



## DEPARTMENT OF INTERNAL AUDIT

### Issue Tracker Report As of May 18, 2021

#### Current Status

Status	Audit Name or Examination	High	Moderate	Low	Grand Total
<b>Closed</b>	Accounts Payable - Employee Reimbursement Audit	1			1
	Children and Family Services Duty Related Travel		3		3
	Cuyahoga County Department of Information Technology - IT Inventory	2		3	5
	Cuyahoga County Juvenile Court – Cash Collections			3	3
	Cuyahoga County Juvenile Court Ancillary Services and Grants			4	4
	Invest In Children		1	5	6
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	1	18		19
	<b>Closed Total</b>		<b>4</b>	<b>22</b>	<b>15</b>
<b>Open</b>	Accounts Payable - Benford's Law		3		3
	Children and Family Services Duty Related Travel	1	3		4
	Cuyahoga County Department of Information Technology - IT Inventory	13	1	1	15
	Cuyahoga County Juvenile Court – Cash Collections	5	17	10	32
	Cuyahoga County Juvenile Court Ancillary Services and Grants	2	10	1	13
	Invest In Children		9	2	11
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	13	13	2	28
	Office of Homeless Services		2	2	4
<b>Open Total</b>		<b>34</b>	<b>58</b>	<b>18</b>	<b>110</b>
<b>Grand Total</b>		<b>38</b>	<b>80</b>	<b>33</b>	<b>151</b>



## DEPARTMENT OF INTERNAL AUDIT

### I. Currently being Tested – 16/110 (15%)

Audit Name or Examination	High	Moderate	Low	Grand Total
Cuyahoga County Department of Information Technology - IT Inventory*	2			2
Cuyahoga County Juvenile Court – Cash Collections*	5			5
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	1	8		9
<b>Grand Total</b>	<b>8</b>	<b>8</b>	<b>0</b>	<b>16</b>

### II. Pending Detailed Testing (Yet to Begin) – 94/110 (85%)

***Partially Implemented or To Be Implemented per Departmental management.*** High risk will require lead time for transactional testing upon full implementation.

Audit Name or Examination	High	Moderate	Low	Grand Total
Children and Family Services Duty Related Travel		1		1
Cuyahoga County Department of Information Technology - IT Inventory*	4	1	1	6
Cuyahoga County Juvenile Court – Cash Collections*		17	10	27
Cuyahoga County Juvenile Court Ancillary Services and Grants*	2	10	1	13
Invest In Children		9	2	11
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	2	1	2	5
Office of Homeless Services*		2	2	4
<b>Grand Total</b>	<b>8</b>	<b>41</b>	<b>18</b>	<b>67</b>



## DEPARTMENT OF INTERNAL AUDIT

**Fully Resolved per Departmental management.** Currently available to test.

Audit Name or Examination	High	Moderate	Low	Grand Total
Accounts Payable - Benford's Law		3		3
Children and Family Services Duty Related Travel	1	2		3
Cuyahoga County Department of Information Technology - IT Inventory*	7			7
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	10	4		14
<b>Grand Total</b>	<b>18</b>	<b>9</b>	<b>0</b>	<b>27</b>

\*Management updates for 100% of issues/recommendations have not been obtained since implementation of the Issue Tracker. Issues/recommendations were added during 2021 for 2020/2021 audits.

**Issue Tracker Detail  
As of 5/18/2021**

This worksheet contains ALL open issues for any report issued for which a follow-up audit report has not been completed.

Issues from 2020 added in 2021

Initial Audit Results										Management Response		
Ref. #	Audit Name or Examination	Audit Date	Issue	Management's Response to Audit	Risk Level	Executive Contact	Management Contact	Target 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	<b>County and DCFS Policies not Followed During Duty-Related Travel: Employees not having prior authorization filed prior to leaving the state</b>	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	2/1/2019	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	<b>Internal Controls Weaknesses Identified in Travel Reimbursement Process -Fiscal Tracking</b>	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	Open	5/17/2021	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.
H_1_18	Children and Family Services Duty Related Travel	07/1/2017-06/30/2018	<b>Internal Controls Weaknesses Identified in Travel Reimbursement Process -DCFS travel reimbursement process should be integrated with the ERP process</b>	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	Open	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	<b>Internal Controls Weaknesses Identified in Travel Reimbursement Process -Maintain Travel Reports and Supporting Documentation</b>	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	Open		To Be Resolved	Agree, in plans for ERP
H_1_18	Children and Family Services Duty Related Travel	07/1/2017-06/30/2018	<b>Lack of Automation in Mileage Tracking - DCFS further investigate switching to an automated system for mileage expense reimbursement</b>	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	Open	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	<b>Deficiency in GPS Report Monitoring - Transportation Unit supervisor should receive GPS reports relating to County vehicles used by division</b>	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	Closed		Fully Resolved	Now receive daily reports

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H_1_18	Children and Family Services Duty Related Travel	07/1/2017-06/30/2018	<b>Deficiency in GPS Report Monitoring - Monitor vehicle chargebacks</b>	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		Closed		Fully Resolved	Agree already completed
H_6_2018	Invest In Children	08/01/2017-07/31/2018	<b>Overpayments/Underpayments Identified in UPK Invoices -Send scholarship award letters</b>	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	<b>Lack of Support for Lead Agency Invoice Review Process - Create lead agency invoice review checklist</b>	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	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	<b>Lack of Support for Lead Agency Invoice Review Process - Request additional support from lead agencies</b>	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	Closed	3/1/2021	Fully Resolved	Complete. This requirement was included in all contracts for the 2020-21 period.

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H_6_2018	Invest In Children	08/01/2017-07/31/2018	<b>Lack of Support for Lead Agency Invoice Review Process - Request additional support from lead agencies 2</b>	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	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	<b>UPK Cost Category Expenditure Are Not Reported Timely - Establish support requirements for reporting expenditures that are more rigorous</b>	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	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

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H_6_2018	Invest In Children	08/01/2017-07/31/2018	<b>Undocumented Reconciliation to FAMIS - Document reconciliations in FAMIS report for each voucher</b>	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	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.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	<b>Missing Procedures Identified in UPK On-Site Monitoring Visits - Monitoring Tool</b>	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	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	<b>Missing Procedures Identified in UPK On-Site Monitoring Visits - Review ODE/ODJFS' SUTQ site visit report</b>	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	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	<b>Incomplete Policy and Procedure Manual - Develop a Policy and Procedure Manual</b>	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.

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H_6_2018	Invest In Children	08/01/2017-07/31/2018	<b>Incomplete Policy and Procedure Manual -Budgeting Process</b>	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	<b>Incomplete Policy and Procedure Manual - Donor reporting proces</b>	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	<b>Incomplete Policy and Procedure Manual - Cost category report process</b>	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	<b>Incomplete Policy and Procedure Manual - Lead Agency</b>	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	<b>Incomplete Policy and Procedure Manual - Site Visits</b>	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	<b>Incomplete Policy and Procedure Manual - Fiscal Management</b>	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	<b>Incomplete Policy and Procedure Manual - Position duties</b>	IIC will develop position descriptions for all positions.	Low	David Merriman	Rebekah Dorman	12/31/2019	Open	3/12/2021	Partially Resolved	In process; partially complete.
H_6_2018	Invest In Children	08/01/2017-07/31/2018	<b>Incomplete Policy and Procedure Manual - Internal guidance</b>	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	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.
O_6_44_16	Accounts Payable - Benford's Law	01/01/2016-12/31/2016	<b>Inaccurate Vouchers and W-9s Add Risk to the County</b>	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		Mary Thomas	Not Provided	Open		Fully Resolved	W-9s are required in ERP to move forward with contracts
O_6_44_16	Accounts Payable - Benford's Law	01/01/2016-12/31/2016	<b>Inaccurate Vouchers and W-9s Add Risk to the County</b>	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		Mary Thomas	Not Provided	Open		Fully Resolved	W-9s are required in ERP to move forward with contracts

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O_6_44_16	Accounts Payable - Benford's Law	01/01/2016-12/31/2016	<b>Inaccurate Vouchers and W-9s Add Risk to the County</b>	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		Mary Thomas	Not Provided	Open		Fully Resolved	
O_6_44_16B	Accounts Payable - Employee Reimbursement Audit	01/01/2016-12/31/2016	<b>Monitoring Controls not in Place on Airline Travel - Recover the funds</b>	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	Not Provided	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	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - segregation of duties</b>	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		Not Provided	Open		Fully Resolved	Complete system change to ERP. Recommendations no longer apply

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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	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - Segregation of duties should enforced and administrative access restricted</b>	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		Not Provided	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	<b>Overriding of Automated Controls an</b>	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		07/2017	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

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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	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - generic user ID</b>	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			Closed		Management Accepts Risk	Disagreed with the finding in the audit report
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - Legal approval</b>	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			Closed		Management Accepts Risk	Items that are late or where goods/services provided in advanced are highlighted on BOC for closer review

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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	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - Non-competitive procurement methods should be limited in use</b>	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		06/2019	Open		To Be 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	<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>	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	Closed	5/17/2021	Fully Resolved	Fully Resolved

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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	<b>Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - Require correct form based on procurement method</b>	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			Closed		Fully Resolved	Checklist has been included in all items
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	<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>	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	Closed		Fully Resolved	Updated checklist implemented

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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	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Continue Transfer of Data Ownership to OPD</b>	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		Not Provided	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	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Identify and Protect Confidential Data</b>	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		Not Provided	Open		Partially Resolved	what goes in to OnBase has changed completely & is mostly taken over by ERP

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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	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Improve Data Collection and Reporting to Meet OPD's Needs</b>	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		Not Provided	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	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Develop and Document Change Management Procedures</b>	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		2019	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	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Department Approval by Appropriate Department</b>	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		Not Provided	Open		Fully Resolved	New process in ERP around contract signatures



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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	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Prevent Multiple Signings of Contracts</b>	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		Not Provided	Open		Fully Resolved	New process in ERP, approvals are based on AU
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Discontinue Workaround for Expedited Contracts</b>	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		Not Provided	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	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Improve Input Controls</b>	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		Not Provided	Open		Fully Resolved	New process in ERP/OnBase

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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	<b>Data Oversight and Control Weaknesses Exist with the Current Procurement System - Increase Efficiency by Granting OPD Additional System Permissions</b>	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		Not Provided	Open		Partially 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	<b>Sealed Bids Not Properly Secured - Enhance procedures for securing bids</b>	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 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	Open		Fully Resolved	Implemented before Audit was 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	<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>	<p>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.</p> <p>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.</p>	Moderate	Lenora Lockett		9/1/2018	Closed		Fully Resolved	New process in ERP (not counting EMRP Process for COVID-19)

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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	<b>Sufficient Documentation Not Required for Alternative Procurement Methods - OPD should review OIG's report and implement recommendations</b>	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	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	<b>Sufficient Documentation Not Required for Alternative Procurement Methods - OPD be more critical and require more detail for alternative procurement methods</b>	See above response	Moderate	Lenora Lockett			Closed		Fully Resolved	Forms have been adjusted

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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	<b>Required Rules for Reverse Auctions Not Adopted - Incorporate ORC 9.314 into County Code</b>	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		12/2019	Open		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	<b>Required Rules for Reverse Auctions Not Adopted - Select one reverse auction platform</b>	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			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	<b>Required Rules for Reverse Auctions Not Adopted - OPD and DOIT should collaborate to realign responsibilities for reverse auctions</b>	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	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	<b>Required Rules for Reverse Auctions Not Adopted - Enhance operating procedures</b>	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	Open		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	<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>	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			Not Provided	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	<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>	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			Not Provided	Closed		Management Accepts Risk	Completed
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	<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>	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			Not Provided	Open		Fully Resolved	Completed, to ability
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	<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>	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			Not Provided	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	<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>	Agree – Implemented. The 2017 document was produced, but not uploaded as an oversight. DoIT has updated the standards for 2018.	Moderate				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	<b>Unsuccessful Completion of Transparency Initiative for Posting of Contracts on the County Website - Consider Legal Recourse for OneLink</b>	Agree. Staff will review the contract to determine the deliverables met or unmet by OneLink.	High	Lenora Lockett		Not Provided	Open		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	<b>Unsuccessful Completion of Transparency Initiative for Posting of Contracts on the County Website - Consider Retainage Clause for IT Contracts</b>	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		Not Provided	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	<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>	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		06/2018	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	<b>Unsuccessful Completion of Transparency Initiative for Posting of Contracts on the County Website - Collaborate with DoD to post all loans</b>	Agree – Partially Implemented. See response to recommendation 3.	Moderate	Lenora Lockett		06/2018	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	<b>Recommended Revisions to County Code 501 - Raise the minimum dollar amount for purchases requiring Board of Control approval</b>	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			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	<b>Recommended Revisions to County Code 501 - Comply with Chapter 501 of County Code</b>	See management response for each of the items referenced.	Moderate	Lenora Lockett		Not Provided	Open		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	<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>	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	Closed	5/17/2021	Fully Resolved	New inventory policy was implemented on January 21, 2021.

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Ref. #	Audit Name or Examination	Audit Date	Issue	Management's Response to Audit	Risk Level	Executive Contact	Management Contact	Target Date	Status	Date of Management Status	Management Status Updates	Management Comments
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	<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>	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			Dec-19	Open	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	<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>	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			Not Provided	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	<b>Lack of Comprehensive IT Asset Management Operating Procedures Led to Unaccounted for and Potentially Obsolete Assets - Assess Storage Levels</b>	Agree – Already Implemented. Items have been removed from the storage cell at MCPc.	Moderate				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	<b>Unaccounted for Wireless Access Points - Department of IT should follow County Policy for loss of equipment</b>	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			Not Provided	Open	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	<b>Unaccounted for Wireless Access Points - Develop Clear and Detailed Procedures in DoIT's Policy</b>	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	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	<b>Unaccounted for Wireless Access Points - Consult Law Department on recovering cost of missing routers</b>	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	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	<b>Control Weaknesses Noted on Payments to One Vendor Responsible for Large County Project - Maintain invoice for payment on a contract</b>	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	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	<b>Control Weaknesses Noted on Payments to One Vendor Responsible for Large County Project - Contract Payments Should Not be Made Without Encumbrances</b>	Agree – Already Implemented. Fiscal has added controls in place that ensure payments will not be made unless an approved contract is in place.	High			Not Provided	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	<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>	Agree. OPD has continued to update processes. Items were services were previously provided are noted separately on the BOC and County Council agendas.	Moderate				Closed		Fully Resolved	Completed

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C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>Inventory Management Needs Review - Update and enforce inventory count policies and procedures to help ensure consistent and accurate inventory records</b>	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	<b>Receiving Record Not Complete for All Shipments - All information the Receiving Record Report be complete and legible</b>	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	Not Provided	Open	5/5/2021		
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>Expenses Not Properly Classified</b>	Agree	Low	Tess Neff	Sarah Baker and Tim Lubbe	5/1/2020	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.

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C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<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>	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	Open	5/5/2021		
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>Departmental Roles and Supervision Not Clearly Defined - Work performed by the Director of Fiscal Resources was not formally reviewed or approved</b>	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		
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>Departmental Roles and Supervision Not Clearly Defined - Does not hold formal interdepartmental meetings with directors</b>	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	Open	5/5/2021		
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>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</b>	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	Open	5/5/2021		
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>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</b>	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	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	<b>Professional Service Agreement Should Be Reviewed - Outsourced preparation of Title IV-E Quarterly Administrative Claims</b>	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	Not Provided	Open	5/5/2021	Partially Resolved	No new developments, the Court will continue to monitor and assess.
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>Uniform Guidance Not Being Followed - Uniform Guidance requires written policies and procedures</b>	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	Open	5/5/2021		
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<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>	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	07/15/2020	Open	5/5/2021		
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>Foster Care: Errors in Federal Schedule -Revenue not reported at the gross amount</b>	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	Open	5/5/2021		
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>Foster Care: Errors in Federal Schedule - Receipts being reported at 75% of the gross amount</b>	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	Open	5/5/2021		

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C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>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</b>	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	Open	5/5/2021		
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>Lack of Authorization and Support for Cash Transfers - Internal controls over grant fund administration lacking</b>	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	Open	5/5/2021		
C_5_19 A	Cuyahoga County Juvenile Court Ancillary Services and Grants	01/01/2018-12/31/2018	<b>Lack of Authorization and Support for Cash Transfers - Cash transfer protocol</b>	Agree – The Juvenile Court's Fiscal Department will work with OBM to ensure that proper protocol is followed with the cash transfer process	Low	Tess Neff	Sarah Baker and Tim Lubbe	5/1/2020	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	<b>Lack of Authorization and Support for Cash Transfers - Documentation</b>	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 process	Low	Tess Neff	Sarah Baker and Tim Lubbe	9/20/2020	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.

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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>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</b>	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	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	<b>Formal Asset Control Policies and Procedures Not Established - Inconsistent Cherwell processes</b>	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	<b>Formal Asset Control Policies and Procedures Not Established - No tracking of deleted items</b>	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.
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Formal Asset Control Policies and Procedures Not Established - Lack of detailed decommissioning/retiring and disposing of an asset policy</b>	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	Closed	4/26/2021	Fully Resolved	See Policy document as well as PDF showing Cherwell changes

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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Formal Asset Control Policies and Procedures Not Established - Yearly asset inventory</b>	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	Closed		Fully Resolved	
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Formal Asset Control Policies and Procedures Not Established - Track missing (lost or stolen) inventory</b>	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
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Formal Asset Control Policies and Procedures Not Established - Records should accurately reflect asset assignments</b>	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

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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Cherwell Was Incomplete and Inaccurate - Asset Logging</b>	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	<b>Cherwell Was Incomplete and Inaccurate - A schedule for updating and verifying information</b>	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
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Cherwell Was Incomplete and Inaccurate -Should record the receipt of assets</b>	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. ere 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.



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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Cherwell Was Incomplete and Inaccurate - Lack 3-way match</b>	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	To Be Resolved	Process has been built in the applicaiton but has not been implemented yet due to all of the transition with COVID & ERP
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Cherwell Was Incomplete and Inaccurate - Track purchase information</b>	Throughout the audit, the Department of IT already began	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. ere 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	<b>Cherwell Was Incomplete and Inaccurate - Departments do not track own inventory</b>	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	4/26/2021	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
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Assets to Be Disposed Were Not Stored Securely</b>	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.

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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Cherwell and SCCM Do Not Include All Trackable IT Asset Types - Assets costing less than \$500</b>	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	Closed		Fully Resolved	
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Cherwell and SCCM Do Not Include All Trackable IT Asset Types - IT assets tracked in the independent listings transferred to Cherwell</b>	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	Closed		Fully Resolved	
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Cherwell and SCCM Do Not Include All Trackable IT Asset Types - Track all software and licenses</b>	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		To Be Resolved	
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>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.</b>	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	4/26/2021	Partially Resolved	This is included in the policy with additional procedures being built to provide to HR

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O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Assets Not Returned or Reassigned During Offboarding - Onboarding/offboarding notifications not timely and consistently</b>	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		To Be Resolved	
O_12_19	Cuyahoga County Department of Information Technology - IT Inventory	01/01/2019-06/30/2019	<b>Assets Not Returned or Reassigned During Offboarding - Accountability</b>	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		To Be Resolved	

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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Juvenile Court's iCase Software Needs Improvement - Funds allocated incorrectly by iCase</b>	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	12/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Juvenile Court's iCase Software Needs Improvement - Work with IT until a resolution is found misallocation of funds to Unidentified</b>	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	9/2020	Open		To Be Resolved	

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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Juvenile Court's iCase Software Needs Improvement - Old monies in Unidentified</b>	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	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Juvenile Court's iCase Software Needs Improvement - Reports on Unidentified Monies</b>	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	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Juvenile Court's iCase Software Needs Improvement - \$5 distributed to REDSS despite not being a traffic offender</b>	Management agrees with the recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Juvenile Court's iCase Software Needs Improvement - Listing of cases in which \$5 was incorrectly distributed to REDSS in 2018 and 2019</b>	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	12/2020	Open		To Be Resolved	

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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Juvenile Court's iCase Software Needs Improvement - Case numbers created for daily deposits per ORC</b>	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	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Segregation of Duty Issues Resulted in Control Weaknesses - Appropriate staffing or policies requiring approval/review</b>	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	Tess Neff	Serena M. Johnson and Joy Poderis	Not Provided	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Segregation of Duty Issues Resulted in Control Weaknesses - Review of cash collection</b>	Management agrees with the recommendation.	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	06/10/2019	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Segregation of Duty Issues Resulted in Control Weaknesses - Adjustments made by staff</b>	Management agrees with the recommendation	High	Tess Neff	Serena M. Johnson and Joy Poderis	3/9/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Segregation of Duty Issues Resulted in Control Weaknesses - Check Issuer and signer should differ</b>	Management agrees with the recommendation	High	Tess Neff	Serena M. Johnson and Joy Poderis	7/3/2019	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Segregation of Duty Issues Resulted in Control Weaknesses - Check runs</b>	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	Closed		Management Accepts Risk	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Bank Reconciliation Errors - Accurate reports used in monthly reconciliations</b>	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	09/2020	Open		To Be Resolved	

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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Bank Reconciliation Errors - Use Excel in reconciliations</b>	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	<b>Bank Reconciliation Errors - Supporting documentation review and approval</b>	Management agrees with the recommendation.	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Bank Reconciliation Errors - Daily Point &amp; Pay report compared to iCase entries</b>	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	12/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Cashier's Office Performing Functions Outside of Job Duties - Disbursing physical paychecks and notice preparation</b>	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	05/2019	Closed		Fully Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Cashier's Office Performing Functions Outside of Job Duties - Preparation of an Accounts Receivable Aging Schedule</b>	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	Tess Neff	Serena M. Johnson and Joy Poderis	Not Provided	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Cashier's Office Performing Functions Outside of Job Duties - Statistics on mailings</b>	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Cashier's Office Performing Functions Outside of Job Duties - Perform duties for Child Support</b>	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	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Cashier's Office Performing Functions Outside of Job Duties - Dedicated person for collecting and reconciling the child support drawer</b>	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	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Cashier's Office Performing Functions Outside of Job Duties - Ensure the ERP team has this recommendation</b>	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	12/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Bond Accounting and Disbursal Inaccuracies - Notification pop-up</b>	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/2020	Open		To Be Resolved	

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C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Bond Accounting and Disbursal Inaccuracies - Accurate list of bond payments</b>	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Bond Accounting and Disbursal Inaccuracies - List of cases for which a bond was paid but not discharged</b>	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Not Tracking All Cash and Physical Cash Security - Log all additions and deposits to the cash and coins in the safe</b>	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Not Tracking All Cash and Physical Cash Security - Business Manager should document the reconciliation</b>	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Not Tracking All Cash and Physical Cash Security - Track cashier variances</b>	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Not Tracking All Cash and Physical Cash Security - Safe combination should be changed with turnover</b>	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	03/2020	Closed		Fully Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Lack of Policies and Procedures in Cashiering Division - Develop and follow a policy and procedure manual</b>	Management agrees with this recommendation	High	Tess Neff	Serena M. Johnson and Joy Poderis	Not Provided	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Payment Reversal Issues - Employees should not be allowed to reverse transactions they originally cashiered</b>	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	<b>Payment Reversal Issues - Report of all reversals</b>	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Payment Reversal Issues - Reversal reason should be a mandatory field</b>	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	09/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>ORC 2303.201 Special Revenue Fund Incorrectly Allocated</b>	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/2020	Open		To Be Resolved	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	<b>Assessed Court Mailing Costs Do Not Agree to Actuals - iCase is not totaling the cost of mailings correctly</b>	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	09/2020	Open		To Be Resolved	