Recommendation 119	Agency Response to 2017 Audit Report	F	P	N	W
All payees in Proware should be entered and approved by a supervisor prior to the issuance of a check to reduce the risk of fictitious payees, “cash” or the employee’s name as the payee. This process can be performed when new payees are added.	<i>Court orders list payees for checks. Too many checks and cases for a supervisor to review/approve checks before issued.</i>	✓			
Update: <i>Positive Pay addresses this risk.</i>					

Civil Department Follow-Up Review

<p>Finding (Information Technology Controls - Proware) Continued: 8) after costs have been applied and a check is being issued in Proware, the input amount can be less than the applied amount; 9) checks issued to specific reoccurring payees should always reflect the applied amount; 10) journal entries to the accounting function in Proware are opposite of standard accounting practices; 11) the Proware check register report contained duplicate check numbers; 12) the system does not have an option to input the purchaser representative in Proware for foreclosure cases; 13) a report from Proware that did not include all cases with outstanding balances over one year to review for inclusion in unclaimed funds, which caused the Division to be non-compliant. (Pages 73-75 in 2017 Audit Report)</p>					
Recommendation 120	Agency Response to 2017 Audit Report	F	P	N	W
The case docket should accurately reflect all checks issued, specifically when a check is issued for less than the applied amount. The docket should agree to transactions affecting the system balance.	<i>Since the implementation of Proware the case docket accurately reflects checks issued. Corrections needed for pre-Proware cases.</i>	✓			
<p><i>Update: Input vs. applied amount. They work against a total if multiple checks are going to the same payee. Input amounts are listed per buyer by properties but applied amounts may be less due to a sale being vacated, or a Court-ordered different amount. Civil researched pre-Proware cases and have corrected what they can. The remaining cases will be written off.</i></p>					
Recommendation 121	Agency Response to 2017 Audit Report	F	P	N	W
Checks issued to the Clerk of Courts, Fiscal Office, and Treasurer's Office should always equal the amount applied. If these amounts need to be adjusted, entries should be made in Proware to reflect any adjustments with a valid reason noted and supervisor approval.	<i>Corrections needed on pre-Proware cases.</i>	✓			
<p><i>Update: The money is applied first to make it available, then a check can be issued. Adjustments are noted.</i></p>					
Recommendation 122	Agency Response to 2017 Audit Report	F	P	N	W
System General Ledger account balances should be reversed so debits and credits are shown according to standard practices.	<i>Proware should address the reversal of debits and credits on general ledger accounts.</i>				✓
<p><i>Update: Balances are reversed in Proware to offset the bank and cannot be changed because other entities such as the Courts rely on the same tables for certain things. Civil is aware of the situation but cannot correct it at this time; the recommendation is withdrawn.</i></p>					
Recommendation 123	Agency Response to 2017 Audit Report	F	P	N	W
The erroneous duplicate checks should be deleted from the report and a control implemented in Proware that does not allow duplicate check numbers to be entered.	<i>No duplicate checks should occur in Proware since conversion.</i>	✓			
<p><i>Update: Proware conversion occurred in 2013 and system does not allow duplicate check numbers.</i></p>					

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Recommendation 124	Agency Response to 2017 Audit Report	F	P	N	W
An input screen should be developed so the purchaser information can be entered and tracked within the database.	<i>Management did not specifically address this recommendation in the Audit Report.</i>	✓			
Update: <i>This is done in Proware at the time of sale.</i>					
Recommendation 125	Agency Response to 2017 Audit Report	F	P	N	W
A detailed report of all balances outstanding more than one year should be updated to ensure all cases meeting the criteria are identified. This report should be utilized for the unclaimed funds process and for periodic review by billing clerks for outstanding balances due.	<i>A report of balances outstanding over one year is now in practice for unclaimed funds reporting.</i>	✓			

Civil Department Follow-Up Review

Finding (Policy and Procedure Manual): Failure to have some form of written internal guidance may result in undefined procedures that can lead to inconsistency in the operations, as well as actions and discipline inconsistent with the intentions of management. A written manual makes employees aware and knowledgeable of the Division’s policies and procedures in critical to day-to-day operations. However, the Division does not have a formal policy and procedure manual in place. (Page 23 and various other recommendations in 2017 Audit Report)					
Recommendations 126-130	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends the Division develop a policy and procedures manual that ensures all processes are executed efficiently and effectively. The manual should reference the County’s policies and procedures as applicable, but it should also include policies and procedures specific to the Division’s various operations.</p> <p>Areas covered in the manual should include disbursements, foreclosures, cash and physical security, voids, stop payments and adjustments, fees (e.g. appraisal, Sheriff, recording, and conveyance fees), unclaimed funds, Proware, IT security controls, reconciliations and record retention.</p> <p>The manual should include these items, at a minimum:</p> <ul style="list-style-type: none"> • Documentary flowcharts or narratives of significant operational cycles describing procedures and steps for each cycle as well as methods of accounting for each type of transaction (e.g. steps for receiving, depositing, and disbursing cash, procedures to void a transaction, process to apply costs, case close out procedures, foreclosure sale process). • Record retention policies/procedures including procedures for entering, supporting, approving and storing transaction records. • Disbursement process and the frequency of disbursements. • A list of references to applicable local, state, and federal regulations and compliance requirements. • Standardized forms utilized including a description of their purpose and an example of proper completion. 	<p><i>Individual instruction guides for foreclosure have been prepared for years and are updated when time permits.</i></p>	✓			

Civil Department Follow-Up Review

Recommendations 130-133	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> • Documentation of all accounting procedures performed, including reconciliations and review procedures (e.g. who should be present at cash counts, how to document a drawer that is over/under, how to control petty cash approved amounts, approval of expenditures, voids, stop payments and adjustments) review of unclaimed funds and unapplied costs, and adding to the vendor list. • Process for adding to and approving the vendor list. • A process for the review of unclaimed funds and unapplied costs. • IT security controls and accountability and safeguard procedures (including cash, computer, and physical controls as well as securing personal information). 				✓	
<p>Update: <i>The Civil Division is currently undergoing a review and re-vamping of all their processes to make them more efficient with fewer people, using technology and cross-training. In addition, there is discussion of new software for the Division. Because of these changes, some of the previous written procedures they have no longer apply and new ones will not be written until the changes are finalized. This is expected to be the beginning of 2020.</i></p>					