Issue Tracker Report
As of May 26, 2022

Recommendations Summary by Audit (2017-Current)

Audit	Total Rec. #	High Rec. #	Moderate Rec. #	Low Rec. #	Not Rated Rec. #	Total Closed #	High Closed #	Moderate Closed #	Low Closed #	Not Rated Closed #	Notes
Fiscal Office Internal Payroll	**10**	5	0	5	0	**10**	5	0	5	0	C.A.R.
Sheriff's Office General Operations	**139**	0	0	0	139	**139**	0	0	0	139	
Sheriff's Office Civil Division	**133**	0	0	0	133	**133**	0	0	0	133	
Sheriff's Office Property Room	**63**	0	0	0	63	**63**	0	0	0	63	
Human Resource Payroll	**42**	9	21	12	0	**42**	9	21	12	0	C.A.R.
Cuyahoga County Healthcare Benefits - Phase II	**50**	5	8	1	36	**50**	5	8	1	36	C.A.R.
Procurement Process - IT Contracts	**57**	15	31	11	0	**43**	8	24	11	0	
Parking Services	**28**	0	0	0	28	**28**	0	0	0	28	
Employee Reimbursement	**25**	3	10	4	8	**25**	3	10	4	8	C.A.R.
Benford's Law Audit – 2016	**19**	5	12	2	0	**19**	5	12	2	0	C.A.R.
Duty-related Travel Reimbursement	**15**	1	6	5	3	**15**	1	6	5	3	
Invest in Children/Office of Early Childhood	**24**	0	11	8	5	**21**	0	9	7	5	
Juvenile Court Ancillary Services and Grants	**17**	2	10	5	0	**16**	2	9	5	0	N.E.A.
Juvenile Court Cash Collection	**35**	5	17	13	0	**27**	5	10	12	0	N.E.A.
IT Inventory	**20**	15	1	4	0	**5**	2	0	3	0	

DEPARTMENT OF INTERNAL AUDIT

Audit	Total Rec. #	High Rec. #	Moderate Rec. #	Low Rec. #	Not Rated Rec. #	Total Closed #	High Closed #	Moderate Closed #	Low Closed #	Not Rated Closed #	Notes
Medical Examiner's Office	5	3	0	2	0	0	0	0	0	0	
Public Works - Capital Projects	11	0	3	8	0	9	0	2	7	0	
Office of Homeless Services	4	0	2	2	0	3	0	1	2	0	
Office of Child Support Services	25	11	14	0	0	2	2	0	0	0	
Accounts Payable - Benford's Law 2019	13	13	0	0	0	1	1	0	0	0	
Sheriff's Office Funds	15	7	8	0	0	1	0	1	0	0	
Children and Family Services Programs	31	0	21	10	0	7	0	3	4	0	
Cuyahoga Emergency Communications System	11	2	9	0	0	2	0	2	0	0	
Totals	792	101	184	92	415	661	48	118	80	415	

Closed Criteria   ***Tick Mark***

- Audit includes recommendations closed to age and/or relevance at the time of Issue Tracker Implementation.   C.A.R.
- Executive Agency – Fully Resolved, Withdrawn, or Risk Accepted.
- Non-Executive Agency – Any testing result as DIA does not have jurisdiction to perform additional follow-up.   N.E.A.

First Half 2022 Activity

Audits Released

Status	Audit Name or Examination	High	Moderate	Grand Total
Closed	Cuyahoga Emergency Communications System		2	2
Open	Cuyahoga Emergency Communications System	2	7	9
Grand Total		**2**	**9**	**11**

Documents the number of new recommendations added to the Issue Tracker by Risk Level and Resolution Status.

Testing Completed by Conclusion

Status	Audit Name or Examination	Fully Resolved	Partially Resolved	Not Resolved	Withdrawn	Risk Accepted	Grand Total
Closed	Accounts Payable - Benford's Law 2019	1					1
	Children and Family Services Audit	7					7
	Cuyahoga County Juvenile Court – Cash Collections	5	4	3	1	2	15
	Cuyahoga Emergency Communications System	2					2
	Invest In Children	8					8
	Office of Child Support Services	1			1		2
	Office of Homeless Services	1					1
	Public Works: Capital Projects	2					2
Grand Total		**27**	**4**	**3**	**2**	**2**	**38**

- **Fully Resolved** - The audit finding has been adequately addressed through corrective action.
- **Partially Resolved** - The corrective action has been initiated however additional action is needed to fully address the risk identified in the audit finding. Management fully intends and is actively working to address the finding.
- **Not Resolved** - The audit finding has not been addressed.
- **Withdrawn** - The risk to the organization no longer exists or is no longer at a level that requires management's attention due to changes in the organization's operations.
- **Risk Accepted** - Management has accepted the risk of not taking corrective action.

DIA will report on any recommendation with a withdrawn, risk accepted, partially or unresolved conclusion to the appropriate authority at year end.

Non-Executive Agencies outside DIA's established authority will require their request to conduct any additional follow up and are reported as closed until such request occurs.

2022 Issue Tracker Current Status

Status	Audit Name or Examination	High	Moderate	Low	Grand Total
Open	Accounts Payable - Benford's Law 2019	12			12
	Children and Family Services		19	5	24
	Cuyahoga County Department of Information Technology - IT Inventory	13	1	1	15
	Cuyahoga County Juvenile Court – Cash Collections		7	1	8
	Cuyahoga County Juvenile Court Ancillary Services and Grants		1		1
	Cuyahoga Emergency Communications System	2	7		9
	Invest In Children		2	1	3
	Medical Examiner's Office - Annual Statistical Reporting	3		2	5
	Office of Child Support Services	9	14		23
	Office of Homeless Services		1		1
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	7	7		14
	Public Works: Capital Projects		1	1	2
	Sheriff's Office Funds	7	7		14
Open Total		**53**	**67**	**11**	**131**

Status	Audit Name or Examination	High	Moderate	Low	Grand Total
Closed	Accounts Payable - Benford's Law 2019	1			1
	Children and Family Services		3	4	7
	Cuyahoga County Juvenile Court – Cash Collections		8	7	15
	Cuyahoga Emergency Communications System		2		2
	Invest In Children		7	1	8
	Office of Child Support Services	2			2
	Office of Homeless Services		1		1
	Public Works: Capital Projects			2	2
Closed Total		**3**	**21**	**14**	**38**
Grand Total		**56**	**88**	**25**	**169**

Only includes recommendations open as of 1/1/2022 or added during the 2022 year.

Testing Status of 131 Open Recommendations

I. **Requires IT Consulting – 18/131 (14%)**

Status	Audit Name or Examination	High	Moderate	Grand Total
Open	Accounts Payable - Benford's Law 2019	6		6
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	6	6	12
Grand Total		**12**	**6**	**18**

ERP oriented remediation testing determined to require IT consulting

II. <u>Currently being Tested – 17/131 (13%)</u>

Audit Name or Examination	High	Moderate	Low	Grand Total
Accounts Payable - Benford's Law 2019	2			2
Children and Family Services		1		1
Cuyahoga County Juvenile Court – Cash Collections		3	1	4
Cuyahoga County Juvenile Court Ancillary Services and Grants		1		1
Office of Child Support Services	5	2		7
Public Works: Capital Projects		1		1
Sheriff's Office Funds	1			1
	8	**8**	**1**	**17**

III. <u>Pending Detailed Testing for 2021 – 31/133 (23%)</u>

Audit Name or Examination	High	Moderate	Low	Grand Total
Accounts Payable - Benford's Law 2019	4			4
Cuyahoga County Department of Information Technology - IT Inventory	13		1	14
Cuyahoga County Juvenile Court – Cash Collections		4		4
Medical Examiner's Office - Annual Statistical Reporting	1			1
Office of Child Support Services	4	1		5
Sheriff's Office Funds	3			3
	25	**5**	**1**	**31**

IV. **Pending Detailed Testing scheduled for future years – 65/133 (50%)**

Audit Name or Examination	High	Moderate	Low	Grand Total
Children and Family Services		18	5	23
Cuyahoga County Department of Information Technology - IT Inventory		1		1
Cuyahoga Emergency Communications System	2	7		9
Invest In Children		2	1	3
Medical Examiner's Office - Annual Statistical Reporting	2		2	4
Office of Child Support Services		11		11
Office of Homeless Services		1		1
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	1	1		2
Public Works: Capital Projects			1	1
Sheriff's Office Funds	3	7		10
	8	48	9	65

The testing schedule is assigned based on a combination of the assessed risk level and auditee anticipated completion date.

In the event OIP provides an update which would fully resolve a recommendation, DIA may perform their review earlier than scheduled.

	Initial Audit Results												Management Response	
Ref. #	Audit Name or Examination	Audit Period	Release Date	Issue	Recommendation #	Management's Response to Audit	Risk Level	Executive Contact	Management Contact	Auditee Target Date	Closed Date	Status	Management Comments	Testing Conclusion
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Overpayments/Underpayments Identified in UPK Invoices -Send scholarship award letters	3	Agree – IIC will develop an award letter that will be sent to each family that, based on the income and family size, is determined to be eligible for a scholarship.	Moderate	David Merriman	Rebekah Dorman	8/1/2019		Open	In progress. We rolled out Child Plus to UPK providers last year, in August 2021, as the new UPK enrollment and attendance management system. We are currently developing a scholarship module in Child Plus, which we expect to go live	
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Missing Procedures Identified in UPK On-Site Monitoring Visits - Monitoring Tool	1	Agree – Cost Category reports will be reviewed before the monitoring visit and, if applicable, used to test for the existence and utilization of quality-enhancement items purchased with UPK funds.	Moderate	David Merriman	Rebekah Dorman	2/1/2020		Open	In progress. We rolled out Child Plus to UPK providers last year, in August 2021, as the new UPK enrollment and attendance management system. We are currently developing a scholarship module in Child Plus, which we expect to go live	
H_6_2018	Invest In Children	08/01/2017-07/31/2018	6/13/2019	Missing Procedures Identified in UPK On-Site Monitoring Visits - Review ODE/ODJFS' SUTQ site visit report	2	Partially Agree – IIC does not have access to ODE/ODJFS SUTQ on-site verification visit reports; the only available reports are the ODE/ODJFS licensing inspection reports. IIC will evaluate how reviewing licensing inspection	Low	David Merriman	Rebekah Dorman	2/1/2020		Open	We do not have access to SUTQ visitation reports. However, we will review licensing inspection reports as part of our monitoring process.	
H_6_2018	Invest In Children	08/01/2017-0	6/13/2019	Incomplete Policy and Procedure Manual - Develop a Policy and Procedure Manual	1	Agree – IIC will develop a policies and procedures manual that includes all the processes noted below.	Moderate	David Merriman	Rebekah Dorman	12/31/2019	4/19/2022	Closed	Completed. A new Policies & Procedures Manual has been written that incorporates recommendations below. The Policy & Procedures Manual has been uploaded to the folder	Fully Resolved
H_6_2018	Invest In Children	08/01/2017-0	6/13/2019	Incomplete Policy and Procedure Manual - Budgeting Process	2	Agree – IIC will develop a policies and procedures manual that includes the budgeting process.	Moderate	David Merriman	Rebekah Dorman	12/31/2019	4/19/2022	Closed	Completed. The new Policies & Procedures Manual details the aspects of the budgeting process that OEC oversees. Some aspects are overseen by the HHS Fiscal office, as OEC's Fiscal Specialist reports to the HHS CFO.	Fully Resolved
H_6_2018	Invest In Children	08/01/2017-0	6/13/2019	Incomplete Policy and Procedure Manual - Donor reporting process	3	Agree – IIC will develop a policies and procedures manual that includes the donor reporting process.	Moderate	David Merriman	Rebekah Dorman	12/31/2019	4/19/2022	Closed	Completed. The new Policies & Procedures Manual details the aspects of the donor reporting process that OEC oversees. Some aspects are overseen by the HHS Fiscal office, as OEC's Fiscal Specialist reports to the HHS CFO.	Fully Resolved
H_6_2018	Invest In Children	08/01/2017-0	6/13/2019	Incomplete Policy and Procedure Manual - Cost category report process	4	Agree – IIC will develop a policies and procedures manual that includes the cost category report process.	Moderate	David Merriman	Rebekah Dorman	12/31/2019	4/19/2022	Closed	Completed. The new Policies & Procedures Manual details the procedures for reviewing the UPK Expense Reports (formerly Cost Category Reports).	Fully Resolved
H_6_2018	Invest In Children	08/01/2017-0	6/13/2019	Incomplete Policy and Procedure Manual - Lead Agency	5	Agree IIC will develop a policies and procedures manual that includes the additional monitoring procedures outside of invoice review necessary to ensure the accuracy and performance of the agency's	Moderate	David Merriman	Rebekah Dorman	12/31/2019	4/19/2022	Closed	Completed. The new Policies & Procedures Manual details the procedures for monitoring lead agency performance and ensuring they meet contractual obligations.	Fully Resolved
H_6_2018	Invest In Children	08/01/2017-0	6/13/2019	Incomplete Policy and Procedure Manual - Site Visits	6	Agree – IIC will develop a policies and procedures manual that includes the site visiting process addressing all the above items.	Moderate	David Merriman	Rebekah Dorman	12/31/2019	4/19/2022	Closed	Completed. The new Policies & Procedures Manual details the procedures for monitoring of UPK providers.	Fully Resolved
H_6_2018	Invest In Children	08/01/2017-0	6/13/2019	Incomplete Policy and Procedure Manual - Fiscal Management	7	Agree – IIC will develop a policies and procedures manual that includes fiscal management items above.	Moderate	David Merriman	Rebekah Dorman	12/31/2019	4/19/2022	Closed	Completed. The new Policies & Procedures Manual details the procedures for fiscal management including vetting and determining budgets for UPK providers; review of UPK scholarship applications; and review and approval of invoices	Fully Resolved
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Kinship Program: KPIP Application Missing Items - Review application items prior to approval	1	CCDCFS has recently updated the practice expectations to be in alignment with KPIP expectations for administration of KPIP. Current review procedures are satisfactory for	Moderate	David Merriman and Cynthia Weiskittel	Joseph Jackson	11/15/2021		Open	Procedures and checklist updated to align with state rules regarding KPIP. See uploaded documents for updated checklist and procedures	
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - segregation of duties	1	Partially Agree in that recommendation to OnBase Access has been implemented, but takes no position on the segregation of duties issue as it is the subject of a current investigation by the Prosecutor. As of January	High	Lenora Lockett		8/23/2021		Open	Complete system change to ERP. Recommendations no longer apply\n\nContract #'s provided 6/29	ERP
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - Segregation of duties should enforced and administrative access restricted	2	Partially Agree to the extent this section raises the same segregation of duties issues that were discussed previously for the IT General Counsel and Director of Special Initiatives, Management takes no position. The	High	Lenora Lockett		2/10/2021		Open	Recommendation was implemented at time of report - documentation provided to Dawn on 2/10/20	ERP
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - User IDs need to be timely terminated from AD/logical controls	3	Agree – Recommendation already implemented with update to OnBase 2.0 in July 2017 A process was put in place in 2014 to ensure terminated employees are removed from numerous County systems. This process	High	Lenora Lockett		7/1/2017		Open	ERP implementation created system changes that implemented SOD. Administrative access is restricted and primarily used to migrate changes from Test to Prod	ERP
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	Data Oversight and Control Weaknesses Exist with the Current Procurement System - Continue Transfer of Data Ownership to OPD		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	Moderate	Lenora Lockett		11/27/2018		Open	Systems are now completely different. However, Purchasing serves as the business owner for the ERP SS/CM modules & a portion of Lawson. Email included in folder (RE: ERP ID#139 - PO Approval Workflow Updates) showing the request for business sign off before	ERP

	Initial Audit Results												Management Response	
Ref. #	Audit Name or Examination	Audit Period	Release Date	Issue	Recommendation #	Management's Response to Audit	Risk Level	Executive Contact	Management Contact	Auditee Target Date	Closed Date	Status	Management Comments	Testing Conclusion
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	**Data Oversight and Control Weaknesses Exist with the Current Procurement System - Identify and Protect Confidential Data**	2	Partially Agree. We agree with the need to identify and safeguard fields and documents in OnBase with critical or confidential information. However, there are multiple controls in place already to limit the ability to	High	Lenora Lockett		9/28/2018		Open	what goes in to OnBase has changed completely & is mostly taken over by ERP	ERP
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	**Data Oversight and Control Weaknesses Exist with the Current Procurement System - Develop and Document Change Management Procedures**	4	Agree, but this will be largely accomplished with the new ERP. The ERP System has segregation of duties that are enforced by the authorizations and roles for users. In accordance with the ERP System	Moderate	Lenora Lockett		5/28/2021		Open	New process in ERP for user access & include SOD rules	ERP
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	**Data Oversight and Control Weaknesses Exist with the Current Procurement System - Department Approval by Appropriate Department**	5	Agree. DoIT will review the capabilities in OnBase to implement the controls. DoIT and OPD meet on a weekly basis to discuss needed updates and changes to the OnBase system. These items will be added to the	Moderate	Lenora Lockett		5/28/2021		Open	New process in ERP around contract signatures Provided in Email on 5/28	ERP
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	**Data Oversight and Control Weaknesses Exist with the Current Procurement System - Prevent Multiple Signings of Contracts**	6	Agree. DoIT and OPD meet on a weekly basis to discuss needed updates and changes to the OnBase system. The issue of logical controls for contract forwarding will be added to the pending list and included in the	Moderate	Lenora Lockett		5/28/2021		Open	New process in ERP, approvals are based on AU Provided in Email on 5/28	ERP
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	**Data Oversight and Control Weaknesses Exist with the Current Procurement System - Discontinue Workaround for Expedited Contracts**	7	Agree. Staff is working on a number of initiatives to reduce late contract items and walk-ons. The list is included under Recommendation 6 in the previous section. Additionally, DoIT and OPD meet on a weekly	High	Lenora Lockett		1/29/2021		Open	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.	ERP
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	**Data Oversight and Control Weaknesses Exist with the Current Procurement System - Improve Input Controls**	8	DoIT and OPD meet on a weekly basis to discuss needed updates and changes to the OnBase system. The issue of instituting logic controls around board dates will be added to the pending list and included in the	Moderate	Lenora Lockett		5/28/2021		Open	New process in ERP/OnBase Provided in Email on 5/28	ERP
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	**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**	4	Disagree. The TAC policies and procedures include various exemptions for why items that exceed the $7,500 threshold do not need to go for TAC approval. Some of those reasons include if the item is already a	Moderate			2/28/2019		Open	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	ERP
O_12_17	Office of Procurement and Diversity &	07/01/2016-1	8/29/2018	**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**	3	Agree – partially implemented. Contracts and loans have been posted as of June 2018 County staff has already begun work on complying with County Code 501.23. Lists of county contracts (from	Moderate	Lenora Lockett		6/1/2018		Open	This was completed & here is the link to the system: https://opd.cuyahogacounty.us/search/. However, with the change to ERP, some of the searches are having issues. This system is currently being updated.	
O_12_17	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	07/01/2016-12/31/2017	8/29/2018	**Unsuccessful Completion of Transparency Initiative for Posting of Contracts on the County Website -Consider Retainage Clause for IT Contracts**	2	Agree- Implemented. All current DoIT contracts note that statement of works must be signed off on as completed by the County prior to payments.	High	Lenora Lockett		8/29/2018		Open	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 &	07/01/2016-1	8/29/2018	**Control Weaknesses Noted on Payments to One Vendor Responsible for Large County Project - Contract Payments Should Not be Made Without Encumbrances**	2	Agree – Already Implemented. Fiscal has added controls in place that ensure payments will not be made unless an approved contract is in place.	High			8/29/2018		Open	Completed	ERP
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	**Formal Asset Control Policies and Procedures Not Established - Inconsistent Cherwell processes**	2	During the audit period a new process was implemented to ensure better tracking of assets. Weekly meetings are being held to discuss IT inventory and note any changes. This will allow for better	High	Andy Molls		8/5/2020		Open	Procedures document/training materials for four of the object types uploaded into the O_12_19 folder. Meetings have continued. DOIT has since updated over 700 devices and all RET3 devices have been identified and will be removed from	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	**Formal Asset Control Policies and Procedures Not Established - No tracking of deleted items**	3	The Department of Information Technology has implemented a deletion log within Office 365 SharePoint to track deletions within each object within the IT Asset Management System. This deletion log denotes general information about each item deleted.	High	Andy Molls		1/27/2020		Open	Copy of the deletion log uploaded to the O_12_19 folder. This Procedure has been defined and awaiting final draft for approval from management by March 18th. Many of these following items are part of our new defined inventory workflow. Once approved the Standards and policies will be updated to reflect	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	**Formal Asset Control Policies and Procedures Not Established - Track missing (lost or stolen) inventory**	6	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department	High	Andy Molls		8/5/2020		Open	Our team has redefined and removed the MIA designation from our current list of assets. The policy and guidelines has been updated to meet DIA's request.	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	**Formal Asset Control Policies and Procedures Not Established - Records should accurately reflect asset assignments**	7	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department	High	Andy Molls		8/5/2020		Open	This policy has been updated and awaiting final draft approval .	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	**Cherwell Was Incomplete and Inaccurate - Asset Logging**	1	During the audit period a new process was implemented to ensure better tracking of assets. Weekly meetings are being held to discuss IT inventory and note any changes. This will allow for better	High	Andy Molls		8/5/2020		Open	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.	

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			Initial Audit Results											Management Response	
Ref. #	Audit Name or Examination	Audit Period	Release Date	Issue		Management's Response to Audit	Risk Level	Executive Contact	Management Contact	Auditee Target Date	Closed Date	Status	Management Comments		Testing Conclusion
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	Cherwell Was Incomplete and Inaccurate - A schedule for updating and verifying information	2	During the audit period a new process was implemented to ensure better tracking of assets. Weekly meetings are being held to discuss IT inventory and note any changes. This will allow for better	High	Andy Molls		8/5/2020		Open	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. This has been worked on and cleaned up as part of the ongoing	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	Cherwell Was Incomplete and Inaccurate - Should record the receipt of assets	3	During the audit period a new process was implemented to ensure better tracking of assets. Weekly meetings are being held to discuss IT inventory and note any changes. This will allow for better	High	Andy Molls		8/5/2020		Open	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 Info	01/01/2019-0	8/5/2020	Cherwell Was Incomplete and Inaccurate - Lack 3-way match	4	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department	High	Andy Molls		8/5/2020		Open	Process has been built in the application but has not been implemented yet due to all of the transition with COVID & ERP New Employee did not have permission rights to the shared file	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	Cherwell Was Incomplete and Inaccurate - Track purchase information	5	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department	High	Andy Molls		8/5/2020		Open	DoIT has a created a new process called TPR Technology Procurement Request which will automatically insert 2022 PO into the Cherwell transaction. Testing has been performed on the new workflow which was successful. All new procurement processing	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	Cherwell Was Incomplete and Inaccurate - Departments do not track own inventory	6	The Department of Information Technology will work with the agency representatives to validate the assets are correct on an annual basis in compliance with the County's inventory process. The revised policy will	High	Andy Molls		8/5/2020		Open	Final draft of the IT Asset Standards and Guidelines will be approved as of March 18th. This document outlines the off boarding or relocating of employees. Section 4 describes the HR process that is required and department supervisor notification.	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	Assets to Be Disposed Were Not Stored Securely	1	The Department of IT has acquired a dedicated secured cage area for IT equipment. Access to the caged area currently has cameras and IT maintains a separate log sheet for cage access. The Department of Information	High	Andy Molls		6/16/2020		Open	DoIT has been struggling to get any action taken by the Treasure for moving out and relocating their information. Jeremy Mio has taken the initiative to work with building management (Geis) to change the cage locks. Keys and access would be controlled by DOIT	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	Cherwell and SCCM Do Not Include All Trackable IT Asset Types - Track all software and licenses	3	The Department of Information Technology will review the capabilities and resources required to meet IA recommendations. IT will determine the most effective and practical method by end of year 2020	Low	Andy Molls		12/31/2020		Open	SCCM is the primary and are looking to deploy MDT)Microsoft Deployment Toolkit). Allows us to perform imaging of computers.	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	Assets Not Returned or Reassigned During Offboarding - Lack of an internal policy and the necessary forms to ensure a clear and consistent process for returning device(s)	1	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department	High	Andy Molls		8/5/2020		Open	Overlapping entry addressing same issue. Final draft of the IT Asset Standards and Guidelines will be approved as of March 18th. This document outlines the off boarding or relocating of employees. Section 4 describes the HR process that is required and department	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	Assets Not Returned or Reassigned During Offboarding - Onboarding/offboarding notifications not timely and consistently	2	The Department of IT is already receiving ERP information bi-weekly to ensure access is disabled for onboarding and offboarding. The Department of IT has further implemented (starting on 7/1/2020) location	High	Andy Molls		8/5/2020		Open	This entry overlaps with prior items already addressed. DoIT has continued with quarterly Zero usage reports and department notifications and termination of services. This item overlaps with similar line items referring to the Offboarding process between	
O_12_19	Cuyahoga County Department of Info	01/01/2019-0	8/5/2020	Assets Not Returned or Reassigned During Offboarding - Accountability	3	The Department of IT conducts monthly reviews of mobile usage and contacts agencies and departments for any devices without any billed activity. The Department of IT will work with department	Moderate	Andy Molls		9/4/2020		Open	DoIT has continued with quarterly Zero usage reports and department notifications and termination of services. This item overlaps with similar line items referring to the Offboarding process between Department and HR.	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Kinship Program: KPIP Application Missing Items - Procedures should be updated to reflect what documents and review steps are necessary for	2	ODJFS representative for the KPIP program, states "rule 5101:2-40-04 does not require you (DCFS} to collect any specific document to verify the child resides with the kinship caregiver." ODJFS provided this additional	Low	David Merriman and Cynthia Weiskittel	Joseph Jackson	11/15/2021	2/25/2022	Closed	Procedures and checklist updated to algin with state rules regarding KPIP. See uploaded documents for updated checklist and procedures	Fully Resolved
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Childcare Rates and SUTQ - Childcare providers should submit their rates, it should be reviewed, and be part of procedures	1	CCDCFS caregiver resource management department completed the necessary steps to update the process for childcare documentation and authorization. This includes verification of provider rates, guidance around	Low	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	9/7/2021	4/12/2022	Closed	The Foster and Kinship Daycare practice memo was updated and shared with all staff 11/16/21. The daycare helpful tips email is shared with all staff on a monthly basis	Fully Resolved
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Childcare Rates and SUTQ - Enhance current Policies and Procedures	3	See response #1.	Low	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	9/7/2021	4/12/2022	Closed	The Foster and Kinship Daycare practice memo was updated and shared with all staff 11/16/21. The daycare helpful tips email is shared with all staff on a monthly basis	Fully Resolved
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Adoption Program: Subsidy Paid Past the Age of 18 - Seek an automated solution	1	We no longer create or maintain adoptive payments from FACTS. Prior to August of 2021 payments from this system had their end dates calculated manually. This contributed to both errors that have been cited. We are	Moderate	David Merriman and Cynthia Weiskittel	Audrey Beasley	9/1/2021		Open	Per response in initial management comments	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Adoption Program: Subsidy Paid Past the Age of 18 - Monthly reviews and management sign offs of age of adoptive child	2	Same as above (DIA - Only one response for both findings)	Moderate	David Merriman and Cynthia Weiskittel	Audrey Beasley	9/1/2021		Open	Per response in initial management comments	

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H_1_1_20	Children and Family Services Audit	1/1/2020-12/31	11/30/2021	Adoption Program: Incorrect Subsidy Payment Amounts - Adopt Policy to ensure accurate transcriptions with copy of AA Agreement	1	The FMAP rates are entered annually into the DCFS fiscal maintenance tables that were used to calculate the local portion of the AA payments to be issued for the new Federal Fiscal Year which begins in October of	Moderate	David Merriman and Cynthia Weiskittel	Audrey Beasley	8/31/2021		Open	Per response in initial management comments	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/31	11/30/2021	Adoption Program: Incorrect Subsidy Payment Amounts - Perform monthly review and approval of AA amounts and include in P&P	2	Same as above (DIA - Only one response for three findings)	Moderate	David Merriman and Cynthia Weiskittel	Audrey Beasley	8/31/2021		Open	Per response in initial management comments	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/31	11/30/2021	Adoption Program: Incorrect Subsidy Payment Amounts - Calculate County's Portion	3	Same as above (DIA - Only one response for three findings)	Moderate	David Merriman and Cynthia Weiskittel	Audrey Beasley	8/31/2021		Open	Per response in initial management comments	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/31	11/30/2021	Adoption Program: Missing and Unsigned Documents -) All forms prescribed by the OAC should be maintained by DCFS	1	Policy 14.00.00 Records Retention, Storage, Maintenance and Access has been updated as of 9/1/21 to include uploading case record documents in Traverse.	Moderate	David Merriman and Cynthia Weiskittel	Beverly Torres	11/15/2021	2/25/2022	Closed	Resolved as it is in policy now. Policy is uploaded in to folder. Email with additional information is also included in the folder	Fully Resolved
H_1_1_20	Children and Family Services Audit	1/1/2020-12/31	11/30/2021	Adoption Program: Missing and Unsigned Documents - Require all parties to sign forms where prompted	2	This is currently a requirement. At least 25-30 adoption assistance case records that were audited had an adoption finalization that occurred prior to 2010 and the current management team.	Moderate	David Merriman and Cynthia Weiskittel	Beverly Torres	11/15/2021	3/16/2022	Closed	Cannot be resolved for cases in 2010 and prior as those adoptions have been finalized for over 10 years.	Fully Resolved
H_1_1_20	Children and Family Services Audit	1/1/2020-12/31	11/30/2021	Adoption Program: Missing and Unsigned Documents - Adequately document the assessment and/or consideration of special needs as required by the OAC	3	The adoption subsidy request form has been updated to include this information.	Moderate	David Merriman and Cynthia Weiskittel	Beverly Torres	11/15/2021	2/25/2022	Closed	Please see uploaded subsidy request form	Fully Resolved
H_1_1_20	Children and Family Services Audit	1/1/2020-12/31	11/30/2021	Adoption Program: Missing and Unsigned Documents - New Adoption case documents should be scanned into the Traverse system	4	Please see the response to #1.	Low	David Merriman and Cynthia Weiskittel	Beverly Torres	11/15/2021	2/25/2022	Closed	Resolved as it is in policy now. Policy is uploaded in to folder. Email with additional information is also included in the folder	Fully Resolved
H_1_1_20	Children and Family Services Audit	1/1/2020-12/31	11/30/2021	Adoption Program: Missing and Unsigned Documents - Checklists should be maintained in the case record	5	The checklist which includes to the OAC requirements for cases is not maintained in the case record file. Managers will review with staff opportunities to include this document in the scanned record when	Moderate	David Merriman and Cynthia Weiskittel	Beverly Torres	11/15/2021		Open	The checklist will now be scanned in Traverse.	
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	Juvenile Court's iCase Software Needs Improvement - Work with IT until a resolution is found misallocation of funds to Unidentified	2	One of the programming issues within the Main Cashiering Report is mis-allocating funds into the unidentified account. The information provided under the management response for recommendation #1	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/15/2020	2/25/2022	Closed	Unidentified will always exist as a temporary location for funds to go until monies can be properly allocated. We have corrected processes so this happens a lot less often. Additionally we now have an Unidentified report that is emailed by IT to the Fiscal	Fully Resolved
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Juvenile Court's iCase Software Needs Improvement - Old monies in Unidentified	3	In 2008, there was an issue in iCase on all new filings, whereas the system was distributing a portion of court costs funds into the unidentified account. The amounts varied i.e. $27.00, $20.00 and $13.00. Once the issue	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	Juvenile Court's iCase Software Needs Improvement - Reports on Unidentified Monies	4	The Main Cashiering Report contains information regarding unidentified funds. The Cashier's Office personnel does have access and currently reviews this report daily to identify items to make appropriate	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open	There is no one single report that accomplishes that, but the information can be gathered by looking at two sources and matching the information up. The first report would be the weekly report that shows the money in unidentified by case number. Then	
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	Juvenile Court's iCase Software Needs Improvement - $5 distributed to REDSS despite not being a traffic offender	5	Management agrees with the recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open	I have requested the programmatic specification from the IT department showing the change to the software. I will send shortly once received. 1/28/2022 This is issued has been resolved.	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Juvenile Court's iCase Software Needs Improvement - $5 distributed to REDSS despite not being a traffic offender	5	Management agrees with the recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	Juvenile Court's iCase Software Needs Improvement - Case numbers created for daily deposits per ORC	7	The Cashier's Office and IT are currently working together to accomplish the goal of providing a method to apply payments into iCase on the same day so that the funds collected on new cases can be deposited in	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020	02/2022	Closed	We will not proceed further with this recommendation at this time as this is not programmatically possible with our current system. We are working to obtain a new vendor-based Case Management System and this recommendation will be incorporated as a desired	Management Accepts Risk
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	Segregation of Duty Issues Resulted in Control Weaknesses - Review of cash collection	2	Management agrees with the recommendation.	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	6/1/2021		Open		

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C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Bank Reconciliation Errors -Accurate reports used in monthly reconciliations**	1	Management agrees with the recommendation. This issue is in conjunction with resolving the issue with the Main Cashiering report. Information was submitted to the IT department on March 6, 2020 to ensure that	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020	02/2022	Closed	While some things have improved, the cashbook portion of the system has not been improved to allow the completion of this recommendation. As indicated in Recommendation 7, above, we are working to identify and transition to a new case management	Management Accepts Risk
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Bank Reconciliation Errors - Supporting documentation review and approval**	3	Management agrees with the recommendation.	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020	02/2022	Closed	All listed reports are conducted by our office and we do send monthly reports to Fiscal; but for auditing/transparency/information not for approval. Our fiscal department focuses on the 100+ contracts and grants we have; my	Not Resolved
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Cashier's Office Performing Functions Outside of Job Duties - Perform duties for Child Support**	4	Management agrees with this recommendation. Effective, March 31, 2020, the Court suspended accepting child support payments until further notice	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open	02/28/2022 "see attached "CS Form Client". We started taking child support payments again in 2021. This has been completed. The form does not leave our custody."	
C_5_19 B	Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	**Not Tracking All Cash and Physical Cash Security - Log all additions and deposits to the cash and coins in the safe**	1	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020		Open		
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Not Tracking All Cash and Physical Cash Security - Business Manager should document the reconciliation**	2	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020	02/2022	Closed	I do not believe this recommendation applies to the clerk's office, perhaps the Fiscal Department? Additionally FAMIS is now converted to the INFOR system.	Withdrawn
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Payment Reversal Issues - Report of all reversals**	2	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020	02/2022	Closed	IT has provided me with a reversal report that we can access daily. It shows who did the reversal and why.	Fully Resolved
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Payment Reversal Issues - Reversal reason should be a mandatory field**	3	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020	02/2022	Closed	See attached "Inked Reversal Error Message LI" image (asterisk in reversal message box + error message in red on bottom of iCase screen). 01/28/2022 This has been completed.	Fully Resolved
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Assessed Court Mailing Costs Do Not Agree to Actuals - iCase is not totaling the cost of mailings correctly**	1	Management agrees with this recommendation	Moderate	Tess Neff	Serena M. Johnson and Joy Poderis	9/1/2020	02/2022	Closed	This is not yet resolved, but we are working on this recommendation. As to the second recommendation, we don't assess additional costs (costs are either assessed by the Court room or automatically added at the point of filing (e.g. motion fee). We	Not Resolved
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Juvenile Court's iCase Software Needs Improvement - Funds allocated incorrectly by iCase**	1	The Juvenile Court's Information Technology (IT) Department and the Cashier's Office have been working to resolve this issue. The Main Cashiering Report was generating several errors in all case types, i.e.	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020	05/2022	Closed	This issue may not be able to be fully resolved within the current Case Management System (iCase) however we are working to obtain a vendor-based system and this will be resolved with the eventual implementation of a new system. In the meantime, we	Partially Resolved
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Juvenile Court's iCase Software Needs Improvement - Listing of cases in which $5 was incorrectly distributed to REDSS in 2018 and 2019**	6	Management agrees with the recommendation. A full listing of cases that were incorrectly distributed to REDSS in 2018 and 2019 will be provided from iCase. The Court will follow the recommendation as noted.	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020	05/2022	Closed	Nearing completion. The list of cases has been provided to the Treasurer and our Legal Department. REDDS is issuing us a refund check and then we will be sending out refunds to identified individuals. In the event the person cannot now be located, the	Partially Resolved
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Cashier's Office Performing Functions Outside of Job Duties - Statistics on mailings**	3	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/15/2020	05/2022	Closed	In progress. Our cashiers do not send out bills; the Fiscal Officer I (Supervisor) does and this is now a part of her regular duties. At the beginning of the year, we begun our billing project of reconciling and sending out old outstanding bills starting with 2020 cases. $19,234.80 has been collected (as of 5/3/22). Copies of bills send are being maintained by the Fiscal Officer I for our records	Partially Resolved
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Bond Accounting and Disbursal Inaccuracies - Notification pop-up**	1	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020	05/2022	Closed	In progress. There is no pop-up alerting at this time, we are looking at a way to either get an alert to the Fiscal Officer I or Jurist to know they disposed of a case and a new order needs to be issued as a pop-up can be ignored.	Not Resolved
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	**Bond Accounting and Disbursal Inaccuracies - Accurate list of bond payments**	2	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020	05/2022	Closed	We have completed this task for GAL Bonds and send that list to Legal who is to communicate with the jurists to get us orders to release those funds. We have not yet started working on getting orders for Appearance Bonds on closed cases. The appearance	Partially Resolved

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C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	Bond Accounting and Disbursal Inaccuracies - List of cases for which a bond was paid but not discharged	3	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020	05/2022	Closed	See answer to #2 above.	Fully Resolved
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	Not Tracking All Cash and Physical Cash Security - Track cashier variances	3	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020		Open	Completed. We do daily and monthly reconciliation through CARL and out other worksheets. This has yielded accurate execution of their duties. Once a new case management system is implemented the majority of the work for these tasks will them be automated.	
H_5_19	Office of Homeless Services	01/01/2019-1	4/30/2021	Lack of OHS On-Site Monitoring - Adhere to Fiscal procedure requirements regarding monitoring HUD grant sub-recipients	1	OHS recognizes on-site monitoring as a best practice. Expanding monitoring to include increased on-site reviews will require additional resources. Since the audit period, OHS has experienced attrition within an	Moderate	David Merriman	Melissa Sirak	12/31/2021		Open	Until additional resources are secured management accepts risk. Below are efforts to secure additional resources. - OHS secured HUD Planning Grant funding to hire (2) SPA2 and (1) BA4. Due to the complexity of record keeping required by this	
C_5_19 B	Cuyahoga County Juvenile Court – Cas	01/01/2018-1	6/15/2020	ORC 2303.201 Special Revenue Fund Incorrectly Allocated	1	Management agrees with this recommendation	Low	Tess Neff	Serena M. Johnson and Joy Poderis	12/1/2020	05/2022	Closed	Completed. This is regularly occurring.	Fully Resolved
O_9_5_19	Public Works: Capital Projects	01/01/2018-12/31/2019	6/30/2021	General Capital Projects Findings - Lack of policies And Procedures	1	Public Works will develop a policy and procedure manual that encompasses the items recommended by the audit. Target Date for Completion: Public Works will produce the draft policy and procedure manual by	Low	Michael Dever	Nicole English	12/1/2021		Open	Review complete of other accepted County policy and procedures manuals. Draft begun. Target for end of year completion.	
O_9_5_19	Public Works: Capital Projects	01/01/2018-1	6/30/2021	Facilities Findings - Lack of Process Documentation	1	The Department of Public Works agrees with this recommendation to resolve the finding. Specifically, the Department will document the rationale for the	Low	Michael Dever	Nicole English	7/1/2021	5/25/2022	Closed	Delivery method justification for each project on the CIP (trades versus general contractor) is now a field on the Capital Improvement Plan. New justification statement for each project delivery method is highlighted in pink. See documents in Facilities	Fully Resolved
O_9_5_19	Public Works: Capital Projects	01/01/2018-1	6/30/2021	Facilities Findings - Missing or Late Approvals and Documentation	1	The Department of Public Works agrees with the recommendations in order to resolve the finding. Specifically, the Department will develop an interim written Standard Operating Procedure (SOP) for proper	Low	Michael Dever	Nicole English	7/31/2021	5/11/2022	Closed	Training conducted 6/8/2021 to facilities staff on these topics (training material referenced during that session attached). Procedures developed and sent out. See email in folder.	Fully Resolved
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	Voucher Reviews Not Properly Documented	1	For the agencies that have not moved to the ERP platform yet, AP will ensure that all agencies have proper approval on the invoice and coversheet. As long as an invoice has the authorized department AP approver signing off on the invoice and coversheet, the invoice preparer is irrelevant. The signed invoice coversheet is indication that the approver has verified the accuracy of the invoice information before submitting, however the AP staff still performs an invoice validation to ensure that the information that has been listed on the invoice cover (invoice number, payee, invoice amount) is correct and that supporting documentation is uploaded into the system before final approval.	High	Leigh Tucker	Mary Thomas	2/28/2020		Open	Effective with the implementation of the ERP system in February 2020.	ERP
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	Voucher Reviews Not Properly Documented	2	The implementation of the Lawson (ERP) system has alleviated the need for validating invoice signatures with an approver's listing. The AP approver is set-up in the ERP systems at the accounting unit level. An invoice automatically routes to the authorized AP approver that has been set-up in the system. The invoice will not move forward in the workflow process until the authorized approver has reviewed and approved the invoice. Once the invoice comes to AP workflow for approval, the AP team will ensure that the appropriate supporting documentation is attached electronically to the invoice being submitted. The AP team will still check the invoice to ensure that the information that has been entered (invoice number, payee, invoice amount) is correct. Voucher expense cover sheets are no longer required.	High	Leigh Tucker	Mary Thomas	2/1/2020		Open	Effective with the implementation of the ERP system in February 2020.	ERP

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O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Voucher Reviews Not Properly Documented**	3	AP will send out quarterly updates to remind individuals and/or departments about the need for invoice validation and/or required supporting documents as needed effective September 1, 2021.	High	Leigh Tucker	Mary Thomas	9/1/2021	5/25/2022	Closed		05/17/2022 There will be no communication sent specifically for any period after the implementation of LAWSON in February 2020, when the system change eliminated the need for validating signatures because the system is set-up so that only authorized approvers could "approve" an invoice and hence send the invoice to the next level of approval. Also, required documents don't change and separate email communications each quarter wouldn't be necessary. In the few occurrences where proper documentation is not included with an invoice, the invoice is rejected and an email is sent to the invoice originator. The occurrence for this is random and rare as the process has been in effect for 2 years. I have attached two emails as a sample of this communication.5/2/2022 This issue is complete/resolved as documented in CCF #2	Fully Resolved
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Payments May Be Made to Debarred Vendors**	1	The Department of Purchasing (DoP) requires departments to perform a check to ensure vendors are not on the debarred vendors lists and to submit a signed form certifying that a check has been completed	High	Leigh Tucker	Mary Thomas	9/1/2021		Open		This is an open item. AP will have all requestor's send over documentation that they performed a debarment search in the County/State's website	
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Insufficient Records Retention and Safeguarding**	1	The ERP system is an electronic repository for the warehousing of all vouchers/invoices' supporting documentation. The check registers are also warehoused within the ERP system so the maintenance	High	Leigh Tucker	Mary Thomas	12/31/2020		Open		This issue is complete/resolved as documented in CCF #4	
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Insufficient Records Retention and Safeguarding**	2	Effective November 2020, the W-9s for new vendors are being electronically stored in the ERP system. The old W-9s' that we still have on file will be uploaded to the ERP system by December 31, 2021	High	Leigh Tucker	Mary Thomas	12/31/2021		Open		This issue is complete/resolved as documented in CCF #4	
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Use of Pre-signed Forms or Photostatic Signatures**	1	For any department/agency that uses the Lawson (ERP) system for data entry, this control condition is no longer applicable with the change to the new accounting system. All signatures/approvals occur	High	Leigh Tucker	Mary Thomas	2/28/2020		Open		This issue is complete/resolved as documented in CCF #2,6	ERP
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Duplicate Payments Exist**	1	The Lawson (ERP) accounting system has a built-in control function to help eliminate duplicate payments. The system has a unique constraint for the invoice field which allows an invoice number to only be utilized once	High	Leigh Tucker	Mary Thomas	2/28/2020		Open		This issue is complete/resolved as documented in CCF #1 with the exception of releasing a RFQ/purchasing SaaS as an additional detective control for duplicate payments. We are looking into the SaaS RFQ sometime in the second or third quarter of 2022.	ERP
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Duplicate Payments Exist**	2	We also have implemented an additional manual control to prevent duplicate payments. The AP entry clerks throughout the County have been advise that if a duplicate vendor invoice number has been used, that	High	Leigh Tucker	Mary Thomas	2/28/2020		Open		This issue is complete/resolved as documented in CCF #1 with the exception of releasing a RFQ/purchasing SaaS as an additional detective control for duplicate payments. We are looking into the SaaS RFQ sometime in the second or third quarter of 2022	ERP
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Duplicate Payments Exist**	3	We will look into issuing a RFQ for SaaS as an additional detective control for duplicate payments. Once a SaaS product has been procured, AP can run the software to proactively search for duplicate payments on a semi-	High	Leigh Tucker	Mary Thomas	11/30/2021		Open		This issue is complete/resolved as documented in CCF #1 with the exception of releasing a RFQ/purchasing SaaS as an additional detective control for duplicate payments. We are looking into the SaaS RFQ sometime in the second or third quarter of 2022	
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Duplicate Payments Exist**	4	The $1,400 refund for the duplicate payment was received by the County on 9/10/2020 and deposited on 9/16/2020.	High	Leigh Tucker	Mary Thomas	9/16/2020		Open		This issue is complete/resolved as documented in CCF #1 with the exception of releasing a RFQ/purchasing SaaS as an additional detective control for duplicate payments. We are looking into the SaaS RFQ sometime in the second or third quarter of 2022	
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Duplicate Vendors Exist**	1	The Accounts Payable team will work with ERP team to identify duplicate vendor files. The duplicate vendors will be deactivated in the Lawson (ERP) system.	High	Leigh Tucker	Mary Thomas	10/30/2021		Open		This issue is complete/resolved as documented in CCF #7. Duplicate vendor clean-up occurred in October 2021 and this process will be an on-going yearly project that occurs in the last quarter of each year	ERP
O_6_44_19	Accounts Payable - Benford's Law 201	01/01/2018-1	8/9/2021	**Duplicate Vendors Exist**	2	Effective immediately, the Accounts Payable team will ensure that prior to a new vendor being added that they will verify that an existing vendor doesn't currently exist (ex. AP will perform a TIN/SSN search, name	High	Leigh Tucker	Mary Thomas	7/23/2021		Open		This issue is complete/resolved as documented in CCF #7. Duplicate vendor clean-up occurred in October 2021 and this process will be an on-going yearly project that occurs in the last quarter of each year	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	**Outdated and Not Formally Documented Policies and Procedures - Draft and revise the Policies and Procedures**	1	During Q2 2019, OCSS reviewed the existing process around the development of agency Policies and Procedures. The assessment revealed several opportunities to improve on the existing process. Since	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/13/2021		Open			

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H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Outdated and Not Formally Documented Policies and Procedures - Divisions with practices not formally documented to draft Policies, Procedures, and desk aids to reflect	2	Top priority for the Office will be the creation of Policies and Procedures for the Order & Balance Maintenance Unit, Calculation Unit and Interstate Unit. The goal of the	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/13/2021		Open		
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Outdated and Not Formally Documented Policies and Procedures - Reassess the adequacy of its staff resources dedicated to writing Policies and Procedures to ensure	3	The OCSS CQI Unit continues to refine the process to provide detailed Policies and Procedures in the least amount of time possible. Resources, multiple critical priorities and three vacancies contribute to delays in	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/13/2021		Open		
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Outdated and Not Formally Documented Policies and Procedures - Implement monitoring controls, such as target deadlines and regularly scheduled status update	4	As referenced above, the OCSS CQI Unit implemented significant changes to the framework and structure around Policy and Procedure development since late 2019.	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/13/2021		Open		
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Outdated and Not Formally Documented Policies and Procedures - Incorporate any requisite updates to its handbook, and per OAC	5	In the next 90 days, OCSS will contact and coordinate with the Ohio Office of Child Support to determine the appropriate department and preferred method of delivery, as well as the preferred frequency of delivery	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/13/2021		Open		
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Inaccurate Order Determinations: Implement a formalized and documented secondary review process over Administrative Hearing	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will coordinate with the AHU Supervisor and document the procedure for a secondary review of order	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open		
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Inaccurate Order Determinations: issue corrective orders and make the necessary billing adjustments in SETS.	2	For any cases that charges have not already been corrected, OCSS will correct the amounts entered into SETS to avoid potential billing inaccuracies as a result of insurance coverage change.	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open	The item was completed during the testing phase. OCSS will take appropriate actions if and when a missing order is detected.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Inaccurate Order Determinations: Recover the underbilled amount of cash medical which should be	3	After consulting legal counsel (Cuyahoga County Prosecutor's Office) OCSS has no legal authority to retroactively modify an administrative support order to "correct" figures used in the guideline worksheet after	High	David Merriman	Robin Belcher/Jeff Bloom	8/9/2021	5/11/2022	Closed	N/A	Withdrawn
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Lack of Order Determination Support: Add a requirement in its policies that details which documents must be included in the case	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will review and make appropriate updates to language in existing policies	Moderate	David Merriman	Robin Belcher/Jeff Bloom	9/28/2021		Open		
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Inaccurate Order Recordation: Implement a formalized and documented secondary review process over Order & Balance Unit's (OBM's)	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will coordinate with the OBM Supervisor and document the procedure for a secondary review of orders recorded in	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2022		Open		
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Inaccurate Order Recordation: Correct the improper amount entered in SETS.	2	For any cases that charges have not already been corrected, OCSS will correct the amounts entered into SETS to avoid potential billing inaccuracies as a result of insurance coverage change.	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2022		Open		
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Incomplete Order Recordation: Implement a reconciliation process.	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will coordinate with the OCSS departments involved in the modification process and develop a mechanism to	High	David Merriman	Robin Belcher/Jeff Bloom	8/31/2021		Open	Standard Operating Procedure is in the final stages of review. The reconciliation spreadsheet and QA spreadsheet has been created with final edits.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Incomplete Order Recordation (reconciliation)	2	Additionally, when a missing order is detected, OCSS will investigate and initiate action with the appropriate area to locate or ensure that a final order is issued. Upon location or issuance, the order will be updated	High	David Merriman	Robin Belcher/Jeff Bloom	8/31/2021		Open	The item was completed during the testing phase. OCSS will take appropriate actions if and when a missing order is detected. Future case management system in development will assist in reconciliation efforts.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Records Retention Requirements Not Met (compliance)	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will review and make appropriate updates to language in the existing Lump Sum Process Summary, in	High	David Merriman	Robin Belcher/Jeff Bloom	8/23/2021	5/25/2022	Closed	Standard Operating Procedure is complete and has been implemented. Policy is uploaded to folder.	Fully Resolved
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Policy Deviations Not Formally Documented	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will review and make appropriate updates to language in the existing Imputing Income Policy, in coordination	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/1/2021		Open	Imputing Income Policy continues to be reviewed and edited for final draft.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Inaccurate and Incomplete Lump Sum and Lien Determinations: Document their calculations and determinations.	1	OCSS agrees with the recommendations referenced above. A documentation and review process will be developed, including the probable use of a spreadsheet as a tool to document and confirm arrears	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/12/2021		Open	Standard Operating Procedure is complete and has been implemented. Policy is uploaded to folder.	

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H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Order Determination Process - Inaccurate and Incomplete Lump Sum and Lien Determinations (review)	2	OCSS agrees with the recommendations referenced above. The process and spreadsheet will also include the review of completed cases by a supervisor, which will occur a minimum of monthly.	Moderate	David Merriman	Robin Belcher/Jeff Bloom	10/12/2021		Open	Standard Operating Procedure is complete and has been implemented. Policy is uploaded to folder.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Payment Collection Process - Lack of Segregation of Duties – Cash Collection (sign off)	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will review and make appropriate updates to language in the existing Cash Payment Receipts Process, in	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open	Standard Operating Procedure is complete with the one outstanding item (counterfeit bills) Ongoing discussion about counterfeit bills and liability for cash payment locations.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Payment Collection Process - Lack of Segregation of Duties – Cash Collection (monitor documentation)	2	The Accounts Services employee will monitor the documentation for appropriate signatures suggesting recommended monitoring of the cash payments received. If any discrepancies are noted, the Account	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open	Standard Operating Procedure is complete with the one outstanding item (counterfeit bills) Ongoing discussion about counterfeit bills and liability for cash payment locations.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Payment Collection Process - Lack of Segregation of Duties – Cash Collection (segregation of duties): specify that the balancer (not	3	The Continuous Quality Improvement Unit will review and make appropriate updates to language in the existing Cash Payment Receipts Process, in coordination with subject matter experts in the business unit. The	High	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open	Standard Operating Procedure is complete with the one outstanding item (counterfeit bills) Ongoing discussion about counterfeit bills and liability for cash payment locations.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Payment Collection Process - Lack of Segregation of Duties – Financial Instruments (collection and record)	1	OCSS agrees with the recommendation referenced above. The Senior Account Clerk and Support Specialists are trained in collecting financial instruments from the drop box daily. The mailroom	Moderate	David Merriman	Robin Belcher/Jeff Bloom	8/21/2021		Open	Standard Operating Procedure is complete with the one outstanding item (counterfeit bills) Ongoing discussion about counterfeit bills and liability for cash payment locations.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Payment Collection Process - Payments Not Consistently Supported: review deposits for accuracy and sufficient support.	1	Each day, upon receipt of the Cash Payment Receipts (CPRs) from the prior day's cash collections, the Account Services worker will continue to access the SMART Remote system to post each payment. Upon	Moderate	David Merriman	Robin Belcher/Jeff Bloom	9/13/2021		Open	Standard Operating Procedure is complete with the one outstanding item (counterfeit bills) Ongoing discussion about counterfeit bills and liability for cash payment locations.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Payment Collection Process - Payments Not Consistently Supported (policy and procedure)	2	The Financial Supervisor and Financial Manager will work with the Continuous Quality Improvement (CQI) team to document an updated Payment Processing Policy and Standard Operating Procedure (SOP) to	Moderate	David Merriman	Robin Belcher/Jeff Bloom	9/13/2021		Open	Standard Operating Procedure is complete with one outstanding item (counterfeit bills). Law Department is researching the two issues regarding minimum fraudulent bill denomination amount and liability for cash payment locations.	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Payment Collection Process - Manual Cash Receipting: Implement an electronic record-keeping system	1	Until the agency can implement an electronic record-keeping system for all of the Cash Payment locations, each site will be required to remit the top (white) copy of the Cash Payment Receipt (CPR) as record of the cash	Moderate	David Merriman	Robin Belcher/Jeff Bloom	8/1/2021		Open	The updated cash payment receipt process has been communicated and implemented in each payment location as of August 1, 2021. Standard Operating Procedure is complete with the one outstanding item (counterfeit bills) Ongoing discussion about	
H_3_19	Office of Child Support Services	01/01/2019-1	8/9/2021	Child Support Payment Collection Process - Manual Cash Receipting: Until OCSS can implement the first recommendation, OCSS should reorder the triplicate copy forms in a	1	The agency submitted a project request to the Department of Information Technology HHS Team to update and expand the electronic record-keeping system for all CSEA cash payment locations. The	Moderate	David Merriman	Robin Belcher/Jeff Bloom	1/31/2022		Open	Delay continues in the Ohio Child Support implementation of the SETS Modernization project. No updates for the Cash Log system implementation to the three cash payment locations. HHS IT meeting held and due to the delay in implementation and available	
J_4_19	Medical Examiner's Office - Annual Sta	01/01/2018-1	9/20/2021	Lack of PPM & Controls – Information Systems: Create a Policy and Procedure Manual for critical systems	1	Review of systems critical to the agency (Justice Trax and VertiQ) with vendors to develop SOP manuals as well as discussions regarding the above controls.	High	Thomas Gilson, M.D.	Hugh Shannon	12/31/2022		Open		
J_4_19	Medical Examiner's Office - Annual Sta	01/01/2018-1	9/20/2021	Lack of PPM & Controls – Information Systems: Implement stronger passwords	2	Review of systems critical to the agency (Justice Trax and VertiQ) with vendors to develop SOP manuals as well as discussions regarding the above controls.	High	Thomas Gilson, M.D.	Hugh Shannon	10/1/2022		Open		
J_4_19	Medical Examiner's Office - Annual Sta	01/01/2018-1	9/20/2021	Lack of PPM – Statistical Reporting: Create a Policy and Procedure Manual documenting the publishing process of annual ME Report	1	SOP Manual will be developed by the Stat Book team and reviewed by management every two years with changes made as needed.	Low	Thomas Gilson, M.D.	Hugh Shannon	12/31/2021		Open		
J_4_19	Medical Examiner's Office - Annual Sta	01/01/2018-1	9/20/2021	Lack of Controls – Statistical Reporting: Secondary reviews should become standard in reporting process and the reviews should be part of the Policy and Procedure Manual	1	Once quarterly stat reports are sent and collected, a secondary review will be conducted as well as stats from the previous 2 quarters as items can change throughout the year. Another review will be conducted	High	Thomas Gilson, M.D.	Hugh Shannon	10/1/2021		Open		
J_4_19	Medical Examiner's Office - Annual Sta	01/01/2018-1	9/20/2021	Conflicting Data - Appropriate audit trails and support documentation should become part of the annual reporting process. This requirement should be incorporated into the	1	To be included in SOP. Source documentation will be included in Stat report. Part of the Stat report process will include QA reviews of audit trails on select random data.	Low	Thomas Gilson, M.D.	Hugh Shannon	12/31/2021		Open		
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Lack of Bank Reconciliation Approvals - Review and approve monthly reconciliations		Sheriff agrees that monthly reconciliations of discretionary funds should be reviewed and approved as required in internal control policies by a supervisor of appropriate rank which includes sign off and date.	Moderate	Sheriff Villand	Donna Kaleal	12/31/2021		Open	Chief Smith and Captain Peters have been identified as approvers. Both have taken a bank reconciliation training course and have received a certificate of completion. This new approval process began in November of 2021 doing the October 2021 reconciliations.	

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J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Lack of Bank Reconciliation Approvals - Civil reconciliations reviewed by knowledgeable 3rd party	2	The Sheriff agrees that similar reconciliations should occur in the Civil operations unit. Suitable positions will be identified and trained. Reconciliation review and record maintenance will	Moderate	Sheriff Villand	Shaundra Howard	12/31/2021		Open	Chief Smith and Captain Peters have been identified as approvers. Both have taken a bank reconciliation training course and have received a certificate of completion. This new approval process began in November of 2021 doing the October 2021 reconciliations.	
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Automate reconciliation process	2	The Sheriff's Department is posting a Request for Proposals for commissary services that may include the vendor providing fund and reconciliation processes. Additionally, the Department is looking forward to an	High	Sheriff Villand	Brian Rice	12/31/2021		Open	Commissary RFP closed on November 3rd. The proposals have been scored and a vendor has been awarded. We are currently negotiating with the vendor on the contract terms. The Cuyahoga County TAC board is also working with the vendor to get the new	
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Create and implement a policy and procedures manual	7	The Sheriff agrees that a policy and procedures manual is a necessity. The Department will be doing an extensive review and redrafting of current policy in a Sheriff's Department Fiscal Unit Manual.	High	Sheriff Villand	Brian Rice	12/31/2021		Open	A review has been completed and redrafting of the policy is in process.	
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Discretionary Funds - Follow their established procedures regarding the approval and documentation required for the expenditure of discretionary funds	1	The Sheriff agrees that established procedures regarding the approval and documentation required in the expenditure of discretionary funds including provisions for exigent situations and documentation of	Moderate	Sheriff Villand	Donna Kaleal	12/31/2021		Open	Approval documentation is now required for all discretionary fund disbursement. If circumstances allow only for verbal approval to be obtained, it will be followed up with written approval. Approval example uploaded into folder- Complete except for Manual	
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Extradition Meal Expenditures - Established Policies and Procedures that meals for prisoners during extraditions should be separately identified on receipts and/or	1	The Sheriff agrees that the Department should adhere to established policy regarding meals for prisoners during extraditions and the requirement that they be separately identified on travel and expense reports;	Moderate	Sheriff Villand	Donna Kaleal	12/31/2021		Open	The per diem amount for an inmates food has been identified and communicated to the Law Enforcement Division and the Fiscal Division. - Complete except for manual	
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Extradition Meal Expenditures - Reimbues per diem overages	2	The Sheriff agrees that at any time a per diem is exceeded the involved employee is responsible for reimbursing the County pursuant to policy. Fiscal and Law Enforcement employees participating in	Moderate	Sheriff Villand	Donna Kaleal	12/31/2021		Open	This policy has been communicated to both the Law Enforcement staff participating in extraditions and the Fiscal Staff who reconcile extraditions. - Copy of the policy is included in the folder. Complete except for manual	
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Lack of Reimbursement Tracking - Incorporate accounts receivable tracking and monitoring into the current Policy and Procedures	2	The Sheriff agrees that a more robust system is required to track and maintain records of the invoicing of the Cuyahoga County Prosecutor's Office for reimbursement regarding extraditions completed on	Moderate	Sheriff Villand	Donna Kaleal	12/31/2021		Open	A Detailed tracking spread sheet has already been created and began being used in October 2021. This spread sheet tracks all CPO extraditions and all CPO reimbursements that are due to the CCSD. Also, invoices submitted to the CPO and all corresponding	
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Lack of Reimbursement Tracking - Submit extradition reimbursement invoices to the Prosecutor's Office using a method which creates a documented record (i.e. email).	3	The Sheriff agrees that a more robust system is required to track and maintain records of the invoicing of the Cuyahoga County Prosecutor's Office for reimbursement regarding extraditions completed on	Moderate	Sheriff Villand	Donna Kaleal	9/27/2021		Open	A detailed tracking spread sheet has been created which includes total expenses of each extradition, amount reimbursed by Prosecutor's Office, date of deposit into Transportation account, amount deposited into the transpiration account. A change in	
C_5_19 A	Cuyahoga County Juvenile Court Ancil	01/01/2018-1	6/15/2020	Receiving Record Not Complete for All Shipments - All information the Receiving Record Report be complete and legible	1	This is a process controlled by Cuyahoga County's Department of Public Works. The Juvenile Court has reached out to the Department of Public Works in an attempt to resolve this finding, but at the time of this	Moderate	Tess Neff	Sarah Baker and Tim Lubbe	9/15/2020		Open	See attached email pdf: Receiving Record Report	
H_6_2018	Invest In Children	08/01/2017-0	6/13/2019	Incomplete Policy and Procedure Manual - Position duties	9	IIC will develop position descriptions for all positions.	Low	David Merriman	Rebekah Dorman	12/31/2019	4/12/2022	Closed	Completed. The new Policies & Procedures Manual includes descriptions of all positions in OEC.	Fully Resolved
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Agency Foster Home License - Maintain copies of documentation	1	ODJFS oversee the state's foster care system and inspects a sampling of the agency's foster homes every two years. Additional steps are underway to scan all foster care documents that are not kept within the	Moderate	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	12/31/2021		Open	On an routine basis all provider records are being scanned and uploaded into Traverse	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Incorrect Foster Home Payment Amounts - Supervisors should review documentation ensuring it is present and correct	1	Supervisors and manager routinely review submitted mileage expense reports for accuracy prior to final submission for payment. A home visit checklist was created to assist agency staff and supervisors with	Moderate	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	12/31/2021		Open	Monthly visit checklist has been updated to include a review or discussion around expense report submissions. Checklist uploaded to folder	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Incorrect Foster Home Payment Amounts - Use standardized rates	2	The IRS rate was added to the report template and will be adjusted annually (when applicable).	Moderate	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	12/31/2021		Open	The Caregiver Travel Reimbursement form is updated annually to reflect the current IRS reimbursement rate. Form uploaded to folder	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Incorrect Foster Home Payment Amounts - Review DOB to stipends monthly	3	Tickler reports are generated out ofSACWIS and reviewed by the supervisors monthly.	Moderate	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	12/31/2021		Open	Monthly visit checklist updated to reflect a review of submitted expenses. Checklist uploaded to folder.	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Agency Foster Home Add on Support - All Add-On Rates should have documented justification	1	An agency licensed foster parent may request consideration for a "special board rate" add-on at any point in the placement. The add-ons are designed to support foster parents in parenting children who have	Moderate	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	12/31/2021		Open	The "request for special board rate" form will be completed for all add-on	

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H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Agency Foster Home Add on Support - Maintain a tracking log of active Add-On Rates that contains the amount and approved dates for the Add-On.	2	Add-on approvals are time limited and entered into the FACTS database with a designated end date. Placement supervisors assist with tracking expiration dates to ensure timeliness of review. The current review and	Moderate	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	12/31/2021		Open	Supervisors will review add-on expectations at the all supervisors meeting on 3/17/22. UPDATE: This was delayed due to meeting cancellation. Will be addressed on 5/18/2022 during the Caregiver Resource Management Dept. Meeting.	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Agency Foster Home Add on Support - Clarify DCFS Policy 6.02.13	3	The foster care senior manager and supervisors will review policy 6.02.13	Low	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	12/31/2021		Open	CRM Supervisors completed the policy review on 3/4/22	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Network Foster Home- Add on Support and LOC - All Non-Contract Rates, and placement deviations should have documented justification	1	PCSAO's are not required to complete a level of care tool (LDC). For CCDCFS, the LDC tool is unique to Cuyahoga County and serves two purposes: to be a guide for determining the intensity and severity of a	Moderate	David Merriman and Cynthia Weiskittel	David Gray	12/31/2021		Open	The process described was already in place prior to the audit and has been an ongoing expectation. Supervisors will review the expectation with placement staff during their unit meeting on 4/27/22.	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Network Foster Home- Add on Support and LOC - Written Policies and Procedures for Non-Contract Rates, and LOC placement adjustments for Network Foster	2	The placement Senior Manager will review with leadership the appropriateness of capturing the daily work expectations for placement staff within the agency's policy and procedure manual.	Low	David Merriman and Cynthia Weiskittel	David Gray	12/31/2021		Open	Initiated consultation with deputy director and PEI administrator to address the issue	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Network Foster Home- Add on Support and LOC - Maintain Level of Care documentation	3	The LOC data is currently being maintained in the new database created by the agency's IT department and any new tool is being uploaded into the Traverse program	Moderate	David Merriman and Cynthia Weiskittel	David Gray	12/31/2021		Open	All current Level of Care tools are automatically stored in the current database and are uploaded into Traverse when the case is closed for additional access. Supervisors monitoring staff adherence to the expectation.	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Placement Search Documentation - Include a placement search form with the child placement file	1	CCDCFS is working to ensure that a placement search form will be included in the child's placement file. Since April of 2020, placement search forms have been consolidated and are included on the "Placement	Moderate	David Merriman and Cynthia Weiskittel	David Gray	12/31/2021		Open	As indicated in the management response, this has been and continues to be an expectation. Admin assistant is in the process of uploaded all old placement files that had not been sent to records for storage (including search efforts) into Traverse since July of '21.	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Placement Search Documentation - Use of placement search documentation should be added to DCFS Policies and Procedures.	2	See response above	Low	David Merriman and Cynthia Weiskittel	David Gray	12/31/2021		Open	Initiated consultation with deputy director and PEI administrator to address the issue	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Duplicate Systems - Eliminate the need of dual entry	1	CCDCFS management agrees that the elimination of dual entry within the FACTS and SACWIS systems would help increase efficiency and decrease the likelihood of data entry inconsistencies. Collaborative efforts are	Low	David Merriman and Cynthia Weiskittel	David Gray	6/30/2022		Open	At the time of this response placement staff are still required to do dual entry in FACTS and SACWIS, resolution is dependent on the agency no longer paying out of Fiscals.	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Duplicate Systems - Ensure that a documented review of the rates in SACWIS and FACTS is performed and maintained upon a new placement or change	2	The Placement Senior Manager will consult with the Traverse experts as well as members of the performance evaluation team to determine the best options to store internal record verifications.	Moderate	David Merriman and Cynthia Weiskittel	David Gray	12/31/2021		Open	Initiated consultation with deputy director and PEI administrator to address the issue	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Duplicate Systems - SACWIS and FACTS review should be included in the written Policies and Procedures	3	The Placement Senior Manager will consult with the Policy Review Committee to determine the best options for maintenance of review documentation.	Low	David Merriman and Cynthia Weiskittel	David Gray	12/31/2021		Open	Initiated consultation with deputy director and PEI administrator to address the issue	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Incorrect Childcare Rates Authorized - Modify Notice of Day Care Placement and Payment Form	1	CCDCFS has edited the Placement and Payment form to include the child's age. Workers and supervisors are asked to routinely review whether a child is school age. The database has been revised to track the child's date	Moderate	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	10/8/2021		Open	Database has been updated to track child's date of birth and age	
H_1_1_20	Children and Family Services Audit	1/1/2020-12/	11/30/2021	Foster Program: Childcare Rates and SUTQ - Follow established policies and procedures regarding utilizing SUTQ providers	2	See response #1.	Moderate	David Merriman and Cynthia Weiskittel	Jacqueline Fletcher	9/7/2021		Open	The Foster and Kinship Daycare practice memo was updated and shared with all staff 11/16/21. The daycare helpful tips email is shared with all staff on a monthly basis	
H_5_19	Office of Homeless Services	01/01/2019-1	4/30/2021	Missing Supporting Documentation - Ensure there is an invoice and proof of payment for all requested payments	1	A. OHS will be sending an email to all the providers letting them know that an internal audit was performed on the Office of Homeless Services. In this email, we will inform the providers that there were audit findings that	Moderate	David Merriman	Melissa Sirak	3/31/2021	3/16/2022	Closed	Email saved in folder H_5_19	Fully Resolved
O_9_5_19	Public Works: Capital Projects	01/01/2018-1	6/30/2021	Road and Bridge Findings - Designer Invoice Documentation Lacking Support	1	Project managers will review all invoices for contract compliance and return invoices without proper documentation.	Moderate	Michael Dever	Nicole English	6/14/2021		Open	Invoice check implemented and on-going. New contracts with this language have not been entered into since the completion of the audit. However, the language from a previous contract has been identified that will be used going forward. Contract example	
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Create a spreadsheet to reconcile ITF	1	The Sheriff agrees with the recommendation to maintain a spreadsheet which appropriately calculates and maintains month to date and year to date balances for the Inmate Trust Fund.	High	Sheriff Villand	Brian Rice	9/27/2021		Open	A new reconciliation spreadsheet has been calculated with a beginning book balance. This spreadsheet began being used in November 2021 with the October reconciliation. It will continue to be used for monthly ITF reconciliations until the new vendor	

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J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Reconciling items resolve on monthly basis	3	The Sheriff agrees that Commissary reconciliation items should be resolved on a monthly basis; with unidentified reconciling items reviewed under the pending County write off procedures.	High	Sheriff Villand	Brian Rice	9/27/2021		Open	We have identified all stale checks/unclaimed funds. In accordance with ORC will advertise the unclaimed funds. Any funds that are not claimed within the 30 day mandatory period, will be turned over to County Treasury. - Completed except for manual		
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Bank reconciliations completed and approve within 30 days of month completion	4	The Sheriff agrees that bank reconciliations should be completed and approved within 30 days of the completion of the month. Fiscal/Commissary staff will ensure that this timeline is met and that it is	High	Sheriff Villand	Brian Rice	9/27/2021		Open	All bank reconciliations are up to date. - completed except for manual		
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Void checks that have been outstanding for over a year and perform the appropriate adjusting entry. Establish a policy	5	The Sheriff agrees that stale outstanding checks should be voided with accompanying accounting adjustment entries in the ITF account. Additionally, the Sheriff agrees that policy should be established relative to	High	Sheriff Villand	Brian Rice	9/27/2021		Open	We have identified all stale checks/unclaimed funds. We have put a process in place which will ensure we identify all stale checks monthly. In accordance with ORC will advertise the unclaimed funds. Any funds that are not claimed within the 30 day mandatory		
J_13_2_21	Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Maintain copies of voided checks and create a monthly listing to incorporate with the bank reconciliation process made	6	The Sheriff agrees that records should be maintained of all voided checks to be incorporated into the bank reconciliation process. Fiscal staff will utilize this data to ensure all checks are accounted for and all	High	Sheriff Villand	Brian Rice	9/30/2022		Open	We have identified a process which allows us to identify voided/stale checks monthly		
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	New Employees Not EMD Trained - Classroom Training	1	Management is aware that we have four employees not yet trained and certified in Emergency Medical Dispatch. Per the COVID 19 protocols of Cuyahoga County and Bedford Medical Center, we were unable to	High	Brandy Carney	Lisa Raffurty	5/16/2022		Open			
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	New Employees Not EMD Trained - Training Completion	2	Management is aware that we have four employees not yet trained and certified in Emergency Medical Dispatch. Per the COVID 19 protocols of Cuyahoga County and Bedford Medical Center, we were unable to	High	Brandy Carney	Lisa Raffurty	5/16/2022		Open			
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	Inadequate Level of Case Review - Lack of a formal policy review approval process	1	Management shall review all existing policies and make necessary updates annually at a minimum. After annual review, the CECOMS Manager shall sign off on any changes/updates via a signature field within the	Moderate	Brandy Carney	Lisa Raffurty	4/26/2022		Open			
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	Inadequate Level of Case Review - determine and document whether it is appropriate to follow the APCO/NENA requirement cited in its policy	2	CECOMS recognizes the need for adequate quality assurance reviews to assure emergency operations are being performed in accordance with established procedures and state rules. Management believes call	Moderate	Brandy Carney	Lisa Raffurty	4/26/2022		Open			
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	Completion of Emergency Response Services Not Ensured - No verification process of requests for emergency response services being fulfilled	1	Management has implemented a Supervisor Shift Report which is completed daily by each supervisor. This requirement became effective January 6, 2022.	Moderate	Brandy Carney	Lisa Raffurty	4/26/2022	5/5/2022	Closed			Fully Resolved
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	Completion of Emergency Response Services Not Ensured - No formal method to label calls to distinguish the type of emergency response service to query a listing	2	CECOMS will explore the possibility of call labeling or flagging when the enhanced capabilities included in Vesta are implemented.	Moderate	Brandy Carney	Lisa Raffurty	7/30/2022		Open			
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	Completion of System Tests Not Ensured - Lack of sufficiently verifying the completion of systems tests	1	Management has implemented a Supervisor Shift form effective January 6, 2022. This form enables each supervisor conducting a system test to report the type of test, the date of completion, and the outcome of the	Moderate	Brandy Carney	Lisa Raffurty	4/26/2022	5/5/2022	Closed			Fully Resolved
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	SOC Not Obtained - Lack of obtainment and review of SOC reporting	1	CECOMS previously requested SOC reports from vendors during the initial implementation of the system. Motorola requires a signed non-disclosure form be submitted prior to releasing their SOC reports.	Moderate	Brandy Carney	Lisa Raffurty	5/31/2022		Open			
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	SOC Not Obtained - Lack of determination of the nature of the services provided or systems furnished by any of its other existing service providers necessitates the obtainment and	2	CECOMS previously requested SOC reports from vendors during the initial implementation of the system. Motorola requires a signed non-disclosure form be submitted prior to releasing their SOC reports.	Moderate	Brandy Carney	Lisa Raffurty	5/31/2022		Open			
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	SOC Not Obtained - Not ensuring an unqualified opinion	3	CECOMS previously requested SOC reports from vendors during the initial implementation of the system. Motorola requires a signed non-disclosure form be submitted prior to releasing their SOC reports.	Moderate	Brandy Carney	Lisa Raffurty	5/31/2022		Open			
J_7_2_20	Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	SOC Not Obtained - Did not set a schedule to request and review Service Organization Control (SOC) audit reports from existing service providers annually	4	CECOMS previously requested SOC reports from vendors during the initial implementation of the system. Motorola requires a signed non-disclosure form be submitted prior to releasing their SOC reports.	Moderate	Brandy Carney	Lisa Raffurty	5/31/2022		Open			