



DEPARTMENT OF INTERNAL AUDIT

Issue Tracker Report
As of November 15, 2022

Recommendations Summary by Audit (2017-Current)

Audit	Total Rec. #	High Rec. #	Moderate Rec. #	Low Rec. #	Not Rated Rec. #	Total Rec. Open #	High Rec. Open #	Moderate Rec. Open #	Low Rec. Open #	Not Rated Rec. Open #
Fiscal Office Internal Payroll	10	5	0	5	0	0	0	0	0	0
Sheriff's Office General Operations	139	0	0	0	139	0	0	0	0	0
Sheriff's Office Civil Division	133	0	0	0	133	0	0	0	0	0
Sheriff's Office Property Room	63	0	0	0	63	0	0	0	0	0
Human Resource Payroll	42	9	21	12	0	0	0	0	0	0
Cuyahoga County Healthcare Benefits - Phase II	50	5	8	1	36	0	0	0	0	0
Procurement Process - IT Contracts	57	15	31	11	0	14	7	7	0	0
Parking Services	28	0	0	0	28	0	0	0	0	0
Employee Reimbursement	25	3	10	4	8	0	0	0	0	0
Benford's Law Audit – 2016	19	5	12	2	0	0	0	0	0	0
Duty-related Travel Reimbursement	15	1	6	5	3	0	0	0	0	0
Invest in Children/Office of Early Childhood	24	0	11	8	5	2	0	2	0	0
Juvenile Court Ancillary Services and Grants	17	2	10	5	0	0	0	0	0	0
Juvenile Court Cash Collection	35	5	17	13	0	0	0	0	0	0



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Audit	Total Rec. #	High Rec. #	Moderate Rec. #	Low Rec. #	Not Rated Rec. #	Total Rec. Open #	High Rec. Open #	Moderate Rec. Open #	Low Rec. Open #	Not Rated Rec. Open #
IT Inventory	20	15	1	4	0	9	8	1	0	0
Medical Examiner's Office	5	3	0	2	0	5	3	0	2	0
Public Works - Capital Projects	11	0	3	8	0	0	0	0	0	0
Office of Homeless Services	4	0	2	2	0	1	0	1	0	0
Office of Child Support Services	25	11	14	0	0	19	6	13	0	0
Accounts Payable - Benford's Law 2019	13	13	0	0	0	10	10	0	0	0
Sheriff's Office Funds	15	7	8	0	0	14	7	7	0	0
Children and Family Services Programs	31	0	21	10	0	24	0	19	5	0
Senior & Adult Services	9	3	6	0	0	9	3	6	0	0
Cuyahoga Emergency Communications System	11	2	9	0	0	8	1	7	0	0
Employee Leave Payroll Review	18	18	0	0	0	18	18	0	0	0
Totals	819	122	190	92	415	133	63	63	7	0



DEPARTMENT OF INTERNAL AUDIT

Second Half 2022 Activity

Audits Released

Status	Audit Name or Examination	High	Moderate	Grand Total
Open	Department of Senior and Adult Services Audit	3	6	9
	Employee Leave Payroll Audit	18		18
Grand Total		21	6	27

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Status	Audit Name or Examination	Fully Resolved	Partially Resolved	Not Resolved	Withdrawn	Risk Accepted	Grand Total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	3					3
	Cuyahoga County Department of Information Technology - IT Inventory	4			1	1	6
	Cuyahoga County Juvenile Court – Cash Collections	5	1		1		7
	Cuyahoga County Juvenile Court Ancillary Services and Grants				1		1
	Cuyahoga Emergency Communications System Audit	1					1
	Invest In Children	1					1
	Office of Child Support Services	3			1		4
	Public Works: Capital Projects	2					2
Closed Total		19	1		4	1	25
Open	Accounts Payable - Benford's Law 2019		1	3			4
	Cuyahoga County Department of Information Technology - IT Inventory		4				4
	Medical Examiner's Office - Annual Statistical Reporting Audit		1				1
	Office of Child Support Services		4				4
	Sheriff's Office Funds Audit		4				4
Open Total			14	3			17
Grand Total		19	15	3	4	1	42



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- **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
Closed	Accounts Payable - Benford's Law 2019	3			3
	Children and Family Services Audit		3	4	7
	Cuyahoga County Department of Information Technology - IT Inventory	5		1	6
	Cuyahoga County Juvenile Court – Cash Collections		15	8	23
	Cuyahoga County Juvenile Court Ancillary Services and Grants		1		1
	Cuyahoga Emergency Communications System Audit	1	2		3
	Invest In Children		7	2	9
	Office of Child Support Services	5	1		6
	Office of Homeless Services		1		1
	Public Works: Capital Projects		1	3	4
Closed Total		14	31	18	63



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Status	Audit Name or Examination	High	Moderate	Low	Grand Total
Open	Accounts Payable - Benford's Law 2019	10			10
	Children and Family Services Audit		19	5	24
	Cuyahoga County Department of Information Technology - IT Inventory	8	1		9
	Cuyahoga Emergency Communications System Audit	1	7		8
	Department of Senior and Adult Services Audit	3	6		9
	Employee Leave Payroll Audit	18			18
	Invest In Children		2		2
	Medical Examiner's Office - Annual Statistical Reporting Audit	3		2	5
	Office of Child Support Services	6	13		19
	Office of Homeless Services		1		1
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	7	7		14
	Sheriff's Office Funds Audit	7	7		14
Open Total		63	63	7	133
Grand Total		77	94	25	196

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

Testing Status of 133 Open Recommendations

I. Requires IT Consulting – 17/133 (13%)

Status	Audit Name or Examination	High	Moderate	Grand Total
Open	Accounts Payable - Benford's Law 2019	5		5
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	6	6	12
Grand Total		11	6	17

ERP oriented remediation testing determined to require IT consulting



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II. Currently being Tested – 7/133 (5%)

Audit Name or Examination	High	Grand Total
Accounts Payable - Benford's Law 2019	1	1
Cuyahoga County Department of Information Technology - IT Inventory	4	4
Office of Child Support Services	2	2
Grand Total	7	7

III. Pending Detailed Testing for 2022 – 0/133 (0%)

All 2022 scheduled testing has been completed or is currently being performed.

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

Audit Name or Examination	High	Moderate	Low	Grand Total
Accounts Payable - Benford's Law 2019	4			4
Children and Family Services Audit		19	5	24
Cuyahoga County Department of Information Technology - IT Inventory	4	1		5
Cuyahoga Emergency Communications System Audit	1	7		8
Department of Senior and Adult Services Audit	3	6		9
Employee Leave Payroll Audit	18			18
Invest In Children		2		2
Medical Examiner's Office - Annual Statistical Reporting Audit	3		2	5
Office of Child Support Services	4	13		17
Office of Homeless Services		1		1
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	1	1		2
Sheriff's Office Funds Audit	7	7		14
Grand Total	45	57	7	109

- *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.*
- *This table includes the 17 open recommendations tested in 2022 determined to be partially or not resolved.*

**Cuyahoga County
Issue Tracker Detail
As of 11/15/2022**



Initial Audit Results											Management Response		
Audit Name or Examination	Audit Period	Release Date	Issue	Recommendation #	Management's Response to Audit	Risk Level	Executive Contact	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments
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	8/1/2019		Open	10/26/2022	Partially Resolved	Nearly complete. We have implemented a scholarship module in ChildPlus, our UPK program management platform. We are currently working with providers on this new method of entering scholarship applications. We expect to send scholarship award letters to families by the end of 2022.
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	2/1/2020		Open	10/26/2022	Fully Resolved	We have resumed monitoring visits in the 2021-22 program year. We have incorporated staff review of the Expense Report (formerly Cost Category Expenditure Report) into the monitoring process and are asking programs to show us (on video chat, when monitoring takes place virtually) the items listed in the Expense Reports.
Invest In Children	08/01/2017-07/31/2018	6/13/2019	Missing Procedures Identified in UPK On-Site Monitoring Visits - Review ODE/ODJFS' SUTQ site visit report	2	Partially Agree – IIC does not have access to ODE/ODJFS SUTQ on-site verification visit reports; the only available reports are the ODE/ODJFS licensing inspection reports. IIC will evaluate how reviewing licensing inspection reports prior to conducting a monitoring visit might lead to potential efficiencies and avoid duplication.	Low	David Merriman	2/1/2020	8/18/2022	Closed	5/2/2022	Fully Resolved	We do not have access to SUTQ visitation reports. However, we will review licensing inspection reports as part of our monitoring process.
Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Develop a Policy and Procedure Manual	1	Agree – IIC will develop a policies and procedures manual that includes all the processes noted below.	Moderate	David Merriman	12/31/2019	4/19/2022	Closed	4/7/2022	Fully Resolved	Completed. A new Policies & Procedures Manual has been written that incorporates recommendations below. The Policy & Procedures Manual has been uploaded to the folder
Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Budgeting Process	2	Agree – IIC will develop a policies and procedures manual that includes the budgeting process.	Moderate	David Merriman	12/31/2019	4/19/2022	Closed	4/7/2022	Fully Resolved	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.
Invest In Children	08/01/2017-07/31/2018	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	12/31/2019	4/19/2022	Closed	4/7/2022	Fully Resolved	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.
Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Cost category report process	4	Agree – IIC will develop a policies and procedures manual that includes the cost category report process.	Moderate	David Merriman	12/31/2019	4/19/2022	Closed	4/7/2022	Fully Resolved	Completed. The new Policies & Procedures Manual details the procedures for reviewing the UPK Expense Reports (formerly Cost Category Reports).
Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Lead Agency	5	Agree – IIC will develop a policies and procedures manual that includes the additional monitoring procedures outside of invoice review necessary to ensure the accuracy and performance of the agency's contractual obligations.	Moderate	David Merriman	12/31/2019	4/19/2022	Closed	4/7/2022	Fully Resolved	Completed. The new Policies & Procedures Manual details the procedures for monitoring lead agency performance and ensuring they meet contractual obligations.
Invest In Children	08/01/2017-07/31/2018	6/13/2019	Incomplete Policy and Procedure Manual - Site Visits	6	Agree – IIC will develop a policies and procedures manual that includes the site visiting process addressing all the above items.	Moderate	David Merriman	12/31/2019	4/19/2022	Closed	4/7/2022	Fully Resolved	Completed. The new Policies & Procedures Manual details the procedures for monitoring of UPK providers.

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Invest In Children	08/01/2017-06/13/2019	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	12/31/2019	4/19/2022	Closed	4/7/2022	Fully Resolved	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 from UPK providers and Lead Agencies.
Children and Family Services Audit	1/1/2020-12/31/2021	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 ODJFS expectations for administration of KPIP. Current review procedures are satisfactory for the administration of the KPIP program. The department supervisors will periodically communicate to staff the program expectations. Supporting those efforts with the following: a. All initial KPIP application are routinely reviewed by the KPIP supervisor, b. KPIP Supervisor will review case content expectations with KPIP staff and have staff sign that that they understand these expectations, c. Additionally, KPIP Supervisor will review a random sampling of KPIP redetermination files during monthly staff conferences to provide feedback and support to KPIP staff.	Moderate	David Merriman and Cynthia Weiskittel	11/15/2021		Open	1/20/2022	Fully Resolved	Procedures and checklist updated to align with state rules regarding KPIP. See uploaded documents for updated checklist and procedures
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 31, 2018, DoIT began transitioning ownership of the OnBase System to OPD. OPD now serves the role of system owner. Since April 27, 2018, OPD & DoIT meet on a weekly basis to identify any outstanding issues with the system, determine appropriate changes to be made, and schedule those changes to the system. The ability to make changes within the system is now limited to the OPD Director, OPD Purchasing Manager and the OnBase Administrators with appropriate approvals. During the audit period, if the OnBase Administrator made a change in the system by request of staff, the authorization would be added in a note in OnBase. With the addition of the Cherwell ticketing system, the OnBase Administrator requires a ticket in Cherwell be opened to make the request. The Cherwell ticket number will be added to the notes in the OnBase system to have a more thorough written record of the changes. Management takes no position on the other segregation of duties issues discussed in this section as the specific activities being discussed are currently being investigated by the County Prosecutor and management wishes to defer to that investigation.	High	Lenora Lockett	8/23/2021		Open	8/23/2021	Fully Resolved	Complete system change to ERP. Recommendations no longer apply Contract #'s provided 6/29

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Audit Name or Examination	Audit Period	Release Date	Issue	Reco mme ndati on #	Management's Response to Audit	Risk Level	Executive Contact	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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 specific activities being discussed are currently being investigated by the County Prosecutor and management wishes to defer to the investigation. For the balance of the issues, the recommendation will be implemented in places where the logical business flow can support alternate approvals. DoIT and OPD meet on a weekly basis to discuss needed updates and changes to the OnBase system. The issue of instituting logical controls will be added to the pending list and included in the discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization.	High	Lenora Lockett	2/10/2021		Open	2/10/2020	Fully Resolved	Recommendation was implemented at time of report - documentation provided to Dawn on 2/10/20
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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 has documentation, process and procedures tied to it, that were not reviewed as part of the audit process. The authentication of users in the previous version of OnBase was not tied to Active Directory (AD) and not included in the termination process. With the implementation of the updated version of OnBase (OnBase 2.0) during the audit period, AD is now used to access OnBase, eliminating the need for a specific removal from OnBase. If users need to be removed that are not terminated from the County, the Cherwell ticketing system can be used to submit a request for removal. This is similar to how a user gains access.	High	Lenora Lockett	7/1/2017		Open	7/1/2017	Fully Resolved	ERP implementation created system changes that implemented SOD. Administrative access is restricted and primarily used to migrate changes from Test to Prod

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Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	1	Recommendation Implemented. As of January 31, 2018, DoIT began transitioning ownership of the OnBase System to OPD. OPD now serves the role of system owner. Since April 27, 2018, OPD & DoIT meet on a weekly basis to identify any outstanding issues with the system, determine appropriate changes to be made, and schedule those changes to the system. The ability to make changes within the system is now limited to the OPD Director, OPD Purchasing Manager and the OnBase Administrators with appropriate approvals. During the audit period, if the OnBase Administrator made a change in the system by request of staff, the authorization would be added in a note in OnBase. With the addition of the Cherwell ticketing system, the OnBase Administrator requires a ticket in Cherwell be opened to make the request. Beginning in April, a new form was implemented for OnBase access. This form requires director approval for anyone to have access to the system. The form is attached to the department request in Cherwell for OnBase access.	Moderate	Lenora Lockett	11/27/2018		Open	10/19/2021	Fully Resolved	Systems are now completely different. However, Purchasing serves as the business owner for the ERP SS/CM modules & a portion of Lawson. Email included in folder (RE: ERP ID#139 - PO Approval Workflow Updates) showing the request for business sign off before making changes. This is a good example because it required both Purchasing & AP sign off.
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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 use confidential PII in an inappropriate manner. Users in the OnBase system are required to adhere to County data policies that identify the appropriate and inappropriate use of the data. Cuyahoga County has mitigating controls in place to identify and stop confidential PII, from being saved on a computer or emailed inappropriately. Additionally, per discussions with DIA, the only information stored in OnBase that has confidential PII included is for individuals with contracts with the County. For those items, staff will be instructed to use the current confidential flag already in OnBase. This will allow only those in the workflow to see the item during the approval process. After the item is approved, searching for the item will be limited to those that have been granted access to see confidential items.	High	Lenora Lockett	9/28/2018		Open		Partially Resolved	what goes in to OnBase has changed completely & is mostly taken over by ERP
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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 requirements, user departments have submitted their requests for users and associated roles/authorizations. As such, this will be fully implemented with the ERP (anticipated late 2018/early 2019). The ERP System requirements will address segregation of duties with purchasing roles (i.e., buyers, receivers, requestors...) and fiscal roles.	Moderate	Lenora Lockett	5/28/2021		Open		Fully Resolved	New process in ERP for user access & include SOD rules

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Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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 pending list and included in the discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization. For this item there are mitigating controls in place as items are still required to be presented to the BOC by the appropriate department.	Moderate	Lenora Lockett	5/28/2021		Open	8/23/2021	Fully Resolved	New process in ERP around contract signatures Provided in Email on 5/28
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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 discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization.	Moderate	Lenora Lockett	5/28/2021		Open	8/23/2021	Fully Resolved	New process in ERP, approvals are based on AU Provided in Email on 5/28
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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 basis to discuss needed updates and changes to the OnBase system. The issue of distinguishing emergency requests will be added to the pending list and included in the discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization.	High	Lenora Lockett	1/29/2021		Open		Fully Resolved	All items are required to be put into ERP. There's been some changes with COVID-19 due to the need of Emergency Purchases. However, those still follow an EMRP process
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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 discussions for prioritization of available resources. Per DoIT/OPDs request, DIA provided an estimated risk level for each recommendation. These will be taken into account for prioritization.	Moderate	Lenora Lockett	5/28/2021		Open		Fully Resolved	New process in ERP/OnBase Provided in Email on 5/28
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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 standard & if the item is a renewal of a previously approved item. Within OnBase, there is a flag system that DoIT already uses to identify the exemption for the approval. Each of the items referenced by DIA regarding TAC approval were identified with an appropriate flag.	Moderate		2/28/2019		Open		Fully Resolved	ERP is changing this process with TAC; ERP and OnBase interfacing is beyond the current scope. ERP will send technology related items to Approval Queue. Those items will need entered into OnBase for TAC approval routing. (Flag system is manual and not able to be automated).

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Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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 County Code 501.23	3	Agree – partially implemented. Contracts and loans have been posted as of June 2018. County staff has already begun work on complying with County Code 501.23. Lists of county contracts (from July 2017) and economic development loans are currently posted on the OPD website as a temporary solution. DoIT is working on more robust system that will allow for more information on contracts, grants and economic development loans. The new system will be coming online 2018.	Moderate	Lenora Lockett	6/1/2018		Open	10/26/2022	Fully Resolved	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. 8/16 Update: The system is now working to post Infor items correctly. It can be found here: https://opd.cuyahogacounty.us/search/Content/Search/contract/contract.aspx . There's need for corrections among some historical items, but new items are all posting accurately. Historical items are scheduled to be updated by 3/31/23.
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		Fully Resolved	Contracts and deliverables are now more clear related to newer IT contract templates & require sign-off on completed statements of work before payment
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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		Fully Resolved	Completed
Cuyahoga County Department of Information Technology - IT Inventory	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 tracking of IT assets. IT will continue this process regarding updating of asset locations and information relating to asset inventory. IT will review implementing additional procedures to reconcile to ensure records are accurate. This will be completed by within 30 days	High	Jeremy Mio	8/5/2020		Open	8/25/2022	Partially Resolved	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 inventory by approximately end of April 2022. 8/25 Update: IT continues to have weekly inventory meetings. The IT EUX Team has created an inventory intake and CMDB update process. This process is defined in the Intake SOP (IT SOP 21-0001 - IT Asset - Intake) and IT EUX can provide example intake tracking documents. This is the current process for all new assets inventoried in 2021 and 2022. Disposed assets (RET3) have not been fully updated in the Cherwell CMDB, IT EUX has assigned resources working with RET3 and updating the CMDB. The IT EUX is still in the process of reviewing about 300 (out of 11,000) Cherwell CMDB assets.
Cuyahoga County Department of Information Technology - IT Inventory	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, the person who requested the deletion, who authorized the deletion, etc.	High	Jeremy Mio	1/27/2020	10/12/2022	Closed	8/25/2022	Fully Resolved	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 the new processes. 8/25 Update: see supporting screenshot section for Deletion log and instructions for Cherwell objects, including CMDB items (Cherwell Deleted Items Instructions).

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Cuyahoga County Department of Information Technology - IT Inventory	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 management. Lost or stolen inventory will now also be tracked in the ITAM along with the required reporting in A202-17.002 (Sheriff Protective Services). The method for tracking lost/stolen items in the ITAM has implemented and will be specified within the revised policy. The revised policy will be approved and implemented within 30 day	High	Jeremy Mio	8/5/2020	10/12/2022	Closed	8/25/2022	Fully Resolved	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. 8/25/22 Update: Policy and standards are aligned, however, staff is incorrectly labeling assets MIA that are for break/fix and warranty replacement. Management is working will staff to address and properly coach. A copy of the IT Asset Management Policy (IT Asset Inventory and Management Policy) and Standards (1.2.6-SG.1 IT Asset Management Standards and Guidelines - Final)has been included for reference
Cuyahoga County Department of Information Technology - IT Inventory	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 management. Shared equipment is already required to be assigned to a supervisor and the revised policy has added language to clarify this process. County contractors (nonemployees) will follow the same inventory tracking process as contactor access and County employee inventory; a section has been added to the revised policy to clarify this process. The revised policy will be approved and implemented within 30 days	High	Jeremy Mio	8/5/2020	10/12/2012	Closed	8/25/2022	Fully Resolved	8/25/22: A copy of the latest policy with the updated wording has been provided.
Cuyahoga County Department of Information Technology - IT Inventory	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 tracking of IT assets. IT will continue this process regarding updating of asset locations and information relating to asset inventory. IT has implemented an intake process upon delivery to automatically update packaging information to then be loaded into the ITAM. IT then reviews all information within the weekly meetings to ensure accuracy. IT is currently testing various automated technologies to audit and review current inventory to ensure the ITAM system is accurate. IT will review implementing additional procedures to reconcile to ensure records are accurate through the end of 2020. Initial procedures will be completed within 30 days.	High	Jeremy Mio	8/5/2020	11/16/2022	Closed	8/25/2022	Fully Resolved	Meetings are held on Friday's at 11:00. Here is the link to the place where the packing information is uploaded: \\itdvcvps01\dept\Network Engineering\Inventory . IT has provided access to DIA to see the folder. DoIT staff been have working diligently on updating the all data fields similar to the prior request. All tasks performed involving cleaning up all inventory including these requests are being performed and will continue. 8/25/22: validated with Lorenzo Rose that Inventory Management meeting continue to take place every Friday @ 11 a.m. Meeting minutes are maintained @ \\itdvcvps01\dept\Inventory\Agency-Signoffs

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Cuyahoga County Department of Information Technology - IT Inventory	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 tracking of IT assets. IT will continue this process regarding updating of asset information and duplicate information to ensure accuracy. IT will review implementing additional procedures to reconcile to ensure records are accurate. This will be completed by the end of 2020. If IT requires additional staffing as suggested by IA, IT will review with HR and the Executive Office	High	Jeremy Mio	8/5/2020		Open	8/25/2022	Fully Resolved	See memo outlining MECM (SSCM) integration. Additionally, annual asset review and quarterly spot checks are in the policy, but final procedures are still being finalized. This has been worked on and cleaned up as part of the ongoing efforts to meet DIA request noted in prior entry's. Progress has been made and should have more updates by end of Q1 2022. 8/25: IT has provided the following procedures for asset intake to ensure accuracy (IT Delivery; IT Asset Intake; IT Asset Assignment; IT Asset Storage).
Cuyahoga County Department of Information Technology - IT Inventory	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 tracking of IT assets. The Department of IT is reviewing the most effective process of tracking inventory throughout the entire lifecycle. Currently IT is tracking all deliveries and packaging slips to a network location. Then required information is loaded into the ITAM system. The ITAM system has been updated to include the Purchase Order Number on newly imported assets. IT will review implementing additional procedures to reconcile to ensure records are accurate. This will be completed by within 30 days	High	Jeremy Mio	8/5/2020		Open	3/18/2022	Fully Resolved	Weekly meetings are held on Fridays at 11:00. PO field is now in Cherwell. ere is the link to the place where the packing information is uploaded: \\itdcvfps01\dept\Network Engineering\Inventory . IT has provided access to DIA to see the folder. New Employee did not have permission rights to the shared file containing packing slips. Will meet with Auditors to insure proper access.

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Cuyahoga County Department of Information Technology - IT Inventory	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 management. Currently IT is tracking all deliveries and packaging slips to a network location. Then required information is loaded into the ITAM system. The ITAM system has been updated during the audit to include the Purchase Order Number on newly imported assets. The revised policy will be approved and implemented within 30 days	High	Jeremy Mio	8/5/2020		Open	8/25/2022	Fully Resolved	<p>Process has been built in the application but has not been implemented yet due to all of the transition with COVID & ERP</p> <p>New Employee did not have permission rights to the shared file containing packing slips. Will meet with Auditors to insure proper access.</p> <p>UPDATE 9/20/21: PO have been tracked and getting updated into the system (Cherwell) during 2020 on all new items. The Business Team and Engineering are reviewing missed items in 2020-21. A management decision has been made to not upload historic PO's (2019 and pervious) for user workstations due to the device refresh occurring. Other large purchase items (Servers/SANS/Network/etc.) will have historic information.</p> <p>A process has also been put in place (9/13/21) to automatically send monthly reports from Cherwell to the IT Business Team to double check PO numbers to inventory items.</p> <p>8/25:Auditors currently have access to packing slips and Cherwell PO number tracking process has been in place for 2022 items.</p>
Cuyahoga County Department of Information Technology - IT Inventory	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 management. Currently IT is tracking all deliveries and packaging slips to a network location. Then required information is loaded into the ITAM system. The ITAM system has been updated during the audit to include the Purchase Order Number on newly imported assets. The revised policy will be approved and implemented within 30 days	High	Jeremy Mio	8/5/2020		Open	3/18/2022	Fully Resolved	<p>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 going forward will have PO's assigned.</p>
Cuyahoga County Department of Information Technology - IT Inventory	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 include this process and be approved and implemented within 30 days	High	Jeremy Mio	8/5/2020	10/12/2022	Closed	8/8/2022	Fully Resolved	<p>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. The new Standards and Guidelines must be communicated to HR and enforced.</p> <p>8/8/22 Update: New IT Inventory Standards have been established and are being updated periodically to include are included under the State of Ohio Revised Code 305.18 inventory tracking. The DOIT latest draft standard is attached for reference.</p>

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Cuyahoga County Department of Information Technology - IT Inventory	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 Technology will work with the agencies who currently store files within the IT Department's cage to relocate those items elsewhere. Please refer to the pictures below.	High	Jeremy Mio	6/16/2020		Open	3/18/2022	Partially Resolved	DoIT has been struggling to get any action taken by the Treasurer 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 personnel until Treasury department moves out.
Cuyahoga County Department of Information Technology - IT Inventory	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	Jeremy Mio	12/31/2020	8/18/2022	Closed	8/8/2022	Management Acce	SCCM is the primary and are looking to deploy MDT (Microsoft Deployment Toolkit). Allows us to perform imaging of computers.
Cuyahoga County Department of Information Technology - IT Inventory	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) upon termination.	1	Throughout the audit, the Department of IT already began drafting a revised policy that addressed the concerns identified by IA. A full draft of the revised policy is completed and is under review by department management. The revised policy has specific procedures defined for Human Resources to notify IT of employee changes, including termination and offboarding. The revised policy will be approved and implemented within 30 days	High	Jeremy Mio	8/5/2020		Open	3/18/2022	Partially Resolved	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 supervisor notification. The new Standards and Guidelines must be communicated to HR and enforced. 8/8/22 Update: A copy of the Offboarding and Returned equipment process as implemented in Cherwell has been provided.
Cuyahoga County Department of Information Technology - IT Inventory	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 information to be integrated from ERP into the IT Directory (Windows Active Directory) system. This information can then be used to dynamically update and alert changes in the ITAM. IT has completed implementing all available information to trigger onboarding/ offboarding and location update information. The ERP will also include automatic notification in the scope for the ERP project. This is scheduled to be implemented within the ERP go-live window. Full recommendations require dependent items within ERP. DoIT will be able to complete all recommendations possible within 30 days	High	Jeremy Mio	8/5/2020		Open	8/25/2022	Fully Resolved	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 Department and HR. 8/8/22 Update: A formal off-boarding process has been established including changes to enable Cherwell to be used to record assets in process (Offboarding Process Training document).
Cuyahoga County Department of Information Technology - IT Inventory	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 management to make sure devices are properly assigned to ensure the ITAM is updated. This will be completed within 60 days	Moderate	Jeremy Mio	9/4/2020		Open	3/18/2022	Fully Resolved	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.

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Children and Family Services Audit	1/1/2020-12/31	11/30/2021	Kinship Program: KPIP Application Missing Items - Procedures should be updated to reflect what documents and review steps are necessary for approval of applications	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 guidance to CCDCFS; "most counties would verify the child's residence by a visit to the home at least initially, and then by verbally verifying with the caregiver at the redeterminations. a. Based on this guidance, CCDCFS will document this verbal verification in SACWIS for each redetermination and update our KPIP Procedures accordingly.	Low	David Merriman and Cynthia Weiskittel	11/15/2021	2/25/2022	Closed	1/20/2022	Fully Resolved	Procedures and checklist updated to align with state rules regarding KPIP. See uploaded documents for updated checklist and procedures
Children and Family Services Audit	1/1/2020-12/31	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 SUTQ requirements as well as the approval process.	Low	David Merriman and Cynthia Weiskittel	9/7/2021	4/12/2022	Closed	3/18/2022	Fully Resolved	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
Children and Family Services Audit	1/1/2020-12/31	11/30/2021	Foster Program: Childcare Rates and SUTQ - Enhance current Policies and Procedures	3	See response #1.	Low	David Merriman and Cynthia Weiskittel	9/7/2021	4/12/2022	Closed	3/18/2022	Fully Resolved	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
Children and Family Services Audit	1/1/2020-12/31	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 now generating adoptive payments from one system which is fully automated. The system (SACWIS) automatically generates the end date which is associated with the child's 18th birthday. As a result of this we do not anticipate that any of the previous errors will persist.	Moderate	David Merriman and Cynthia Weiskittel	9/1/2021		Open	2/16/2022	Fully Resolved	Per response in initial management comments
Children and Family Services Audit	1/1/2020-12/31	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	9/1/2021		Open	2/16/2022	Fully Resolved	Per response in initial management comments
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 each year. This was an inadvertent rate error that occurred for a 2-month period in 2020 that was immediately adjusted when realized. Moving forward this would not be an issue since DCFS implemented the processing of payments of the AA local share to parents directly from the SACWIS system and the FMAP rates are input for the calculation by the State.(DIA - Only one response for three findings)	Moderate	David Merriman and Cynthia Weiskittel	8/31/2021		Open	2/16/2022	Fully Resolved	Per response in initial management comments
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	8/31/2021		Open	2/16/2022	Fully Resolved	Per response in initial management comments
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	8/31/2021		Open	2/16/2022	Fully Resolved	Per response in initial management comments

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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	11/15/2021	2/25/2022	Closed	1/20/2022	Fully Resolved	Resolved as it is in policy now. Policy is uploaded in to folder. Email with additional information is also included in the folder
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	11/15/2021	3/16/2022	Closed	1/20/2022	To Be Resolved	Cannot be resolved for cases in 2010 and prior as those adoptions have been finalized for over 10 years.
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	11/15/2021	2/25/2022	Closed	1/20/2022	Fully Resolved	Please see uploaded subsidy request form
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	11/15/2021	2/25/2022	Closed	1/20/2022	Fully Resolved	Resolved as it is in policy now. Policy is uploaded in to folder. Email with additional information is also included in the folder
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 capacity/resources become available.	Moderate	David Merriman and Cynthia Weiskittel	11/15/2021		Open	1/20/2022	Fully Resolved	The checklist will now be scanned in Traverse.
Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31	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 applies to this issue as well. Once the Main Cashiering Report has been corrected, this issue will be resolved. The priority level criteria for this recommendation has been categorized as medium (P2), whereas corrective action is recommended to be completed within 90 days. On March 9, 2020, Ohio Governor Mike DeWine issued Executive Order 2020-01D, "Declaring a State Emergency" in response to the growing COVID 19 public health crises. As a result of the Governor's Executive Order, the Court has been operating with a reduced workforce since March 16, 2020	Moderate	Tess Neff	9/15/2020	2/25/2022	Closed	1/28/2022	Fully Resolved	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 Officer I (Joy) weekly and thus she is able to make any necessary adjustments to reallocate and remove from Unidentified status to the proper allocation within the receipted case in a timely fashion (see also response to Recommendation No. 4). Attached example was for a 2 month period. We have since increased the frequency to weekly to allow Joy to keep up with it.

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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 was corrected in iCase, the Cashier's Office personnel manually adjusted many of the cases that were affected, which took a considerable amount of time to complete. The funds were moved from the unidentified account to court costs and then disbursed to the Treasurer's Office. There were many cases where iCase would not allow manual adjustments. The funds were logged in CARL as unidentified, which currently shows a balance of \$4,526.23. These funds are from the old cases that were never adjusted in 2008. Due to time lapse and the inability to locate appropriate documentation from the former Cashier's Office management personnel, the current management personnel were unable to determine case numbers associated with the unidentified funds	Moderate	Tess Neff	9/1/2020		Closed	6/29/2022	Partially Resolved	Yes, the proposal is to do an Administrative Order transparent explaining the issue and reconciling the monies to have then sent to treasurer general fund I believe as court costs. That step has not yet been completed to be submitted to the Admin Judge for review. 1/28/2022 This matter was researched and the based upon the same the Fiscal Officer was able to reduce the old monies in Unidentified to \$2,197. At this stage we believe we have made all efforts to rectify this issue. As to the remaining \$2,197, I believe further efforts to determine the source may be futile. I will be seeking the guidance from my Legal Department as to whether an administrative order or other transparent adjustment can be made and what additional steps need to resolve this issue.
Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	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 adjustments. Once IT corrects all errors in the report, the Court can consistently comply with the requirements of ORC 2335.34	Moderate	Tess Neff	9/1/2020	06/2022	Closed	2/25/2022	Fully Resolved	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 you would have to run the reversal report for by date adjusted to see what adjustment was made OR look within the case in the Cash Cost Payment History screen to see the reversal notes (by clicking on the reversal link, the notes section would appear in a pop up box indicating "to remove from unidentified"). 1/28/2022 This is completed. Report is sent weekly in excel format and corrected by the Fiscal Office 1 as it is received.
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	9/1/2020	06/2022	Closed	2/25/2022	Fully Resolved	Duplicate
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	9/1/2020	07/2022	Closed	2/25/2022	To Be Resolved	I have requested the programmatic specification from the IT department showing the change to the software. I will send shortly once received.
Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-12/31/2018	6/15/2020	Juvenile Court's iCase Software Needs Improvement - Case numbers created for daily deposits per ORC	7	The Cashier's Office and IT are currently working together to accomplish the goal of providing a method to apply payments into iCase on the same day so that the funds collected on new cases can be deposited in accordance with ORC 9.38	Moderate	Tess Neff	9/1/2020	02/2022	Closed	1/28/2022	Management Accepts Risk	

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Cuyahoga County Juvenile Court – Cash Collections	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	6/1/2021	8/22/2022	Closed		To Be Resolved	
Cuyahoga County Juvenile Court – Cash Collections	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 items on the CARL spreadsheets will be appropriately tracked in iCase	Moderate	Tess Neff	9/1/2020	02/2022	Closed	1/28/2022	Management Accepted	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 system, we have shifted resources and attention away from major programmatic changes and to the new CMS project. As such it is our intention to continue using the manual system in place using the reliable iCase reports along with the manual spreadsheets used to perform monthly reconciliations.
Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-1	6/15/2020	Bank Reconciliation Errors - Supporting documentation review and approval	3	Management agrees with the recommendation.	Moderate	Tess Neff	9/1/2020	02/2022	Closed	1/28/2022	Partially Resolved	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 Cashier Dept focuses on any monies received directly tied to court cases. We take in the monies and do all disbursements directly from our Office. A new Fiscal Officer is starting with us shortly. I can discuss with her what her opinion/desires may be as it relates to this recommendation.
Cuyahoga County Juvenile Court – Cash Collections	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	9/1/2020	06/2022	Closed	2/25/2022	Fully Resolved	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."
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	9/1/2020	08/2022	Closed	1/28/2022	Fully Resolved	This has been completed.
Cuyahoga County Juvenile Court – Cash Collections	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	9/1/2020	02/2022	Closed	1/28/2022	Fully Resolved	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.
Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-1	6/15/2020	Payment Reversal Issues - Report of all reversals	2	Management agrees with this recommendation	Moderate	Tess Neff	9/1/2020	02/2022	Closed	1/28/2022	Fully Resolved	IT has provided me with a reversal report that we can access daily. It shows who did the reversal and why.
Cuyahoga County Juvenile Court – Cash Collections	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	9/1/2020	02/2022	Closed	2/25/2022	Fully Resolved	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.
Cuyahoga County Juvenile Court – Cash Collections	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	9/1/2020	02/2022	Closed	1/28/2022	To Be Resolved	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 cannot waive or reduce any costs without a court order.

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Cuyahoga County Juvenile Court – Cash Collections	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. delinquency, custody, child support, traffic, and mis-allocating funds into the unidentified account, etc. Some errors were a result of the hierarchy of funds distributed to each account. In July of 2019, the IT department made hierarchy updates and corrections to the report. Upon reviewing the report after the corrections, the Cashier's Office personnel reported a significant decrease in errors; however, issues still exist with inaccuracies for some case types. Funds were still being mis-allocated into the unidentified account. The Court has been faced with the challenge of hiring qualified IT staff to assist with our programming needs. As a result, the Court has operated shorted staff within the IT Department for several years. Considering this matter, coupled with unforeseen and other demanding IT priorities, the report has not been completely corrected. The risk that this issue causes the county is well taken; therefore, the Court is committed to make the necessary corrections to the Main Cashiering Report to eliminate the need for the Cashier's Office staff to manually make adjustments, maintain separate spreadsheets, avoid errors, and ultimately improve overall functioning for efficiency	Low	Tess Neff	12/1/2020	05/2022	Closed	5/13/2022	Partially Resolved	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 will continue to work with IT to see what improvements can be made and we have procedures in place for the auditing of each case and reconciliation by our Fiscal Officer prior to billing and/or finalizing costs.
Cuyahoga County Juvenile Court – Cash Collections	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	12/1/2020	05/2022	Closed	5/13/2022	Partially Resolved	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 check will be then diverted to unclaimed funds after the proper processes are followed.
Cuyahoga County Juvenile Court – Cash Collections	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	12/15/2020	05/2022	Closed	5/13/2022	Partially Resolved	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. Tracking time for the issuance of bills seems to this Director to be unnecessary as, regardless of the cost to collect, we have a statutory duty to collect costs. This Director will send a written policy memorializing what we have been doing in bill collection and send according.
Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-1	6/15/2020	Bond Accounting and Disbursal Inaccuracies - Notification pop-up	1	Management agrees with this recommendation	Low	Tess Neff	12/1/2020	05/2022	Closed	5/13/2022	Partially Resolved	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.

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Cuyahoga County Juvenile Court – Cash Collections	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	12/1/2020	05/2022	Closed	5/13/2022	Partially Resolved	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 bond reports previously requested from IT have not yielded accurate information. For new bonds, the Fiscal Officer 1 manually reconciles every week to update court dates, review dispositions, etc. When one is not discharged she issues an email to the courtrooms for an order.
Cuyahoga County Juvenile Court – Cash Collections	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	12/1/2020	05/2022	Closed	5/13/2022	Fully Resolved	See answer to #2 above.
Cuyahoga County Juvenile Court – Cash Collections	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	12/1/2020	06/2022	Closed	5/13/2022	Fully Resolved	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.
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 already limited staff. There are also budgetary concerns of hiring additional staff amid the ongoing COVID 19 pandemic. OHS will work with both the Department of Human Resources and DCAP to assess the feasibility of obtaining the additional resources necessary to incorporate additional on-site monitoring in an efficient and effective way. OHS will work to secure additional human resources to implement the following implementation plan: A. OHS will create a monitoring schedule and process for sub-recipients that receive funding from the Department of Housing and Urban Development (HUD). As indicated in HUD Grants Administration Guide, monitoring information will be obtained from: • Records and Reports from recipients and sub-recipients • Information from on-site monitoring • Audit reports • Information from HUD's financial and reporting system • HMIS • Other relevant resources A written report will be submitted to the sub-recipient. B. OHS will create a monitoring schedule based on staff	Moderate	David Merriman	12/31/2021		Open	5/2/2022	Management Acce	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 funding, it was determined that HUD Planning Grant funding would be utilized only for the BA4 position. HHS Levy funding will need to be secured for the SPA2 positions. All three positions were posted and closed in February 2022. Since this time, all positions have been challenged by the PRC. The PRC questions the level of position needed and supervisory responsibilities. The hiring process is delayed due to these issues. -OHS has secured Housing Innovations consultants to assist in creating a monitoring process for federal, state, and local funding. Housing Innovations will also provide best practices for RFP narrative contract performance outcomes. This contract was secured through HUD Planning Grant funds. This work is scheduled to be completed in 2022.
Cuyahoga County Juvenile Court – Cash Collections	01/01/2018-1	6/15/2020	ORC 2303.201 Special Revenue Fund Incorrectly Allocated	1	Management agrees with this recommendation	Low	Tess Neff	12/1/2020	05/2022	Closed	5/13/2022	Fully Resolved	Completed. This is regularly occurring.

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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 10/1/2021, based on a projected starting date of the draft of 6/1/2021, and a final document within 2 months after the draft (12/1/2021).	Low	Michael Dever	12/1/2021	7/12/2022	Closed	6/15/2022	Fully Resolved	Updated documents saved in folder.
Public Works: Capital Projects	01/01/2018-12/31/2019	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 decision on the delivery method of the project, or if the delivery method is changed during the course of project planning, within the CIP. In addition, though current practice memorializes closeout functions of Trades projects via email correspondence, an improved documentation, such as a standard memorandum or form, will formally show completion of a capital project performed by the Trades.	Low	Michael Dever	7/1/2021	5/25/2022	Closed	5/6/2022	Fully Resolved	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 Audit Actions Email included in folder Procedures developed and sent out. See email in folder.
Public Works: Capital Projects	01/01/2018-12/31/2019	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 and timely processing of contractor pay applications on capital projects and train all Senior Project Managers who manage contractor executed capital projects. Further, the Department has benefited from the addition of an Accountant position to support the Trades project costing since 2018. The Department will endeavor to provide an interim SOP for the Trades costing procedures but remain flexible to the submission preferences of Trades Forepersons given the wide range of computer skills among the group. (All interim SOPs to be incorporated into Departmental Policies & Procedures created under General Capital Project Findings Recommendation #1)	Low	Michael Dever	7/31/2021	5/11/2022	Closed	5/6/2022	Fully Resolved	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.
Accounts Payable - Benford's Law 2019	01/01/2018-12/31/2019	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	2/28/2020		Open		Fully Resolved	Effective with the implementation of the ERP system in February 2020.

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Accounts Payable - Benford's Law 2019	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	2/1/2020		Open		Fully Resolved	Effective with the implementation of the ERP system in February 2020.
Accounts Payable - Benford's Law 2019	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	9/1/2021	5/25/2022	Closed	5/17/2022	Fully Resolved	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

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Accounts Payable - Benford's Law 2019	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 to process a contract or PO. Some Non Executive Agencies do not fall under the County Executive signing authority and therefore do not follow the Department of Purchasing procurement processes. For purchases by the Non-Executive Agencies that do not follow the procurement process in the OnBase system, AP will start requiring the NEAs to verify that that vendor is not excluded/ debarred by the County or State. The NEAs will be required to provide documentation and signed form (same documentation required by DoP) certifying that they have performed the search in the County's and State's debarred/excluded lists when setting up a new vendor. This documentation will be saved along with the new vendor form as evidence of AP verification. AP will also work with IT to determine if a report can be created to compare existing vendors to the County's and State's debarred/excluded lists. This process can be run annually as a detection control.	High	Leigh Tucker	9/1/2021		Open	11/4/2022	Fully Resolved	AP sent out direction to non-exec agencies establishing a process to have a check of debarment status for new vendors. Email (Debarred Excluded Vendors.msg) and process document (Debarment Bulletin.docx) included in folder. The Debarred/verification form is uploaded in the folder (debarmentsuspensionverificationform). A comparison report was requested, but has not been determined if it is possible. See attached email (Regarding Incident 1448485).
Accounts Payable - Benford's Law 2019	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 of a log is not required. The AP Manager implemented a new policy in March 2020, that no vouchers/and or records for invoices processed in FAMIS were to be given to individuals. All requestors are given a copy of vouchers and/or AP files with the originals remaining in the AP file. Effective with the new process, maintain a log no longer became necessary as no original documents are allowed to be taken.	High	Leigh Tucker	12/31/2020	10/13/2022	Closed	5/2/2022	Fully Resolved	This issue is complete/resolved as documented in CCF #4
Accounts Payable - Benford's Law 2019	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	12/31/2021		Open	11/4/2022	Fully Resolved	This issue is complete/resolved as documented in CCF #4 W-9's are kept in the vendor master file under the vendor's information. W-9's are uploaded when a new vendor is added to Infor.

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Accounts Payable - Benford's Law 2019	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 electronically and voucher cover sheets are no longer required. For the Non-Executive Agency (NEA) that still submits vouchers to AP for data entry, the voucher cover forms and/or invoices are verified to ensure that all signatures are original signatures and the use of rubber stamps are not acceptable	High	Leigh Tucker	2/28/2020		Open	5/2/2022	Fully Resolved	This issue is complete/resolved as documented in CCF #2,6
Accounts Payable - Benford's Law 2019	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 for a particular vendor. This logic prevents duplicate invoices from being created. The old FAMIS system used invoice description as an invoice constraint, which had the potential to allow duplicate invoice payments.	High	Leigh Tucker	2/28/2020		Open	5/2/2022	Partially Resolved	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.
Accounts Payable - Benford's Law 2019	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 the vendor's payment history needs to be researched to verify that invoices with identical invoices have not already been paid before creating the new invoice an issuing the payment.	High	Leigh Tucker	2/28/2020		Open	5/2/2022	Partially Resolved	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
Accounts Payable - Benford's Law 2019	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-annual or annual basis.	High	Leigh Tucker	11/30/2021		Open	9/1/2022	Partially Resolved	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. RFQ is targeted for March 31, 2023.
Accounts Payable - Benford's Law 2019	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	9/16/2020	7/12/2022	Closed	5/2/2022	Partially Resolved	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
Accounts Payable - Benford's Law 2019	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	10/30/2021		Open	5/2/2022	Fully Resolved	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

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Accounts Payable - Benford's Law 2019	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 search, and vendor address search).	High	Leigh Tucker	7/23/2021		Open	11/4/2022	Fully Resolved	<p>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</p> <p>Update: The cleanup of duplicate vendors have been completed. Where possible the duplicate vendor number has either been merged or deleted. In some instances, the duplicate vendor could not be deleted or merged, due to a linked PO, in this case those vendor's have been deactivated.</p> <p>Some duplicates will remain due to vendor may request payments to be made payable to a "different payee". For example: If the State of Ohio Department of Commerce requires us to make a payment to Treasurer State of Ohio, Division of State Fire Marshall, Attn: Fiscal BUSTR... and the Ohio Auditor of State requires us to send the payment to Ohio Auditor of State, Keith Faber, 88 E. Broad Street... but they both have the same taxpayer identification number then that wouldn't change the fact that different vendor numbers are required.</p>
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 the initial assessment, new templates were developed to standardize the content and structure of agency Policies and Procedures. A goal was established to create Standard Operating Procedures for all agency departments to clearly document expectations and standardize practices across units. A Policy Review Group, consisting of volunteers across all agency departments, was established as a final review step on new/updated Policies and Procedures, as well as to provide input on existing needs. A new classification system is being applied to better organize information and will be aligned with the Child Support Program Manual (Ohio Administrative Code), as well as the eventual delivery of Policies, Procedures, Desk Aids and related training material on the agency innerweb. Existing and new policies & procedures will be scheduled for regular review every 3-5 years and aligned with existing five-year code review dates. OCSS will continue to draft and revise Policies and Procedures to reflect current processes for each of the respective divisions and areas. The agency's current timeline is to do a complete update and review of all the Policies	Moderate	David Merriman	10/13/2021		Open			

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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 current processes in a written format.	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 department is to finalize those within the next 90 days, though do to staffing limitations, this goal will be a challenge. Over the next 90 days, the OCSS CQI Unit commits to the following being completed: Initiate and coordinate with the listed units to: a. Provide any existing procedures, instructions, or desk aids; b. Review provided documents and research all relevant code to these departments; c. Identify all Policy and Procedure needs in these areas; d. Draft/Update Policies and Procedures relating to the three units listed above; and e. Distribute to the Policy Review Group for review prior to final review/approval.	Moderate	David Merriman	10/13/2021		Open			
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 timelier updating and completion of the Policies and Procedures.	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 the area of Policy and Procedure development. The OCSS CQI recognized the need to provide more staff resources to assist in policy and procedure development. OCSS has requested the reclassification of two staff positions to assist in the updates of existing policy and the development of new policy and procedures. The hiring process is currently underway for these additional staff. CQI will develop a system to coordinate the review/update of policies and procedures on a five-year rolling basis.	Moderate	David Merriman	10/13/2021		Open			
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 meetings with the divisions, to ensure the timely updating and completion of the Policies and Procedures	4	As referenced above, the OCSS CQI Unit implemented significant changes to the framework and structure around Policy and Procedure development since late 2019. Progress and status are regularly assessed and adjustments to the current process will continue to be implemented with the goal of improving timeliness of completion, while still ensuring a detailed and accurate final product.	Moderate	David Merriman	10/13/2021		Open			
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 5101:12-1-01(J),	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 of updates to the OCSS handbook.	Moderate	David Merriman	10/13/2021		Open			

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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 Unit's (AHU's) determination process,	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 determinations. The process will also define the frequency, sample size, protocol for reporting results (including the immediate correction of errors), and the mechanism for tracking all reviewed items with outcomes.	High	David Merriman	8/21/2021		Open	7/1/2022	Partially Resolved	Administrative Support Hearing SOP with QA requirement is pending approval and is a draft copy (uploaded). The tracking sheet has not been updated. The modification QA spreadsheet is in use and uploaded as well as the Mod SOP (section O)	
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 orders identified in DIA's testing with inaccuracies, there is not a pathway to correct these errors as they are now final orders. Recommendations are sent to both case parties with an opportunity to object and receive an administrative hearing. If a request for an administrative hearing is not received, it becomes a final order. OCSS will explore other alternatives to remedy the cases with inaccuracies.	High	David Merriman	8/21/2021	7/12/2022	Closed	7/1/2022	Fully Resolved		
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 reimbursed to Medicaid.	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 the order was issued. Per the O.R.C. 3119.84, an administrative support order in this case became a final and binding support order 14 days after the date it was issued. The parties did not object to the order within the 14-day objection period, so the order became final. The statute further states that with an objection within the 14-day period still results in a final and enforceable order that requires the court to issue a stay of the order. With the testing period being 2019, OCSS is not authorized to adhere to the recommendation in this part to change the order due to a possible underbilling of cash medical. The recommendation to make substantive changes to a final and binding administrative support order is not authorized by statute. Furthermore, administrative hearing officers are quasi-judicial and have the authority to issue final and binding orders. The hearing officer has the authority to use discretion in determining orders based on the information provided during a hearing. It is unclear whether the information provided would have demonstrated an underbilled cash medical order based on the information available to the hearing officer at the	High	David Merriman	8/9/2021	5/11/2022	Closed	N/A	N/A	N/A	N/A
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 records	1	OCSS agrees with the recommendation referenced above. The Continuous Quality Improvement Unit will review and make appropriate updates to language in existing policies and procedures, in coordination with subject matter experts in the business unit. The process implementation will include keeping a complete case record of all evidentiary support used in child support order modifications.	Moderate	David Merriman	9/28/2021		Open	7/1/2022	Partially Resolved	Modification SOP (Section Q for files, Section R for narration) uploaded. The corresponding Administrative Support Hearing SOP is in draft form and pending approval.	

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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) recordation	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 SETS. The process will also define the frequency, sample size, protocol for reporting results (including the immediate correction of errors), and the mechanism for tracking all reviewed items with outcomes.	High	David Merriman	8/21/2022		Open	11/4/2022	Partially Resolved	Order Intake SOP established (uploaded). A formalized and documented secondary review process has not been established, yet. A documented secondary review process has not been established, but continues to be discussed.
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	8/21/2022	7/12/2022	Closed	7/1/2022	Fully Resolved	Uploaded is the updated screenshot for 71207182896 as well as the original screenshots sent during audit in 2021.
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 ensure that modification recommendations are ultimately recorded in SETS after a final order is issued. The reconciliation process will be determined by the date below with implementation to follow.	High	David Merriman	8/31/2021	7/12/2022	Closed	7/1/2022	Fully Resolved	Modification SOP and reconciliation spreadsheet is uploaded. The reconciliation is driven by an alert in SETS that notices when an order has not been entered into the system after a modification is indicated completed on the SEAR screen. OBM follows the Order Intake SOP to enter orders into SETS (uploaded).
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 appropriately in SETS.	High	David Merriman	8/31/2021		Open	11/4/2022	Partially Resolved	The item was completed during the testing phase. OCSS will take appropriate actions if and when a missing order is detected. Future case management system in development will assist in reconciliation efforts. Update: Robin was unable to determine which case was being asked about. Can DIA provide the SETS # so she can confirm the adjustment?
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 coordination with subject matter experts in the business unit. The resulting Process Summary will meet the records retention requirement for the inclusion of lump sum notifications as part of the case record.	High	David Merriman	8/23/2021	5/25/2021	Closed	3/18/2022	Fully Resolved	Standard Operating Procedure is complete and has been implemented. Policy is uploaded to folder.
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 with subject matter experts in the Administrative Hearing Unit.	Moderate	David Merriman	10/1/2021		Open	3/18/2022	Partially Resolved	Imputing Income Policy continues to be reviewed and edited for final draft.

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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 determinations. This will ensure the lump sums and liens are processed accurately and completely	Moderate	David Merriman	10/12/2021		Open	3/18/2022	Fully Resolved	Standard Operating Procedure is complete and has been implemented. Policy is uploaded to folder.
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	10/12/2021		Open	3/18/2022	Fully Resolved	Standard Operating Procedure is complete and has been implemented. Policy is uploaded to folder.
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 coordination with subject matter experts in the business unit. The Financial Manager will discuss the recommended changes with the representatives from the four case payment locations.	High	David Merriman	8/21/2021		Open	11/4/2022	Fully Resolved	Uploaded Financial-Cash Payment Receipts and SOP. Regarding counterfeit bills: The policy and SOP does not reflect a recommendation made by DIA regarding counterfeit bills and liability of acceptance of bills. After discussion with a representative from the Cuyahoga County Sheriff's Department, we received a best practice recommendation regarding counterfeit bills. We also checked with the Law Department in regards to liability for counterfeit bills and the law is not clear. At this time, OCSS has not seen an issue surrounding counterfeit bills through our partnership with the four county entities (Treasurer's Office, Clerk of Court, Juvenile Court or Negotiable Item Unit) to accept cash payments on OCSS' behalf. If we begin to receive counterfeit bills, OCSS will address the issue at that time.
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 Services supervisor will be notified.	High	David Merriman	8/21/2021		Open	11/4/2022	Fully Resolved	Uploaded Financial-Cash Payment Receipts and SOP. Regarding counterfeit bills: The policy and SOP does not reflect a recommendation made by DIA regarding counterfeit bills and liability of acceptance of bills. After discussion with a representative from the Cuyahoga County Sheriff's Department, we received a best practice recommendation regarding counterfeit bills. We also checked with the Law Department in regards to liability for counterfeit bills and the law is not clear. At this time, OCSS has not seen an issue surrounding counterfeit bills through our partnership with the four county entities (Treasurer's Office, Clerk of Court, Juvenile Court or Negotiable Item Unit) to accept cash payments on OCSS' behalf. If we begin to receive counterfeit bills, OCSS will address the issue at that time. d in a separate document.
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 the cashier) is required to prepare and email the "Reconciliation Spreadsheet".	3	The Continuous Quality Improvement Unit will review and make appropriate updates to language in the existing Cash Payment Receipts Process, in coordination with subject matter experts in the business unit. The Financial Manager will discuss the recommended changes with the representatives from the four case payment locations.	High	David Merriman	8/21/2021		Open	11/4/2022	Fully Resolved	Uploaded Financial-Cash Payment Receipts and SOP. Regarding counterfeit bills: The policy and SOP does not reflect a recommendation made by DIA regarding counterfeit bills and liability of acceptance of bills. After discussion with a representative from the Cuyahoga County Sheriff's Department, we received a best practice recommendation regarding counterfeit bills. We also checked with the Law Department in regards to liability for counterfeit bills and the law is not clear. At this time, OCSS has not seen an issue surrounding counterfeit bills through our partnership with the four county entities (Treasurer's Office, Clerk of Court, Juvenile Court or Negotiable Item Unit) to accept cash payments on OCSS' behalf. If we begin to receive counterfeit bills, OCSS will address the issue at that time.

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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 staff will be advised to forward any checks received via regular or interoffice mail to the assigned employee tasked with retrieving financial instruments from the drop box daily. Upon receipt of the financial instruments, this employee will enter them on a spreadsheet daily which will be created as an independent record of the financial instruments received. A non-editable copy of the spreadsheet with the logged financial instruments received for the day will be sent to the supervisor and the employee assigned to post the payments in the Smart Remote system. After the financial instruments are posted for the day, the supervisor will review the spreadsheet and posted payments for completeness and accuracy. The spreadsheet will be maintained in the Account Services electronic folder.	Moderate	David Merriman	8/21/2021		Open	3/18/2022	Partially Resolved	Standard Operating Procedure is complete with the one outstanding item (counterfeit bills) Ongoing discussion about counterfeit bills and liability for cash payment locations.
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 posting each payment, a Payment Receipt will be printed and attached to the CPR. Upon completion of posting each batch (as identified from each payment location), the worker will print the Confirmation Summary and date and initial it. After which, the batch will be given to the Financial Supervisor to review the payments and deposits for accuracy and also date and initial the Confirmation Summary. This will serve as evidence and sufficient support. Financial Manager will ensure that the Financial Supervisor has online access to the bank account. Once confirmed, the Financial Supervisor will access the bank account each day to confirm that the total deposits from the previous day's payment posting batches have been made and notate any discrepancies on the Confirmation Summary. In addition, the Financial Supervisor must also check 2 days later (from the day of the payment receipts) to confirm that the total amount withdrawn from the account to be applied to child support cases matches the total deposits from all payment locations. This too can be noted on the Confirmation Summary for each batch as well.	Moderate	David Merriman	9/13/2021	11/15/2022	Closed	3/18/2022	Partially Resolved	Standard Operating Procedure is complete with the one outstanding item (counterfeit bills) Ongoing discussion about counterfeit bills and liability for cash payment locations.

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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 document existing practices and recommendations herein, specifically over Payment Processing of financial instrument and cash payments. This will also include instructions for how the employee must handle and document situations within the payment support when the: <ul style="list-style-type: none"> •SETS case is not provided in the customer's remittance, •SETS case or payment proration between orders is applied in the system that differs from the customer's remittance, and •Deposit is out of balance with the Confirmation Summary due to issues with posting payments to SETS. 	Moderate	David Merriman	9/13/2021		Open	3/18/2022	Partially Resolved	Standard Operating Procedure is complete with one outstanding item (counterfeit bills). Law Department is researching the two issues regarding minimum fraudulent bill denomination amount and liability for cash payment locations.
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	keeping system for all of the Cash Payment locations, each site will be required to remit the top (white) copy of the Cash Payment Receipt (CPR) as record of the cash payment received. The middle carbon copy (yellow) will continue to be provided to the customer as their receipt. The last carbon copy (which varies in color by location) will be maintained by each site. This should improve legibility of the information for the Account Services worker responsible for posting the payment to the proper case and order. The Financial Manager will notify each location of this change, in addition to updating the Cash Payment Process document as well to include this change in procedure. It is also important to note, that the CPRs from each location are printed with a unique receipt number whose prefix differs to identify the site. For example, CPRs used by Juvenile Court are prefixed with the letter "J," Treasurer's Office with the letter "T," Negotiable Items Unit located at VEB with the letter "V," and the Common Pleas Court's Clerk's Office with the letter "C." In lieu of the colors that identify each location site, these unique receipt numbers will also assist the Account Services worker in identifying the CPR batches from each location.	Moderate	David Merriman	8/1/2021		Open	3/18/2022	Fully Resolved	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 counterfeit bills and liability for cash payment locations.

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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 revised sequence.	2	The agency submitted a project request to the Department of Information Technology HHS Team to update and expand the electronic record-keeping system for all CSEA cash payment locations. The project is scheduled to begin in 2021 after some additional updates to the SETS mainframe at the state level. The permanent solution of implementing the cash log system to all four of our cash payment locations may not be available until early 2022 due to HHS IT awaiting the completion of the SETS mainframe refactoring project at the state IT.	Moderate	David Merriman	1/31/2022		Open	3/18/2022	To Be Resolved	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 resources, we are awaiting the implementation of the SETS modernization.
Medical Examiner's Office - Annual Statistical Reporting Audit	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.	12/31/2022		Open	11/4/2022	To Be Resolved	Outreach to vendors regarding this matter is ongoing.
Medical Examiner's Office - Annual Statistical Reporting Audit	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.	10/1/2022		Open	8/18/2022	Fully Resolved	New procedures and guidelines implemented between vendor and end users in Lab. Documentation uploaded in folder (all start with Justice Trax)
Medical Examiner's Office - Annual Statistical Reporting Audit	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.	12/31/2021		Open	11/4/2022	To Be Resolved	2021 Stat Book to be finished in the next month or so. SOP by end of 2022.
Medical Examiner's Office - Annual Statistical Reporting Audit	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 when year end stats are final as well.	High	Thomas Gilson, M.D.	10/1/2021		Open	11/4/2022	Partially Resolved	2022 Implementation. 3rd Qtr 2022 reviews nearly completed. Full process will be written out in SOP by year end. Sign off to be uploaded to folder (CCMEO Quarterly Stats Secondary Data Review).
Medical Examiner's Office - Annual Statistical Reporting Audit	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 Policy and Procedure Manual.	1	To be included in SOP. Source documentation will be included in Stat report. Part of the Stat report process will include QA reviews of audit trails on select random data.	Low	Thomas Gilson, M.D.	12/31/2021		Open	11/4/2022	To Be Resolved	2021 Stat Book nearly complete. SOP progressing. Stat book will be ready in the next month. SOP by year end.

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Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Lack of Bank Reconciliation Approvals - Review and approve monthly reconciliations	1	<p>Sheriff agrees that monthly reconciliations of discretionary funds should be reviewed and approved as required in internal control policies by a supervisor of appropriate rank which includes sign off and date. Additionally, the Sheriff agrees that more than one such supervisor should have the knowledge and ability to complete this task. Suitable positions will be identified and trained (subject to filling of current vacancies and reorganization of some Department functions).</p> <p>Reconciliation review and record maintenance will begin immediately thereafter.</p> <p>Identification of positions, training and compliance will begin by the time related October bank account statements are available for review. Incorporation of internal control policy into a new Fiscal Unit Manual will be part of an extensive review and re-drafting of current policy and is expected to be completed by the end of Q4 2021.</p>	Moderate	Sheriff Villand	12/31/2021		Open	2/1/2022	Partially Resolved	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. - Complete except for manual
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	<p>The Sheriff agrees that similar reconciliations should occur in the Civil operations unit. Suitable positions will be identified and trained. Reconciliation review and record maintenance will begin immediately thereafter. Additionally, suitable internal controls regarding this function will be incorporated into an updated Fiscal Unit Manual. Identification of positions, training and compliance will begin by the time related October bank account statements are available for review. Incorporation of internal control policy into a new Fiscal Unit Manual will be part of an extensive review and re-drafting of current policy and is expected to be completed by the end of Q4 2021.</p>	Moderate	Sheriff Villand	12/31/2021		Open	2/1/2022	Partially Resolved	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. - complete except for manual
Sheriff's Office Funds Audit	01/01/2021-0	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Automate reconciliation process	2	<p>The Sheriff's Department is posting a Request for Proposals for commissary services that may include the vendor providing fund and reconciliation processes. Additionally, the Department is looking forward to an upgrade in the software system in use which may also provide sufficient solutions.</p>	High	Sheriff Villand	12/31/2021		Open	2/1/2022	To Be Resolved	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 banking software implemented.
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	<p>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.</p>	High	Sheriff Villand	12/31/2021		Open	2/1/2022	To Be Resolved	A review has been completed and redrafting of the policy is in process.

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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 verbal approvals and unavailable required documentation must be strictly adhered to. Fiscal employees will be re-instructed as to necessary requirements and expected 100% compliance. Fiscal staff will ensure that these practices are memorialized during the updating of the Fiscal Unit Manual. Staff will be re-instructed regarding necessary documentation and approvals in the expenditures of discretionary funds within 30 days of publication of your report. Assurance that these matters are appropriately encoded into the Fiscal Unit Manual will be part of an extensive review and re-drafting of current policy and is expected to be completed by the end of Q4 2021.	Moderate	Sheriff Volland	12/31/2021		Open	2/18/2022	Partially Resolved	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
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 expense reports as well as if travel is conducted on a full or partial day.	1	The Sheriff agrees that the Department should adhere to established policy regarding meals for prisoners during extraditions and the requirement that they be separately identified on travel and expense reports; along with eligibility for employee meals by documenting full or partial day travel. Prisoner meals should be limited by policy to a lower per diem that allowed for employees. Fiscal and Law Enforcement employees participating in extraditions and fiscal management of records will be re-instructed as to necessary requirements and expected 100% compliance. Fiscal staff will ensure that these practices are memorialized during the updating of the Fiscal Unit Manual. Re-instruction and/or notice regarding expected practices will occur within 30 days of the publication of your report. Assurance that these matters are appropriately encoded into the Fiscal Unit Manual will be part of an extensive review and redrafting of current policy and is expected to be completed by the end of Q4 2021.	Moderate	Sheriff Volland	12/31/2021		Open	2/1/2022	Partially Resolved	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
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 extraditions as well as any other employment related travel will be reminded of this policy. Fiscal staff will ensure that these practices are memorialized during the update of the Fiscal Unit Manual.	Moderate	Sheriff Volland	12/31/2021		Open	2/1/2022	Partially Resolved	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

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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 their behalf. As you have noted, the Fiscal Office began just such an improvement during the time of this audit. The Fiscal Office will continue to develop and maintain a suitably detailed tracking sheet for reimbursements invoiced and received. Fiscal staff will ensure that these practices are memorialized during the update of the Fiscal Unit Manual. And invoices will be submitted only utilizing a method that creates a documented record.	Moderate	Sheriff Villand	12/31/2021		Open	2/1/2022	Partially Resolved	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 documents will be sent electronically creating an audit and paper trail. Spreadsheet and draft policy is included in the folder. Completed except for manual
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 their behalf. As you have noted, the Fiscal Office began just such an improvement during the time of this audit. The Fiscal Office will continue to develop and maintain a suitably detailed tracking sheet for reimbursements invoiced and received. Fiscal staff will ensure that these practices are memorialized during the update of the Fiscal Unit Manual. And invoices will be submitted only utilizing a method that creates a documented record.	Moderate	Sheriff Villand	9/27/2021		Open	2/1/2022	Fully Resolved	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 transportation account. A change in practice had been implemented that ensuring invoices are submitted only utilizing a method that creates a documented record. The invoice (extradition summary sheet) and actual receipts are submitted electronically to the Prosecutor's Office for payment. Hard copies are made and also scanned into an extradition folder for each extradition that is submitted monthly. Spreadsheet is uploaded in folder
Cuyahoga County Juvenile Court Ancillary Services and Grants	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 response no communication has been received.	Moderate	Tess Neff	9/15/2020	8/18/2022	Closed	7/5/2022	To Be Resolved	See attached email pdf: Receiving Record Report Update from PW: Public Works Fiscal Division conducts inventory requirements for all public works property and inventory items. This does not extend to material or property received or maintained by other agencies, such as, in this case, Juvenile Court or Juvenile Detention, or other Court related agencies. I think there is continued confusion over the operations within this building and responsibilities. Public works does not have single point of responsibility for shipments coming to the J.C. Public Works has one dock worker that oversees the maintenance and operations of the loading dock. In addition to the Sheriff's Dept protective services officer at the dock location, they will notify the stores clerk of Juvenile Court, CMSD, Juvenile Detention. However, not all shipping enters through the dock. Many shipment vendors go through the main entrance and to their destination. In addition, vendors will often leave items unsecured outside of the loading dock when it is not open. When the public works dock manager delivers a package, it is typically only to several agencies who do not have a stores clerk responding to the dock, or as able. In those instances a receiving record is completed. Example uploaded to Open Issues folder. There was not a Juvenile Court folder. The document is titled: Example Dock Receipt Records.
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	12/31/2019	4/12/2022	Closed	4/7/2022	Fully Resolved	Completed. The new Policies & Procedures Manual includes descriptions of all positions in OEC.

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Children and Family Services Audit	1/1/2020-12/31/2021	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 SACWIS system into Traverse. These efforts will support the agency's goal to ensure adequate access to all initial and subsequent recertification documents. a) Copies of all initial and recertification documentation is maintained in SACWIS and beginning in 2019, the agency along with 87 of the 88 counties in Ohio began the implementation of a new document management system called Traverse. Foster care records and other departmental forms that are not stored in SACWIS are being scanned into Traverse and will be electronically stored in the program's database. (DIA - It is ongoing process. DIA used year end target date).	Moderate	David Merriman and Cynthia Weiskittel	12/31/2021		Open	5/2/2022	Fully Resolved	On an routine basis all provider records are being scanned and uploaded into Traverse
Children and Family Services Audit	1/1/2020-12/31/2021	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 oversight. Supervisors will review the checklist during conference with staff and periodically review expectations.	Moderate	David Merriman and Cynthia Weiskittel	12/31/2021		Open	5/2/2022	Partially Resolved	Monthly visit checklist has been updated to include a review or discussion around expense report submissions. Checklist uploaded to folder
Children and Family Services Audit	1/1/2020-12/31/2021	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	12/31/2021		Open	5/2/2022	Partially Resolved	The Caregiver Travel Reimbursement form is updated annually to reflect the current IRS reimbursement rate. Form uploaded to folder
Children and Family Services Audit	1/1/2020-12/31/2021	11/30/2021	Foster Program: Incorrect Foster Home Payment Amounts - Review DOB to stipends monthly	3	Tickler reports are generated out of SACWIS and reviewed by the supervisors monthly.	Moderate	David Merriman and Cynthia Weiskittel	12/31/2021		Open	5/2/2022	Partially Resolved	Monthly visit checklist updated to reflect a review of submitted expenses. Checklist uploaded to folder.
Children and Family Services Audit	1/1/2020-12/31/2021	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 extenuating special needs. The add-on is in addition to the standard per diem the foster parent receives. Supporting documentation may come from doctors, psychologist, psychiatrist, or school personnel to support the individualized request, and maintained in the foster care file. Supervisors will re-educate staff on the expectations for completeness of all documents, including all required signatures prior to approval.	Moderate	David Merriman and Cynthia Weiskittel	12/31/2021		Open	3/18/2022	Partially Resolved	The "request for special board rate" form will be completed for all add-on
Children and Family Services Audit	1/1/2020-12/31/2021	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 approval practice is sufficient, however, to ensure consistency in practice, supervisors will complete a refresher with staff on the expectations.	Moderate	David Merriman and Cynthia Weiskittel	12/31/2021		Open	5/2/2022	Partially Resolved	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.

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Children and Family Services Audit	1/1/2020-12/31	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	12/31/2021		Open	3/18/2022	Partially Resolved	CRM Supervisors completed the policy review on 3/4/22
Children and Family Services Audit	1/1/2020-12/31	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 youth's placement needs; and to serve as a guide around appropriate per diem support to address the youth's individual needs. Many of the other counties in Ohio do not use a LDC tool and it is not a required component for placement. When there are deviations in the LDC tool and a higher or lower rate is required, placement staff will document the justification for each child's placement on the #Placement Referral Form and Documentation of Placement Search" template. This form is included with each placement and signed off on by a supervisor and senior manager.	Moderate	David Merriman and Cynthia Weiskittel	12/31/2021		Open	5/2/2022	Partially Resolved	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.
Children and Family Services Audit	1/1/2020-12/31	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 Care	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	12/31/2021		Open	5/2/2022	Partially Resolved	Initiated consultation with deputy director and PEI administrator to address the issue
Children and Family Services Audit	1/1/2020-12/31	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	12/31/2021		Open	5/2/2022	Partially Resolved	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.
Children and Family Services Audit	1/1/2020-12/31	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 Referral Form and Documentation of Placement Search" template. The current form is meant to be a supplement to SACWIS and includes information on the child's home school district and the flow of the document walks the staff through least to most restrictive placement options. All out of county placements must be approved by a supervisor, and this is captured on the last page of the current form. Forms are being stored on the shared drive and staff are working to upload them into Traverse.	Moderate	David Merriman and Cynthia Weiskittel	12/31/2021		Open	5/2/2022	Partially Resolved	As indicated in the management response, this has been and continues to be an expectation. Admin assistant is in the process of uploading all old placement files that had not been sent to records for storage (including search efforts) into Traverse since July of '21.
Children and Family Services Audit	1/1/2020-12/31	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	12/31/2021		Open	5/2/2022	To Be Resolved	Initiated consultation with deputy director and PEI administrator to address the issue
Children and Family Services Audit	1/1/2020-12/31	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 underway to transition completely out of FACTS. The goal is to pay all agency rosters out of SACWIS by mid-year 2022.	Low	David Merriman and Cynthia Weiskittel	6/30/2022		Open	5/2/2022	To Be Resolved	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.

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Children and Family Services Audit	1/1/2020-12/31	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 of rates.	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	12/31/2021		Open	5/2/2022	To Be Resolved	Initiated consultation with deputy director and PEI administrator to address the issue
Children and Family Services Audit	1/1/2020-12/31	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	12/31/2021		Open	5/2/2022	To Be Resolved	Initiated consultation with deputy director and PEI administrator to address the issue
Children and Family Services Audit	1/1/2020-12/31	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 of birth and age.	Moderate	David Merriman and Cynthia Weiskittel	10/8/2021		Open	3/18/2022	Fully Resolved	Database has been updated to track child's date of birth and age
Children and Family Services Audit	1/1/2020-12/31	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	9/7/2021		Open	3/18/2022	Fully Resolved	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
Office of Homeless Services	01/01/2019-12/31	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 need to be corrected. These audit findings resulted from missing detail and not having proof of payment. OHS will address that invoices and bank statements show payments for personal expenses, payroll registers, benefit summaries and time sheets and subrecipients will be required to support expenses and invoices and proof of purchase for supplies and equipment. B. Included in the same email to the providers, will be further explanation about partial expenses that is claimed in the invoices. Payroll expenses that do not total 100% of A. the expenses for that period, will need to show what percentage that is being claimed per each employee that is charged to the invoice. A form or spreadsheet will be required showing the amount that is requested. This will be required for both salary and fringe benefits. Also, this will apply to supplies and equipment purchases. An audit trail is needed for payroll expenses and purchases made. OHS will mention that if there is a credit from a previous invoice	Moderate	David Merriman	3/31/2021	3/16/2022	Closed	8/23/2021	Fully Resolved	Email saved in folder H_5_19

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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	6/14/2021	7/12/2012	Closed	6/21/2022	Fully Resolved	New contract with fee type for each task included in folder. Document labeled AGREEMENT_CM 2494_Hillaird BR 0857_HDR_Fully Executed
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. Fiscal/Commissary staff will commence such procedures beginning with the most recently reconciled book balances and will include daily reconciliation review and approval.	High	Sheriff Villand	9/27/2021		Open	7/13/2022	Fully Resolved	7/13/2022 Response to, "This is the reconciliation (spreadsheet) that shows discrepancies constantly because deposits happening 24/7, etc. The Keefe system will help rectify these discrepancies. Is this correct" Yes, that is my understanding because the Keefe software is a commissary banking software that have a stop point that can be reconciled to. The IMACS software is just a data base that records deposits and withdrawals but is a moving target with no real time stop point (if that makes sense) 02/2022 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 software is in place.
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. Fiscal/Commissary staff will create policy to accomplish this as part of the updating of the Fiscal Unit Manual and pending receipt of write off procedures under development by the County Fiscal Office.	High	Sheriff Villand	9/27/2021		Open	2/1/2022	Partially Resolved	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
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 memorialized as part of the updating of the Fiscal Unit Manual.	High	Sheriff Villand	9/27/2021		Open	2/1/2022	Partially Resolved	All bank reconciliations are up to date. - completed except for manual

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Sheriff's Office Funds Audit	01/01/2021-09/27/2021	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Void checks that have been outstanding for over a year and perform the appropriate adjusting entry. Establish a policy to address inactive accounts.	5	The Sheriff agrees that stale outstanding checks should be voided with accompanying accounting adjustment entries in the ITF account. Additionally, the Sheriff agrees that policy should be established relative to inactive inmate account balances which would include transferring these balances to the Treasurer's Office pursuant to the Ohio Revised Code and treating them as unclaimed funds. Fiscal/Commissary staff will create a process to systematically identify stale issued checks for voiding and adjustment entries. Additionally, policy will be created addressing the transfer of inactive inmate accounts as unclaimed funds pursuant to the Ohio Revised Code as part of the updating of the Fiscal Unit Manual as indicated in Section 1, above.	High	Sheriff Villand	9/27/2021		Open	2/1/2022	Partially Resolved	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 period, will be turned over to County Treasury. Commissary software which will be implemented with the awarded vendor, maintaining the outstanding checks should be much less complicated. - completed except for manual
Sheriff's Office Funds Audit	01/01/2021-09/27/2021	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Maintain copies of voided checks and create a monthly listing to incorporate with the bank reconciliation process made available to the supervisor for review	6	The Sheriff agrees that records should be maintained of all voided checks to be incorporated into the bank reconciliation process. Fiscal staff will utilize this data to ensure all checks are accounted for and all disbursements are authorized.	High	Sheriff Villand	9/30/2022		Open	2/1/2022	Fully Resolved	We have identified a process which allows us to identify voided/stale checks monthly
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 hold an in-person class during the COVID 19 pandemic. Emergency Medical Dispatching must be taught in person due to the complexity of the training and requirement of practical exercise and exam, so holding a virtual class was not a viable alternative. In the interim, as a contingency, CECOMS currently requires an employee not yet certified in EMD protocols to hand off any call requiring provision of EMD to a qualified Call Taker or Supervisor, therefore ensuring that EMD calls are processed by an employee who is qualified to handle such a call. This procedure assures CECOMS remains in compliance with OAC 5507-1-09. With the lifting of restrictions on in-person meetings, Management expects the four employees hired in 2021 to complete both CPR and EMD training by the end of April 2022. Additionally, the County will also be resuming both Public Safety Telecommunicator (April 2022), and Emergency Medical Dispatch (May 2022) classes, demonstrating CECOMS' commitment to train and certify employees as quickly as possible.	High	Brandy Carney	5/16/2022	8/18/2022	Closed	8/16/2022	Fully Resolved	All employees who were not yet trained have been trained in EMD and CPR. We are currently awaiting the actual certificates, this is a process through the vendor. Certificates uploaded into folder 8/16 Update: Flowers no longer works with CECOMS. Chapman will be certified by the end of the year.

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Cuyahoga Emergency Communications System Audit	01/01/2021-12/31/2021	4/27/2022	New Employees Not EMD Trained - Training Completion	2	<p>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 hold an in-person class during the COVID 19 pandemic. Emergency Medical Dispatching must be taught in person due to the complexity of the training and requirement of practical exercise and exam, so holding a virtual class was not a viable alternative. In the interim, as a contingency, CECOMS currently requires an employee not yet certified in EMD protocols to hand off any call requiring provision of EMD to a qualified Call Taker or Supervisor, therefore ensuring that EMD calls are processed by an employee who is qualified to handle such a call. This procedure assures CECOMS remains in compliance with OAC 5507-1-09.</p> <p>With the lifting of restrictions on in-person meetings, Management expects the four employees hired in 2021 to complete both CPR and EMD training by the end of April 2022. Additionally, the County will also be resuming both Public Safety Telecommunicator (April 2022), and Emergency Medical Dispatch (May 2022) classes, demonstrating CECOMS' commitment to train and certify employees as quickly as possible.</p>	High	Brandy Carney	5/16/2022		Open	7/8/2022	Fully Resolved	All employees who were not yet trained have been trained in EMD and CPR. We are currently awaiting the actual certificates, this is a process through the vendor. Certificates uploaded into folder
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 SOG change log.	Moderate	Brandy Carney	4/26/2022		Open	8/16/2022	Partially Resolved	Management is currently reviewing all SOGs and Manager sign off is obtained when revisions are complete. A master change log with Manager sign off has been developed. Examples of the change log are uploaded. As CECOMS updates SOG's the change logs are replaced.

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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 review is one component of quality assurance. The Quality Assurance Supervisor monitors operational metrics on a daily, weekly, and monthly basis. Metrics include but are not limited to call volume and answer times. Metrics provide a solid overview of CECOMS 911 operations as a whole, where call evaluation only looks at one call, randomly chosen, out of the 2,000-2,500 calls CECOMS receives daily. There are limitations in the number of call evaluations that are completed due to the increasingly high call volume CECOMS has. While industry standards recommend or require a minimum of 2% of an agency's total calls be evaluated, the standard does allow for an agency to determine an appropriate number of call evaluations if their call volume is either too high or too low to meet 2% efficiently. CECOMS maintains a call volume that is too high to reasonably reach a 2% call evaluation target. Therefore, management has determined that policy updates are required in this area. •Operations Supervisors shall assist with QA call evaluation effective March 1. Evaluations are completed using the same method as the QA Supervisor, and are forwarded to the QA Supervisor for review and record maintenance.	Moderate	Brandy Carney	4/26/2022		Open	6/29/2022	Fully Resolved	CECOMS Operations Supervisors have been completing 911 call QA on a weekly basis. The QA supervisor reviews evaluations completed by each supervisor. Report uploaded (CECOMS QA Report 6.16.2022) showing all QA evaluations during the reporting period.
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	4/26/2022	5/5/2022	Closed			
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	7/30/2022		Open	6/29/2022	To Be Resolved	The Vesta project continues, update on this item is not available at this time.
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 test. The shift form may be viewed in the system by management and/or printed in hard copy. Additionally, Management has created "event reminders" for the duration of the year in the MS Outlook calendar for each system test, which will serve to notify all CECOMS Operational staff of the requirement to conduct a test. Management confirms that the 911 Diversion test was performed on December 7, 2021. This test was witnessed in person by management so an email notification was not sent.	Moderate	Brandy Carney	4/26/2022	5/5/2022	Closed			

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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. The non-disclosure form was signed by the County and reviewed and approved by the Cuyahoga County Law Department on March 8, 2022, and was returned to Motorola on March 9, 2022. Management has recently received the reports from Motorola and will review the SOC report for any concerns and work with County IT as appropriate to address the report's User Considerations. Management will request and review SOC reports annually.	Moderate	Brandy Carney	5/31/2022		Open	6/29/2022	Fully Resolved	SOC reports received from Motorola 3/22/2022. SOC reports were reviewed, no concerns noted. CECOMS had to sign an NDA to receive the SOC, so cannot be uploaded to folder. If DIA needs to see a copy, let Catherine know and we can figure out the process.
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 review of Service Organization Control (SOC) audit reports.	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. The non-disclosure form was signed by the County and reviewed and approved by the Cuyahoga County Law Department on March 8, 2022, and was returned to Motorola on March 9, 2022. Management has recently received the reports from Motorola and will review the SOC report for any concerns and work with County IT as appropriate to address the report's User Considerations. Management will request and review SOC reports annually.	Moderate	Brandy Carney	5/31/2022		Open	6/29/2022	Fully Resolved	SOC reports received from Motorola 3/22/2022. SOC reports were reviewed, no concerns noted. CECOMS had to sign an NDA to receive the SOC, so cannot be uploaded to folder. If DIA needs to see a copy, let Catherine know and we can figure out the process.

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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. The non-disclosure form was signed by the County and reviewed and approved by the Cuyahoga County Law Department on March 8, 2022, and was returned to Motorola on March 9, 2022. Management has recently received the reports from Motorola and will review the SOC report for any concerns and work with County IT as appropriate to address the report's User Considerations. Management will request and review SOC reports annually.	Moderate	Brandy Carney	5/31/2022		Open	6/29/2022	Fully Resolved	SOC reports received from Motorola 3/22/2022. SOC reports were reviewed, no concerns noted. CECOMS had to sign an NDA to receive the SOC, so cannot be uploaded to folder. If DIA needs to see a copy, let Catherine know and we can figure out the process.
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 are very engaged in 911 at the State level which doesn't just focus on legislation, but discussions around technical, administrative, and operational 911 topics. Over the last four years the team has held an executive level board position (secretary, treasurer, vice chair and chair) each year for the State National Emergency Number Association NENA Board, who is one of only two associations with 911 that are nationally and locally engaged leaders in the 911 space. The other, APCO, also has representation on the Board and we also follow their training plan(s). Additionally, staff attend and participate in each of the State 911 Meetings held by the State 911 coordinator and they frequently participate in person at the meetings in	Moderate	Brandy Carney	5/31/2022		Open	6/29/2022	Fully Resolved	SOC reports received from Motorola 3/22/2022. SOC reports were reviewed, no concerns noted. CECOMS had to sign an NDA to receive the SOC, so cannot be uploaded to folder. If DIA needs to see a copy, let Catherine know and we can figure out the process.

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Department of Senior and Adult Services Audit	01/01/2021-12/31/2021	8/12/2022	Lack of Monitoring - Follow monitoring procedures in PCS-006	1	Management agrees with the recommendations made by DIA. The management team for CSSP, have been meeting for the past 6 months to expand our role in the programmatic component of these contracts. We now can implement those changes with support of the Performance, Evaluation & Innovation (PEI) team. When needed, staff from the Office on Aging may need to assist with on-site monitoring and will continue to work with DCAP once they have staff in place.	Moderate	David Merriman	1/31/2023		Open			
Department of Senior and Adult Services Audit	01/01/2021-12/31/2021	8/13/2022	Lack of Monitoring - Follow monitoring procedures stated in master contract	2	There will also be clearer language used in future contracts regarding the need and frequency to monitor all contracts. As well as performance measures utilized in contracts.	Moderate	David Merriman	1/31/2023		Open			
Department of Senior and Adult Services Audit	01/01/2021-12/31/2021	8/13/2022	Maintaining Eligibility Documentation - Caseworkers should maintain documentation and supervisors should review.	1	Peer Place (the purchased DSAS case management system) does have a component separate from the financial screens where case managers are able to upload miscellaneous electronic documents. Options has now updated their procedures "Financials: What Case Managers Need to Know" to incorporate the capture and retention of client financial documentation.	Moderate	David Merriman	9/30/2022		Open			
Department of Senior and Adult Services Audit	01/01/2021-12/31/2021	8/13/2022	Maintaining Eligibility Documentation - Policies and Procedures should be updated to reflect the changes of maintaining copies or scans.	2	Peer Place (the purchased DSAS case management system) does have a component separate from the financial screens where case managers are able to upload miscellaneous electronic documents. Options has now updated their procedures "Financials: What Case Managers Need to Know" to incorporate the capture and retention of client financial documentation.	Moderate	David Merriman	9/30/2022		Open			
Department of Senior and Adult Services Audit	01/01/2021-12/31/2021	8/13/2022	Maintaining Eligibility Documentation - Record retention policies should be reviewed to assess if maintaining electronic records should be considered.	3	The Shared Services Performance, Evaluation and Innovation (PEI) has been responsible for the Record Retention Policy. A draft has been created adding electronic data to the record retention schedule and is pending legal approval.	Moderate	David Merriman	9/30/2022		Open			
Department of Senior and Adult Services Audit	01/01/2021-12/31/2021	8/13/2022	Incomplete, Inappropriate, and Missing Supporting Documentation - Stipulate within contracts the type(s) of support for vendors to maintain and create a template of support.	1	The CSSP management team is in the process of creating standardized documents for all CSSP providers regarding services rendered and request providers send billing documentation at the end of the month after the billing is submitted to Peer Place. DSAS is currently working with PEI Management team to establish performance benchmarks and outcomes that reflect service delivery accountability and improved customer service. This will allow management to be proactive versus reactive in identifying errors or additional training needs.	High	David Merriman	1/31/2023		Open			

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Department of Senior and Adult Services Audit	01/01/2021-12/31/2021	8/13/2022	Incomplete, Inappropriate, and Missing Supporting Documentation - Supporting documentation should be reviewed regularly as part of monitoring.	2	The CSSP management team is in the process of creating standardized documents for all CSSP providers regarding services rendered and request providers send billing documentation at the end of the month after the billing is submitted to Peer Place. DSAS is currently working with PEI Management team to establish performance benchmarks and outcomes that reflect service delivery accountability and improved customer service. This will allow management to be proactive versus reactive in identifying errors or additional training needs.	High	David Merriman	1/31/2023		Open				
Department of Senior and Adult Services Audit	01/01/2021-12/31/2021	8/13/2022	Missing and Cancelled Service Policy and Procedures - Formal Policy and Procedures relating to vendor billing should be written and approved by DSAS management.	1	1. It has been the policy to share the cost of no-show clients with the provider since the inception of Options. This has not been incorporated into the RFP in the past but was made clear to providers in their orientation. We will discuss with DCAP the addition of this to the RFP and will discuss this addition to be entered into the RFP for the 2023 renewal. The request will incorporate: One hour for a no-show visit for homemaking, personal care, chore, and grab bar; A one-way trip for a no-show for medical transportation; A one-week food delivery (it is normally delivered for a two-week period); and The emergency response service already has quarter months included in the RFP. In addition, we are currently using wireless devices that do not involve installation appointments. 2. There is a policy for providers to notify case managers when a no-show occurs from a client. It can be done by phone call, email, fax, or in Peer Place (a very clunky process, which is why they have a choice). Our process is outlined in "Deadlines and Procedures" and the information relates to each client's well-being and is documented in their record. However, using no show information sent to Options on each client's behalf would be an impossible process to coordinate with billing. In the past, the DCAP audits handled all client adjustments and recoveries, and that is the most efficient method, given the restrictions of the Peer Place billing system.	High	David Merriman	4/30/2023		Open				

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Department of Senior and Adult Services Audit	01/01/2021-12/31/2021	8/13/2022	Vendor Selection Not Documented - Developing a written Policy and Procedure detailing how vendors are to be chosen for individual services	1	Vendors are selected using a variety of means. Peer Place will rotate vendor selection based on numbers of service plans sent to providers. Case managers were instructed to send the service plan to the vendor at the top of the rotation. This was the method for many years. Client preference or type of service provided was also always a consideration. COVID has further complicated selection with providers having staff shortages limiting ability to take clients. Since COVID, DSAS has tried additional methods of vendor assignment including: Case managers may attempt to assign agencies to new clients that are geographically close to their currently assigned clients; Contact vendors monthly to inquire if new clients may be assigned. The audit finding does not appear to preclude these methods of serving clients, but that a policy should outline everything, and that selection method should be documented. DSAS will: 1. Write a policy for provider selection that will allow for the various ways we obtain services for our clients, and under what conditions. 2. Document vendor selection by adding drop down items to the case notes that will identify the way services have been selected and have the case manager add a more detailed description in the note. Broad drop downs categories would list: Provider-client choice; Provider- rotation; and Provider- staffing available in area.	Moderate	David Merriman	9/30/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Leave donations lack appropriate controls - Add a policy for secondary review and two sets of signatures on leave donation forms to verify completion of leave adjustments in the payroll system	1	Develop a leave donation process map. This will encompass the work flow from beginning to end, including authorizations of the Employee Leave Donation Form and FML Donation Work Flow Form.	High	Sheba Marshall	11/18/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Leave donations lack appropriate controls - Add a policy enforcing requirement that the Accumulated Leave Payout Form be filled out completely and signed	2	Develop a written policy regarding staff completion of the Accumulated Leave Payout form – including required approvals	High	Sheba Marshall	11/18/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Leave donations lack appropriate controls - Consult with the Law Department on whether recovering the overpayment identified in the audit finding is necessary	3	Refer information regarding this accumulated time payout to the Law Department.	High	Sheba Marshall	11/4/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Paid After Termination - Confirm pay and leave accuracy through targeted reviews of timesheets, leave balances, and paychecks	1	Review employee termination process for issues that may cause delays or bottlenecks. Ensure the process is documented and communicated.	High	Sheba Marshall	11/10/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Paid After Termination - Review to reveal whether employee actions affecting pay and leave are being entered accurately and timely.	2	Review employee termination process for issues that may cause delays or bottlenecks. Ensure the process is documented and communicated.	High	Sheba Marshall	11/10/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Paid After Termination - Consult with the Law Department on recovering the two erroneous pays received by terminated employees as noted in the finding.	3	Refer overpayments noted to the Law Department	High	Sheba Marshall	10/11/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Paid After Termination - Inform the Fiscal Department that the outstanding check issued to the terminated employee should be voided.	4	Notify Fiscal Office to stop payment/void outstanding check.	High	Sheba Marshall	10/6/2022		Open			

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Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Paid After Termination - Adopt a formal overpayment recovery process, as well as a process for rectifying underpayments	5	Develop a process map for overpayments including discovery, logging and tracking, communication to employee, notification of Law Department.	High	Sheba Marshall	11/23/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Inaccurate Pays and Leave - Implement controls that will adequately mitigate the risk of errors and irregularities. Processes and procedures should be formally documented via a written departmental policy manual that payroll officers are expected to follow.	1	Several issues have been mitigated by the roll-out of the Infor Workforce Management (WFM) (aka MyTime) system. These include but are not limited to: the elimination of the "call in" process of manual pay adjustments by phone or email; automated pay accrual and overtime rules configured into the system for each collective bargaining and non-bargaining group; elimination of paper time sheets, differential, adjustment forms and other paper documents; and elimination of auto-pay. Employees are now paid only for hours submitted and authorized on their electronic time sheet. In addition, although always a challenge, staffing is much closer to full complement than it was during the audit period of 2020. This allows for more sufficient review of pay registers, timekeeping records and adherence to retention schedule. Digital retention of records is a long-term goal.	High	Sheba Marshall	12/16/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Inaccurate Pays and Leave - Assess whether a proper reconciliation has occurred. If a reconciliation results in additional occurrences, Management should assess if omissions were substantial enough to issue corrected W-2s and filing a corrected claim to obtain additional tax credits	2	Human Resources will consult with appropriate department(s) to assess if a reconciliation of federal sick leave, corrected W-2s, and/or corrected tax credit claims are necessary. If so, corrections will be performed.	High	Sheba Marshall	12/16/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Inaccurate Pays and Leave - Consult with the Law Department on recovering the overpayments and rectifying the underpayments noted earlier.	3	Consult with Law Department on recovering overpayments and rectifying underpayments.	High	Sheba Marshall	11/2/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Manual Pay Adjustments and Checks Lack Support and Review - Create a policy to define the criteria for allowable manual pay adjustments and checks, the types of supporting documentation required, and procedures for the proper handling of manual pay adjustments and checks	1	In the Infor Workforce Management (WFM) (aka MyTime) system, payroll staff no longer enter hours worked on timesheets or submit "call-ins." Payroll staff may enter paid leave time, but that requires authorization prior to payment. Changes to previous time sheets are calculated by the system and require authorization. Accumulated time separation payouts are calculated by the system and are double checked on paper by payroll staff then require payroll supervisor signature. Reversals and reissuances follow a process including payroll manager signature. They are then reviewed by the Fiscal Payroll Manager prior to any payment being made. A process should be defined for retroactive pays due to passage of collective bargaining agreements.	High	Sheba Marshall	12/16/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Manual Pay Adjustments and Checks Lack Support and Review - discontinue the practice of issuing manual pay adjustments and paychecks for paid leave not yet loaded in the system.	2	In the Infor Workforce Management (WFM) (aka MyTime) system, payroll staff no longer enter hours worked on timesheets or submit "call-ins."	High	Sheba Marshall	7/3/2022		Open	10/10/2022	Fully Resolved	See Management Response. Completed 7/3/2022 upon the implementation of INFOR Workforce Management.

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Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Manual Pay Adjustments and Checks Lack Support and Review - Requests to issue manual pay adjustments and paychecks should be made in writing (email or memo) and have supporting documentation. Payroll Officer's supervisor should be copied on every Fiscal Department notification to document notification and review.	3	In the Infor Workforce Management (WFM) (aka MyTime) system, payroll staff no longer enter hours worked on timesheets or submit "call-ins."	High	Sheba Marshall	7/3/2022		Open	10/10/2022	Fully Resolved	See Management Response. Completed 7/3/2022 upon the implementation of INFOR Workforce Management.
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Manual Pay Adjustments and Checks Lack Support and Review - HR Payroll supervisor should review any manual pay adjustments and paychecks that were issued to ensure the policy was followed.	4	In the Infor Workforce Management (WFM) (aka MyTime) system, payroll staff no longer enter hours worked on timesheets or submit "call-ins."	High	Sheba Marshall	7/3/2022		Open	10/10/2022	Fully Resolved	See Management Response. Completed 7/3/2022 upon the implementation of INFOR Workforce Management.
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Pays Lacking Support and Authorization - Management should consult with the Law Department on whether recovering the pays not completely supported identified in the audit finding is necessary.	1	Law Department should be consulted regarding recovery.	High	Sheba Marshall	10/31/2022		Open			
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Pays Lacking Support and Authorization - HR should implement a document management system for electronic storage and retrieval of payroll records on a shared drive.	2	Paper documentation and auto-pay issues have been addressed by the implementation of the Infor Workforce Management (WFM) (aka MyTime) system. All time sheets and leave forms are now electronically submitted in the WFM system. All time sheets require entry of time records and authorization for an employee to be paid. That is, employees are no longer auto-paid. Implementation of a centralized document management system is a long-term goal. Fair Labor Standards Act requirements are met by information storage in the WFM system. Other retention challenges have been mitigated as staff is now much closer to full complement. Payroll was severely understaffed during the audit period.	High	Sheba Marshall	7/3/2022		Open	10/10/2022	Fully Resolved	See Management Response. Completed 7/3/2022 upon the implementation of INFOR Workforce Management.
Employee Leave Payroll Audit	01/01/2020-12/31/2020	10/28/2022	Inadequate Segregation of Duties - Request direct access to view the roles and responsibilities of users in the payroll system to ensure that the principle of least privilege is followed.	1	HR does follow the principle of least privilege. However, HR submits that there is a business need to allow IT employees to have write access in the Infor Workforce Management (WFM) (aka MyTime) system. The WFM system does allow for a person by person audit. HR, I.T. and Infor will work together to identify or develop a more robust auditing function. If a more robust audit cannot be developed, write access permission will be revisited.	High	Sheba Marshall	12/16/2022		Open			