



**CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDITING**

TO: Clifford Pinkney, Cuyahoga County Sheriff
FROM: Cory Swaisgood, Director, Department of Internal Auditing
DATE: December 18, 2018
RE: Sheriff's Office General Operations 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 General Operations Audit Report issued on June 2, 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.

RESULTS

There were 139 recommendations in the Sheriff's Office General Operations Audit Report issued on June 2, 2017; 80% of the recommendations were fully implemented or withdrawn. Each recommendation is addressed in the Follow-Up Results section on the following page. The below table is a summary of the recommendations.

Fully Implemented	Partially Implemented	Not Implemented	Withdrawn
98	25	3	13

DIA would like to express our appreciation for the cooperation of Sheriff Clifford Pinkney and the current management of the Cuyahoga County Sheriff's Fiscal Department.

Respectfully,

A handwritten signature in black ink that reads "Cory A. Swaisgood".

Cory A. Swaisgood, CPA
Director of Internal Auditing

Cc: Audit Committee
Cuyahoga County Council
Earl Leiken, Chief of Staff
Robert J. Triozzi, Law Director

Follow Up Results
Sheriff’s Office General Operations Audit

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- **Withdrawn (W)** - The audit issue no longer exists because of changes in the auditee’s operations.

UPDATE: Agency responses were extracted from the General Operations Audit Report issued on June 2, 2017. References to departments, offices, policies, etc. are not consistent with terminology used throughout the rest of this report. The General Operations Audit Report can be found on the [Audit Committee’s website](#).

Finding (Social Security Administration): The report submitted by the Sheriff’s Office Information Systems Department (Systems) is not compared to the receipt posted in FAMIS. During the audit period the Office received \$856,186 in payments from SSA; none of which was appropriated and used by the Sheriff’s Office (“Office”). (Page 9 in 2017 Audit Report)					
Recommendation 1	Agency Response to 2017 Audit Report	F	P	N	W
DIA recommends the Sheriff’s Office (Office) appropriate a portion, if not all, of the SSA receipts in the Office’s annual budget.	<i>When these revenues are received they are deposited into index code SH350579 sub-object 1015. These funds are not appropriated. The Chief Community Safety and Protection Officer and Sheriff previously had discussions with OBM to get these funds appropriated in the Sheriff’s budget, however, that has never come to fruition. OBM’s response is as follows; “The Cuyahoga County Sheriff’s Department (CCSD) currently has a \$100M general fund budget, which includes the SSA funding source”. The Business Services Manager has not seen anything which shows the breakout of the SSA funds as part of the CCSD appropriated budget.</i>				v
Update: The Office of Budget & Management (OBM) did not approve the Office’s request to appropriate the Social Security Administration (SSA) funds, stating that the Office is the largest beneficiary of the County’s General Fund and therefore still benefits from the SSA funds. DIA withdrew the recommendation as OBM uses this methodology to budget all County revenue.					

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General Operations Audit Follow-Up Review

Finding (Social Security Administration) Continued:					
Recommendation 2	Agency Response to 2017 Audit Report	F	P	N	W
We also recommend that Systems provide a copy of the submitted a monthly report to Sheriff’s Fiscal. Sheriff’s Fiscal should agree the amount received by SSA with FAMIS.	<i>Management did not specifically address this recommendation in the Audit Report.</i>	√			

Finding (County’s Schedule of Expenditures of Federal Awards): DIA compared all federal funds to the County’s 2014 SEFA, as audited by the Auditor of State. The Northern Border Initiative and United States Marshals Service Federal Inmates funds were not included on the County’s SEFA in the 2014 Auditor of the State’s audit. Neither the County’s Fiscal Office nor Sheriff’s Office have adequate policies and procedures in place to ensure OMB Circular A-133 is followed. (Page 10-11 in 2017 Audit Report)					
Recommendation 3-4	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> DIA recommends County Fiscal and the Sheriff's Office develop adequate policies and procedures on reporting federal programs. The policies and procedures should list necessary procedures that need to be completed prior to submitting a schedule of federal awards to the Auditor of the State’s Office. County Fiscal should send an annual notification to each County agency with the definition of a federal award. County Fiscal should request the agency provide a list of all federal funds and review these lists to ensure all federal programs are included on the County’s SEFA. If uncertainty exists, the Sheriff’s Office or County Fiscal should confirm with the grantor agencies whether the funds should be considered federal funds under OMB Circular No. A-133. 	<p><i>The Sheriff’s Department already tracks all grant funds/federal funds and can provide the information upon request. The CCSD grant coordinator keeps meticulous records of all grant reporting and management, which is always available upon requests.</i></p> <p><i>Previously the County’s Fiscal Office has sent a spreadsheet with a list of federal funds/grants for the Sheriff’s Department to review. When the CCSD Fiscal Division receives a policy from the County Fiscal Office regarding reporting federal programs, the CCSD Fiscal Division will expand upon that policy regarding CCSD federal programs.</i></p>	√			

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Finding (Prosecutor's Split of Forfeited Monies): DIA reviewed documentation maintained by Sheriff's Fiscal and reviewed Law Enforcement Trust Fund (LETF) deposits to ensure the Prosecutor received 20% of forfeited monies and auction proceeds. The Prosecutor did receive a small portion of the court ordered forfeitures from the Office, but not the required 20% from 2009 to 2013. The Sheriff and Prosecutor did not have formal procedures in place to ensure forfeited funds were accurately disbursed. (Page 11-12 in 2017 Audit Report)

Recommendations 5-7	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> DIA recommends the Office and Prosecutor's Office improve communication and agree on and authorize a memo of understanding (MOU) for the split in forfeited monies. The Sheriff should be disbursing 20% of forfeited monies and sale proceeds to the Prosecutor more frequently than once a year, e.g. every deposit. All supporting documents (journal entries) on the disbursement should be maintained by Narcotics and be available to the Sheriff's Fiscal upon request. 	<p><i>Beginning in 2017, The Sheriff's Department issues a check to the Prosecutor's Office after each cash deposit into the LETF in which the Prosecutor's Office has a right to 20% of that deposit. As for property sold on GovDeals, the Prosecutor's Office will receive their 20% once the items are sold and the funds are vouchered out of the LETF index code (SH350074) and deposited into the Law Enforcement Trust Fund Account.</i></p>	√			

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General Operations Audit Follow-Up Review

Finding (Use of Proceeds from Sale of Forfeited Property): During our review of the LETF bank account and the Office's Access Database that tracks all transactions, we noted the Sheriff does not comply with ORC 2981.13(D). (Page 13 in 2017 Audit Report)					
Recommendation 8	Agency Response to 2017 Audit Report	F	P	N	W
DIA recommends the Sheriff comply with ORC 2981.13(D) and use LETF funds for community preventive education programs as defined in the code section (10% of deposits up to \$100,000 and 20% of deposits thereafter) These programs, as stated by the code section "include, but are not limited to, DARE programs and other programs designed to educate adults or children with respect to the dangers associated with using drugs of abuse."	<i>CCSD uses LETF funds for all mandated training for all divisions/units. This training has a direct impact on all surrounding communities. The CCSD is very active and assists several other municipal police departments and SWAT teams struggling with budget constraints. CCSD also uses LETF funds to purchase handouts/literature to be used at educational and awareness events that CCSD staff attends. The cost for those items far exceed 10% of all deposits into the LETF, which the Sheriff and his Staff believes, satisfies this requirement.</i>		√		
Update: <i>DIA noted the Sheriff's Office purchased items for educational and awareness events that appear to fall under the definition of ORC 2981.13(D) for allowable expenses. However, the Office did not provide DIA with a ledger of total LETF expenses to prove compliance with ORC 2981.13(D) (10% of deposits up to \$100,000 and 20% of deposits thereafter).</i>					
Recommendation 9	Agency Response to 2017 Audit Report	F	P	N	W
If other funds, like the general fund, are currently being used to pay for community preventive education programs, the Sheriff should consider using LETF funds instead.	<i>The CCSD could use general fund dollars for all mandated training but has chosen to use the LETF funds for this mandated training for Law Enforcement, Protective Services, Jail and Sheriff Operations.</i>				√
Update: <i>Since the Office is not using other funds to pay for community preventive education programs, DIA withdrew the recommendation.</i>					
Recommendation 10	Agency Response to 2017 Audit Report	F	P	N	W
We also recommend the Sheriff develop a written internal control policy and include language from ORC 2981.13(D). See the following finding on a written internal control policy in the finding below.	<i>Management did not specifically address this recommendation in the Audit Report.</i>	√			

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Finding (Written Internal Control Policy): DIA obtained a written policy from Sheriff’s Fiscal on the law enforcement discretionary funds. During review of the policy, DIA noted requirements from ORC sections 2981.11, 2981.13 (LETF Funds), and 2925.03 (DLEF Funds) were not included and the policy did not appear to be up-to-date. The policy was not dated and was not approved by the Sheriff and/or County Council. (Page 14-16 in 2017 Audit Report)					
Recommendations 11-12	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> DIA recommends the Office create a revised written internal control policy to comply with all applicable ORC sections. Once drafted, the policy should be reviewed and approved by the Sheriff and/or the Chief Community Safety and Protection Officer. 	<p><i>The CCSD has an agreement with Lexipole LLC for the use of their subscription materials, e.g. law enforcement policies. Moreover, for their expertise in customizing these materials and drafting new material to meet the policy and procedure needs of the CCSD Law Enforcement units. The internal control policies regarding both the LETF and the DLEF are both on the list of items to be addressed by Lexipole and the CCSD Law Enforcement Staff. Estimated Implementation Date: 6/30/18.</i></p>	√			

Finding (Furtherance of Justice Bond): DIA noted the Sheriff's Furtherance of Justice (FOJ) bond was for \$110,000 from January 2014 to January 2017. In July 2013, the Sheriff's salary exceeded \$110,000 and remained above this amount through the audit. In addition, we noted the bond was not approved by the common pleas or probate courts. (Page 17 in 2017 Audit Report)					
Recommendations 13-14	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> DIA recommends the Sheriff update his current bond amount to at least his current salary. The Court of Common Pleas or Probate Court should approve the bond, as well. 	<p><i>Risk Management is working on correcting this amount. They currently have the Sheriff at a salary of \$118K and the Business Service Manager told them to increase that amount to \$122K. This recommendation will be implemented once Risk Management updates the Sheriff's bond amount and sends to the CCSD for signature.</i></p>	√			

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<p>Finding (Inventory Reporting): Systems properly submits an annual inventory list to County Fiscal in compliance with ORC 305.18; however, Protective Services does not report their inventory with the rest of the Office's Inventory. Furthermore, the Office fails to comply with ORC requirements when County Fiscal receives a list without items from Protective Services. (Page 17-18 in 2017 Audit Report)</p>					
Recommendations 15-17	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> • DIA recommends the Office include Protective Services' inventory on their annual list or Protective Services should separately report their inventory to County Fiscal. • The inventory list sent to Systems should be reviewed and approved by each department head's signature to attest to the list's accuracy. • Systems should sign off on the inventory list confirming it was reviewed and appears to be free of obvious errors before sending it to County Fiscal. 	<p><i>Starting in 2016, which is when the Sheriff's Department became responsible for the management of Protective Services, we have included the Protective Services equipment in the inventory sent to the County's Fiscal Office. As of 2016, Systems no longer coordinates the inventory submission to the County's Fiscal Office. Now each office submits their inventory to the Sheriff's Fiscal Office. All vehicles, including Protective Services, are handled/inventoried by Public Works.</i></p>	√			

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NOTE: Because the Warrants and Records findings were referenced in three places in the audit report but dealt with the same area, they were consolidated below and on page 9. References are included to match up to the original audit report.

Finding (Deposit of Public Monies - Warrants & Records): The Department deposits money from background investigations only once a week, and overages/shortages are not tracked and monitored. (Pages 18-19 in 2017 Audit Report) Cashiers do not maintain support to prove the customer was a senior citizen or a member of a government agency, to justify waiving the fee. (Pages 67-68 in 2017 Audit Report).					
Recommendations 18-20, 138-139	Agency Response to 2017 Audit Report	F	P	N	W
<p>Warrants & Records should develop a policy and procedure manual which includes the following:</p> <ul style="list-style-type: none"> • The deposit of background investigation money is done in a timely manner consistent with ORC 9.38. • Procedures for handling overages and shortages. All overages should be documented and deposited with all money collected • Track all overages and shortages for patterns of error. If overages and shortages are consistently reoccurring with an employee, corrective action should be taken such as discipline, additional training, or dismissal. • Record check cashiers maintain valid identification for no-charge transactions. The policy should also cover how this information will be safeguarded, how long it will be maintained, and how it will be properly disposed. • The supervisor should review all daily transactions and ensure adequate supporting documentation is maintained. 	<p><i>Warrants and Records is in the process of developing a policy to address DIAs recommendations and concerns. In addition, this unit is working with the Sheriff's Fiscal Office to purchase a safe to appropriately hold all collected revenue. Estimated Implementation Date: January 2018.</i></p>	<p>v</p>			

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Finding (Deposit of Public Monies - Warrants & Records) Continued: DIA also noted the following instances in the Warrants & Records area: 1) No security cameras pointed towards the money collection area; 2) There was not a safe/lock box for cash collected; and 3) Change for cashiers was locked in the supervisor's desk drawer. (Pages 31-32 in 2017 Audit Report)							
Recommendation 61		Agency Response to 2017 Audit Report		F	P	N	W
A security assessment should be completed for areas in which cash is handled to determine if security cameras are adequately utilized.		<i>The Criminal Records/Warrants division is in the process of developing a policy to address these issues and DIAs recommendations.</i>			√		
Update: <i>Warrants & Records has not yet fully changed its physical security. A safe was implemented, however, the Business Administrator has only started the process of procuring a security camera on the department's behalf.</i>							
Recommendations 62-63		Agency Response to 2017 Audit Report		F	P	N	W
<ul style="list-style-type: none"> A safe should be purchased for the Warrants & Records Department, specifically for record check money. All money taken in from sales, change, or money for deposit with the Sheriff's Civil Department should be locked in the safe. The safe combination should be changed, at a minimum, on a yearly basis and when an employee leaves the department. A list of employees with the safe's combination should be created and sent to the Sheriff's Fiscal Department. 		<i>The Criminal Records/Warrants division is in the process of developing a policy to address these issues and DIAs recommendations. In addition, this unit is working with the Sheriff's Fiscal Office to purchase a safe to appropriately hold all collected revenue. Estimated Implementation Date: January 2018.</i>		√			

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General Operations Audit Follow-Up Review

<p>Finding (Records Retention Schedule): Sheriff’s Fiscal provided one record retention schedule for the entire Office. The schedule contained very few records and was last updated in 1981. DIA also obtained six other outdated record retention schedules from the County’s Communications Department, including: Civil (1993), Commissary (1979), Criminal (2006), Detective Bureau (2009), Payroll (1980), and Systems (1981). (Page 19-20 in 2017 Audit Report)</p>					
Recommendations 21-22	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> DIA recommends the Office establish an updated record retention schedule in accordance with the resolution above and file the document with the County Records Commission. All Office records must be maintained in accordance with the newly proposed record retention schedule. Absent a record retention policy for each department, all records need to be maintained. 	<p><i>Made the request to Cuyahoga County on 3/20/17 for a copy of their most current records retention schedule. The Business Service Manager was told that each agency needs to draft a records retention schedule pertaining only to their agency. This is another item on the “to do” list to begin drafting. Estimated Implementation Date: 6/30/18.</i></p>		v		
<p>Update: The Business Services Manager is in the process of working with the division supervisors to update the record retention schedules before submitting them to the County Records Commission.</p>					

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General Operations Audit Follow-Up Review

<p>Finding (Policy and Procedure Manual): The Office does not have a policy and procedure manual in place for the following departments: Narcotics, Civil, Fiscal, Payroll, Systems, Operations Support, Commissary, Task Forces, Detective Bureau, Perimeter Patrol, Impact Unit, and Warrants/Records. They also lack internal codes and other forms of guidance regarding acceptable practices, conflicts of interest, or ethical and moral behavior. (Page 21 in 2017 Audit Report)</p>					
Recommendations 23-25	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends the Office develop a policy and procedure manual in all departments signed by the Sheriff. Within the manual the Office should:</p> <ul style="list-style-type: none"> • Adopt the County’s policies and procedures as well as policies and procedures specific to the Office’s operations. The manual should include these items, at a minimum: • Document narratives of daily operations describing significant steps and procedures (e.g. buy/maintenance money, seized property, procedures to void a transaction, foreclosure process, etc.). • Once drafted, the policy and procedure manual should be approved by the Sheriff and/or approved by County Council. 	<p><i>On 5/2/17, this comment was discussed at monthly department meetings with the supervisors, (Law Enforcement, Protective Service, Jail, Jail Medical, and Sheriff Operations). These larger departments encompass all the smaller units. Copies of this information and DIA’s recommendations were discussed and disseminated. Each department will be responsible for implementing DIAs recommendation or explaining why the recommendations should not be followed. Estimated Implementation Date: By DIA’s follow-up date (June of 2018).</i></p>		v		
<p>Update: DIA received documentary narratives of daily operations from Narcotics, Systems, Perimeter Patrol, Protective Services, and Fiscal, but not for several other divisions (Task Forces, Detective Bureau, and Impact Unit). The Office no longer handles payroll. As of December 18, 2018, the County’s Director of Process Improvement is completing the policies and procedures manual before sending to the Sheriff for approval. Commissary and Civil will be addressed in future follow-ups related to their respective audits. Jail Operations will be addressed with the overall review of the Jail as the County has hired an organization to develop policies for the Jail.</p>					

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General Operations Audit Follow-Up Review

Finding (Policy and Procedure Manual): Continued					
Recommendation 26-32	Agency Response to 2017 Audit Report	F	P	N	W
The manual should also include: <ul style="list-style-type: none"> • Documentation of all accounting procedures performed, including reconciliations and review procedures. • Record retention policy. • A list of references to applicable local, state, and federal regulations. • Capital asset/inventory listing, along with procedures on updating list. • Safeguard procedures (including cash, evidence, computer, and physical controls as well as securing personal information). • A list of standardized forms utilized including a description of their purpose. • Procedure for reporting suspected fraudulent activity. 	<i>See response in "Recommendations 23-25"</i>	√			
Recommendation 33	Agency Response to 2017 Audit Report	F	P	N	W
Further, the manual should include: <ul style="list-style-type: none"> • Accounting for and monitoring foreclosures, commissary funds, evidence money, and discretionary funds. 	<i>See response in "Recommendations 23-25"</i>				√
Update: DIA will review documentation of foreclosures, commissary, and evidence money in follow-ups related to their respective audits. Documentation of discretionary funds was reviewed with various recommendations in this report. As a result, this recommendation has been withdrawn.					

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Finding (Purchasing Procedures): The Office does not have written procedures for their purchasing activities. Testing of non-payroll disbursements disclosed the following types of discrepancies: 1) No *Departmental Order Form* or other sort of requesting documentation to purchase goods was evident; 2) Vouchers did not have supporting documentation; 3) Supporting documentation (invoices/receipts) could be located; 4) Sales tax was charged for goods purchased; 5) No indication of supervisor review or approval for travel or travel reimbursement; 6) No invoices or receipts were present for employee reimbursements; and 7) Checks from the office, including reimbursement checks, are not mailed directly to vendors by County Fiscal. (Page 22-23 in 2017 Audit Report)

Recommendations 34-42	Agency Response to 2017 Audit Report	F	P	N	W
<p>The Office should develop policies and procedures regarding their purchasing activities. These should address, at a minimum:</p> <ul style="list-style-type: none"> • Documentation and approval necessary to initiate the purchase of goods • Require invoices and receipt support for all voucher payments made from any Office funds • Sales tax should be removed from goods purchased • Checks should be mailed to vendors, and employees for reimbursement checks, by County Fiscal. • Document and maintain authorization and support for reimbursement of missing evidence items. • The Sheriff and/or County Council should approve these policies. • Once approved, the policies should be followed for all purchases and reimbursements. • Travel policies covering employee's traveling on Office business. • Have supervisors sign off on travel expenses. 	<p><i>On 5/2/17, this comment was discussed at monthly department(s) meetings with department supervisors, (Law Enforcement, Protective Service, Jail, Jail Medical, and Sheriff Operations). These larger departments encompass all the smaller units listed above. Copies of this information and DIA’s recommendations were discussed and will be disseminated. Each department will be responsible for implementing DIAs recommendation or explaining why the recommendations should not be followed. Estimated Implementation Date: By DIA’s follow-up date (June of 2018).</i></p>	√			

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Finding (Travel and Reimbursement Policy): In our testing of discretionary fund expenses, we noted instances of overcharges and reimbursements that exceeded the allotted per diem rates for both extradition and duty-related travel. Sheriff’s Fiscal was aware of the occurrences and stated supervisors are contacted when discrepancies are found. Even though the policy states that deputies are responsible for payments over the allotted amount, no enforcement of the policy is evident. The Office does not have effective prevention controls in place to stop employees from exceeding the authorized per diem threshold. There is also a lack of consistency in reporting prisoner meal amounts during extraditions. (Page 24-26 in 2017 Audit Report)

Recommendations 43-49	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends the Office review and update policy and procedures regarding travel and related reimbursements for County business. At a minimum, include the following:</p> <ul style="list-style-type: none"> • Reference to “County Auditor” in the current policy should change to “County Fiscal Officer”. • Sheriff’s Fiscal should document review procedures and detection controls in the travel policy, including procedures to confirm expense reports, receipts, credit card charges, and verify per diem rates to the travel policy. • Consequences should be formalized for instances when employees exceed their established per diem rate. The policy should state that an employee will not be reimbursed for any amounts over the per diem limit. • If any employee charges over the per diem rate on the Office’s credit card, the Office should be refunded for the excess amount within a defined time (e.g. 30 days) or corrective action should be taken. • Reimbursements should not be given to employees or charged to the Prosecutor's Office if there are no receipts present or charge on a credit card bill to justify the expenditure. 	<p><i>On 5/2/17, this comment was discussed at monthly department(s) meetings with department supervisors, (Law Enforcement, Protective Service, Jail, Jail Medical, and Sheriff Operations). These larger departments encompass all the smaller units listed above. Copies of this information and DIA’s recommendations were discussed and will be disseminated. Each department will be responsible for implementing DIAs recommendation or explaining why the recommendations should not be followed. Estimated Implementation Date: By DIA’s follow-up date (June of 2018).</i></p>			√	

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General Operations Audit Follow-Up Review

<ul style="list-style-type: none"> Meals for prisoners during extraditions should be separately identified on receipts and expense reports. In addition, the Office should consider limiting prisoner meals to a lower rate than deputy per diem rates. The Sheriff should consider recovering any overpayments identified by any auditing function. 					
<p>Update: Only part of the travel policies were updated. The Business Services Manager is currently updating the remainder of the travel policies and procedures dealing with extraditions and will address this finding.</p>					

Finding (Travel and Reimbursement Policy): Continued					
Recommendation 50	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends the Office review and update policy and procedures regarding travel and related reimbursements for County business. The Office should establish per diem rates for travel to a city not listed on the County' per diem reimbursement rate schedule. organizational charts should be approved by the Sheriff.</p>	<p>See response in "Recommendations 43-49"</p>	<p>√</p>			

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General Operations Audit Follow-Up Review

Finding (Organizational Chart): The Office does not have approved organizational charts for all departments. Sheriff’s Fiscal, Narcotics Unit, Impact Unit, and Commissary Division could not provide one. (Page 27-28 in 2017 Audit Report)					
Recommendations 51-52	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends the Office develop organizational charts for each department. The organizational charts should list clear lines of reporting for each position within the Office to give employees a clear sense of direction and guidance on direct reports. These organizational charts should be updated when departmental changes are made.</p> <p>The organizational charts should be approved by the Sheriff. organizational charts should be approved by the Sheriff.</p>	<p><i>On 5/2/17, this comment was discussed at monthly department(s) meetings with department supervisors. Copies of this information and DIA’s recommendations were discussed and will be disseminated. Each department will be responsible for implementing DIAs recommendation or explaining why the recommendations should not be followed. Estimated Implementation Date: By DIA’s follow-up date (June of 2018).</i></p>	√			

Finding (Job Descriptions): The Office does not have formal job descriptions for all Office positions that were approved by the Sheriff or by Human Resources (HR). Neither the Office nor HR could provide documentation that job descriptions existed for the following supervisor type positions: Corporals, Sergeants, Lieutenants, Captains, and Chief. (Page 28-29 in 2017 Audit Report)					
Recommendations 53-54	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends the Office create formal job descriptions. The job descriptions should list the functions and requirements of the job to give the employee a clear understanding of the tasks that he/she will be asked to perform to achieve the agency’s goals and objectives in support of their mission.</p> <p>Once drafted, the Sheriff and/or County Council should approve the job descriptions.</p>	<p><i>On 5/2/17, this comment was discussed at monthly department(s) meetings with department supervisors. Copies of this information and DIA’s recommendations were discussed and will be disseminated. Each department will be responsible for implementing DIAs recommendation or explaining why the recommendations should not be followed. Estimated Implementation Date: By DIA’s follow-up date (June of 2018).</i></p>	√			

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General Operations Audit Follow-Up Review

Finding (Computer Controls): DIA noted security over BEAST (evidence tracking system) passwords were extremely weak. No passwords were required to access Sheriff’s Fiscal Access Database of discretionary funds transactions. The database does not record who makes database entries or deletions. There is also no review or approval of changes that are made to the database. We noted users in the BEAST and in the Access Database were not currently employed with the Office. There were no policies and procedures in place to enforce password protection in the Office, to delete users upon termination, or to track user edits in the database. (Page 29-30 in 2017 Audit Report)

Recommendations 55-56	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> DIA recommends the Office develop written policies and procedures to include controls over password security. Users should be required to periodically change passwords, e.g. every 90 days. Password security should be increased by requiring passwords to include numbers, capital letters, special characters, etc. Policies should also include procedures on deleting terminated employees from the Sheriff’s systems. 	<p><i>On 5/2/17, this comment was discussed at monthly department(s) meetings with department supervisors, (Law Enforcement, Protective Service, Jail, Jail Medical, and Sheriff Operations). Copies of this information and DIA’s recommendations were discussed and will be disseminated. Each department will be responsible for implementing DIAs recommendation or explaining why the recommendations should not be followed. Estimated Implementation Date: By DIA’s follow-up date (June of 2018).</i></p>	√			
Recommendation 57	Agency Response to 2017 Audit Report	F	P	N	W
<p>Sheriff’s Fiscal should develop a new, or make changes to, the existing database that is capable of tracking user edits to the database.</p>	<p><i>See response in “Recommendations 55-56”</i></p>				√

Update: *The Office changed the group policy to limit the other the Sheriff’s Office users to read-only. Access was modified so only the Business Services Manager had write access, so our risk has been mitigated. Therefore, DIA withdrew the recommendation. Proper segregation of duties is demonstrated during the monthly bank reconciliation process as multiple employees review access transactions.*

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General Operations Audit Follow-Up Review

Finding (Directory Access): When DIA was logged in using the credentials of an employee within the Sheriff’s Civil Department, full access to every file on the directory had been granted. The employee whose credentials were used is not assigned duties pertaining to the financial operations of the Sheriff’s Civil Department, but the employee could view, modify, or delete files in the folder. (Page 30-31 in 2017 Audit Report)

Recommendations 58-60	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> • DIA recommends the Office review the assigned access privileges for the directory. The users should be aggregated by job function into user groups. Full access to folders on the network should only be assigned to user groups that need access to the files in those folders for their ongoing job duties. • This information should then be given to the network administrator for review and implementation. • Once established, user groups should be reviewed on an ongoing basis for changes in personnel. New employees will need to be assigned to a user group, current users will need to be modified as their job duties change and terminated employees will need to be removed from the user groups. 	<p><i>On 5/2/17, this comment was discussed at monthly department(s) meetings with department supervisors, (Law Enforcement, Protective Service, Jail, Jail Medical, and Sheriff Operations). These larger departments encompass all the smaller units listed above. Copies of this information and DIA’s recommendations were discussed and will be disseminated. Each department will be responsible for implementing DIAs recommendation or explaining why the recommendations should not be followed. Estimated Implementation Date: By DIA’s follow-up date (June of 2018).</i></p>		√		

Update: DIA noted that Sheriff’s Fiscal completed a directory access review to ensure access rights were set up properly based on each of its employee’s assigned duties. Sheriff’s Fiscal reviewed the access reports provided by IT and requested changes to access rights as needed. However, DIA noted that a similar review had not been completed by the other departments in the Office.

Finding (Cash and Physical Security - Warrants & Records): See [Page 9](#) for Recommendations 61-63.

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General Operations Audit Follow-Up Review

Finding (Payroll Analysis): DIA's tests of payroll transactions noted discrepancies. The Office has never required documentation or electronic notes to be kept on adjustments made to employee hours and earnings. (Page 33-36 in 2017 Audit Report)					
Recommendations 64-67	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> The Sheriff's Payroll Department (now a part of the County's HR Time and Attendance Department) needs to develop formal policies and procedures on payroll adjustments and termination payouts. All retroactive payments should be referenced to the appropriate pay period. Payroll should maintain adequate support and notes on termination payouts for Department employees. The Office should pursue additional documentation on the other 5,181 discrepancies DIA identified. 	<p><i>N/A - The Sheriff's Department no longer has its own payroll department.</i></p>				√
<p>Update: <i>The payroll department in the Sheriff's Office was decentralized after audit fieldwork was performed and has since been combined with the County's Human Resources Payroll Department. DIA commenced an audit on the County's payroll function after this audit and issued findings. These recommendations are no longer applicable to the Sheriff's Office and has been withdrawn.</i></p>					

Finding (Payroll Analysis) Continued: DIA noted there was no supporting documentation to show the Protective Services spreadsheet numbers were accurate and no authorization of overtime worked was evident by an immediate supervisor.

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General Operations Audit Follow-Up Review

Recommendations 68-69	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> Protective Services should follow the same procedures as Correction Officers and Sheriff Deputies. OT slips or another maintainable source document should be completed with immediate supervisor approval noted and maintained per the record retention schedule. DIA also recommends periodic randomly sampling OT slips to ensure supervisor approval is evident and OT hours are accurately and timely submitted to Payroll. 	<p><i>Management did not specifically address this recommendation in the Audit Report.</i></p>			√	
<p>Update: <i>DIA determined the process did not change and documentation still lacks immediate supervisor approval for OT hours. The Protective Services Officers (PSOs) use a timeclock system. When the weekly hours are received by payroll there is no record of immediate supervisor approval in the system or on any supporting documents. A majority of PSOs are assigned to off-site locations and therefore must fill out an OT exemption form when they are not on-site to use the timeclock. However, these forms are signed by the Administrative Sergeant and not by a PSO's immediate supervisor. The Office does not verify random samples of OT slips.</i></p>					

<p>Finding (Payroll FAMIS Reconciliation): Payroll data kept by the Payroll Department does not reconcile to payroll data posted in FAMIS. DIA was unable to agree earnings and deductions from the pay registers to FAMIS. Furthermore, DIA found no evidence the two systems are reconciled by Sheriff's Fiscal. (Page 37 in 2017 Audit Report)</p>					
Recommendation 70	Agency Response to 2017 Audit Report	F	P	N	W
<p>We recommend Sheriff's Fiscal reconcile payroll ledgers to earnings and deductions posted in FAMIS on a monthly or bi-weekly basis. Support should be maintained noting the reason payroll ledgers and FAMIS do not agree.</p>	<p><i>Impossible to do with over 1000 employees and a Fiscal staff of six. The Business Service Manager could attempt to submit a hiring request for another analyst to perform the reconciliations and charge back monitoring that is being recommended in this report. If denied, it is our understanding that this will be remedied by the new ERP.</i></p>				√
<p>Update: <i>Since the audit, HR has centralized the HR payroll process for 12 agencies, including the Sheriff's Office and Clerk of Courts. Since any payroll issues in the Sheriff's audit were addressed in DIA's HR payroll audit issued June 2017, DIA withdrew this finding.</i></p>					

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Finding (Bank Reconciliations): During our walkthrough of bank reconciliation controls, we noted the following weaknesses: 1) bank reconciliations and monthly deposits/disbursements are not approved by an immediate supervisor; 2) bank statements are not reconciled to Sheriff’s Fiscal Access database or revenue tracker spreadsheets; and 3) the Business Services Manager issues checks, deposits checks, updates database/spreadsheets, and performs the monthly bank reconciliations. The Office does not have policies and procedures in place for monthly bank reconciliations. (Page 38-40 in 2017 Audit Report)

Recommendations 71-77	Agency Response to 2017 Audit Report	F	P	N	W
<p>To improve internal controls over monthly bank reconciliations, we recommend the Office address these issues and develop policies and procedures:</p> <ul style="list-style-type: none"> • All recurring reconciling items should be reviewed. The Department should investigate all stale checks on the outstanding check lists. • Bank reconciliations for all bank accounts should be approved, within a reasonable amount of time (e.g. 30 days) by a supervisor of the reconciling employee. • Approval of monthly deposits and disbursements should be done by the Sheriff or Chief. • The bank balance should be reconciled to Sheriff’s Fiscal Access database. • All transactions should be included in Sheriff’s Fiscal Access Database, including voided checks and bank fees. • Bank reconciliations should be prepared by someone independent of the cash collection and recording functions ensuring proper segregation of duties. • Bank statements should be reconciled to the month-end balance to ensure monthly cash balances are accurate and bank reconciliations are consistent. 	<p><i>The recommendations are either currently implemented or are in the process of being implemented. Estimated Implementation Date: 6/30/17</i></p>	v			

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General Operations Audit Follow-Up Review

Finding (Reconciling Revenues and Expenditures to FAMIS): DIA noted no internal all-encompassing automated accounting system for discretionary funds. The funds are posted to an Access Database where transactions can be reviewed by management. However, the Office does not have a similar system for transactions recorded in FAMIS. (Page 41-42 in 2017 Audit Report)					
Recommendation 78	Agency Response to 2017 Audit Report	F	P	N	W
In the absence of an accounting system designed only for the Office, we recommend the Office develop a methodology for reconciling their monthly receipts, expenditures, and budgetary balance to the County-wide financial system. Monthly reconciliations should be conducted by Sheriff's Fiscal and should include the transactions of the Civil Department.	<i>The Fiscal department does record all revenues and expenditures in a separate spreadsheet and Fiscal staff does review FAMIS for all revenue deposits to ensure accuracy. Fiscal also ensures expenditures are complete and accurate by placing an annual inventory on all checks issued. Fiscal can review and mark "complete" on the expenditure spreadsheet. on all checks issued. That way, once collected, Fiscal can review and mark "complete" on the expenditure spreadsheet. This is one of the reasons that Sheriff's Fiscal insists on mailing checks. It gives us the opportunity to review the expenditure for accuracy and completion and ensure proper mailing address. Estimated Implementation Date: Currently a work in progress being implemented.</i>	√			

Finding (Chargeback Monitoring): DIA tested transactions for each year for all chargebacks. Due to the large dollar amount of chargebacks and the risk of large variances occurring for vehicle chargebacks, DIA decided to compare all vehicle chargebacks in FAMIS to supporting documentation. Discrepancies were noted. (Page 42-45 in 2017 Audit Report)					
Recommendation 79	Agency Response to 2017 Audit Report	F	P	N	W
The Office should develop written procedures to review these charges in case of any errors in the amounts.	<i>If the CCSD was going to attempt to reconcile all the chargebacks, we would need a statement from the agency that is charging back the expense. That statement could then be reconciled to both FAMIS and to the department's internal records.</i>	√			

Finding (Chargeback Monitoring): Continued

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General Operations Audit Follow-Up Review

Recommendations 80-82	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> The Office should request all chargeback statements from Public Works to compare to their internal records. The Office should ensure mileage recorded by the Motor Pool agrees to the mileage recorded and charged by Public Works. Any “N/A”s noted should be investigated. We also recommend Public Works notify all agencies of charges against their budget and provide detailed support for the chargebacks. 	<p><i>Without a County policy in place directing all agencies to provide a charge back statement, it is unlikely to receive one if requested.</i></p>		v		
<p>Update: Per the Office’s request, Public Works (PW) started sending monthly statements. DIA received partial documentation as evidence that the Office was able to reconcile to their supporting documentation and the chargebacks in FAMIS. The Office stated they will begin fully reconciling chargebacks in 2019.</p>					

<p>Finding (Internal Controls on Federal Programs): DIA selected three grants in FY2013 to test all revenue and expenditures: Local Incarceration Program (LIP), Northern Border Initiative (NBI), and Apprehension Unit (App). We noted discrepancies during our testing. The Office does not have a policy and procedure manual for federal programs. As of 2014, a Fiscal Officer 3 has been hired and incorporated adequate monitoring and review controls with all federal programs. (Page 46-47 in 2017 Audit Report)</p>					
Recommendations 83-88	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends the Office develop a policy and procedure manual and include internal controls on federal programs. The manual should consider the following:</p> <ul style="list-style-type: none"> For LIP and NBI: Separate Index codes per year per grant should be requested and setup in FAMIS when appropriations are approved for the federal program. DIA noted this process was corrected during the audit due to the hiring of a Fiscal Officer 3. All grants are requested a new index code upon grant and Board approval. For NBI: The Office should put procedures in place to confirm OT rates as shown on the Daily Activity Reports provided by the deputies. After discussion and review of support, the 	<p><i>A policy and procedures manual for Sheriff’s grant will be created, taking into account the suggestions above. Estimated Implementation Date: 12/15/18</i></p>	v			

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General Operations Audit Follow-Up Review

<p>Office OT rates are being monitored and she plans to obtain support from CPD and LPD for their OT rates.</p> <ul style="list-style-type: none"> • Signatures should be obtained for all deputies listed on the Daily Activity Reports for OT worked on the grant. • An authorizing signature, preferably a Captain or Lieutenant, should be on the Daily Activity Reports to prevent a Sergeant authorizing his own grant OT hours. • A description should be noted on each Daily Activity Report describing the nature of the OT hours worked. • Develop an MOU or agreement with monitoring controls in place by the Sheriff's Office, CPD, and LPD. 					
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<p>Finding (Task Forces and Federal Agreements): DIA note discrepancies when testing expenditures and reimbursements for the following task forces: Northern Ohio Violent Crimes (NOVCTF), Drug Enforcement Agency (DEA), and United States Marshals Service (USMS) on USMS inmates housed at the Sheriff's jail. No formal written procedures have been developed by the Office in the past nor has a review of agreements been conducted on all federal agreements. (Page 48-50 in 2017 Audit Report)</p>					
<p>Recommendations 89-98</p>	<p>Agency Response to 2017 Audit Report</p>	<p>F</p>	<p>P</p>	<p>N</p>	<p>W</p>
<p>DIA recommends controls be put in place and a procedure manual be developed on task force and other federal agreements. We recommend the following:</p> <ul style="list-style-type: none"> • DEA and NOVCTF: <ul style="list-style-type: none"> ○ The Office should notify the Treasurer's Office when reimbursement is requested. ○ Approval should be evident by initials or signature. • DEA and NOVCTF - Approval of reimbursement statements should be evident by initials or signature from an immediate supervisor, Sheriff, or Business Services Manager. • All reimbursements should be traced to FAMIS to ensure accuracy and timeliness of posting. 	<p><i>The Sheriff's Department is creating Revenue Receipts to send over to the Treasurer's Office for EFT payments. Treasurer's Office will then return revenue receipt after payment has been made with the assigned revenue receipt number. Supervisors will be notified to sign all time sheets prior to submission. Deputy time sheets to be signed by Sergeant of above, Sergeant time sheets to be signed by Lieutenant or above. Pay rate increases from the Payroll Dept. are now e-mailed to the Sheriff's Dept. to notify of any rate changes for Deputies/Deputy Sergeants every pay week.</i></p>	<p>√</p>			

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General Operations Audit Follow-Up Review

<ul style="list-style-type: none"> • All timesheets should be approved by the immediate supervisor, Sergeant, or Lieutenant of the deputy who worked overtime prior to reimbursement requests. • Pay rates should be reviewed and agreed to pay registers for Task Force deputies to ensure accuracy. • Reimbursements should be requested from federal task force in a timely manner, within 30 days of month end. • Reimbursements should be posted to the index code in which payroll expenditures were incurred for each deputy. • USMS: <ul style="list-style-type: none"> ○ A designation should be added to IMACS to separate USMS inmates from other federal inmates ○ Approval should be evident by initials or signature • The Office should notify the Treasurer's Office when reimbursement is requested. The Office should notify the Treasurer's Office when requesting reimbursement. USMS – Approval of reimbursement statement should be evident by signature from an immediate supervisor or the Sheriff. 	<p><i>Reimbursements will be submitted within 30 days of the end of the month and are now posted in the index code SH351114- Deputy Unit, 1039-Task Force Wages. The Sheriff's Department is creating Revenue Receipts to send over to the Treasurer's Office for EFT payments. Treasurer's Office will then return revenue receipt after payment has been made with the assigned revenue receipt number. As of 1/20/2017, this method has been implemented. The Business Service Manager signs all reimbursement invoices.</i></p>				
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<p>Finding (Contract and MOU Maintenance): DIA reviewed the Office’s contracts/MOUs and noted there was lack of support documentation for bid details, board approval, and copies of the contracts/MOUs. For the five contracts maintained by the County Information Technology (IT) Department, the Office did not sign the invoices or reconcile the expenditures to FAMIS. Finally, the Office does not maintain a master contract/MOU list with all agreements, direct or indirect, throughout the audit period nor was there a listing of current contracts. (Page 51-52 in 2017 Audit Report)</p>					
Recommendations 99-101	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> • DIA recommends the Office maintain a copy of all contracts with vendors and MOU's with other agencies. • In addition, the Office should also maintain a copy of all bids received from vendors and support to prove the contract was executed in accordance with State laws and County policies. • Invoices for contracts should be timely reconciled to FAMIS to ensure charges are accurate. 	<p><i>The Fiscal department currently does maintain copies of all contracts and MOUs that the CCSD enters in to. Estimated Implementation Date: Currently implemented</i></p> <p><i>The CCSD does maintain all supporting documents to prove that State laws and County polices are being applied and abided by. As for jail health care, other than County employees, the only contract we have that provides these services is MetroHealth.</i></p>	√			
Recommendation 102	Agency Response to 2017 Audit Report	F	P	N	W
<p>The Office should be aware of IT contracts associated with the Office, and a list of all IT contracts and invoices approved by the IT supervisor involving the Office should be maintained by Sheriff’s Fiscal.</p>	<p><i>Management did not specifically address this recommendation in the Audit Report.</i></p>				√
<p>Update: DIA determined that the Office no longer has any IT contracts with vendors, and therefore withdrew the recommendation. The contracts covering any of the IT services used by the Office are maintained by the County’s IT Department and the Office’s index code is charged appropriately.</p>					

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Finding (Miscellaneous Revenue): DIA tested miscellaneous revenue received by the office. Discrepancies and lack of support were noted. The Office does not have a written policy on charges for services performed and items sold by the Office. DIA also noted the Office does not review the rates or companies/individuals to which they sell items like pallets and scrap metals. (Page 53-54 in 2017 Audit Report)					
Recommendations 103-106	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends the Office implement a formal policy and procedure manual on miscellaneous revenue. The following, at a minimum, should be included in the policy:</p> <ul style="list-style-type: none"> • All other-agency receipts should be reviewed for accuracy and completeness and signed off by a supervisor. • All receipts should be reconciled to FAMIS on a weekly or monthly basis. • All rates charged for services and various items should be approved by the Sheriff in a fee schedule and enforced. This includes: <ul style="list-style-type: none"> ○ Reimbursement from other agencies for Sheriff employee time. ○ Vehicle usage. ○ Sale of pallets and sales of brass and lead • Once the policy is drafted, it should be reviewed and approved by the Sheriff and/or County Council. 	<p><i>Reimbursement for employee time is the current hourly cost to the CCSD for that employee.</i></p> <p><i>Reimbursement for vehicle usage is the current cost imposed on the CCSD by Public Works for vehicle charge backs.</i></p> <p><i>The CCSD no longer sells pallets because all pallets currently used are plastic and not wood. The vendors always pick up the empty pallets when they deliver full pallets. The indoor gun range is no longer in use, so there are no more sales of brass/lead.</i></p>	√			
Recommendations 107-108	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> • A periodic review of rates charged for services and rates on items sold. • A periodic review of companies/individuals used for selling items. This review is necessary to seek other companies/individuals willing to pay more than current companies/individuals. 	<p><i>Management did not specifically address this recommendation in the Audit Report.</i></p>				√
<p>Update: The Office no longer sells items that could change in potential value. DIA withdrew the recommendation.</p>					

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General Operations Audit Follow-Up Review

Finding (Discretionary Funds Expenditure Approval): During testing of disbursements, we found instances where LETF, FOJ, and Federal Equitable Sharing Agreement (FESA) funds were not signed to approve appropriate use of discretionary funds. The Office has an internal written control policy, but it is not regularly followed, nor does it specify disbursement authorization of all discretionary funds. The Sheriff gave verbal approval for payment of certain reoccurring disbursements to Sheriff’s Fiscal. (Page 55-56 in 2017 Audit Report)

Recommendations 109-110	Agency Response to 2017 Audit Report	F	P	N	W
<ul style="list-style-type: none"> DIA recommends the Office develop a new or enhance their current internal control policy regarding discretionary funds. Included in these policies should be the steps necessary to make deposits, disbursements, track, reconcile, and report all discretionary funds. These policies should be approved by the Sheriff and/or County Council. 	<p><i>Both the Law Enforcement division and the Fiscal division are addressing this, with the assistance of Lexipole. We have already addressed the matter(s) of segregation of duties and review and approval. Estimated Implementation Date: Currently being addressed and is a work in progress.</i></p>	√			

Finding (Buy/Maintenance Money): Narcotics appears to have procedures in place for logging and reconciling buy-and-maintenance money; however, not all these procedures have been formally documented. DIA noted the following control weaknesses: 1) Narcotics does not maintain any support (copies of checks or emails of request) in the folders when cash is stored in the safe; 2) Narcotics notes all activity in pencil on the logs; 3) approval of transfers from and to LETF or FOJ fund logs were not authorized by signatures; 4) no minimum or maximum cash balance has been established; and 5) supervisors performing monthly reconciliations have access to the safe (Page 56-60 in 2017 Audit Report).

Recommendations 111-119	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends Narcotics develop a formal written policy on all LETF and FOJ buy-and-maintenance money procedures. The following, at a minimum, should be included:</p> <ul style="list-style-type: none"> A column should be added to the log for recalculating available balances during monthly reconciliations of maintenance and buy money. Immediate supervisor approval of the logs should be performed for every transaction. 	<p><i>A formal written policy should be written by the Narcotics supervision team regarding all LETF and FOJ buy-and-maintenance procedures. This policy should be in place by June of 2018. Also, cross training will be implemented so information and policy are passed on from supervisor to supervisor. Currently, two folders are maintained for buy money and maintenance money. One is held in the safe located in the narcotics supply room and the other is in the Lieutenants office. When currency is</i></p>	√			

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General Operations Audit Follow-Up Review

<ul style="list-style-type: none"> • Monthly reconciliations should be done by a supervisor without access to the buy-and-maintenance money. Monthly reconciliations and approvals should be noted with signatures or initials. • Narcotics should maintain copies of checks and any other supporting documentation for deposits into buy-and-maintenance money logs. • Signatures for deposits into the buy-and-maintenance files should be documented on the logs. • Narcotics should continue to maintain originals and copies of the buy-and-maintenance files; however, both should be stored in separate locations. • Approval with signatures should be noted on the buy-and-maintenance logs when money is transferred in and out between buy-and-maintenance funds. All transfers should be accounted for in both logs. • Narcotics should consider documenting the buy-and-maintenance logs in ink instead of pencil. If an entry needs to be modified, the change can be made noting approval, by signature or initials, of the person making the change. • Establishment of maximum and minimum balances in the buy-and-maintenance accounts. 	<p><i>low and needs to be replenished a request for additional money is made to the Lieutenant or Captain, who notifies the Fiscal Officer that additional monies are needed. At this time the Fiscal Officer should inform the Captain/Lieutenant when to make contact with the bank and which funds the money is being retrieved from. This information will then get passed down the chain of command, preferably in person and by email. A posting should also be put on the safe in the supply room. This will ensure that the correct paperwork is filled out by detectives when submitting buy paperwork or receipts and reports into the maintenance file. At the beginning of each month the books (buy funds and maintenance funds) are balanced by the sergeant in the unit and at least one other supervisor or detective in the narcotics unit. All entries in the sheets are done by a supervisor and have initials showing money out or deposited. Copies of the Buy File and Maintenance fund sheets are made when balancing the books. Copies are left in the balanced month folder in the supply room and the original is moved to the folder in the Lieutenants room. All corresponding paperwork in the folders (buy-and-maintenance paperwork) should mirror each other in both locations. In the event a mistake is made, no white out is used. It has been an unwritten policy to cross out the mistake and initial it and put the new balance in the recalculation column.</i></p>				
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General Operations Audit Follow-Up Review

<p>Finding (Buy/Maintenance Money) Continued: During review of FOJ and LETF maintenance logs and support the following discrepancies were noted: 1) The ending bank balance was improperly calculated on the reconciliation; 2) There were no authorizations to release funds, and 3) Name of recipient of funds was missing on logs. DIA also noted instances where LETF and FOJ money were commingled. (Page 56-60 in 2017 Audit Report).</p>					
Recommendation 120	Agency Response to 2017 Audit Report	F	P	N	W
<p>All monies in the buy-and-maintenance safe should be deposited into the correct bank account in a timely manner when the logs are closed out. The only money in the safe should consist of the current balance for buy-and-maintenance money.</p>	<p><i>Management did not specifically address this recommendation in the Audit Report.</i></p>		v		
<p>Update: DIA noted money logs with FOJ funds were not closed out at the end of the year, as required by ORC 325.07. However, starting in 2019 the Business Services Manager will solely use LETF funds as the funding source for buy-and-maintenance money, which does not have a requirement to close out any remaining funds at the end of the year.</p>					
Recommendations 121-128	Agency Response to 2017 Audit Report	F	P	N	W
<p>For LETF and FOJ maintenance money only, the following should be included in the written policy:</p> <ul style="list-style-type: none"> • The log and supporting documentation should note the person receiving the funds and the person authorizing the release of the funds. • All special employees who receive money for buys or information should be signed up as a Confidential Informant (CI) with proper documentation: Confidential Informant Agreement, Liability Release, Conduct of Cooperating Individual, and handwriting sample should be completed prior to using or paying a CI. • All support and log entries should be accurately completed with dates, CI names, case numbers, case officers, and amount of money given and returned. • CIs should always sign when buy or payment money is received. 	<p><i>All special employees who receive money for buys or information are signed up as a confidential source with proper documentation. Specifically, the confidential informant agreement, liability release, conduct of cooperating individual and hand writing sample are completed prior to monies being used for buys or information, circumstances permitting. All support and log entries are accurately completed with dates, CI names, case numbers, case officers, and amount given and returned. CI's always sign when buy money or payment is received with a signature and fingerprint. Two members of the office sign as witnesses for the money given for buys and payments including badge numbers. The policy will state that there is a separation of funds and the fiscal office will notify the narcotics department which funds to use for Buys and Maintenance.</i></p>	v			

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<ul style="list-style-type: none"> • Two members of the Office should sign as witnesses for money given for buys and payments. Signatures should include badge numbers as well. • Case files should be used as confirmation that money was given to a CI for the reason indicated on the log. • A supervisor should review this bi-annually. • To comply with ORC sections for LETF and FOJ funds, Narcotics should have controls in place to account for them separately in the maintenance and buy files. 					
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Finding (Buy/Maintenance Money) Continued:					
Recommendation 129	Agency Response to 2017 Audit Report	F	P	N	W
For LETF and FOJ buy money only, the following should be included in the written policy: <ul style="list-style-type: none"> • Payout rates should be established for buy and payout rates for each type of information given. 	<i>Currently copies of buy and payment paperwork are being placed into the Confidential Informants file/sign up file. This will help the unit in determining the rate of pay he/she receives based on the paperwork in his file.</i>			√	
<p>Update: <i>Although DIA received a written policy for the buy-and-maintenance money procedures, it does not set payout rates. The Captain in charge stated he does not agree that payout rates should be established and therefore is willing to accept DIA's assessed risk that actions performed could be outside of management's expectations.</i></p>					

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Finding (Inventory Control): DIA obtained the Office's 2013 inventory list from Systems, and the 2013 Firearm Inventory list from Systems and Protective Services. The following types of discrepancies were noted: 1) Tagged items were not found on inventory lists; 2) serial numbers were swapped on some items; 3) Some items were not located; 4) Items noted on the inventory lists were not tagged; 5) Items were found in different location than noted on list; and 6) Some items did not have a tag. There is no formal inventory policy manual with procedures on how items should be documented, monitored, and disposed. (Page 63-65 in 2017 Audit Report).

Recommendations 130-132	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends the Office establish formal policies and procedures to address the issues noted during inventory testing. These policies and procedures should include, but are not limited to the following:</p> <ul style="list-style-type: none"> • Sheriff’s Inventory Control and Systems Departments should record as much detailed information as possible on the inventory list for items received. This may include: <ul style="list-style-type: none"> ○ Date and quantity received ○ Brand name ○ Serial number ○ Date item picked up and by whom • Departments should place Office inventory labels on all fixed assets. If not possible or practical on all items, the description of the item on the inventory list should be as detailed as possible. • If items are disposed of by the Office, a record should be maintained noting the date and method of disposal as well as supervisor approval for the disposal. 	<p><i>The Systems Department no longer manages the inventory control. Vehicle inventory is managed by Public Works. This past year CCSD updated our annual submission to the County’s Fiscal Office to ensure compliance with the Cuyahoga County Administrative Code for Inventory Policy. Estimated Implementation Date: 12/15/2018. The County’s Fiscal Office provided a template for the information required and each Department submitted their inventory on the template. All Department reports were compiled and submitted to the County’s Fiscal Office in one spreadsheet from CCSD. The jail televisions and Firearms will each be maintained on a separate template to be included in the overall CCSD submission. The Sheriff’s Department will draft policies and procedures for Inventory Control/Disposal.</i></p>	<p>√</p>			

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Finding (Firearm Storage): During a review of the Office firearms and storage locations, DIA noted there are no sign-out procedures when weapons are taken out of storage. (Page 66 in 2017 Audit Report).					
Recommendations 133-136	Agency Response to 2017 Audit Report	F	P	N	W
<p>DIA recommends the various departments within the Office create a log out procedure for all weapons in storage.</p> <ul style="list-style-type: none"> • The log should include, at a minimum, the following: <ul style="list-style-type: none"> ○ Officer’s name ○ Officer’s signature ○ Date taken ○ Weapon Released ○ Date returned to the safe • The commanding officer for the department should review, as noted by a signature, the log on a regular basis and ensure weapons are properly being utilized. • In the case of an emergency when weapons cannot be signed out, the commanding officer should perform an audit of the department’s firearms to ensure all weapons have been properly returned. • If these procedures are unable to be performed, we recommend an inventory of all the firearms in storage be done at least once a month instead of annually. 	<p><i>A policy and procedure manual will be implemented in June 2018 by the Range/Training officer taking into considerations the audit recommendations.</i></p>		√		
<p>Update: <i>The Captain in charge provided DIA a draft copy of the sign-out procedures and an accompanying log template. However, the log template, still lacks columns for the officer’s and commanding officer’s names. The Captain in charge stated he would provide DIA an updated log template and completed logs after the annual firearms inventory is performed in late December 2018. By doing so he can both train the departments on the new logging process and verify that all the weapons assigned to the department are accounted for and appear on the logs.</i></p>					

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Finding (Impact Unit Evidence Control): No log is maintained of items temporarily stored in the Impact Unit safe. It has never been required to keep a log of items placed into the safe. (Page 67 in 2017 Audit Report).							
Recommendation 137		Agency Response to 2017 Audit Report		F	P	N	W
<p>DIA recommends the Impact Unit begin utilizing a log of items maintained in the safe. The log, at the minimum, should include the following elements:</p> <ul style="list-style-type: none"> • Name of person entering evidence into the safe • Date evidence was entered • Description of evidence • Date evidence was removed from the safe • Location of where evidence was moved or name of party receiving evidence transferred • All custody changes should require signature before being moved 		<p><i>A policy and procedure manual will be implemented in June 2018 by the Range/Training officer taking into considerations the audit recommendations.</i></p>					√
<p>Update: <i>In 2016, the Office began storing Impact Unit evidence in the Office’s property rooms, managed by Property Room personnel. All evidence is immediately logged in the BEAST. Accommodations were made to ensure sufficient capacity for all evidence within the designated property rooms. There are no longer any areas where evidence is temporarily stored, so DIA withdrew this issue.</i></p>							

Finding (Warrants & Records Identification Review): See [Page 8](#) for Recommendations 138-139.

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