



DEPARTMENT OF INTERNAL AUDIT

**Issue Tracker Report  
As of November 12, 2021**

**2nd Half 2021 Activity**

***New Issues Added***

					Grand Total
<b>Closed</b>	Public Works: Capital Projects			2	2
<b>Closed Total</b>				<b>2</b>	<b>2</b>
<b>Open</b>	Office of Child Support Services	7	8		15
	Public Works: Capital Projects		3	6	9
	Medical Examiner's Office - Annual Statistical Reporting Audit	3		2	5
	Sheriff' Office Funds Audit	7	8		15
	Accounts Payable - Benford's Law 2019	13			13
<b>Open Total</b>		<b>30</b>	<b>19</b>	<b>8</b>	<b>57</b>
<b>Grand Total</b>		<b>30</b>	<b>19</b>	<b>10</b>	<b>59</b>

*Requires adequate lead time before remediation testing can occur unless management accepted risk.*



## DEPARTMENT OF INTERNAL AUDIT

### Testing Completed by Conclusion

Status	Audit Name or Examination	Management Accepts Risk	Fully Resolved	Partially Resolved	Not Resolved	Repeat Issue	Grand Total
<b>Closed</b>	Accounts Payable - Benford's Law 2016					3	3
	Children and Family Services Duty Related Travel		4				4
	Cuyahoga County Juvenile Court – Cash Collections	1	3				4
	Cuyahoga County Juvenile Court Ancillary Services and Grants		9				9
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	1	14				15
	Public Works: Capital Projects	2					2
	<b>Closed Total</b>		<b>4</b>	<b>30</b>			<b>3</b>
<b>Open</b>	Cuyahoga County Juvenile Court – Cash Collections			1	2		3
	Cuyahoga County Juvenile Court Ancillary Services and Grants				3		3
	Invest In Children				2		2
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts				1		1
<b>Open Total</b>				<b>1</b>	<b>8</b>		<b>9</b>
<b>Grand Total</b>		<b>4</b>	<b>30</b>	<b>1</b>	<b>8</b>	<b>3</b>	<b>46</b>

*See Current Status for outstanding Open Issues by Risk Ranking.*



## DEPARTMENT OF INTERNAL AUDIT

### Current Status

<b>Closed</b>	Children and Family Services Duty Related Travel	1	6		7
	Cuyahoga County Department of Information Technology - IT Inventory	2		3	5
	Cuyahoga County Juvenile Court – Cash Collections	2	1	4	7
	Cuyahoga County Juvenile Court Ancillary Services and Grants	1	8	4	13
	Invest In Children		1	5	6
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	7	24	2	33
	Public Works: Capital Projects			2	2
	Accounts Payable - Benford's Law 2016	1	3		4
<b>Closed Total</b>		<b>14</b>	<b>43</b>	<b>20</b>	<b>77</b>
<b>Open</b>	Cuyahoga County Department of Information Technology - IT Inventory	13	1	1	15
	Cuyahoga County Juvenile Court – Cash Collections	3	16	9	28
	Cuyahoga County Juvenile Court Ancillary Services and Grants	1	2	1	4
	Invest In Children		9	2	11
	Medical Examiner's Office - Annual Statistical Reporting Audit	3		2	5
	Office of Child Support Services	7	8		15
	Office of Homeless Services		2	2	4
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	7	7		14
	Public Works: Capital Projects		3	6	9
	Sheriff' Office Funds Audit	7	8		15
	Accounts Payable - Benford's Law 2019	13			13
<b>Open Total</b>		<b>54</b>	<b>56</b>	<b>23</b>	<b>133</b>
<b>Grand Total</b>		<b>68</b>	<b>99</b>	<b>43</b>	<b>210</b>



## DEPARTMENT OF INTERNAL AUDIT

### I. Requires IT Consulting – 19/133 (14%)

Audit Name or Examination	High	Moderate	Grand Total
Cuyahoga County Department of Information Technology - IT Inventory	1		1
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	6	6	12
Accounts Payable - Benford's Law 2019	6		6
<b>Totals</b>	<b>13</b>	<b>6</b>	<b>19</b>

*ERP oriented remediation testing determined to require IT consulting*

### II. Previously Tested – Not Resolved – 9/133 (7%)

Audit Name or Examination	High	Moderate	Low	Grand Total
Cuyahoga County Juvenile Court – Cash Collections	3			3
Cuyahoga County Juvenile Court Ancillary Services and Grants	1	1	1	3
Invest In Children			2	2
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts		1		1
<b>Totals</b>	<b>4</b>	<b>2</b>	<b>3</b>	<b>9</b>

*DIA will report on partially or unresolved recommendations to the appropriate authority.*

*Non-Executive Agencies outside DIA's established authority will require Agency request for additional follow up to be conducted.*



## DEPARTMENT OF INTERNAL AUDIT

### III. Currently being Tested – 16/133 (12%)

Audit Name or Examination	High	Moderate	Low	Grand Total
Cuyahoga County Department of Information Technology - IT Inventory	12	1	1	14
Cuyahoga County Juvenile Court Ancillary Services and Grants		1		1
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	1			1
<b>Totals</b>	<b>13</b>	<b>2</b>	<b>1</b>	<b>16</b>

### IV. Pending Detailed Testing for 2021 – 11/133 (8%)

Audit Name or Examination	Moderate	Grand Total
Cuyahoga County Juvenile Court – Cash Collections	2	2
Invest In Children	9	9
	<b>11</b>	<b>11</b>

### V. Pending Detailed Testing scheduled for future years – 78/133 (59%)

Audit Name or Examination	High	Moderate	Low	Grand Total
Cuyahoga County Juvenile Court – Cash Collections		14	9	23
Medical Examiner's Office - Annual Statistical Reporting Audit	3		2	5
Office of Child Support Services	7	8		15
Office of Homeless Services		2	2	4
Public Works: Capital Projects		3	6	9
Sheriff' Office Funds Audit	7	8		15
Accounts Payable - Benford's Law 2019	7			7
	<b>24</b>	<b>35</b>	<b>19</b>	<b>78</b>

**Issue Tracker Report  
As of 11/12/2021**

Ref. #	Audit Name or Examination	Audit Period	Release Date	Issue	Reco mme ndati on #	Initial Audit Results							Management Response		
						Management's Response to Audit	Risk Level	Executive Contact	Management Contact	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments
H_1_18	Children and Family Services Duty Related Travel	07/1/2017-06/30/2018	3/27/2019	County and DCFS Policies not Followed During Duty-Related Travel: Employees not having prior authorization filed prior to leaving the state	2	Agree - The 1/31/19 all-staff email reinforced the travel policy requirement for timely travel authorization submission and what to do in case of an emergency.	Moderate	David Merriman	Cynthia Weikittel	1/31/2019	4/19/2021	Closed	1/31/2019	Fully Resolved	Item Completed 1/31/19
H_1_18	Children and Family Services Duty Related Travel	07/1/2017-06/30/2018	3/27/2019	Internal Controls Weaknesses Identified in Travel Reimbursement Process -Fiscal Tracking	6	Agree. The Support Administrator will create an SSRS report for supervisors to pull up and see each employee's reimbursements, current and over time to track unusual increases or activity	High	David Merriman	Cynthia Weikittel	3/15/2019	10/21/2021	Closed	8/23/2021	Fully Resolved	Determined this was not feasible in the current system. A new automated travel tracking system (TripLog) was rolled out to DCFS staff on 4/1/2021.  Additional information on system provided via email to Dawn on 7/26; 8/23
H_1_18	Children and Family Services Duty Related Travel	07/1/2017-06/30/2018	3/27/2019	Internal Controls Weaknesses Identified in Travel Reimbursement Process -DCFS travel reimbursement process should be integrated with the ERP process	7	Agree. We were able to confirm with the ERP Team that they expect all County Executive travel/expense reports to be integrated into the ERP system in July 2019. The ERP Team will be meeting with management in March to discuss design requirements	Moderate	David Merriman	Cynthia Weikittel	7/1/2019	8/6/2021	Closed	5/17/2021	Fully Resolved	In addition to reimbursements being submitted through ERP, a new automated travel tracking system (TripLog) was rolled out to DCFS staff on 4/1/21.
H_1_18	Children and Family Services Duty Related Travel	07/1/2017-06/30/2018	3/27/2019	Internal Controls Weaknesses Identified in Travel Reimbursement Process -Maintain Travel Reports and Supporting Documentation	8	Agree – Already Implemented. Payment Processing sends all original reports and supporting documentation to County Accounts Payable, per their request. Employees were instructed to submit both an original and scanned copy of their reports and documentation. Payment Processing discovered that employees were not scanning the reports and documentation on a consistent basis. In June 2018, Payment Processing began scanning all reports and supporting documentation to maintain a DCFS electronic record	Moderate	David Merriman	Cynthia Weikittel	6/1/2018	9/20/2021	Closed	8/23/2021	Fully Resolved	Agree, in plans for ERP.  Additional information on system provided via email to Dawn on 7/26; 8/23
H_1_18	Children and Family Services Duty Related Travel	07/1/2017-06/30/2018	3/27/2019	Lack of Automation in Mileage Tracking - DCFS further investigate switching to an automated system for mileage expense reimbursement	1	Agree. All DCFS duty-related travel will be integrated into the County ERP in July 2019. The Office of Innovation & Performance (I&P) has begun researching potential solutions for this issue. As part of the project, I&P will discuss with the Department of Information Technology on if solutions can tie the ERP with an automated mileage reporting software using County-issued mobile phones.	Moderate	David Merriman	Cynthia Weikittel	7/1/2019	8/6/2021	Closed	5/17/2021	Fully Resolved	DCFS participated in the Startup in Residence Program to implement an automated tracking system. The full system was rolled out to employees on 4/1/21..
H_1_18	Children and Family Services Duty Related Travel	07/1/2017-06/30/2018	3/27/2019	Deficiency in GPS Report Monitoring - Transportation Unit supervisor should receive GPS reports relating to County vehicles used bt division	1	Agree – Already Implemented. The Transport Unit Supervisor and Manager will now receive daily GPS reports from each employee.	Moderate	David Merriman	Cynthia Weikittel	2/15/2019	2/17/2021	Closed		Fully Resolved	Now receive daily reports
H_1_18	Children and Family Services Duty Related Travel	07/1/2017-06/30/2018	3/27/2019	Deficiency in GPS Report Monitoring - Monitor vehicle chargebacks	2	Agree – Already Implemented. DCFS Fiscal will continue to monitor chargebacks in comparison with the previous year's Travel Expense Reports taking into consideration the time it took to complete expense reports.	Moderate	David Merriman	Cynthia Weikittel	3/27/2019	2/17/2021	Closed		Fully Resolved	Agree already completed

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H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Overpayments/Underpayments Identified in UPK Invoices -Send scholarship award letters	3	Agree – IIC will develop an award letter that will be sent to each family that, based on the income and family size, is determined to be eligible for a scholarship.	Moderate	David Merriman	Rebekah Dorman	8/1/2019		Open	3/12/2021	To Be Resolved	The award letter to parents is one element of a system automation project that was initially pursued via a STIR initiative. Unfortunately, that initiative was not successful and did not result in a contract to develop software. Our fall back plan is to pursue the same system automations with a new vendor, ChildPlus. ChildPlus offers a commercial product that is a comprehensive enrollment, attendance and child/family tracking system. In the coming weeks we will begin pursuing discussions with ChildPlus about building the capacity to generate a parent letter into their package.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Internal guidance	10	Agree – In 2018 all staff attended the annual mandatory ethics training and the Harassment Avoidance training and follow County policy in these areas. When instances arise regarding conflicts of interest or ethical issues not directly addressed in these trainings, as has happened on several occasions, a decision is made on a case-by-case basis as to whether to request an opinion from the Inspector General.	Moderate	David Merriman	Rebekah Dorman	12/31/2019	1/8/2021	Closed		Fully Resolved	Complete. Since the audit was conducted, no instances of conflict of interest not addressed by the County's Ethics policy have arisen. In the event that such an instance arises, an opinion will be sought from the Inspector General's office.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Lack of Support for Lead Agency Invoice Review Process - Create lead agency invoice review checklist	1	Agree – IIC will work to create a stamp that incorporates the above recommendations, to be affixed to the face of each invoice.	Low	David Merriman	Rebekah Dorman	1/1/2020	3/19/2021	Closed	3/1/2021	Fully Resolved	Since March 2020, ALL invoices have been submitted, reviewed and approved electronically. In other words, there is no invoice upon which to affix a stamp. However, the items in the checklist are incorporated into the standard review process for all invoices.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Lack of Support for Lead Agency Invoice Review Process - Request additional support from lead agencies	2	Agree – While some lead agencies already provide this document with their invoices, a budget schedule is not required in current contracts with vendors. Moving forward, IIC will work to develop a standardized format to make this a consistent requirement in future contracts with lead agencies.	Low	David Merriman	Rebekah Dorman	1/1/2020	3/15/2021	Closed	3/1/2021	Fully Resolved	Complete. This requirement was included in all contracts for the 2020-21 period.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Lack of Support for Lead Agency Invoice Review Process - Request additional support from lead agencies 2	3	Partially Agree – While some lead agencies already provide this information with their invoices, a list of case worker's home visits and actual invoices/receipts for expenses is not required in current contracts with vendors. Lead agencies providing home visiting directly, i.e. NBHV and SPARK, submit aggregate data on visits by visitor that is reviewed on a regular basis. For these agencies, IIC will periodically review the actual list of home visits with the lead agency.	Low	David Merriman	Rebekah Dorman	1/1/2020	3/19/2021	Closed	3/12/2021	Management Accepts Risk	A number of our lead agencies that provide home visits do not do so directly, but in turn subcontract with other agencies to provide the actual visits *Previous - Providers continue to submit aggregate data on home visits provided and this is reviewed on a regular basis with each agency to evaluate their progress and gauge their adherence to the terms and conditions of their contract. Since March 2020, all home visits across all IIC programs have been provided virtually so there is no address data on visits.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Undocumented Reconciliation to FAMIS - Document reconciliations in FAMIS report for each voucher	1	Partially Agree – IIC currently does not have a full-time business manager. We share the services of an HHS employee with the Family & Children First Council who is available to us 2.5 days per week. On average, each month the Business Manager processes 95 invoices in the approximate amount of \$1.3 million. This, along with other duties, does not permit the implementation of this recommendation at this time. We will work with the CFO of HHS to determine if this recommendation would be best implemented in the Fiscal Office of HHS OR identify additional staffing resources to be able to implement this recommendation internally.	Low	David Merriman	Rebekah Dorman	12/31/2019	3/19/2021	Closed	3/12/2021	Management Accepts Risk	OEC's part time Business Manager left county service in October of 2020 and has not been replaced. The FAMIS system has now been replaced by the INFOR/Lawson system. When the OEC has been able to replace the Business Manager position this item will revisit how to address this recommendation. *Previous - IIC continues to operate without a full-time business manager. Moreover, the FAMIS system has been phased out and replaced by the INFOR/Lawson system. Once we develop additional capacity in the fiscal area within IIC an effort will be made to pursue this recommendation in the new system.

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H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Missing Procedures Identified in UPK On-Site Monitoring Visits - Monitoring Tool	1	Agree – Cost Category reports will be reviewed before the monitoring visit and, if applicable, used to test for the existence and utilization of quality-enhancement items purchased with UPK funds.	Moderate	David Merriman	Rebekah Dorman	2/1/2020		Open	3/12/2021	Partially Resolved	8/11/2021: Right now the plan is for us to resume in person site visits in January (the usual time of year that we do them). We will implement the new policy regarding review of Cost Category Expenditure Reports then. All UPK monitoring visits were suspended for the 2019-2020 program. This recommendation will be revisited for the 2020-21 program year if circumstances allow for in-person monitoring visits.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Missing Procedures Identified in UPK On-Site Monitoring Visits - Review ODE/ODJFS' SUTQ site visit report	2	Partially Agree – IIC does not have access to ODE/ODJFS SUTQ on-site verification visit reports; the only available reports are the ODE/ODJFS licensing inspection reports. IIC will evaluate how reviewing licensing inspection reports prior to conducting a monitoring visit might lead to potential efficiencies and avoid duplication.	Low	David Merriman	Rebekah Dorman	2/1/2020		Open	3/12/2021	To Be Resolved	Right now the plan is for us to resume in person site visits in January (the usual time of year that we do them). We will implement the new policy regarding review of Cost Category Expenditure Reports then. All UPK monitoring visits were suspended for the 2019-2020 program. This recommendation will be revisited for the 2020-21 program year if circumstances allow for in-person monitoring visits.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Develop a Policy and Procedure Manual	1	Agree – IIC will develop a policies and procedures manual that includes all the processes noted below.	Moderate	David Merriman	Rebekah Dorman	12/31/2019		Open		Partially Resolved	We are developing new policies that will apply to the next round of contracted programs and since this year is so divergent from other years and we keep needing to evolve during the pandemic we are not writing a manual that will soon be out of date. As soon as policies for next program year are finalized we will complete the manual.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual -Budgeting Process	2	Agree – IIC will develop a policies and procedures manual that includes the budgeting process.	Moderate	David Merriman	Rebekah Dorman	12/31/2019		Open	3/12/2021	Partially Resolved	We are developing new policies that will apply to the next round of contracted programs and since this year is so divergent from other years and we keep needing to evolve during the pandemic we are not writing a manual that will soon be out of date. As soon as policies for next program year are finalized we will complete the manual.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Donor reporting proces	3	Agree – IIC will develop a policies and procedures manual that includes the donor reporting process.	Moderate	David Merriman	Rebekah Dorman	12/31/2019		Open	3/12/2021	Partially Resolved	We are developing new policies that will apply to the next round of contracted programs and since this year is so divergent from other years and we keep needing to evolve during the pandemic we are not writing a manual that will soon be out of date. As soon as policies for next program year are finalized we will complete the manual.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Cost category report process	4	Agree – IIC will develop a policies and procedures manual that includes the cost category report process.	Moderate	David Merriman	Rebekah Dorman	12/31/2019		Open	3/12/2021	Partially Resolved	We are developing new policies that will apply to the next round of contracted programs and since this year is so divergent from other years and we keep needing to evolve during the pandemic we are not writing a manual that will soon be out of date. As soon as policies for next program year are finalized we will complete the manual.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Lead Agency	5	Agree – IIC will develop a policies and procedures manual that includes the additional monitoring procedures outside of invoice review necessary to ensure the accuracy and performance of the agency's contractual obligations.	Moderate	David Merriman	Rebekah Dorman	12/31/2019		Open	3/12/2021	Partially Resolved	We are developing new policies that will apply to the next round of contracted programs and since this year is so divergent from other years and we keep needing to evolve during the pandemic we are not writing a manual that will soon be out of date. As soon as policies for next program year are finalized we will complete the manual.



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H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Site Visits	6	Agree – IIC will develop a policies and procedures manual that includes the site visiting process addressing all the above items.	Moderate	David Merriman	Rebekah Dorman	12/31/2019		Open	3/12/2021	Partially Resolved	We are developing new policies that will apply to the next round of contracted programs and since this year is so divergent from other years and we keep needing to evolve during the pandemic we are not writing a manual that will soon be out of date. As soon as policies for next program year are finalized we will complete the manual.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Fiscal Management	7	Agree – IIC will develop a policies and procedures manual that includes fiscal management items above.	Moderate	David Merriman	Rebekah Dorman	12/31/2019		Open		Partially Resolved	We are developing new policies that will apply to the next round of contracted programs and since this year is so divergent from other years and we keep needing to evolve during the pandemic we are not writing a manual that will soon be out of date. As soon as policies for next program year are finalized we will complete the manual.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Position duties	9	IIC will develop position descriptions for all positions.	Low	David Merriman	Rebekah Dorman	12/31/2019		Open	3/12/2021	Partially Resolved	8/11/2021 We are still in a state of flux regarding staffing. However, Shawna Rohrman is now working to create the policies. We have made a lot of excellent changes to UPK administration and are now ready to catch up the policies. In process; partially complete.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	UPK Cost Category Expenditure Are Not Reported Timely - Establish support requirements for reporting expenditures that are more rigorous	2	Agree – While some UPK providers already provide this type of documentation with their cost category expenditure reports, it is not specifically required in their current contracts.	Low	David Merriman	Sonya Hickman-Coleman	8/1/2019	3/19/2021	Closed	3/12/2021	Fully Resolved	Language in the UPK handbook has been revised to include specific detail on the types of acceptable documentation. Beginning with the contracts for the 2021- 2022 program year, this language will be added to the contract. *Previous- The submission of additional documentation of UPK expenses with expenditure reports is one element of a system automation project that was initially pursued via a STIR initiative. Unfortunately, that initiative was not successful and did not result in a contract to develop software. Our fall back plan is to pursue the same system automations with a new vendor, ChildPlus. ChildPlus offers a commercial product that is a comprehensive enrollment, attendance and child/family tracking system. In the coming weeks we will begin pursuing discussions with ChildPlus about building the capacity to generate a parent letter into their package. In the event that ChildPlus is unable to provide a solution, we plan to issue an RFP for a software firm develop this automated system.
O_6_44_16	Accounts Payable - Benford's Law 201	01/01/2016-12/31/2016	2/9/2018	Inaccurate Vouchers and W-9s Add Risk to the County	3	The AP Department will scan the W-9 for all active vendors and file them by vendor. The Fiscal Office will research the optimal retention schedule for W-9s and follow that schedule. The new ERP system has the capability to keep an audit log of all the changes made to the system.	Moderate	Leigh Tucker	Mary Thomas	7/16/2021	7/16/2021	Closed		To Be Resolved	
O_6_44_16	Accounts Payable - Benford's Law 201	01/01/2016-12/31/2016	2/9/2018	Inaccurate Vouchers and W-9s Add Risk to the County	4	AP will require new W-9's if the address on file does not match the address on the invoice and the invoice address is not a "Remit To" address. The AP department will contact the vendor or the Department that uses a vendor that has a period of inactivity outside of the retention schedule to determine if an updated W-2 is necessary	Moderate	Leigh Tucker	Mary Thomas	7/16/2021	7/16/2021	Closed		To Be Resolved	

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O_6_44_16	Accounts Payable - Benford's Law 201	01/01/2016-12/31/2016	2/9/2018	<b>Inaccurate Vouchers and W-9s Add Risk to the County</b>	5	The Fiscal Office is working on developing a new County and State Excluded/Debarred List Form that will become part of the procurement process. This form will become part of the required vendor documents prior to purchasing or contracting with a specific vendor. The AP department will ensure this form is completed for new vendors. The new ERP document management solution will make sharing and accessing this document among departments easier	Moderate	Leigh Tucker	Mary Thomas	7/16/2021	7/16/2021	Closed		To Be Resolved	
O_6_44_16	Accounts Payable - Benford's Law 201	01/01/2016-12/31/2016	2/9/2018	<b>Monitoring Controls not in Place on Airline Travel - Recover the funds</b>	1	The Fiscal Office will continue to work with the Law Department to ensure funds are recovered. The Chief Innovation Officer is the liaison between Internal Audit and County agencies and departments. The Fiscal Office will rely on the efforts of the Chief Innovation Officer to assist in collection efforts if reimbursements are not received timely. If necessary, the Fiscal Office will also refer these matters to the Prosecutor's Office for collection. .	High		Michael Zapola	3/11/2018	4/28/2021	Closed	4/28/2021	Fully Resolved	OIP met with Mike Chambers on the Employee Reimbursement item. In our discussions, we felt this item should be closed. The cost for the collection is estimated to be higher than what would likely be recoverable. Please let me know if you need anything else from us on this item.
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - segregation of duties</b>	1	Partially Agree in that recommendation to OnBase Access has been implemented, but takes no position on the segregation of duties issue as it is the subject of a current investigation by the Prosecutor. As of January 31, 2018, DoIT began transitioning ownership of the OnBase System to OPD. OPD now serves the role of system owner. Since April 27, 2018, OPD & DoIT meet on a weekly basis to identify any outstanding issues with the system, determine appropriate changes to be made, and schedule those changes to the system. The ability to make changes within the system is now limited to the OPD Director, OPD Purchasing Manager and the OnBase Administrators with appropriate approvals. During the audit period, if the OnBase Administrator made a change in the system by request of staff, the authorization would be added in a note in OnBase. With the addition of the Cherwell ticketing system, the OnBase Administrator requires a ticket in Cherwell be opened to make the request. The Cherwell ticket number will be added to the notes in the OnBase system to have a more thorough written record of the changes. Management takes no position on the other segregation of duties issues discussed in this section as the specific activities being discussed are currently being investigated by the County Prosecutor and management wishes to defer to that investigation. However,	High	Lenora Lockett		8/23/2021		Open	8/23/2021	Fully Resolved	Complete system change to ERP. Recommendations no longer apply  Contract #'s provided 6/29

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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - Segregation of duties should enforced and administrative access restricted</b>	2	Partially Agree to the extent this section raises the same segregation of duties issues that were discussed previously for the IT General Counsel and Director of Special Initiatives, Management takes no position. The specific activities being discussed are currently being investigated by the County Prosecutor and management wishes to defer to the investigation. For the balance of the issues, the recommendation will be implemented in places where the logical business flow can support alternate approvals. DoIT and OPD meet on a weekly basis to discuss needed updates and changes to the OnBase system. The issue of instituting logical controls will be added to the pending list and included in the discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization.	High	Lenora Lockett		2/10/2021			Open	2/10/2020	Fully Resolved	Recommendation was implemented at time of report - documentation provided to Dawn on 2/10/20
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - User IDs need to be timely terminated from AD/logical controls</b>	3	Agree – Recommendation already implemented with update to OnBase 2.0 in July 2017 A process was put in place in 2014 to ensure terminated employees are removed from numerous County systems. This process has documentation, process and procedures tied to it, that were not reviewed as part of the audit process. The authentication of users in the previous version of OnBase was not tied to Active Directory (AD) and not included in the termination process. With the implementation of the updated version of OnBase (OnBase 2.0) during the audit period, AD is now used to access OnBase, eliminating the need for a specific removal from OnBase. If users need to be removed that are not terminated from the County, the Cherwell ticketing system can be used to submit a request for removal. This is similar to how a user gains access.	High	Lenora Lockett		7/1/2017			Open	7/1/2017	Fully Resolved	ERP implementation created system changes that implemented SOD. Administrative access is restricted and primarily used to migrate changes from Test to Prod
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Technical Advisory Committee did not Comply with Ohio Open Meetings Act and own Operating Procedures - Comply with ORC 121.22 Ohio Open Meetings Act and TAC Operating Policy and Procedures</b>	1	Agree – Already Implemented. The posting of TAC meeting notices and minutes has been assigned to a Senior Administrative Assistant for DoIT. The need to post the agenda and minutes in a timely fashion has been emphasized.	Moderate			8/29/2018	5/13/2021		Closed		Fully Resolved	Completed
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Technical Advisory Committee did not Comply with Ohio Open Meetings Act and own Operating Procedures - Modify TAC Operating Procedures for consistency and clarity</b>	2	Disagree. Meetings are scheduled as needed to reduce waiting time for items to go to meetings. In the past, items were scheduled for twice a month which requires items to wait for two weeks for the next meeting, delaying the procurement process.	Moderate			8/29/2018	5/13/2021		Closed		Management Accepts Risk	Completed

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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - Non-competitive procurement methods should be limited in use</b>	6	Agree-Recommendations have been or are in the process of being implemented. Processes are currently being implemented to reduce the instances of late contract submissions to the County Council and Board of Control.	High	Lenora Lockett		6/1/2019	11/3/2021	Closed		Fully Resolved	All procurements are required to follow applicable laws
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Technical Advisory Committee did not Comply with Ohio Open Meetings Act and own Operating Procedures -Posting County's hardware and software standards on County's website</b>	5	Agree – Implemented. The 2017 document was produced, but not uploaded as an oversight. DoIT has updated the standards for 2018.	Moderate			8/29/2018	1/5/2021	Closed		Fully Resolved	Completed
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Technical Advisory Committee did not Comply with Ohio Open Meetings Act and own Operating Procedures -TAC should review outside agencies' IT-related requests for procurement</b>	3	Outside agencies, like the Prosecutor's Office, are outside the County Executive's purview. Therefore, management cannot make statement to their processes and procedures. However, they are members of TAC and do participate in presenting their items to the Committee	Moderate			8/29/2018	10/29/2021	Closed	10/19/2021	Fully Resolved	This was never something that was under the purview of IT or Purchasing.
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Control Weaknesses Noted on Payments to One Vendor Responsible for Large County Project - Maintain invoice for payment on a contract</b>	1	Agree – Already Implemented. Staff is continuing to improve processes across the County. In March 2018, Fiscal implemented additional requirements for invoices and voucher to be paid to include a date of when services were delivered.	High			3/1/2018	10/29/2021	Closed		Fully Resolved	Completed

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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Continue Transfer of Data Ownership to OPD</b>	1	Recommendation Implemented. As of January 31, 2018, DoIT began transitioning ownership of the OnBase System to OPD. OPD now serves the role of system owner. Since April 27, 2018, OPD & DoIT meet on a weekly basis to identify any outstanding issues with the system, determine appropriate changes to be made, and schedule those changes to the system. The ability to make changes within the system is now limited to the OPD Director, OPD Purchasing Manager and the OnBase Administrators with appropriate approvals. During the audit period, if the OnBase Administrator made a change in the system by request of staff, the authorization would be added in a note in OnBase. With the addition of the Cherwell ticketing system, the OnBase Administrator requires a ticket in Cherwell be opened to make the request. Beginning in April, a new form was implemented for OnBase access. This form requires director approval for anyone to have access to the system. The form is attached to the department request in Cherwell for OnBase access.	Moderate	Lenora Lockett		11/27/2018		Open	10/19/2021	Fully Resolved	Systems are now completely different. However, Purchasing serves as the business owner for the ERP SS/CM modules & a portion of Lawson. Email included in folder (RE: ERP ID#139 - PO Approval Workflow Updates) showing the request for business sign off before making changes. This is a good example because it required both Purchasing & AP sign off.
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Identify and Protect Confidential Data</b>	2	Partially Agree. We agree with the need to identify and safeguard fields and documents in OnBase with critical or confidential information. However, there are multiple controls in place already to limit the ability to use confidential PII in an inappropriate manner. Users in the OnBase system are required to adhere to County data policies that identify the appropriate and inappropriate use of the data. Cuyahoga County has mitigating controls in place to identify and stop confidential PII, from being saved on a computer or emailed inappropriately. Additionally, per discussions with DIA, the only information stored in OnBase that has confidential PII included is for individuals with contracts with the County. For those items, staff will be instructed to use the current confidential flag already in OnBase. This will allow only those in the workflow to see the item during the approval process. After the item is approved, searching for the item will be limited to those that have been granted access to see confidential items.	High	Lenora Lockett		9/28/2018		Open		Partially Resolved	what goes in to OnBase has changed completely & is mostly taken over by ERP
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Control Weaknesses Noted on Payments to One Vendor Responsible for Large County Project - Submission of Invoices or Support of Work Done to Board/OPD</b>	3	Agree. OPD has continued to update processes. Items were services were previously provided are noted separately on the BOC and County Council agendas.	Moderate			9/11/2020	10/28/2021	Closed		Fully Resolved	Completed

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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Develop and Document Change Management Procedures</b>	4	Agree, but this will be largely accomplished with the new ERP. The ERP System has segregation of duties that are enforced by the authorizations and roles for users. In accordance with the ERP System requirements, user departments have submitted their requests for users and associated roles/authorizations. As such, this will be fully implemented with the ERP (anticipated late 2018/early 2019). The ERP System requirements will address segregation of duties with purchasing roles (i.e., buyers, receivers, requestors...) and fiscal roles.	Moderate	Lenora Lockett		5/28/2021			Open		Fully Resolved	New process in ERP for user access & include SOD rules
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Department Approval by Appropriate Department</b>	5	Agree. DoIT will review the capabilities in OnBase to implement the controls. DoIT and OPD meet on a weekly basis to discuss needed updates and changes to the OnBase system. These items will be added to the pending list and included in the discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization. For this item there are mitigating controls in place as items are still required to be presented to the BOC by the appropriate department.	Moderate	Lenora Lockett		5/28/2021			Open	8/23/2021	Fully Resolved	New process in ERP around contract signatures Provided in Email on 5/28
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Prevent Multiple Signings of Contracts</b>	6	Agree. DoIT and OPD meet on a weekly basis to discuss needed updates and changes to the OnBase system. The issue of logical controls for contract forwarding will be added to the pending list and included in the discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization.	Moderate	Lenora Lockett		5/28/2021			Open	8/23/2021	Fully Resolved	New process in ERP, approvals are based on AU Provided in Email on 5/28
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Discontinue Workaround for Expedited Contracts</b>	7	Agree. Staff is working on a number of initiatives to reduce late contract items and walk-ons. The list is included under Recommendation 6 in the previous section. Additionally, DoIT and OPD meet on a weekly basis to discuss needed updates and changes to the OnBase system. The issue of distinguishing emergency requests will be added to the pending list and included in the discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization.	High	Lenora Lockett		1/29/2021			Open		Fully Resolved	All items are required to be put into ERP. There's been some changes with COVID-19 due to the need of Emergency Purchases. However, those still follow an EMRP process
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Improve Input Controls</b>	8	DoIT and OPD meet on a weekly basis to discuss needed updates and changes to the OnBase system. The issue of instituting logic controls around board dates will be added to the pending list and included in the discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization.	Moderate	Lenora Lockett		5/28/2021			Open		Fully Resolved	New process in ERP/OnBase Provided in Email on 5/28

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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Improve Data Collection and Reporting to Meet OPD's Needs</b>	3	Partially Agree. OnBase is a content management system and was not intended to be a source of SBE data. Therefore, it was not designed with the ability to track SBE data. That would be outside the function of the system. To implement KPI tracking would require a system redesign and would be prohibitively expensive. However, DoIT and OPD meet on a weekly basis to discuss needed updates and changes to the OnBase system. Items on KPI reports will be evaluated to determine the best location for tracking KPIs (OnBase or Infor). For those items determined to be best tracked in OnBase, they will be added to the pending list and included in the discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization.	Low	Lenora Lockett		2/28/2019	10/6/2021	Closed	9/24/2021	Fully Resolved	Management accepts the risk. The tracking of SBE data for contracts is done in a separate system, B2Gnow. The efforts to track that data now falls under the Department of Equity & Inclusion. Additionally, with the transition to Infor the data that's available out of OnBase is now very limited. All contract data, including amount, vendor, time is in the Infor system. However, we are working using Infor to track items to make sure we meet our review deadline of within two weeks. We are also continuing to work with the Infor team to identify and establish regular reporting out of the system. what goes in to OnBase has changed completely & is mostly taken over by ERP
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Increase Efficiency by Granting OPD Additional System Permissions</b>	9	Allowing the ability for transaction fields and documents to be edited by OPD would introduce an additional risk into the system, as there is not a way to easily distinguish a minor edit in a field, such as changing a misspelling in a vendor name, from completely changing the vendor name. The ability to edit fields must be tightly controlled because of this issue. However, staff understands the intention of the recommendation is to allow for a more streamlined process. DoIT and OPD will consider the changes to the OnBase system as part of their weekly meetings. In addition, the implementation of the ERP may eliminate the need for some of the field edit capabilities, as the selection would be performed in the Infor system. So, ERP implementation will also be considered before prioritizing these items	Low	Lenora Lockett		5/28/2021	9/14/2021	Closed		Fully Resolved	New process in ERP
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Lack of Comprehensive IT Asset Management Operating Procedures Led to Unaccounted for and Potentially Obsolete Assets - Assess Storage Levels</b>	4	Agree – Already Implemented. Items have been removed from the storage cell at MCPc.	Moderate			8/29/2018	12/31/2020	Closed		Fully Resolved	Completed
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Lack of Comprehensive IT Asset Management Operating Procedures Led to Unaccounted for and Potentially Obsolete Assets - DoIT should develop a comprehensive IT asset management policy</b>	1	Agree – Already Substantially Implemented. DoIT has developed more extensive Asset Management Operating Procedures that address DIA's concerns. The procedures have been reviewed by DIA to confirm they meet necessary standards. DoIT has updated the procedures based on DIA feedback and will communicate them to all staff with full implementation by September 1, 2018.	Moderate			9/1/2018	5/17/2021	Closed	5/17/2021	Fully Resolved	New inventory policy was implemented on January 21, 2021.
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Lack of Comprehensive IT Asset Management Operating Procedures Led to Unaccounted for and Potentially Obsolete Assets - DoIT should strengthen its IT asset management processes and systems</b>	2	Agree. DoIT is using the Cherwell system to track devices that are provided to large groups of individuals at the County, such as desktops and laptops. Additional development work is necessary for all IT assets to be tracked in the system. This is scheduled to be complete by December 2019.	High			12/1/2019	10/28/2021	Closed	5/17/2021	Fully Resolved	New inventory policy was implemented on January 21, 2021.

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1282021	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - Authorization should be obtained before goods and services are purchased</b>	7	Agree – The County is committed to following rules related to competitive bidding. There is no indication that any items treated as non-competitive were not carefully examined and determined to be exempt from competitive bidding requirement. The County Code identifies 19 potential exemptions to the competitive procurement process, including exemptions that fall under a dollar threshold and services related to information technology that are proprietary or limited to a single source. Each of the items were brought forward for board approval as the exemption or sole source. The one RFP entered in error in the internal system, did go through the Board of Control for approval as an exemption. As noted by DIA in the report, this item was an extraordinary circumstance where the initial solicitation was an RFP process. However, for various reasons, the final contract was not ready for approval until a later date. To provide the cleanest approval, without further contract delay, an RFP exemption was approved with the originally selected vendor. However, while no items were identified as improper, the County is committed to a full and open competition procurement methods as the default procurement method. In collaboration with others, OPD will develop and implement strategies/initiatives to significantly increase the utilization of full and open competitive procurement methods. To start, OPD will revise the	Moderate	Lenora Lockett		8/15/2018	1/28/2021	Closed	5/17/2021	Fully Resolved	Fully Resolved
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - generic user ID</b>	4	Partially Agree – Recommendation Implemented. The "MANAGER" ID can only be accessed by the OnBase Administrators and was used when items and links were broken in the system. OnBase Administrators have been instructed to use their own ID if possible to move items forward. The full discontinuation of the "MANAGER" ID may not be possible, as sometimes the system will require a "MANAGER" ID to make a change. Only in those situations where the system won't allow for the personal ID to make the change, may the OnBase Administrators use the "MANAGER" ID. In either case, the OnBase Administrators have been instructed to include notes on items they have moved that provides their ID, the requestor, reason for the change to be made & how the request was received (ex. Cherwell ticket #).	Moderate	Lenora Lockett		1/4/2021	1/4/2021	Closed		Management Accepts Risk	Disagreed with the finding in the audit report



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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - Legal approval</b>	5	Disagree. The County Code specifies that a legal review must be done for each contract. In areas of the County that require specific expertise, such as IT, the Law Department employs an effective model of having legal employees assigned to departments. This allows the attorney to work more closely with the client throughout the process and for better understanding and advice on legal matters in that these lawyers have a firsthand understanding of the issues involved and unique experience and expertise in resolving them. In the case raised by DIA, timesheets and other documentation were approved by DoIT. The job title used to sign all contracts was at the direction of the Law Director. The purpose of using the Assistant Law Director title was to confirm that this review was done on behalf of the Law Department. The individual who is most able to determine how best to deploy lawyers within the County is the Law Director and he is the one who has that responsibility. All of this was in full compliance with County Code.	Moderate	Lenora Lockett		1/4/2021	1/4/2021	Closed		Management Accepts Risk	Items that are late or where goods/services provided in advanced are highlighted on BOC for closer review
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - OPD should complete and sign off on a checklist to ensure all required documents are retained in OnBase.</b>	9	Agree - Recommendation Implemented. The concerns set forth in this section have been addressed and corrections have been made. OPD currently has a required documents checklist that details the required documents by the process and status of the procurement item. It is available on the OPD intranet site. In addition, OPD will modify the checklist to require user departments to check and sign off that the required documents are attached AND to require the OPD Buyer to check and sign off that the required documents are indeed attached. These changes will be implemented by September 1, 2018. Additionally, as part of the ERP Project, OPD, DoIT, and Fiscal are designing a document management system for procurement and fiscal documents required for the procurement system workflow and fiscal workflows included in the Infor/Lawson System and the OnBase Agenda Manager System.	Moderate	Lenora Lockett		9/1/2018	1/28/2021	Closed		Fully Resolved	Updated checklist implemented
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - Require correct form based on procurement method</b>	8	Agree that this practice should be followed, but note that it is already being done under current OPD practice. OPD's standard process is to have items submitted using the correct form and be processed through the correct workflow. If an item is submitted using the incorrect transaction form, the default is to have the department resubmit the item using the correct form and workflow. However, there are rare exceptions in extraordinary circumstances, as detailed in the one instance cited by DIA that will come up. In those exceptions, OPD makes sure the required reviews/approvals occur.	Moderate	Lenora Lockett		9/11/2020	1/28/2021	Closed		Fully Resolved	Checklist has been included in all items

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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Recommended Revisions to County Code 501 - Raise the minimum dollar amount for purchases requiring Board of Control approval</b>	4	Agree. Staff agrees with DIAs recommendation to increase the minimum dollar threshold of purchases requiring BOC approval. County Executive staff will work with County Council to determine what an appropriate threshold would be to allow for OPD and BOC to concentrate on larger purchases.	Moderate	Lenora Lockett		5/1/2019	1/8/2021	Closed		Fully Resolved	Completed
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Required Documentation was Not Maintained - All required documentation be submitted and approved by OPD prior to the contract getting approved by BOC or County Council</b>	1	Agree. OPD strives to obtain and to maintain all required documentation in accordance with requirements. On the OPD Intranet site, OPD maintains a Required Document Checklist that details the required documents by procurement type. OPD strives to keep the OPD intranet site current with updated procurement procedures and forms. OPD will evaluate its internal controls and implement protocols to significantly reduce the incidence of missing documentation. OPD currently has a required documents checklist that details the required documents by the process and status of the procurement item. It is available on the OPD intranet site. In addition, OPD will modify the checklist to require user departments to check and sign off that the required documents are attached AND to require the OPD Buyer to check and sign off that the required documents are indeed attached. These changes will be implemented by September 1, 2018.	Moderate	Lenora Lockett		9/1/2018	1/4/2021	Closed		Fully Resolved	New process in ERP (not counting EMRP Process for COVID-19)
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Technical Advisory Committee did not Comply with Ohio Open Meetings Act and own Operating Procedures -Leave notes in system if no TAC approval is required</b>	4	Disagree. The TAC policies and procedures include various exemptions for why items that exceed the \$7,500 threshold do not need to go for TAC approval. Some of those reasons include if the item is already a standard & if the item is a renewal of a previously approved item. Within OnBase, there is a flag system that DoIT already uses to identify the exemption for the approval. Each of the items referenced by DIA regarding TAC approval were identified with an appropriate flag.	Moderate			2/28/2019		Open		Fully Resolved	ERP is changing this process with TAC; ERP and OnBase interfacing is beyond the current scope. ERP will send technology related items to Approval Queue. Those items will need entered into OnBase for TAC approval routing. (Flag system is manual and not able to be automated).
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Required Rules for Reverse Auctions Not Adopted - Enhance operating procedures</b>	4	Agree – Already Implemented. The rules adopted on July 2, 2018 include processes and procedures to address these audit findings.	Moderate	Lenora Lockett		7/2/2018	10/29/2021	Closed	8/23/2021	Fully Resolved	Completed BOC item with rules attached uploaded to folder

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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Required Rules for Reverse Auctions Not Adopted - Incorporate ORC 9.314 into County Code</b>	1	Partially Agree – Already Implemented. Staff believes the authority to conduct reverse auctions was provided for in ORC 9.314. ORC 9.314 (G) states, "If a political subdivision is required by law to purchase services or supplies by competitive sealed bidding or competitive sealed proposals, a purchase made by reverse auction satisfies that requirement. Additionally, ORC 9.314 (B)(1) does not explicitly require that a political subdivision adopt rules specific to reverse auctions prior to using a reverse auction. However, we have complied with DIA's recommendation to adopt specific rules to govern reverse auctions. On July 2, 2018, OPD brought forward to the BOC the ability to do an alternate procurement using a reverse auction through July 2019. During the next year, OPD will work to develop formal language that will be brought forward for County Council review and approval. Target completion submission of formal language for County Council review and approval is December 2019.	Moderate	Lenora Lockett		12/1/2019	10/29/2021	Closed		Fully Resolved	Rules were adopted. No reverse auctions have been conducted outside of the process
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Unsuccessful Completion of Transparency Initiative for Posting of Contracts on the County Website - Consider Retainage Clause for IT Contracts</b>	2	Agree- Implemented. All current DoIT contracts note that statement of works must be signed off on as completed by the County prior to payments.	High	Lenora Lockett		8/29/2018		Open		Fully Resolved	Contracts and deliverables are now more clear related to newer IT contract templates & require sign-off on completed statements of work before payment
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Unsuccessful Completion of Transparency Initiative for Posting of Contracts on the County Website - Collaborate and develop a plan to comply with Ordinance O2011-044 and County Code 501.23</b>	3	Agree – partially implemented. Contracts and loans have been posted as of June 2018 County staff has already begun work on complying with County Code 501.23. Lists of county contracts (from July 2017) and economic development loans are currently posted on the OPD website as a temporary solution. DoIT is working on more robust system that will allow for more information on contracts, grants and economic development loans. The new system will be coming online 2018.	Moderate	Lenora Lockett		6/1/2018		Open	10/19/2021	Fully Resolved	This was completed & here is the link to the system: <a href="https://opd.cuyahogacounty.us/search/">https://opd.cuyahogacounty.us/search/</a> . However, with the change to ERP, some of the searches are having issues. This system is currently being updated.
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Required Rules for Reverse Auctions Not Adopted - OPD and DOIT should collaborate to realign responsibilities for reverse auctions</b>	3	Agree- Already Implemented. On March 28, 2018, OPD informed all departments of the following: OPD must be notified in advance and must supervise any reverse auctions. This includes any "proposed" reverse auctions that were previously selected as part of the cost savings effort led by DoIT. Our goal of getting the best value for the County has not changed. However, OPD must be involved throughout the entire process. OPD, will continue to provide oversight of any reverse auctions.	Moderate	Lenora Lockett		3/28/2018	10/29/2021	Closed	10/19/2021	Fully Resolved	Reverse auctions would be considered an alternate procurement. In order to operate a reverse auction that process would be required. Document outlining process for alternative procurement is uploaded to the folder. Link to process is : <a href="https://intranet.cuyahoga.cc/docs/default-source/erp/alternativeprocurementprocess.pdf?sfvrsn=6dfac9fd_2">https://intranet.cuyahoga.cc/docs/default-source/erp/alternativeprocurementprocess.pdf?sfvrsn=6dfac9fd_2</a>

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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Required Rules for Reverse Auctions Not Adopted - Select one reverse auction platform</b>	2	Agree – Already Implemented. As of April 17, 2018, staff was instructed to move forward using BuySpeed for future reverse auctions. BuySpeed is the current procurement software system. This system will be replaced by ERP System. If the ERP System does not have adequate reverse auction functionality, then OPD will proceed with a RFP for reverse auction services	Moderate	Lenora Lockett		4/17/2018	1/5/2021	Closed		Fully Resolved	Completed
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Recommended Revisions to County Code 501 - Comply with Chapter 501 of County Code</b>	5	See management response for each of the items referenced.	Moderate	Lenora Lockett		5/1/2019	11/4/2021	Closed		To Be Resolved	
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Sealed Bids Not Properly Secured - Enhance procedures for securing sealed bids</b>	1	Agreed – Implemented. As of June 7, 2018, OPD has updated its protocols around sealed bids to include the following items: • Staff assigned to the receptionist desk accepts bids and proposals • Reinforced the awareness that the cabinet where bids are kept must be locked • Implemented the requirement that the key to the cabinet is to be secured in a location that requires access by another key • Created a log of bids and proposals received for each requisition and will reconcile this log with the tab sheet • Created a "Bid Opening" Tab Sheet that will be reconciled with the "Bid/Proposals Received" Log for that item • Require two staff to be present while the bids/proposals are opened. • With regards to summarizing bids, currently, OPD reads aloud the applicable and appropriate information for each bid and proposal received during the bid opening. For a bid process, that includes the bidder and the listed pricing total. For RFQs and RFPs that include the name of the bidder only. The actual evaluation of the bids (including verification of pricing totals) is completed as part of the tab sheet review process. The tab sheet review process includes the OPD Buyer review of administrative requirements, OPD Diversity Division review of diversity requirements (as applicable), and user department review/scoring of the technical requirements. This is not a process that should or is feasible to be done in a bid/proposal opening. The results of the reviews are detailed on the tab sheet and	High	Lenora Lockett		6/7/2018	10/29/2021	Closed		Fully Resolved	Implemented before Audit was completed
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Sufficient Documentation Not Required for Alternative Procurement Methods - OPD be more critical and require more detail for alternative procurement methods</b>	2	See above response	Moderate	Lenora Lockett		8/15/2018	1/4/2021	Closed		Fully Resolved	Forms have been adjusted
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Lack of Comprehensive IT Asset Management Operating Procedures Led to Unaccounted for and Potentially Obsolete Assets - DoIT should better anticipate the needs for IT assets</b>	4	Agree – Already Implemented. Over the last few years, DoIT implemented changes to the maintenance processes for laptops and desktops. These changes extended the lifecycle of the laptops and computers currently in operation. The only laptops and desktops currently remaining in storage are those awaiting deployment to a specific department.	Moderate			8/29/2018	11/3/2021	Closed	10/19/2021	Fully Resolved	IT purchases are now made more in line with needs. The contract with McPC for storage of items has been cancelled. See It email regarding that information (IT Audit Finding Follow-up)

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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Sufficient Documentation Not Required for Alternative Procurement Methods - OPD should review OIG's report and implement recommendations</b>	1	Partially Agree. OPD agrees with the intended result of the recommendation and will review the OIG Report. Subsequent to our completion of the OIG Report, OPD will assess which best practices to implement in the County's procurement process to strengthen our evaluation and analysis of alternative procurements. In collaboration with others, OPD will develop and implement strategies/initiatives to significantly increase the utilization of full and open competitive procurement methods. To start, OPD will revise the "other than full and open" justification form to request more detailed information on the reason for the exemption, and/or the urgency for the exemption, and details on why the approval of the exemption is in the best interest of the County. Furthermore, the user department will need to supply supporting documentation (i.e., cost comparisons, quotes/pricing received from the vendor and competitors, funding source requirements). In addition, OPD is revising the sole source affidavit by requiring the user department to complete the form detailing why this good/service is the only service is the only option that meets the County's needs. Currently, the user department provides similar details in OnBase. The Sole Source Packet that is posted for five business days on the County website will now include the Notice of Intent to Purchase as sole source, the Sole Source Affidavit (submitted and notarized by the vendor), and the User Department's Sole Source Statement. These	Moderate	Lenora Lockett		8/15/2018	1/4/2021	Closed		Fully Resolved	Forms have been adjusted
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Unaccounted for Wireless Access Points - Consult Law Department on recovering cost of missing routers</b>	3	DoIT will consult with the Law Department to determine the ability to recover the cost of the missing routers from MCPc.	High			9/1/2018	5/13/2021	Closed		Management Accepts Risk	Invoices were paid in 2014 based on the receipt of the shipment at the time. Without definitive determination that the equipment was not delivered recovering the costs of the missing equipment, from the vendor, is not viable. The additional inventory polices & proceduers put in place are meant to prevent these types of situations from occurring.
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Unaccounted for Wireless Access Points - Department of IT should follow County Policy for loss of equipment</b>	1	Agree – Already Implemented. The new IT Asset Management Operating Procedures include a more detailed and thorough process around tracking and reporting on County IT assets.	High			8/29/2018	10/28/2021	Closed	5/17/2021	Fully Resolved	New inventory policy was implemented on January 21, 2021.

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O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Unaccounted for Wireless Access Points - Develop Clear and Detailed Procedures in DoIT's Policy</b>	2	Agree – Already Substantially Implemented. DoIT has developed more extensive Asset Management Operating Procedures that address DIA's concerns. The procedures have been reviewed by DIA to confirm they meet necessary standards. DoIT has updated the procedures based on DIA feedback and will communicate them to all staff with full implementation by September 1, 2018	Moderate			9/1/2018	1/28/2021	Closed	5/17/2021	Fully Resolved	New inventory policy was implemented on January 21, 2021.
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Unsuccessful Completion of Transparency Initiative for Posting of Contracts on the County Website - Consider Legal Recourse for OneLink</b>	1	Agree. Staff will review the contract to determine the deliverables met or unmet by OneLink.	High	Lenora Lockett		1/8/2021	10/29/2021	Closed		Fully Resolved	Based on review of contract & the fact that all payments were approved, could not determine any funding was owed back to County.
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Control Weaknesses Noted on Payments to One Vendor Responsible for Large County Project - Contract Payments Should Not be Made Without Encumbrances</b>	2	Agree – Already Implemented. Fiscal has added controls in place that ensure payments will not be made unless an approved contract is in place.	High			8/29/2018		Open		Fully Resolved	Completed
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	<b>Unsuccessful Completion of Transparency Initiative for Posting of Contracts on the County Website - Collaborate with DoD to post all loans</b>	4	Agree – Partially Implemented. See response to recommendation 3.	Moderate	Lenora Lockett		6/1/2018	5/13/2021	Closed		Fully Resolved	Completed
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	<b>Departmental Roles and Supervision Not Clearly Defined - Work performed by the Director of Fiscal Resources was not formally reviewed or approved</b>	2	Modify Recommendation – Partially Implemented. The Court is in the process of developing a Grant Management and Administration Policies and Procedures Manual. This manual will establish the roles and responsibilities regarding the submission and approval of all grant reports. The Court will ensure all responsible parties have the necessary knowledge required to complete and approve these reports.	High	Tess Neff	Sarah Baker and Tim Lubbe	7/15/2020		Open	5/5/2021	Fully Resolved	The Court has created the Grant Management and Administration Policies and Procedures, which have been attached. Specifically concerning grant reports, the policy identifies on page 23 that the Grant Administration Unit will prepare all financial reports and drawdown requests required by the funding agencies. These reports must then be provided to the Fiscal Resources Unit for review and approval prior to submission. This process allows for mutually supportive cross-checking to ensure all financial activity is accurate.

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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Segregation of Duty Issues Resulted in Control Weaknesses - Appropriate staffing or policies requiring approval/review	1	Management agrees with the recommendation. The priority level for this recommendation is 30 days. Prior to the COVID situation, the Court was in the process of conducting interviews to hire a Clerk's Office Staff Manager whose responsibility would be to review/approve the supervisor's transactions, as well as review checking reconciliations, transaction reports, make periodic cash counts, etc.	High	Je'Nine Nicker	Serena M. Johnson and Joy Poderis	6/10/2021		Open	10/20/2021	Partially Resolved	Fiscal Officer I does act as a cashier on a rare occasion. When she has, it has been the Fiscal Review Officer (her subordinate) who reviews the deposit. We discussed the idea of changing that and requiring that a supervisor (myself or the Office Manager) verify that deposit to ensure a supervisor of the person performing cashiering duties is always reviewing the deposit or transaction (vs a potential subordinate). I would anticipate this making it to our final PPM when that is complete. However we will begin that immediately. There also is a policy and procedure in place that the supervisor must always review the deposit, such that the Director or Office Manager would review the deposit of the Fiscal Officer I is she were to perform a cashiering transaction. Management provided this policy to DIA on 10/20/2021.
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	Departmental Roles and Supervision Not Clearly Defined - Does not have written job descriptions outlining the essential duties and responsibilities, knowledge, qualifications, skills, and abilities for all its staff	4	Modify Recommendation – Updated position descriptions exist for all positions within the Fiscal Department. These position descriptions are reviewed by the Court's Human Resources Department	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	5/1/2020	9/20/2021	Closed	5/5/2021	Fully Resolved	See attached position descriptions.
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	Departmental Roles and Supervision Not Clearly Defined - Does not hold formal interdepartmental meetings with directors	3	Modify Recommendation – The Director of Fiscal Resources no longer reports to the Chief Staff Attorney but reports directly to the Court Administrator. The Director of Fiscal Resources regularly communicates with the Court Administrator about any relevant department issues. The Chief Staff Attorney is responsible for regularly communicating with other department directors regarding each department's operations	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	5/1/2020	9/20/2021	Closed	5/5/2021	Fully Resolved	See attached pdf of schedule screen capture: Fiscal & Department Meetings.
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Segregation of Duty Issues Resulted in Control Weaknesses - Adjustments made by staff	3	Management agrees with the recommendation	High	Je'Nine Nicker	Serena M. Johnson and Joy Poderis	3/9/2020	11/12/2021	Closed	10/20/2021	Partially Resolved	Management cannot change court assessed fees as the option to do so within the case management software is greyed out and non-functional for cashiers. Management will not relinquish its ability to change all fees, however, as it wishes to still be able to change amounts of some fees such as as filing fees for complaints, so that it can adjust them if there are prior errors or if the amounts need to be changed. The ability to adjust VARP payments amongst the Juvenile Court cashiers has been terminated by Juvenile Court IT.
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	Departmental Roles and Supervision Not Clearly Defined - Not all Fiscal Resources Division staff received adequate formal training related to general grant management or specific Federal and State grants	5	Agree - The Fiscal Department engages in training on a weekly basis. This process will continue with additional training tailored to individual employee needs and career objectives	Low	Tess Neff	Sarah Baker and Tim Lubbe	5/1/2020	5/12/2021	Closed	5/5/2021	Fully Resolved	The Fiscal Department engages in training on a weekly basis. This process will continue with additional training tailored to individual employee needs and career objectives.

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C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	<b>Departmental Roles and Supervision Not Clearly Defined - The Court does not have the position of an accounting grant coordinator to monitor and oversee the grants</b>	1	Agree – Partially Implemented. The Court is in the process of modifying the job title and job description of the Grants and Quality Improvement Specialist who will be responsible for all of the above job duties. The Court is also in the process of hiring a Grant Fiscal Monitor in order to assist with these activities. The Court is in the process of developing a Grant Management and Administration Policies and Procedures Manual, which will be utilized to clearly define departmental roles and supervision.	High	Tess Neff	Sarah Baker and Tim Lubbe	7/15/2020	5/21/2021	Closed	5/5/2021	Fully Resolved	The Court completed the modification of the Grants Administrator position and hired the Grant Fiscal Monitor Position in August 2020. Both job descriptions have been attached. Melisa McDaniel is the Grants Administrator. She supervises the coordination of the entire grant administration process on behalf of the Court. She serves as the court-wide point of contact for funding research and the preparation and submission of grant proposals. She is responsible for the management of active awards, including the preparation and submission of programmatic and financial reports to ensure reporting requirements are met. Ms. McDaniel supervises the Grant Fiscal Monitor, Ashante Wright. She maintains electronic and paper grant files, reviews accuracy of all grant-funded invoices prior to approval, and she collaborates with the Fiscal Resources Unit to ensure accurate and timely reconciliation of grant accounts.
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	<b>Expenses Not Properly Classified</b>	1	Agree	Low	Tess Neff	Sarah Baker and Tim Lubbe	5/1/2020	5/7/2021	Closed	5/5/2021	Fully Resolved	Within the Fiscal Department the Business Manager(s) are responsible for reviewing all vouchers, designating the account to be charged and signing or initialing the voucher.
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	<b>Segregation of Duty Issues Resulted in Control Weaknesses - Check Issuer and signer should differ</b>	4	Management agrees with the recommendation	High	Je'Nine Nicker	Serena M. Johnson and Joy Poderis	7/3/2019		Open	10/20/2021	Partially Resolved	Management has provided documentation of check signers and issuers for a sample of 12 checks selected by DIA.
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	<b>Foster Care: Errors in Federal Schedule - Noted instances when the amounts reported did not agree to the accounting system, grant agreements and other support documentation for Foster Care - Title IV-E CFDA 93.658</b>	1	Agree – Partially Implemented. The Court is in the process of developing a Grant Management and Administration Policies and Procedures Manual. These policies and procedures will develop internal control procedures to provide reasonable assurance the County's Schedule of Expenditures of Federal Awards (SEFA) is complete and accurate	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	7/15/2020	9/20/2021	Closed	5/5/2021	Fully Resolved	The Court has created the Grant Management and Administration Policies and Procedures, which have been attached.
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	<b>Foster Care: Errors in Federal Schedule - Receipts being reported at 75% of the gross amount</b>	3	Management's Response: Agree - The Juvenile Court's Fiscal Department will work with the County's Grant's Coordinator and OBM to properly report the revenue receipts on the SEFA report	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	6/30/2020	9/20/2021	Closed	5/5/2021	Fully Resolved	See attached email pdf: IV-E Revenue, and Journal Entry 25% spreadsheet.
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	<b>Foster Care: Errors in Federal Schedule -Revenue not reported at the gross amount</b>	2	Agree – The Juvenile Court's Fiscal Department will work with the County's Grant's Coordinator to properly report the revenue receipts on the SEFA report	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	6/30/2020	9/20/2021	Closed	5/5/2021	Fully Resolved	See attached email pdf: IV-E Revenue2, and Revenue Receipt Form spreadsheet
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	<b>Lack of Authorization and Support for Cash Transfers - Cash transfer protocol</b>	2	Agree – The Juvenile Court's Fiscal Department will work with the County's Grant's Coordinator to properly report the revenue receipts on the SEFA report	Low	Tess Neff	Sarah Baker and Tim Lubbe	5/1/2020	5/10/2021	Closed	5/5/2021	Fully Resolved	The Business Manager or Fiscal Director electronically signs the authorization for all cash transfers. We utilize an expenditure adjustment form to document any cash transfers from incorrect funds.
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	<b>Lack of Authorization and Support for Cash Transfers - Documentation</b>	3	Agree – Partially Implemented. The Court is in the process of developing a Grant Management and Administration Policies and Procedures Manual. These policies and procedures will establish clearly defined roles and internal controls over the cash transfer proces	Low	Tess Neff	Sarah Baker and Tim Lubbe	9/20/2020	5/10/2021	Closed	5/5/2021	Fully Resolved	The Court completed the modification of the Grants Administrator position and hired the Grant Fiscal Monitor Position in August 2020. Both job descriptions have been attached. The Court has also created the Grant Management and Administration Policies and Procedures to clearly describe the roles and responsibilities of these positions.



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C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	Lack of Authorization and Support for Cash Transfers - Internal controls over grant fund administration lacking	1	Agree – Partially Implemented. The Court is in the process of developing a Grant Management and Administration Policies and Procedures Manual. These policies and procedures will establish clearly defined roles and internal controls over grant fund administration	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	7/15/2020			Closed	5/5/2021	Fully Resolved	The Court completed the modification of the Grants Administrator position and hired the Grant Fiscal Monitor Position in August 2020. Both job descriptions have been attached. The Court has also created the Grant Management and Administration Policies and Procedures to clearly describe the roles and responsibilities of these positions
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	Not Reporting USDA Donated Foods on the SEFA - Did not value USDA donated foods, nor was this reported as part of the Nutrition Cluster grants on the County's SEFA	1	Agree. The Deputy Court Administrator of Detention Services, Superintendent, Assistant Superintendent, and Facility Manager shall review all available pertinent information within the Ohio Department of Education Office for Child Nutrition Commodity Allocation Tracking System (CATS). For any USDA donated food that has been "expended" but does not have an ODE assigned value, reasonable efforts shall be made to assign accurate values. Available information that may be utilized for determining the quantity and value of each USDA donated food that has been "expended" shall be shared with the Juvenile Court's Fiscal Department to ensure proper reporting as part of the Nutrition Cluster grants on the County's SEFA. The Fiscal Department will in turn communicate this information to the County's Grant Coordinator for SEFA reporting	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	9/1/2020	9/20/2021		Closed	5/5/2021	Fully Resolved	See attached email pdf: 2020 SEFA request, and Demand Ordering Report pdf.
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	Uniform Guidance Not Being Followed - Uniform Guidance requires written policies and procedures	1	Agree – Partially Implemented. The Court is in the process of developing a Grant Management and Administration Policies and Procedures Manual. These policies and procedures will comply with the Uniform Guidance and will include procurement, conflict of interest, financial management, determination of allowable costs, and payment	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	7/15/2020	9/21/2021		Closed	5/5/2021	Fully Resolved	To comply with the Uniform Guidance requirements, the Court has created the Grant Management and Administration Policies and Procedures, which have been attached.
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	Formal Asset Control Policies and Procedures Not Established - Lack of specific guidelines according to standards and best practices for tracking assets in order to achieve an accurate record	1	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. The revised policy will be approved and implemented within 30 days	High	Andy Molls		8/5/2020	4/29/2021		Closed	4/26/2021	Fully Resolved	Policy document uploaded into O_12_19 folder
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	Formal Asset Control Policies and Procedures Not Established - Inconsistent Cherwell processes	2	During the audit period a new process was implemented to ensure better tracking of assets. Weekly meetings are being held to discuss IT inventory and note any changes. This will allow for better tracking of IT assets. IT will continue this process regarding updating of asset locations and information relating to asset inventory. IT will review implementing additional procedures to reconcile to ensure records are accurate. This will be completed by within 30 days	High	Andy Molls		8/5/2020			Open	4/26/2021	Fully Resolved	Procedures document/training materials for four of the object types uploaded into the O_12_19 folder.
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	Formal Asset Control Policies and Procedures Not Established - No tracking of deleted items	3	The Department of Information Technology has implemented a deletion log within Office 365 SharePoint to track deletions within each object within the IT Asset Management System. This deletion log denotes general information about each item deleted, the person who requested the deletion, who authorized the deletion, etc.	High	Andy Molls		1/27/2020			Open	4/26/2021	Fully Resolved	Copy of the deletion log uploaded to the O_12_19 folder.

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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Formal Asset Control Policies and Procedures Not Established - Lack of detailed decommissioning/retiring and disposing of an asset policy</b>	4	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. The drafted policy includes the current existing disposal policy to provide clear understanding of the County disposal process and safeguards that are and were in place before and during the audit. The current disposal policy includes the approved disposal methods that have also been reviewed and approved by the Inspector General's Office in previous years. The revised inventory policy will include reference and information to the disposal policy. The revised policy will be approved and implemented within 30 days.	High	Andy Molls		8/5/2020	5/4/2021	Closed	4/26/2021	Fully Resolved	See Policy document as well as PDF showing Cherwell changes
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Formal Asset Control Policies and Procedures Not Established - Yearly asset inventory</b>	5	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. Additional language has been added to the draft policy to provide clear language for the planning, procedures, and reporting. Additional procedures are also being reviewed during the weekly IT Inventory meetings.	Low	Andy Molls		12/18/2020	3/2/2021	Closed		Fully Resolved	
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Formal Asset Control Policies and Procedures Not Established - Track missing (lost or stolen) inventory</b>	6	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. Lost or stolen inventory will now also be tracked in the ITAM along with the required reporting in A202-17.002 (Sheriff Protective Services). The method for tracking lost/stolen items in the ITAM has implemented and will be specified within the revised policy. The revised policy will be approved and implemented within 30 day	High	Andy Molls		8/5/2020		Open	4/26/2021	Fully Resolved	Included in Policy and denoted in Cherwell on how to use

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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Formal Asset Control Policies and Procedures Not Established - Records should accurately reflect asset assignments</b>	7	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. Shared equipment is already required to be assigned to a supervisor and the revised policy has added language to clarify this process. County contractors (nonemployees) will follow the same inventory tracking process as contactor access and County employee inventory; a section has been added to the revised policy to clarify this process. The revised policy will be approved and implemented within 30 days	High	Andy Molls		8/5/2020			Open	4/26/2021	Fully Resolved	Included in policy document
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Cherwell Was Incomplete and Inaccurate - Asset Logging</b>	1	During the audit period a new process was implemented to ensure better tracking of assets. Weekly meetings are being held to discuss IT inventory and note any changes. This will allow for better tracking of IT assets. IT will continue this process regarding updating of asset locations and information relating to asset inventory. IT has implemented an intake process upon delivery to automatically update packaging information to then be loaded into the ITAM. IT then reviews all information within the weekly meetings to ensure accuracy. IT is currently testing various automated technologies to audit and review current inventory to ensure the ITAM system is accurate. IT will review implementing additional procedures to reconcile to ensure records are accurate through the end of 2020. Initial procedures will be completed within 30 days.	High	Andy Molls		8/5/2020			Open	4/26/2021	Fully Resolved	Meetings are held on Friday's at 11:00. Here is the link to the place where the packing information is uploaded: \\itdcvfps01\dept\Network Engineering\Inventory . IT has provided access to DIA to see the folder.
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Cherwell Was Incomplete and Inaccurate - A schedule for updating and verifying information</b>	2	During the audit period a new process was implemented to ensure better tracking of assets. Weekly meetings are being held to discuss IT inventory and note any changes. This will allow for better tracking of IT assets. IT will continue this process regarding updating of asset information and duplicate information to ensure accuracy. IT will review implementing additional procedures to reconcile to ensure records are accurate. This will be completed by the end of 2020. If IT requires additional staffing as suggested by IA, IT will review with HR and the Executive Office	High	Andy Molls		8/5/2020			Open	4/26/2021	Fully Resolved	See memo outlining MECM (SSCM) integration. Additionally, annual asset review and quarterly spot checks are in the policy, but final procedures are still being finalized

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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Cherwell Was Incomplete and Inaccurate -Should record the receipt of assets</b>	3	During the audit period a new process was implemented to ensure better tracking of assets. Weekly meetings are being held to discuss IT inventory and note any changes. This will allow for better tracking of IT assets. The Department of IT is reviewing the most effective process of tracking inventory throughout the entire lifecycle. Currently IT is tracking all deliveries and packaging slips to a network location. Then required information is loaded into the ITAM system. The ITAM system has been updated to include the Purchase Order Number on newly imported assets. IT will review implementing additional procedures to reconcile to ensure records are accurate. This will be completed by within 30 days	High	Andy Molls		8/5/2020			Open	4/26/2021	Fully Resolved	Weekly meetings are held on Fridays at 11:00. PO field is now in Cherwell. here is the link to the place where the packing information is uploaded: \\itdcvfps01\dept\Network Engineering\Inventory . IT has provided access to DIA to see the folder.
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Cherwell Was Incomplete and Inaccurate - Lack 3-way match</b>	4	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. Currently IT is tracking all deliveries and packaging slips to a network location. Then required information is loaded into the ITAM system. The ITAM system has been updated during the audit to include the Purchase Order Number on newly imported assets. The revised policy will be approved and implemented within 30 days	High	Andy Molls		8/5/2020			Open	9/21/2021	Fully Resolved	Process has been built in the applicaiton but has not been implemented yet due to all of the transition with COVID & ERP  UPDATE 9/20/21: PO have been tracked and getting updated into the system (Cherwell) during 2020 on all new items. The Business Team and Engineering are reviewing missed items in 2020-21. A managment decision has been made to not upload historic PO's (2019 and pervious) for user workstations due to the device refresh occurring. Other large purchase items (Servers/SANS/Network/etc.) will have historic information.  A process has also been put in place (9/13/21) to automatically send monthly reports from Cherwell to the IT Business Team to double check PO numbers to inventory items.
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Cherwell Was Incomplete and Inaccurate - Track purchase information</b>	5	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. Currently IT is tracking all deliveries and packaging slips to a network location. Then required information is loaded into the ITAM system. The ITAM system has been updated during the audit to include the Purchase Order Number on newly imported assets. The revised policy will be approved and implemented within 30 days	High	Andy Molls		8/5/2020			Open	4/26/2021	Fully Resolved	Weekly meetings are held on Fridays at 11:00. PO field is now in Cherwell. here is the link to the place where the packing information is uploaded: \\itdcvfps01\dept\Network Engineering\Inventory . IT has provided access to DIA to see the folder.
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Cherwell Was Incomplete and Inaccurate - Departments do not track own inventory</b>	6	The Department of Information Technology will work with the agency representatives to validate the assets are correct on an annual basis in compliance with the County's inventory process. The revised policy will include this process and be approved and implemented within 30 days	High	Andy Molls		8/5/2020			Open	9/21/2021	Partially Resolved	Process is included in the inventory policy, but the first audit will take place in Fall 2021 instead of Fall 2020 due to COVID  UPDATE 9/20/21 - The DoIT has began planning the notification process and exporting the inventory data per Executive Department. The notification process will start before 9/30/21 and give the Department heads until 11/1/21 to review thier Agency inventory. This will give DoIT the month of Novemeber to follow up with Agencies to ensure compliance with the Inventory Policy.

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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	Assets to Be Disposed Were Not Stored Securely	1	The Department of IT has acquired a dedicated secured cage area for IT equipment. Access to the caged area currently has cameras and IT maintains a separate log sheet for cage access. The Department of Information Technology will work with the agencies who currently store files within the IT Department's cage to relocate those items elsewhere. Please refer to the pictures below.	High	Andy Molls		6/16/2020			Open	4/28/2021	Fully Resolved	Cage was cleaned and better organized - see pictures in folder.
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	Cherwell and SCCM Do Not Include All Trackable IT Asset Types - Assets costing less than \$500	1	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. All assets regardless of cost (<\$500) that contain sensitive data will be tracked. Data security and data classification are covered under other IT policies. This revised policy will include language and a process of tracking assets that cost less than \$500. The revised policy will be approved and implemented within 30 days. Smartphones are currently tracked separately but will be tracked in the ITAM within 180 days.	Low	Andy Molls		12/18/2020	3/2/2021		Closed		Fully Resolved	
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	Cherwell and SCCM Do Not Include All Trackable IT Asset Types - IT assets tracked in the independent listings transferred to Cherwell	2	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. The revised policy will be approved and implemented within 30 days. IT will then develop a plan within 180 days to update the ITAM (Cherwell) with all IT tracked assets (per the approved policy) to be implemented by the end of 2020	Low	Andy Molls		12/18/2020	3/2/2021		Closed		Fully Resolved	
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	Cherwell and SCCM Do Not Include All Trackable IT Asset Types - Track all software and licenses	3	The Department of Information Technology will review the capabilities and resources required to meet IA recommendations. IT will determine the most effective and practical method by end of year 2020	Low	Andy Molls		12/31/2020			Open	9/21/2021	Partially Resolved	UPDATE 9/20/21 - DoIT has always tracked critical licensing and will be standardize the process to expand by the end of 2022, any formal process would have additional cost which has been requested in the 22-23 budget.
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	Assets Not Returned or Reassigned During Offboarding - Lack of an internal policy and the necessary forms to ensure a clear and consistent process for returning device(s) upon termination.	1	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. The revised policy has specific procedures defined for Human Resources to notify IT of employee changes, including termination and offboarding. The revised policy will be approved and implemented within 30 days	High	Andy Molls		8/5/2020			Open	9/21/2021	Partially Resolved	This is included in the policy with additional procedures being built to provide to HR.  UPDATE 9/20/21 - Additional processes are still being built to meet with HR. The full off-boarding process is being reviewed to match the on-boarding process, with a target date of 1/3/2022.

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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Assets Not Returned or Reassigned During Offboarding - Onboarding/offboarding notifications not timely and consistently</b>	2	The Department of IT is already receiving ERP information bi-weekly to ensure access is disabled for onboarding and offboarding. The Department of IT has further implemented (starting on 7/1/2020) location information to be integrated from ERP into the IT Directory (Windows Active Directory) system. This information can then be used to dynamically update and alert changes in the ITAM. IT has completed implementing all available information to trigger onboarding/ offboarding and location update information. The ERP will also include automatic notification in the scope for the ERP project. This is scheduled to be implemented within the ERP go-live window. Full recommendations require dependent items within ERP. DoIT will be able to complete all recommendations possible within 30 days	High	Andy Molls		8/5/2020			Open	9/21/2021	Partially Resolved	UPDATE 9/20/21: DoIT automatically disables based on GHR status weekly. Onboarding occurs through Cherwell and then validated with GHR weekly with location data to better assist the off-boarding process.  A full off-boarding process is in draft within Cherwell to match the on-boarding process. DoIT target date for implementation is 1/3/2022.
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	8/5/2020	<b>Assets Not Returned or Reassigned During Offboarding - Accountability</b>	3	The Department of IT conducts monthly reviews of mobile usage and contacts agencies and departments for any devices without any billed activity. The Department of IT will work with department management to make sure devices are properly assigned to ensure the ITAM is updated. This will be completed within 60 days	Moderate	Andy Molls		9/4/2020			Open	6/30/2021	Fully Resolved	IT pulls monthly review of any devices that have zero usage & sends those to departments with a note of when the device will be disconnected if an additional directive is not provided. Examples of emails uploaded in O_12_19 folder.
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	<b>Cashier's Office Performing Functions Outside of Job Duties - Preparation of an Accounts Receivable Aging Schedule</b>	2	Management agrees with this recommendation. The Court recently hired a Fiscal Director who will work closely with IT and other Court personnel to resolve this issue	High	Je'Nine Nicker	Serena M. Johnson and Joy Poderis	7/15/2020	11/12/2021		Closed	10/20/2021	Management Acce	Management does not intend to create an Accounts Receivable Aging Schedule for the purpose of collecting past due amounts. Rather, they will work on implementing a new case management system that has the capability of tracking amounts. Per management: that report will not be used to track bills and collect amounts owed. It is an overall amount by fund and is not reported at the individual case level for purposes of collection. This will continue to be a work in progress that will take some time to rectify and create a report that will work and accurately report amounts owed. Any collections on past due amounts will be a large project requiring manual review of the dispositional cost screens and comparing that to the journal entries in each case. My goal is to have this project start in the next budgetary biennium when I am hoping to have a second cashier position approved in said budget such that My Fiscal Officer 1 and Fiscal Review Officer can focus on these larger retrospective projects. However it will likely be a project that will take 6 months to a year to complete. It should also be noted that the court is moving forward with seeking out a new Case Management System. Accurate, thorough and customizable accounting reports will a part of an RFP specification written for a new case management system.

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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Lack of Policies and Procedures in Cashiering Division - Develop and follow a policy and procedure manual	1	Management agrees with this recommendation	High	Je'Nine Nickerson	Serena M. Johnson and Joy Poderis	8/30/2021		Open	10/20/2021	Partially Resolved	Per the Director of Juvenile Court: My staff has reviewed the majority and submitted to me for style and other changes. The new completion target date is the end of next month (11/2021).
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	Professional Service Agreement Should Be Reviewed - Outsourced preparation of Title IV-E Quarterly Administrative Claims	1	Modify Recommendation – In the fall of 2019 the Court previously explored this possibility. After meetings and discussions with the Department of Children and Family Services it was determined at that time not to be the most favorable option. The Court understands that a more thorough cost/benefit analysis should be performed and thus will continue to evaluate the relationship with JBI to ensure that it is the most appropriate to the circumstance	Low	Tess Neff	Sarah Baker and Tim Lubbe	12/15/2020		Open	8/11/2021	Partially Resolved	I wanted to at least respond to your email. We in the process of compiling some data related to this question, but the individuals who we have sent inquiries to are out on vacation. Once we receive a response I will follow up with you.
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Juvenile Court's iCase Software Needs Improvement - Funds allocated incorrectly by iCase	1	The Juvenile Court's Information Technology (IT) Department and the Cashier's Office have been working to resolve this issue. The Main Cashiering Report was generating several errors in all case types, i.e. delinquency, custody, child support, traffic, and mis-allocating funds into the unidentified account, etc. Some errors were a result of the hierarchy of funds distributed to each account. In July of 2019, the IT department made hierarchy updates and corrections to the report. Upon reviewing the report after the corrections, the Cashier's Office personnel reported a significant decrease in errors; however, issues still exist with inaccuracies for some case types. Funds were still being mis-allocated into the unidentified account. The Court has been faced with the challenge of hiring qualified IT staff to assist with our programming needs. As a result, the Court has operated shorted staff within the IT Department for several years. Considering this matter, coupled with unforeseen and other demanding IT priorities, the report has not been completely corrected. The risk that this issue causes the county is well taken; therefore, the Court is committed to make the necessary corrections to the Main Cashiering Report to eliminate the need for the Cashier's Office staff to manually make adjustments, maintain separate spreadsheets, avoid errors, and ultimately improve overall functioning for efficiency	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Juvenile Court's iCase Software Needs Improvement - Listing of cases in which \$5 was incorrectly distributed to REDSS in 2018 and 2019	6	Management agrees with the recommendation. A full listing of cases that were incorrectly distributed to REDSS in 2018 and 2019 will be provided from iCase. The Court will follow the recommendation as noted.	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Bank Reconciliation Errors - Daily Point & Pay report compared to iCase entries	4 (misnumbered as 3)	Management agrees with the recommendation. The reports are reviewed daily, and there is currently a verification process in place. The resolution for this issue is in conjunction with the issue of IT creating a method to applying funds daily for cases with or without a case number. This issue will require extensive programming	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020		Open		To Be Resolved	

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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Cashier's Office Performing Functions Outside of Job Duties - Statistics on mailings	3	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/15/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Bond Accounting and Disbursal Inaccuracies - Notification pop-up	1	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Bond Accounting and Disbursal Inaccuracies - Accurate list of bond payments	2	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Bond Accounting and Disbursal Inaccuracies - List of cases for which a bond was paid but not discharged	3	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Not Tracking All Cash and Physical Cash Security - Track cashier variances	3	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Segregation of Duty Issues Resulted in Control Weaknesses - Check runs	5	Currently checks are written three (3) days per week. There are four (4) authorized signers, who prioritize their duties to ensure that checks are signed on the same day that they are issued	Low	Tess Neff	Serena M. Johnson and Joy Poderis	6/15/2020	5/12/2021	Closed		Management Accepts Risk	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	ORC 2303.201 Special Revenue Fund Incorrectly Allocated	1	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020		Open		To Be Resolved	
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	Inventory Management Needs Review - Update and enforce inventory count policies and procedures to help ensure consistent and accurate inventory records	1	Agree. The Deputy Court Administrator of Detention Services, Superintendent, Assistant Superintendent, and Facility Manager shall review the existing Cuyahoga County Juvenile Detention Center Policy 2.4: Inventory Control. This administrative group shall conduct meetings to discuss the guidance provided within the United States Accountability Office (GAO) Executive Guide on Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property. Policies shall be updated to include a greater level of detail in describing the inventory process. Specific attention shall be provided to addressing areas of inventory control in which the JDC is currently not aligned with the recommendations of the GAO's Executive Guide. Minimally, the policy revisions shall address areas of accountability, segregation of duties, adequate supervision, blind inventory counts, and evaluation of count results. Proposed policy changes shall be submitted to the Juvenile Court's Fiscal Director for review and to obtain feedback and ensure proposed policy changes do not conflict with policies and procedures adopted by the Juvenile Court's Fiscal Department.	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	9/1/2020		Open	5/5/2021	To Be Resolved	See attached email pdf: Detention Center Inventory Control (This is in the T-drive)
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	6/15/2020	Receiving Record Not Complete for All Shipments - All information the Receiving Record Report be complete and legible	1	This is a process controlled by Cuyahoga County's Department of Public Works. The Juvenile Court has reached out to the Department of Public Works in an attempt to resolve this finding, but at the time of this response no communication has been received.	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	9/15/2020		Open	5/5/2021	To Be Resolved	See attached email pdf: Receiving Record Report



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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	<b>Juvenile Court's iCase Software Needs Improvement - Work with IT until a resolution is found misallocation of funds to Unidentified</b>	2	One of the programming issues within the Main Cashiering Report is mis-allocating funds into the unidentified account. The information provided under the management response for recommendation #1 applies to this issue as well. Once the Main Cashiering Report has been corrected, this issue will be resolved. The priority level criteria for this recommendation has been categorized as medium (P2), whereas corrective action is recommended to be completed within 90 days. On March 9, 2020, Ohio Governor Mike DeWine issued Executive Order 2020-01D, "Declaring a State Emergency" in response to the growing COVID 19 public health crises. As a result of the Governor's Executive Order, the Court has been operating with a reduced workforce since March 16, 2020	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/15/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	<b>Cashier's Office Performing Functions Outside of Job Duties - Disbursing physical paychecks and notice preparation</b>	1	The Cashier's Office has relinquished the duty of distributing physical payroll checks to the Fiscal Department. Also, the duties and responsibility of notice preparation was transferred to the Mediation Department	Low	Tess Neff	Serena M. Johnson and Joy Poderis	5/1/2019	02/2021	Closed		Fully Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	<b>Juvenile Court's iCase Software Needs Improvement - Old monies in Unidentified</b>	3	In 2008, there was an issue in iCase on all new filings, whereas the system was distributing a portion of court costs funds into the unidentified account. The amounts varied i.e. \$27.00, \$20.00 and \$13.00. Once the issue was corrected in iCase, the Cashier's Office personnel manually adjusted many of the cases that were affected, which took a considerable amount of time to complete. The funds were moved from the unidentified account to court costs and then disbursed to the Treasurer's Office. There were many cases where iCase would not allow manual adjustments. The funds were logged in CARL as unidentified, which currently shows a balance of \$4,526.23. These funds are from the old cases that were never adjusted in 2008. Due to time lapse and the inability to locate appropriate documentation from the former Cashier's Office management personnel, the current management personnel were unable to determine case numbers associated with the unidentified funds	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	<b>Juvenile Court's iCase Software Needs Improvement - Reports on Unidentified Monies</b>	4	The Main Cashiering Report contains information regarding unidentified funds. The Cashier's Office personnel does have access and currently reviews this report daily to identify items to make appropriate adjustments. Once IT corrects all errors in the report, the Court can consistently comply with the requirements of ORC 2335.34	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	

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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Juvenile Court's iCase Software Needs Improvement - \$5 distributed to REDSS despite not being a traffic offender	5	Management agrees with the recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Cashier's Office Performing Functions Outside of Job Duties - Dedicated person for collecting and reconciling the child support drawer	5	Management agrees with this recommendation. Effective, March 31, 2020, the Court suspended accepting child support payments until further notice	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020	9/14/2021	Closed		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Cashier's Office Performing Functions Outside of Job Duties - Ensure the ERP team has this recommendation	6	Management agrees with this recommendation. Effective, March 31, 2020, the Court suspended accepting child support payments until further notice	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020	9/14/2021	Closed		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Juvenile Court's iCase Software Needs Improvement - Case numbers created for daily deposits per ORC	7	The Cashier's Office and IT are currently working together to accomplish the goal of providing a method to apply payments into iCase on the same day so that the funds collected on new cases can be deposited in accordance with ORC 9.38	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Segregation of Duty Issues Resulted in Control Weaknesses - Review of cah collection	2	Management agrees with the recommendation.	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	6/1/2021		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Bank Reconciliation Errors - Accurate reports used in monthly reconciliations	1	Management agrees with the recommendation. This issue is in conjunction with resolving the issue with the Main Cashiering report. Information was submitted to the IT department on March 6, 2020 to ensure that items on the CARL spreadsheets will be appropriately tracked in iCase	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Bank Reconciliation Errors - Use Excel in reconciliations	2	Management agrees with the recommendation.	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	3/2/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Bank Reconciliation Errors - Supporting documentation review and approval	3	Management agrees with the recommendation.	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Cashier's Office Performing Functions Outside of Job Duties - Perform duties for Child Support	4	Management agrees with this recommendation. Effective, March 31, 2020, the Court suspended accepting child support payments until further notice	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	

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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Not Tracking All Cash and Physical Cash Security - Safe combination should be changed with turnover	4	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	3/1/2020	03/2021	Closed		Fully Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Not Tracking All Cash and Physical Cash Security - Log all additions and deposits to the cash and coins in the safe	1	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Not Tracking All Cash and Physical Cash Security - Business Manager should document the reconciliation	2	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Payment Reversal Issues - Employees should not be allowed to reverse transactions they originally cashiered	1	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	7/10/2019		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Payment Reversal Issues - Report of all reversals	2	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Payment Reversal Issues - Reversal reason should be a mandatory field	3	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Assessed Court Mailing Costs Do Not Agree to Actuals - iCase is not totaling the cost of mailings correctly	1	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		To Be Resolved	
H_5_19	Office of Homeless Services	01/01/2019-12/31/2019	4/30/2021	Lack of OHS On-Site Monitoring - Adhere to Fiscal procedure requirements regarding monitoring HUD grant sub-recipients	1	OHS recognizes on-site monitoring as a best practice. Expanding monitoring to include increased on-site reviews will require additional resources. Since the audit period, OHS has experienced attrition within an already limited staff. There are also budgetary concerns of hiring additional staff amid the ongoing COVID 19 pandemic. OHS will work with both the Department of Human Resources and DCAP to assess the feasibility of obtaining the additional resources necessary to incorporate additional on-site monitoring in an efficient and effective way. OHS will work to secure additional human resources to implement the following implementation plan: A. OHS will create a monitoring schedule and process for sub-recipients that receive funding from the Department of Housing and Urban Development (HUD). As indicated in HUD Grants Administration Guide, monitoring information will be obtained from: • Records and Reports from recipients and sub-recipients • Information from on-site monitoring • Audit reports • Information from HUD's financial and reporting system • HMIS • Other relevant resources A written report will be submitted to the sub-recipient. B. OHS will create a monitoring schedule based on staff	Moderate	David Merrima	Melissa Sirak	12/31/2021		Open		To Be Resolved	

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H_5_19	Office of Homeless Services	01/01/2019-12/31/2019	4/30/2021	<b>Missing Supporting Documentation - Ensure there is an invoice and proof of payment for all requested payments</b>	1	A. OHS will be sending an email to all the providers letting them know that an internal audit was performed on the Office of Homeless Services. In this email, we will inform the providers that there were audit findings that need to be corrected. These audit findings resulted from missing detail and not having proof of payment. OHS will address that invoices and bank statements show payments for personal expenses, payroll registers, benefit summaries and time sheets and subrecipients will be required to support expenses and invoices and proof of purchase for supplies and equipment. B. Included in the same email to the providers, will be further explanation about partial expenses that is claimed in the invoices. Payroll expenses that do not total 100% of A. the expenses for that period, will need to show what percentage that is being claimed per each employee that is charged to the invoice. A form or spreadsheet will be required showing the amount that is requested. This will be required for both salary and fringe benefits. Also, this will apply to supplies and equipment purchases. An audit trail is needed for payroll expenses and purchases made. OHS will mention that if there is a credit from a previous invoice	Moderate	David Merrima	Melissa Sirak	3/31/2021		Open	8/23/2021	Fully Resolved	Email saved in folder H_5_19
H_5_19	Office of Homeless Services	01/01/2019-12/31/2019	4/30/2021	<b>Lack of Breakdown of County Portion of Expenses and Adjustment Explanation - Subrecipients should show the allocation of expenditures</b>	1	A. OHS Program Director will send out notification to all Homeless Continuum of Care providers informing them that requests for reimbursement must indicate the allocation in reference to the grant budget. B. Reimbursements will be reviewed for accuracy and appropriateness before processing. C. Reasons for reversals or adjustments will be noted in support documentation.	Low	David Merrima	Melissa Sirak	7/31/2021		Open		To Be Resolved	
H_5_19	Office of Homeless Services	01/01/2019-12/31/2019	4/30/2021	<b>Lack of Breakdown of County Portion of Expenses and Adjustment Explanation - Note reason(s) for any reversals or adjustments with support documentation</b>	2	A. OHS Program Director will send out notification to all Homeless Continuum of Care providers informing them that requests for reimbursement must indicate the allocation in reference to the grant budget. B. Reimbursements will be reviewed for accuracy and appropriateness before processing. C. Reasons for reversals or adjustments will be noted in support documentation.	Low	David Merrima	Melissa Sirak	7/31/2021		Open		To Be Resolved	
O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	<b>General Capital Projects Findings - Lack of policies And Procedures</b>	1	Public Works will develop a policy and procedure manual that encompasses the items recommended by the audit. Target Date for Completion: Public Works will produce the draft policy and procedure manual by 10/1/2021, based on a projected starting date of the draft of 6/1/2021, and a final document within 2 months after the draft (12/1/2021).	Low	Michael Dever	Nicole English	12/1/2021		Open		To Be Resolved	
O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	<b>Road and Bridge Findings - Lack of PW Change Order Approval</b>	1	Public Works will include a change order cover sheet in all change orders presented. The Construction Section Engineer has already verbally communicated this requirement to all Area Engineers. This requirement will also be formally issued in writing.	Low	Michael Dever	Nicole English	6/14/2021		Open		To Be Resolved	

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O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	Road and Bridge Findings - Designer Invoice Documentation Lacking Support	1	Project managers will review all invoices for contract compliance and return invoices without proper documentation. Public Works will work with the Law Department to ensure all new contracts moving forward include additional language to indicate which tasks are contracted on a lump sum basis (requiring percentage complete for billing) and which are on a time and materials basis (requiring hourly back up for billing).	Moderate	Michael Dever	Nicole English	6/14/2021		Open		To Be Resolved	
O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	Road and Bridge Findings - Designer Invoice Documentation Lacking Support	2	Project managers will review all invoices for contract compliance and return invoices without proper documentation. Public Works will work with the Law Department to ensure all new contracts moving forward include additional language to indicate which tasks are contracted on a lump sum basis (requiring percentage complete for billing) and which are on a time and materials basis (requiring hourly back up for billing).	Moderate	Michael Dever	Nicole English	6/14/2021		Open		To Be Resolved	
O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	Airport Findings - Task Order Pay Rates Do Not Agree to Invoices	1	Public Works accepts risk as we believe we are following the proper procedure for these types of contracts. As long as the overall total task amount does not exceed the agreed upon fee, Public Works does not take exception to this approach. The contract with the previous County Airport Consultant has ended. A new consultant is now being utilized. Task orders with this consultant are strictly structured to use a lump sum approach and no longer based on employee rates and hours. The Public Works Sr. Project Manager will continue to assure the total amount of the task order is not exceeded.	Low	Michael Dever	Nicole English	6/30/2021	6/30/2021	Closed		Management Accepts Risk	
O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	Airport Findings - Task Order Pay Rates Do Not Agree to Invoices	2	Public Works accepts risk as we believe we are following the proper procedure for these types of contracts. As long as the overall total task amount does not exceed the agreed upon fee, Public Works does not take exception to this approach. The contract with the previous County Airport Consultant has ended. A new consultant is now being utilized. Task orders with this consultant are strictly structured to use a lump sum approach and no longer based on employee rates and hours. The Public Works Sr. Project Manager will continue to assure the total amount of the task order is not exceeded.	Low	Michael Dever	Nicole English	6/30/2021	6/30/2021	Closed		Management Accepts Risk	

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O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	<b>Airport Findings - Missing Documentation for Change Orders and Escrow</b>	1	Supporting documentation for each change order was required and approved by the CHA Consultants and Public Works. Since the consultants were managing the construction project, they used an outside software system that captured these approvals. In addition, the justifications were required by FAA in order to received reimbursement. Public Works will ensure that change order cover sheets are completed for all Airport change orders. The cover sheet has an area for description of work, dates work performed, and requires PW signature and approval. This will ensure consistency on all of our construction projects and that documentation is included in the County's files, as well as the consultants. Public Works will continue to rely on consultant to manage construction projects. The Construction Section Engineer has already verbally communicated this requirement to all Area Engineers. This requirement will also be formally issued in writing	Low	Michael Dever	Nicole English	6/14/2021		Open		To Be Resolved	
O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	<b>Airport Findings - Missing Documentation for Change Orders and Escrow</b>	2	Supporting documentation for each change order was required and approved by the CHA Consultants and Public Works. Since the consultants were managing the construction project, they used an outside software system that captured these approvals. In addition, the justifications were required by FAA in order to received reimbursement. Public Works will ensure that change order cover sheets are completed for all Airport change orders. The cover sheet has an area for description of work, dates work performed, and requires PW signature and approval. This will ensure consistency on all of our construction projects and that documentation is included in the County's files, as well as the consultants. Public Works will continue to rely on consultant to manage construction projects. The Construction Section Engineer has already verbally communicated this requirement to all Area Engineers. This requirement will also be formally issued in writing	Low	Michael Dever	Nicole English	6/14/2021		Open		To Be Resolved	
O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	<b>Facilities Findings - Non-Compliant Escrow Withholding</b>	1	The Department of Public Works agrees with the recommendations to resolve the finding. Specifically, the recommendations are well written and include specific actions and techniques the Department concurs with implementing. The reviewer for each pay application will be identified as the Facilities Section Manager (Section Architect).	Moderate	Michael Dever	Nicole English	6/15/2021		Open		To Be Resolved	

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O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	<b>Facilities Findings - Lack of Process Documentation</b>	1	The Department of Public Works agrees with this recommendation to resolve the finding. Specifically, the Department will document the rationale for the decision on the delivery method of the project, or if the delivery method is changed during the course of project planning, within the CIP. In addition, though current practice memorializes closeout functions of Trades projects via email correspondence, an improved documentation, such as a standard memorandum or form, will formally show completion of a capital project performed by the Trades.	Low	Michael Dever	Nicole English	7/1/2021		Open		To Be Resolved	
O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	<b>Facilities Findings - Missing or Late Approvals and Documentation</b>	1	The Department of Public Works agrees with the recommendations in order to resolve the finding. Specifically, the Department will develop an interim written Standard Operating Procedure (SOP) for proper and timely processing of contractor pay applications on capital projects and train all Senior Project Managers who manage contractor executed capital projects. Further, the Department has benefited from the addition of an Accountant position to support the Trades project costing since 2018. The Department will endeavor to provide an interim SOP for the Trades costing procedures but remain flexible to the submission preferences of Trades Forepersons given the wide range of computer skills among the group. (All interim SOPs to be incorporated into Departmental Policies & Procedures created under General Capital Project Findings Recommendation #1)	Low	Michael Dever	Nicole English	7/31/2021		Open		To Be Resolved	
O_6_44_19	Accounts Payable - Benford's Law 2019	01/01/2018-12/31/2018	8/9/2021	<b>Voucher Reviews Not Properly Documented</b>	1	For the agencies that have not moved to the ERP platform yet, AP will ensure that all agencies have proper approval on the invoice and coversheet. As long as an invoice has the authorized department AP approver signing off on the invoice and coversheet, the invoice preparer is irrelevant. The signed invoice coversheet is indication that the approver has verified the accuracy of the invoice information before submitting, however the AP staff still performs an invoice validation to ensure that the information that has been listed on the invoice cover (invoice number, payee, invoice amount) is correct and that supporting documentation is uploaded into the system before final approval.	High	Leigh Tucker	Mary Thomas	2/28/2020		Open		Fully Resolved	Effective with the implementation of the ERP system in February 2020.

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O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Voucher Reviews Not Properly Documented	2	The implementation of the Lawson (ERP) system has alleviated the need for validating invoice signatures with an approver's listing. The AP approver is set-up in the ERP systems at the accounting unit level. An invoice automatically routes to the authorized AP approver that has been set-up in the system. The invoice will not move forward in the workflow process until the authorized approver has reviewed and approved the invoice. Once the invoice comes to AP workflow for approval, the AP team will ensure that the appropriate supporting documentation is attached electronically to the invoice being submitted. The AP team will still check the invoice to ensure that the information that has been entered (invoice number, payee, invoice amount) is correct. Voucher expense cover sheets are no longer required.	High	Leigh Tucker	Mary Thomas	2/1/2020		Open		Fully Resolved	Effective with the implementation of the ERP system in February 2020.
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Voucher Reviews Not Properly Documented	3	AP will send out quarterly updates to remind individuals and/or departments about the need for invoice validation and/or required supporting documents as needed effective September 1, 2021.	High	Leigh Tucker	Mary Thomas	9/1/2021		Open			
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Payments May Be Made to Debarred Vendors	1	The Department of Purchasing (DoP) requires departments to perform a check to ensure vendors are not on the debarred vendors lists and to submit a signed form certifying that a check has been completed to process a contract or PO. Some Non Executive Agencies do not fall under the County Executive signing authority and therefore do not follow the Department of Purchasing procurement processes. For purchases by the Non-Executive Agencies that do not follow the procurement process in the OnBase system, AP will start requiring the NEAs to verify that that vendor is not excluded/debarred by the County or State. The NEAs will be required to provide documentation and signed form (same documentation required by DoP) certifying that they have performed the search in the County's and State's debarred/excluded lists when setting up a new vendor. This documentation will be saved along with the new vendor form as evidence of AP verification. AP will also work with IT to determine if a report can be created to compare existing vendors to the County's and State's debarred/excluded lists. This process can be run annually as a detection control.	High	Leigh Tucker	Mary Thomas	9/1/2021		Open			September 1, 2021 for vendor documentation to be provided with vendor set-up forms. Target date of April 30, 2022 for IT to create a comparison report and/or file.



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O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Insufficient Records Retention and Safeguarding	1	The ERP system is an electronic repository for the warehousing of all vouchers/invoices' supporting documentation. The check registers are also warehoused within the ERP system so the maintenance of a log is not required. The AP Manager implemented a new policy in March 2020, that no vouchers/and or records for invoices processed in FAMIS were to be given to individuals. All requestors are given a copy of vouchers and/or AP files with the originals remaining in the AP file. Effective with the new process, maintain a log no longer became necessary as no original documents are allowed to be taken.	High	Leigh Tucker	Mary Thomas	12/31/2020		Open			New policy was implemented in 2020.
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Insufficient Records Retention and Safeguarding	2	Effective November 2020, the W-9s for new vendors are being electronically stored in the ERP system. The old W-9s' that we still have on file will be uploaded to the ERP system by December 31, 2021	High	Leigh Tucker	Mary Thomas	12/31/2021		Open			
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Use of Pre-signed Forms or Photostatic Signatures	1	For any department/agency that uses the Lawson (ERP) system for data entry, this control condition is no longer applicable with the change to the new accounting system. All signatures/approvals occur electronically and voucher cover sheets are no longer required. For the Non-Executive Agency (NEA) that still submits vouchers to AP for data entry, the voucher cover forms and/or invoices are verified to ensure that all signatures are original signatures and the use of rubber stamps are not acceptable	High	Leigh Tucker	Mary Thomas	2/28/2020		Open			The action plan became functional upon the implementation of the ERP system in February 2020.
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Duplicate Payments Exist	1	The Lawson (ERP) accounting system has a built-in control function to help eliminate duplicate payments. The system has a unique constraint for the invoice field which allows an invoice number to only be utilized once for a particular vendor. This logic prevents duplicate invoices from being created. The old FAMIS system used invoice description as an invoice constraint, which had the potential to allow duplicate invoice payments.	High	Leigh Tucker	Mary Thomas	2/28/2020		Open			The action plan became functional upon the implementation of the ERP system in February 2020.
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Duplicate Payments Exist	2	We also have implemented an additional manual control to prevent duplicate payments. The AP entry clerks throughout the County have been advise that if a duplicate vendor invoice number has been used, that the vendor's payment history needs to be researched to verify that invoices with identical invoices have not already been paid before creating the new invoice an issuing the payment.	High	Leigh Tucker	Mary Thomas	2/28/2020		Open			The action plan became functional upon the implementation of the ERP system in February 2020.
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Duplicate Payments Exist	3	We will look into issuing a RFQ for SaaS as an additional detective control for duplicate payments. Once a SaaS product has been procured, AP can run the software to proactively search for duplicate payments on a semi-annual or annual basis.	High	Leigh Tucker	Mary Thomas	11/30/2021		Open			We will look to issue the RFQ by 11/30/2021.

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O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Duplicate Payments Exist	4	The \$1,400 refund for the duplicate payment was received by the County on 9/10/2020 and deposited on 9/16/2020.	High	Leigh Tucker	Mary Thomas	9/16/2020		Open			
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Duplicate Vendors Exist	1	The Accounts Payable team will work with ERP team to identify duplicate vendor files. The duplicate vendors will be deactivated in the Lawson (ERP) system.	High	Leigh Tucker	Mary Thomas	10/30/2021		Open			The target date for completing the deactivation of duplicate vendors is October 31, 2021.
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-12/31/2018	8/9/2021	Duplicate Vendors Exist	2	Effective immediately, the Accounts Payable team will ensure that prior to a new vendor being added that they will verify that an existing vendor doesn't currently exist (ex. AP will perform a TIN/SSN search, name search, and vendor address search).	High	Leigh Tucker	Mary Thomas	7/23/2021		Open			
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Order Determination Process - Inaccurate Order Recordation (corrections)	2	For any cases that charges have not already been corrected, OCSS will correct the amounts entered into SETS to avoid potential billing inaccuracies as a result of insurance coverage change.	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open	11/2/2021	Fully Resolved	The item was completed during the testing phase. OCSS will take appropriate actions if and when a missing order is detected.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Order Determination Process - Incomplete Order Recordation (billing adjustments)	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will coordinate with the OCSS departments involved in the modification process and develop a mechanism to ensure that modification recommendations are ultimately recorded in SETS after a final order is issued. The reconciliation process will be determined by the date below with implementation to follow.	High	David Merriman	Robin Belcher/Jeff Bloom	8/31/2021		Open	11/2/2021	To Be Resolved	Standard Operating Procedures is under review and the process has not been implemented yet. The process is in the final stages of completion with the goal to complete in November 2021.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Order Determination Process - Incomplete Order Recordation (reconciliation)	2	Additionally, when a missing order is detected, OCSS will investigate and initiate action with the appropriate area to locate or ensure that a final order is issued. Upon location or issuance, the order will be updated appropriately in SETS.	High	David Merriman	Robin Belcher/Jeff Bloom	8/31/2021		Open	11/2/2021	Fully Resolved	The item was completed during the testing phase. OCSS will take appropriate actions if and when a missing order is detected. Future case management system in development will assist in reconciliation efforts.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Order Determination Process - Records Retention Requirements Not Met (compliance)	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will review and make appropriate updates to language in the existing Lump Sum Process Summary, in coordination with subject matter experts in the business unit. The resulting Process Summary will meet the records retention requirement for the inclusion of lump sum notifications as part of the case record.	High	David Merriman	Robin Belcher/Jeff Bloom	8/23/2021		Open	11/2/2021	Fully Resolved	Standard Operating Procedure is complete and has been implemented.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Order Determination Process - Policy Deviations Not Formally Documented	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will review and make appropriate updates to language in the existing Imputing Income Policy, in coordination with subject matter experts in the Administrative Hearing Unit.	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/1/2021		Open	11/2/2021	To Be Resolved	Imputing Income Policy is under review to include recommended language. The policy is in the final stages of completion with the goal to complete in November 2021.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Order Determination Process - Inaccurate and Incomplete Lump Sum and Lien Determinations (documentation)	1	OCSS agrees with the recommendations referenced above. A documentation and review process will be developed, including the probable use of a spreadsheet as a tool to document and confirm arrears determinations. This will ensure the lump sums and liens are processed accurately and completely	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/12/2021		Open	11/2/2021	Fully Resolved	Standard Operating Procedure is complete and has been implemented.

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H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Order Determination Process - Inaccurate and Incomplete Lump Sum and Lien Determinations (review)	2	OCSS agrees with the recommendations referenced above. The process and spreadsheet will also include the review of completed cases by a supervisor, which will occur a minimum of monthly.	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/12/2021		Open	11/2/2021	Fully Resolved	Standard Operating Procedure is complete and has been implemented.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Payment Collection Process - Lack of Segregation of Duties – Cash Collection (sign off)	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will review and make appropriate updates to language in the existing Cash Payment Receipts Process, in coordination with subject matter experts in the business unit. The Financial Manager will discuss the recommended changes with the representatives from the four case payment locations.	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open	11/2/2021	Partially Resolved	Standard Operating Procedure is complete with one outstanding item (counterfeit bills). Law Department is researching the two issues regarding minimum fraudulent bill denomination amount and liability for cash payment locations.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Payment Collection Process - Lack of Segregation of Duties – Cash Collection (monitor documentation)	2	The Accounts Services employee will monitor the documentation for appropriate signatures suggesting recommended monitoring of the cash payments received. If any discrepancies are noted, the Account Services supervisor will be notified.	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open	11/2/2021	Partially Resolved	Standard Operating Procedure is complete with one outstanding item (counterfeit bills). Law Department is researching the two issues regarding minimum fraudulent bill denomination amount and liability for cash payment locations.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Payment Collection Process - Lack of Segregation of Duties – Cash Collection (segregation of duties)	3	The Continuous Quality Improvement Unit will review and make appropriate updates to language in the existing Cash Payment Receipts Process, in coordination with subject matter experts in the business unit. The Financial Manager will discuss the recommended changes with the representatives from the four case payment locations.	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open	11/2/2021	Partially Resolved	Standard Operating Procedure is complete with one outstanding item (counterfeit bills). Law Department is researching the two issues regarding minimum fraudulent bill denomination amount and liability for cash payment locations.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	Child Support Payment Collection Process - Lack of Segregation of Duties – Financial Instruments (collection and record)	2	OCSS agrees with the recommendation referenced above. The Senior Account Clerk and Support Specialists are trained in collecting financial instruments from the drop box daily. The mailroom staff will be advised to forward any checks received via regular or interoffice mail to the assigned employee tasked with retrieving financial instruments from the drop box daily. Upon receipt of the financial instruments, this employee will enter them on a spreadsheet daily which will be created as an independent record of the financial instruments received. A non-editable copy of the spreadsheet with the logged financial instruments received for the day will be sent to the supervisor and the employee assigned to post the payments in the Smart Remote system. After the financial instruments are posted for the day, the supervisor will review the spreadsheet and posted payments for completeness and accuracy. The spreadsheet will be maintained in the Account Services electronic folder.	Moderate	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open	11/2/2021	Partially Resolved	Standard Operating Procedure is in final stage of review. Process is already implemented awaiting formalized SOP.

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H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	<b>Child Support Payment Collection Process - Payments Not Consistently Supported</b>	1	<p>Each day, upon receipt of the Cash Payment Receipts (CPRs) from the prior day's cash collections, the Account Services worker will continue to access the SMART Remote system to post each payment. Upon posting each payment, a Payment Receipt will be printed and attached to the CPR. Upon completion of posting each batch (as identified from each payment location), the worker will print the Confirmation Summary and date and initial it. After which, the batch will be given to the Financial Supervisor to review the payments and deposits for accuracy and also date and initial the Confirmation Summary. This will serve as evidence and sufficient support.</p> <p>Financial Manager will ensure that the Financial Supervisor has online access to the bank account. Once confirmed, the Financial Supervisor will access the bank account each day to confirm that the total deposits from the previous day's payment posting batches have been made and notate any discrepancies on the Confirmation Summary. In addition, the Financial Supervisor must also check 2 days later (from the day of the payment receipts) to confirm that the total amount withdrawn from the account to be applied to child support cases matches the total deposits from all payment locations. This too can be noted on the Confirmation Summary for each batch as well.</p>	Moderate	David Merriman	Robin Belcher/Jeff Bloom	9/13/2021		Open	11/2/2021	Partially Resolved	Standard Operating Procedure is complete with one outstanding item (counterfeit bills). Law Department is researching the two issues regarding minimum fraudulent bill denomination amount and liability for cash payment locations.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	<b>Child Support Payment Collection Process - Payments Not Consistently Supported (policy and procedure)</b>	2	<p>The Financial Supervisor and Financial Manager will work with the Continuous Quality Improvement (CQI) team to document an updated Payment Processing Policy and Standard Operating Procedure (SOP) to document existing practices and recommendations herein, specifically over Payment Processing of financial instrument and cash payments. This will also include instructions for how the employee must handle and document situations within the payment support when the:</p> <ul style="list-style-type: none"> <li>•SETS case is not provided in the customer's remittance,</li> <li>•SETS case or payment proration between orders is applied in the system that differs from the customer's remittance, and</li> <li>•Deposit is out of balance with the Confirmation Summary due to issues with posting payments to SETS.</li> </ul>	Moderate	David Merriman	Robin Belcher/Jeff Bloom	9/13/2021		Open	11/2/2021	Partially Resolved	Standard Operating Procedure is complete with one outstanding item (counterfeit bills). Law Department is researching the two issues regarding minimum fraudulent bill denomination amount and liability for cash payment locations.

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H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	<b>Child Support Payment Collection Process - Manual Cash Receipting</b>	1	<p>electronic record-keeping system for all of the Cash Payment locations, each site will be required to remit the top (white) copy of the Cash Payment Receipt (CPR) as record of the cash payment received. The middle carbon copy (yellow) will continue to be provided to the customer as their receipt. The last carbon copy (which varies in color by location) will be maintained by each site. This should improve legibility of the information for the Account Services worker responsible for posting the payment to the proper case and order.</p> <p>The Financial Manager will notify each location of this change, in addition to updating the Cash Payment Process document as well to include this change in procedure.</p> <p>It is also important to note, that the CPRs from each location are printed with a unique receipt number whose prefix differs to identify the site. For example, CPRs used by Juvenile Court are prefixed with the letter "J," Treasurer's Office with the letter "T," Negotiable Items Unit located at VEB with the letter "V," and the Common Pleas Court's Clerk's Office with the letter "C." In lieu of the colors that identify each location site, these unique receipt numbers will also assist the Account Services worker in identifying the CPR batches from each location.</p>	Moderate	David Merriman	Robin Belcher/Jeff Bloom	8/1/2021		Open	11/2/2021	Fully Resolved	The updated cash payment receipt process has been communicated and implemented in each payment location as of August 1, 2021.
H_3_19	Office of Child Support Services	01/01/2019-12/31/2019	8/9/2021	<b>Child Support Payment Collection Process - Manual Cash Receipting</b>	2	<p>(addresses Rec 1)The agency submitted a project request to the Department of Information Technology HHS Team to update and expand the electronic record-keeping system for all CSEA cash payment locations. The project is scheduled to begin in 2021 after some additional updates to the SETS mainframe at the state level.</p> <p>The permanent solution of implementing the cash log system to all four of our cash payment locations may not be available until early 2022 due to HHS IT awaiting the completion of the SETS mainframe refactoring project at the state IT.</p>	Moderate	David Merriman	Robin Belcher/Jeff Bloom	1/31/2022		Open	11/2/2021	To Be Resolved	Delay in the Ohio Child Support implementation of the SETS Modernization project. No updates for the Cash Log system implementation to the three cash payment locations. HHS IT meeting will be scheduled to discuss alternatives due to the SETS modernization delay.
J_4_19	Medical Examiner's Office - Annual Statistical Reporting Audit	01/01/2018-12/31/2018	9/20/2021	<b>Lack of PPM &amp; Controls – Information Systems: Create a Policy and Procedure Manual for critical systems</b>	1	Review of systems critical to the agency (Justice Trax and VertIQ) with vendors to develop SOP manuals as well as discussions regarding the above controls.	High	Thomas Gilson, M.D.	Hugh Shannon	12/31/2022		Open			
J_4_19	Medical Examiner's Office - Annual Statistical Reporting Audit	01/01/2018-12/31/2018	9/20/2021	<b>Lack of PPM &amp; Controls – Information Systems: Implement stronger passwords</b>	2	Review of systems critical to the agency (Justice Trax and VertIQ) with vendors to develop SOP manuals as well as discussions regarding the above controls.	High	Thomas Gilson, M.D.	Hugh Shannon	10/1/2022		Open			
J_4_19	Medical Examiner's Office - Annual Statistical Reporting Audit	01/01/2018-12/31/2018	9/20/2021	<b>Lack of PPM – Statistical Reporting: Create a Policy and Procedure Manual documenting the publishing process of annual ME Report</b>	1	SOP Manual will be developed by the Stat Book team and reviewed by management every two years with changes made as needed.	Low	Thomas Gilson, M.D.	Hugh Shannon	12/31/2021		Open		To Be Resolved	

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J_4_19	Medical Examiner's Office - Annual Statistical Reporting Audit	01/01/2018-12/31/2018	9/20/2021	Lack of Controls – Statistical Reporting: Secondary reviews should become standard in reporting process and the reviews should be part of the Policy and Procedure Manual	1	Once quarterly stat reports are sent and collected, a secondary review will be conducted as well as stats from the previous 2 quarters as items can change throughout the year. Another review will be conducted when year end stats are final as well.	High	Thomas Gilson, M.D.	Hugh Shannon	10/1/2021		Open			
J_4_19	Medical Examiner's Office - Annual Statistical Reporting Audit	01/01/2018-12/31/2018	9/20/2021	Conflicting Data - Appropriate audit trails and support documentation should become part of the annual reporting process. This requirement should be incorporated into the Policy and Procedure Manual.	1	To be included in SOP. Source documentation will be included in Stat report. Part of the Stat report process will include QA reviews of audit trails on select random data.	Low	Thomas Gilson, M.D.	Hugh Shannon	12/31/2021		Open		To Be Resolved	
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	Lack of Bank Reconciliation Approvals - Review and approve monthly reconciliations	1	Sheriff agrees that monthly reconciliations of discretionary funds should be reviewed and approved as required in internal control policies by a supervisor of appropriate rank which includes sign off and date. Additionally, the Sheriff agrees that more than one such supervisor should have the knowledge and ability to complete this task. Suitable positions will be identified and trained (subject to filling of current vacancies and reorganization of some Department functions). Reconciliation review and record maintenance will begin immediately thereafter.  Identification of positions, training and compliance will begin by the time related October bank account statements are available for review. Incorporation of internal control policy into a new Fiscal Unit Manual will be part of an extensive review and re-drafting of current policy and is expected to be completed by the end of Q4 2021.	Moderate	Sheriff Villand	Donna Kaleal	12/31/2021		Open			
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	Lack of Bank Reconciliation Approvals - Civil reconciliations reviewed by knowledgeable 3rd party	2	The Sheriff agrees that similar reconciliations should occur in the Civil operations unit. Suitable positions will be identified and trained. Reconciliation review and record maintenance will begin immediately thereafter. Additionally, suitable internal controls regarding this function will be incorporated into an updated Fiscal Unit Manual. Identification of positions, training and compliance will begin by the time related October bank account statements are available for review. Incorporation of internal control policy into a new Fiscal Unit Manual will be part of an extensive review and re-drafting of current policy and is expected to be completed by the end of Q4 2021.	Moderate	Sheriff Villand	Shaundra Howard	12/31/2021		Open			

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J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Create a spreadsheet to reconcile ITF	1	The Sheriff agrees with the recommendation to maintain a spreadsheet which appropriately calculates and maintains month to date and year to date balances for the Inmate Trust Fund. Fiscal/Commissary staff will commence such procedures beginning with the most recently reconciled book balances and will include daily reconciliation review and approval.	High	Sheriff Villand	Brian Rice	10/31/2021		Open			
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Automate reconciliation process	2	The Sheriff's Department is posting a Request for Proposals for commissary services that may include the vendor providing fund and reconciliation processes. Additionally, the Department is looking forward to an upgrade in the software system in use which may also provide sufficient solutions.	High	Sheriff Villand	Brian Rice	12/31/2021		Open			
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Reconciling items resolve on monthly basis	3	The Sheriff agrees that Commissary reconciliation items should be resolved on a monthly basis; with unidentified reconciling items reviewed under the pending County write off procedures. Fiscal/Commissary staff will create policy to accomplish this as part of the updating of the Fiscal Unit Manual and pending receipt of write off procedures under development by the County Fiscal Office.	High	Sheriff Villand	Brian Rice	10/31/2021		Open			
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Bank reconciliations completed and approve within 30 days of month completion	4	The Sheriff agrees that bank reconciliations should be completed and approved within 30 days of the completion of the month. Fiscal/Commissary staff will ensure that this timeline is met and that it is memorialized as part of the updating of the Fiscal Unit Manual.	High	Sheriff Villand	Brian Rice	10/31/2021		Open			
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Void checks that have been outstanding for over a year and perform the appropriate adjusting entry. Establish a policy to address inactive accounts.	5	The Sheriff agrees that stale outstanding checks should be voided with accompanying accounting adjustment entries in the ITF account. Additionally, the Sheriff agrees that policy should be established relative to inactive inmate account balances which would include transferring these balances to the Treasurer's Office pursuant to the Ohio Revised Code and treating them as unclaimed funds. Fiscal/Commissary staff will create a process to systematically identify stale issued checks for voiding and adjustment entries. Additionally, policy will be created addressing the transfer of inactive inmate accounts as unclaimed funds pursuant to the Ohio Revised Code as part of the updating of the Fiscal Unit Manual as indicated in Section 1, above.	High	Sheriff Villand	Brian Rice	10/31/2021		Open			
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Maintain copies of voided checks and create a monthly listing to incorporate with the bank reconciliation process made available to the supervisor for review	6	The Sheriff agrees that records should be maintained of all voided checks to be incorporated into the bank reconciliation process. Fiscal staff will utilize this data to ensure all checks are accounted for and all disbursements are authorized.	High	Sheriff Villand	Brian Rice	10/31/2021		Open			

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Ref. #	Audit Name or Examination	Audit Period	Release Date	Issue	Recommen- dation #	Initial Audit Results							Management Response		
						Management's Response to Audit	Risk Level	Executive Contact	Management Contact	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	<b>Commissary Bank Reconciliation and Ledger Balance - Create and implement a policy and procedures manual</b>	7	The Sheriff agrees that a policy and procedures manual is a necessity. The Department will be doing an extensive review and redrafting of current policy in a Sheriff's Department Fiscal Unit Manual.	High	Sheriff Villand	Brian Rice	12/31/2021		Open			
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	<b>Discretionary Funds - Follow their established procedures regarding the approval and documentation required for the expenditure of discretionary funds</b>	1	The Sheriff agrees that established procedures regarding the approval and documentation required in the expenditure of discretionary funds including provisions for exigent situations and documentation of verbal approvals and unavailable required documentation must be strictly adhered to. Fiscal employees will be re-instructed as to necessary requirements and expected 100% compliance. Fiscal staff will ensure that these practices are memorialized during the updating of the Fiscal Unit Manual. Staff will be re-instructed regarding necessary documentation and approvals in the expenditures of discretionary funds within 30 days of publication of your report. Assurance that these matters are appropriately encoded into the Fiscal Unit Manual will be part of an extensive review and re-drafting of current policy and is expected to be completed by the end of Q4 2021.	Moderate	Sheriff Villand	Donna Kaleal	12/31/2021		Open			
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	<b>Extradition Meal Expenditures - Established Policies and Procedures that meals for prisoners during extraditions should be separately identified on receipts and/or expense reports as well as if travel is conducted on a full or partial day.</b>	1	The Sheriff agrees that the Department should adhere to established policy regarding meals for prisoners during extraditions and the requirement that they be separately identified on travel and expense reports; along with eligibility for employee meals by documenting full or partial day travel. Prisoner meals should be limited by policy to a lower per diem that allowed for employees. Fiscal and Law Enforcement employees participating in extraditions and fiscal management of records will be re-instructed as to necessary requirements and expected 100% compliance. Fiscal staff will ensure that these practices are memorialized during the updating of the Fiscal Unit Manual. Re-instruction and/or notice regarding expected practices will occur within 30 days of the publication of your report. Assurance that these matters are appropriately encoded into the Fiscal Unit Manual will be part of an extensive review and redrafting of current policy and is expected to be completed by the end of Q4 2021.	Moderate	Sheriff Villand	Donna Kaleal	12/31/2021		Open			
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	<b>Extradition Meal Expenditures - Reimburse per diem overages</b>	2	The Sheriff agrees that at any time a per diem is exceeded the involved employee is responsible for reimbursing the County pursuant to policy. Fiscal and Law Enforcement employees participating in extraditions as well as any other employment related travel will be reminded of this policy. Fiscal staff will ensure that these practices are memorialized during the update of the Fiscal Unit Manual.	Moderate	Sheriff Villand	Donna Kaleal	12/31/2021		Open			



**Issue Tracker Report  
As of 11/12/2021**

Ref. #	Audit Name or Examination	Audit Period	Release Date	Issue	Reco mme ndati on #	Initial Audit Results							Management Response		
						Management's Response to Audit	Risk Level	Executive Contact	Management Contact	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	<b>Lack of Reimbursement Tracking - Develop an electronic detailed tracking sheet for reimbursements sent to and received from the Prosecutor's Office</b>	1	The Sheriff agrees that a more robust system is required to track and maintain records of the invoicing of the Cuyahoga County Prosecutor's Office for reimbursement regarding extraditions completed on their behalf. As you have noted, the Fiscal Office began just such an improvement during the time of this audit. The Fiscal Office will continue to develop and maintain a suitably detailed tracking sheet for reimbursements invoiced and received. Fiscal staff will ensure that these practices are memorialized during the update of the Fiscal Unit Manual. And invoices will be submitted only utilizing a method that creates a documented record.	Moderate	Sheriff Villand	Donna Kaleal	9/27/2021		Open	9/8/2021	Fully Resolved	<i>Detailed tracking sheet has already been put into place along with a change in practice ensuring that invoices are submitted only utilizing a method that creates a documented record.</i>
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	<b>Lack of Reimbursement Tracking - Incorporate accounts receivable tracking and monitoring into the current Policy and Procedures</b>	2	The Sheriff agrees that a more robust system is required to track and maintain records of the invoicing of the Cuyahoga County Prosecutor's Office for reimbursement regarding extraditions completed on their behalf. As you have noted, the Fiscal Office began just such an improvement during the time of this audit. The Fiscal Office will continue to develop and maintain a suitably detailed tracking sheet for reimbursements invoiced and received. Fiscal staff will ensure that these practices are memorialized during the update of the Fiscal Unit Manual. And invoices will be submitted only utilizing a method that creates a documented record.	Moderate	Sheriff Villand	Donna Kaleal	12/31/2021		Open			
J_13_2_21	Sheriff' Office Funds Audit	01/01/2021-05/31/2021	9/27/2021	<b>Lack of Reimbursement Tracking - Submit extradition reimbursement invoices to the Prosecutor's Office using a method which creates a documented record (i.e. email).</b>	3	The Sheriff agrees that a more robust system is required to track and maintain records of the invoicing of the Cuyahoga County Prosecutor's Office for reimbursement regarding extraditions completed on their behalf. As you have noted, the Fiscal Office began just such an improvement during the time of this audit. The Fiscal Office will continue to develop and maintain a suitably detailed tracking sheet for reimbursements invoiced and received. Fiscal staff will ensure that these practices are memorialized during the update of the Fiscal Unit Manual. And invoices will be submitted only utilizing a method that creates a documented record.	Moderate	Sheriff Villand	Donna Kaleal	9/27/2021		Open	9/8/2021	Fully Resolved	<i>Detailed tracking sheet has already been put into place along with a change in practice ensuring that invoices are submitted only utilizing a method that creates a documented record.</i>