



**CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDIT**

**Issue Tracker Report
As of June 21, 2023**

Recommendations Summary by Audit (2017-Current)

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



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Audit	Total Rec. #	Ratings			Not Rated Rec. #	Total Rec. Open #	High Rec. Open #	Moderate Rec. Open #	Low Rec. Open #
		High Rec. #	Moderate Rec. #	Low Rec. #					
Office of Child Support Services	25	11	14	-	-	13	6	7	-
Accounts Payable - Benford's Law 2019	13	13	-	-	-	8	8	-	-
Sheriff's Office Funds	15	7	8	-	-	13	7	6	-
Children and Family Services Programs	31	-	21	10	-	10	-	7	3
Senior & Adult Services	9	3	6	-	-	8	3	5	-
Cuyahoga Emergency Communications System	11	2	9	-	-	7	1	6	-
Employee Leave Payroll Review	18	18	-	-	-	18	18	-	-
Real Property Revenue & Receivables	28	8	10	10	-	26	8	10	8
Auto Title Revenue & Receivables	12	-	7	5	-	12	-	7	5
Totals	859	130	207	107	415	142	67	57	18



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First Half 2023 Activity

Audits Released (Since Prior Issue Tracker Report)

Audit Name or Examination	High	Moderate	Low	Grand Total
Real Property - Revenues and Receivables	8	10	10	28
Motor Vehicle (Auto Title) Revenue & Receivables		7	5	12
Grand Total	8	17	15	40

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	Grand Total
Closed	Accounts Payable - Benford's Law 2019	1				1
	Children and Family Services Audit	11			3	14
	Cuyahoga Emergency Communications System Audit	2				2
	Department of Senior and Adult Services Audit	1				1
	Invest In Children	1				1
	Office of Child Support Services	6				6
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	2				2
	Real Property - Revenues and Receivables	2				2
	Sheriff's Office Funds Audit	1				1
	Closed Total		27			3
Open	Accounts Payable - Benford's Law 2019		1	2		3
	Office of Child Support Services		2	1		3
Open Total			3	3		6
Grand Total		27	3	3	3	36



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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.

2023 Issue Tracker Current Status

Status	Audit Name or Examination	High	Moderate	Low	Grand Total
Closed	Accounts Payable - Benford's Law 2019	1			1
	Children and Family Services Audit		11	3	14
	Cuyahoga Emergency Communications System Audit	1	1		2
	Department of Senior and Adult Services Audit		1		1
	Invest In Children		1		1
	Office of Child Support Services		6		6
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	1	1		2
	Real Property - Revenues and Receivables			2	2
	Sheriff's Office Funds Audit		1		1
	Closed Total		3	22	5



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Status	Audit Name or Examination	High	Moderate	Low	Grand Total
Open	Accounts Payable - Benford's Law 2019	8			8
	Children and Family Services Audit		7	3	10
	Cuyahoga County Department of Information Technology - IT Inventory	7	1		8
	Cuyahoga Emergency Communications System Audit		6		6
	Department of Senior and Adult Services Audit	3	5		8
	Employee Leave Payroll Audit	18			18
	Invest In Children		1		1
	Medical Examiner's Office - Annual Statistical Reporting Audit	3		2	5
	Motor Vehicle (Auto Title) Revenue & Receivables		7	5	12
	Office of Child Support Services	6	7		13
	Office of Homeless Services		1		1
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	6	6		12
	Real Property - Revenues and Receivables	8	10	8	26
	Sheriff's Office Funds Audit	7	6		13
Open Total		66	57	18	141

Only includes recommendations open as of 1/1/2023 or added during the 2023 year.

Testing Status of 141 Open Recommendations

I. Requires IT Consulting – 15/141 (11%)

Audit Name or Examination	High	Moderate	Grand Total
Accounts Payable - Benford's Law 2019	3		3
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	6	6	12
Grand Total	9	6	15

ERP oriented remediation testing determined to require IT consulting



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II. Currently being Tested – 49/141 (35%)

Audit Name or Examination	High	Moderate	Low	Grand Total
Accounts Payable - Benford's Law 2019	1			1
Children and Family Services Audit		7	3	10
Cuyahoga Emergency Communications System Audit		5		5
Department of Senior and Adult Services Audit		3		3
Medical Examiner's Office - Annual Statistical Reporting Audit	2		2	4
Office of Child Support Services	5	4		9
Office of Homeless Services		1		1
Real Property - Revenues and Receivables	3			3
Sheriff's Office Funds Audit	7	6		13
Grand Total	18	26	5	49

III. Pending Detailed Testing for 2023 – 30/141 (21%)

Audit Name or Examination	High	Moderate	Grand Total
Accounts Payable - Benford's Law 2019	1		1
Cuyahoga County Department of Information Technology - IT Inventory	7	1	8
Cuyahoga Emergency Communications System Audit		1	1
Employee Leave Payroll Audit	18		18
Medical Examiner's Office - Annual Statistical Reporting Audit	1		1
Office of Child Support Services		1	1
Grand Total	27	3	30



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IV. Pending Detailed Testing scheduled for future years – 47/141 (33%)

Audit Name or Examination	High	Moderate	Low	Grand Total
Accounts Payable - Benford's Law 2019	3			3
Department of Senior and Adult Services Audit	3	2		5
Invest In Children		1		1
Motor Vehicle (Auto Title) Revenue & Receivables		7	5	12
Office of Child Support Services	1	2		3
Real Property - Revenues and Receivables	5	10	8	23
Grand Total	12	22	13	47

- *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 6 open recommendations tested in 2023 determined to be partially or not resolved.*



Internal Audit Report Results									Updated Management Response			Follow Up Results
Audit Name or Examination	Release Date	Issue	Rec #	Management's Response to Audit	Risk Level	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments	Testing Conclusion
Invest In Children	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	8/1/2019	2/24/2023	Closed	2/17/2023	Fully Resolved	Testing is complete, scholarship letters will be sent this month for current program year 2022-23, and will be sent on a rolling basis moving forward. Sending via email when possible and by USPS when parent email address is not available. Examples uploaded to the folder.	Fully Resolved
Invest In Children	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	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.	
Children and Family Services Audit	11/30/2021	Kinship Program: KPI 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 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	11/15/2021		Open	5/22/2023	Fully Resolved	Procedures and checklist updated to align with state rules regarding KIPP. See uploaded documents for updated checklist and procedures Update - KIPP Application uploaded to folder	
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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. However, management supports the assignment of attorneys with specific legal skills and experience in a given area to the department where those skills are needed and deployed on a regular basis.	High	8/23/2021		Open	8/23/2021	Fully Resolved	Complete system change to ERP. Recommendations no longer apply Contract #'s provided 6/29	ERP



Internal Audit Report Results									Updated Management Response			Follow Up Results
Audit Name or Examination	Release Date	Issue	Rec #	Management's Response to Audit	Risk Level	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments	Testing Conclusion
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	2/10/2021		Open	2/10/2020	Fully Resolved	Recommendation was implemented at time of report - documentation provided to Dawn on 2/10/20	ERP
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	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	ERP
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	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.	ERP



Internal Audit Report Results									Updated Management Response			Follow Up Results
Audit Name or Examination	Release Date	Issue	Rec #	Management's Response to Audit	Risk Level	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments	Testing Conclusion
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	9/28/2018		Open		Partially Resolved	what goes in to OnBase has changed completely & is mostly taken over by ERP	ERP
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	5/28/2021		Open		Fully Resolved	New process in ERP for user access & include SOD rules	ERP
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	5/28/2021		Open	8/23/2021	Fully Resolved	New process in ERP around contract signatures Provided in Email on 5/28	ERP
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	5/28/2021		Open	8/23/2021	Fully Resolved	New process in ERP, approvals are based on AU Provided in Email on 5/28	ERP
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	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	ERP



Internal Audit Report Results									Updated Management Response			Follow Up Results
Audit Name or Examination	Release Date	Issue	Rec #	Management's Response to Audit	Risk Level	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments	Testing Conclusion
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	5/28/2021		Open		Fully Resolved	New process in ERP/OnBase Provided in Email on 5/28	ERP
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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).	ERP
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	6/1/2018	6/13/2023	Closed	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.	Fully Resolved
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	8/29/2018	2/15/2023	Closed		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	Fully Resolved
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	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	ERP



Internal Audit Report Results									Updated Management Response			Follow Up Results
Audit Name or Examination	Release Date	Issue	Rec #	Management's Response to Audit	Risk Level	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments	Testing Conclusion
Cuyahoga County Department of Information Technology IT Inventory	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	8/5/2020		Open	8/25/2022	Partially Resolved	<p>Procedures document/training materials for four of the object types uploaded into the O_12_19 folder.</p> <p>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.</p> <p>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.</p> <p>Disposed assets (RET3) have not been fully updated in the Cherwell CMDB, IT EUX has assigned resources working with RET3 and updating the CMDB.</p> <p>The IT EUX is still in the process of reviewing about 300 (out of 11,000) Cherwell CMDB assets.</p>	
Cuyahoga County Department of Information Technology IT Inventory	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	8/5/2020		Open	8/25/2022	Fully Resolved	<p>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.</p> <p>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.</p> <p>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).</p>	
Cuyahoga County Department of Information Technology IT Inventory	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	8/5/2020		Open	3/18/2022	Fully Resolved	<p>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: \\itdcvps01\dept\Network Engineering\Inventory . IT has provided access to DIA to see the folder.</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>	



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Audit Name or Examination	Release Date	Issue	Rec #	Management's Response to Audit	Risk Level	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments	Testing Conclusion
Cuyahoga County Department of Information Technology IT Inventory	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	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	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	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	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	8/5/2020		Open	3/18/2022	Partially Resolved	<p>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.</p> <p>8/8/22 Update: A copy of the Offboarding and Returned equipment process as implemented in Cherwell has been provided.</p>	
Cuyahoga County Department of Information Technology IT Inventory	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	8/5/2020		Open	8/25/2022	Fully Resolved	<p>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.</p> <p>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).</p>	
Cuyahoga County Department of Information Technology IT Inventory	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	9/4/2020		Open	3/18/2022	Fully Resolved	<p>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.</p>	



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Audit Name or Examination	Release Date	Issue	Rec #	Management's Response to Audit	Risk Level	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments	Testing Conclusion
Children and Family Services Audit	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	9/1/2021		Open	5/22/2023	Fully Resolved	we use two internal reports that identify adoptive children approaching age 18. Attached those reports , using the month of May, for your reference (Adoption Assistance PRST Recipient List)	
Children and Family Services Audit	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	9/1/2021		Open	5/22/2023	Fully Resolved	we use two internal reports that identify adoptive children approaching age 18. Attached those reports , using the month of May, for your reference (Adoption Assistance PRST Recipient List)	
Children and Family Services Audit	11/30/2021	Adoption Program: Incorrect Subsidy Payment Amounts - Adopt Policy to ensure accurate transcriptions with copy of AA Agreement	1	The FMAP rates are entered annually into the DCFS fiscal maintenance tables that were used to calculate the local portion of the AA payments to be issued for the new Federal Fiscal Year which begins in October of 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	8/31/2021	6/13/2023	Closed	5/22/2023	Fully Resolved	The adoption subsidy is approved by the Post Adoption Department. It is then passed on to the IV-E department for the approved adoption payments to be set up in SACWIS. The county portion is automatically generated based by the information entered into SACWIS by the IV-E department.	Withdrawn
Children and Family Services Audit	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	8/31/2021	6/13/2023	Closed	5/22/2023	Fully Resolved	The adoption subsidy is approved by the Post Adoption Department. It is then passed on to the IV-E department for the approved adoption payments to be set up in SACWIS. The county portion is automatically generated based by the information entered into SACWIS by the IV-E department.	Withdrawn
Children and Family Services Audit	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	8/31/2021	6/13/2023	Closed	5/22/2023	Fully Resolved	Attached (Subsidy Payment - County Portion)	Withdrawn
Children and Family Services Audit	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	11/15/2021	4/28/2023	Closed	4/20/2023	Fully Resolved	The checklist will now be scanned in Traverse. Update: Subsidy Checklist uploaded into folder. This is the checklist that will be utilized when cases are closed because an adoption is finalized. There were not any checklists completed from 12/12-12/16. Completed checklists from 2023 uploaded into folder (subsidy checklist Feb March 2023.pdf)	Fully Resolved



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Office of Homeless Services	4/30/2021	Lack of OHS On-Site Monitoring - Adhere to Fiscal procedure requirements regarding monitoring HUD grant sub-recipients	1	<p>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.</p> <p>OHS will work to secure additional human resources to implement the following implementation plan:</p> <p>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:</p> <ul style="list-style-type: none"> 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 <p>A written report will be submitted to the sub-recipient.</p> <p>B. OHS will create a monitoring schedule based on staff capacity and County resources for calendar year 2022. The 2022 on-site monitoring will review 2021 and limited 2020 performance depending on contract period. OHS will work to monitor recipients and sub-recipients on an annual basis</p>	Moderate	12/31/2021		Open	5/2/2022	Management Accept	<p>Until additional resources are secured management accepts risk. Below are efforts to secure additional resources.</p> <p>- 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.</p> <p>-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.</p>	
Accounts Payable - Benford's Law 2019	8/9/2021	Voucher Reviews Not Properly Documented	1	<p>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.</p>	High	2/28/2020		Open		Fully Resolved	Effective with the implementation of the ERP system in February 2020.	Partially Resolved
Accounts Payable - Benford's Law 2019	8/9/2021	Voucher Reviews Not Properly Documented	2	<p>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.</p>	High	2/1/2020	4/10/2023	Closed		Fully Resolved	Effective with the implementation of the ERP system in February 2020.	Fully Resolved
Accounts Payable - Benford's Law 2019	8/9/2021	Insufficient Records Retention and Safeguarding	2	<p>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</p>	High	12/31/2021		Open	11/4/2022	Fully Resolved	<p>This issue is complete/resolved as documented in CCF #4</p> <p>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.</p>	



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Accounts Payable - Benford's Law 2019	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	2/28/2020		Open	5/2/2022	Fully Resolved	This issue is complete/resolved as documented in CCF #2,6	ERP
Accounts Payable - Benford's Law 2019	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	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.	ERP
Accounts Payable - Benford's Law 2019	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	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	ERP
Accounts Payable - Benford's Law 2019	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	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	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	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	Not Resolved
Accounts Payable - Benford's Law 2019	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	7/23/2021		Open	11/4/2022	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 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. 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.	Not Resolved



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Office of Child Support Services	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 & Procedures on a rolling 5- year calendar. This will be managed by the OCSS Continuous Quality Improvement (CQI) Unit. Below is a summary of items that will occur within the next 90 days: • Continue to draft and revise Policies and	Moderate	10/13/2021		Open	6/8/2023	Fully Resolved	Adding two zip files of the OCSS policy manual as of 6/2/23	
Office of Child Support Services	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	10/13/2021	6/14/2023	Closed	5/2/2023	Fully Resolved	Policies and Procedures Uploaded to Folder: OBM Unit Policy & SOP •Order and Balance Maintenance Policy •Order Intake SOP Calculation Unit SOPs •Financial Audit SOP •Direct Derivative Benefit Calculation SOP •Month by Month Calculation SOP •Public Assistance_Medical Assistance Reset SOP UIFSA Policy & SOPs •UIFSA Policy •UIFSA Intake Referrals SOP •UIFSA Enforcement Referrals SOP The other P&P-related items are nearly complete and an update will be sent when concluded.	Fully Resolved



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Office of Child Support Services	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	10/13/2021	6/14/2023	Closed	5/30/2023	Fully Resolved	Since July 2021, the OCSS CQI Unit has filled 2 of the 3 vacant positions. Two Program Officer 1 FTEs were reclassified to Program Officer 3 FTEs and both filled. The 3rd vacancy was an existing Program Officer 3 FTE and is currently pending an offer to a candidate. Several postings and interviews have occurred for this position, with two previous offers made and declined by candidates in lieu of other job offers. In 2022, OCSS CQI implemented a five-year policy review calendar for all existing policies and SOPs.	Fully Resolved
Office of Child Support Services	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	10/13/2021		Open	6/8/2023	Fully Resolved	Since July 2021, OCSS CQI has implemented a five-year policy review calendar for all existing Policies and Procedures (P&P). Policies and Procedures are assigned to CQI Program Officers on a quarterly basis. Subject matter experts (SMEs) are requested 30 days prior to the start of the quarter for the topics scheduled. Regular touchpoints are scheduled within CQI to evaluate progress and identify obstacles to completion. OCSS CQI has also standardized some items, including defining the stages of P&P development, creating a structured email for initial contact of SMEs, and defining the roles for SMEs and Program Officers during the process. While implemented prior to July 2021, the Policy Review Group continues to evolve to enhance effectiveness and thoroughness of P&P at OCSS. An overhaul of the P&P process at OCSS was initiated in 2019 and the items listed above are part of that ongoing process. Comparing P&P assignments in 2022 to 2021, OCSS CQI has seen a significant improvement from prior years, including a 59% decrease in average days from P&P assignment to completion and completion of four times more P&P. OCSS CQI regularly evaluates internal procedures and implements process improvements to increase responsiveness and timeliness to policies and procedures. Competing critical priorities, onboarding of two Program Officer 3s, and the current vacancy continue to provide challenges. Update: Attaching copies of Policy Development Overview of Stages; "Reminder: CQI and SME Roles for Policy/SOP Drafting": Email to senior leadership that outlines roles of SMEs and Program Officers (CQI); "Policy/SOP Request: Multiple Participant Numbers": Email to SME that outlines roles of SMEs and Program Officers (CQI). OCSS feels that this	
Office of Child Support Services	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	10/13/2021		Open	5/30/2023	To Be Resolved	To allow for updates of several recently signed P&P, a full copy of the current OCSS P&P Manual will be provided by 6/9/23.	
Office of Child Support Services	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	8/21/2021		Open	5/30/2023	Fully Resolved	A signed copy of the Administrative Support Hearing SOP is attached and includes the QA requirement (Section J). This SOP addresses new support orders issued by the OCSS Administrative Hearing Unit. Also attached is a copy of the tracking mechanism (AHU QA Review Template 2023 spreadsheet).	Partially Resolved



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Office of Child Support Services	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	9/28/2021	6/13/2023	Closed	5/30/2023	Fully Resolved	A signed copy of the Administrative Support Hearing SOP is attached and includes the QA requirement (Section J). This SOP addresses new support orders issued by the OCSS Administrative Hearing Unit. Also attached is a copy of the tracking mechanism (AHU QA Review Template 2023 spreadsheet).	Fully Resolved
Office of Child Support Services	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	8/21/2022		Open	5/30/2023	Fully Resolved	Monthly, the OBM Tracker will be used to identify and review a random sample of cases per OBM Unit member to ensure the accuracy of order updates in SETS. The sample will be from updates previously completed and include updates of all order types (administrative and judicial) and purpose (new support order, modified support order, etc.). Orders that are referred to the Calculation Unit for a calculation are excluded from this review, as these orders already include a standard review of the updates by the OBM Unit. This secondary review by the Calculation Unit is a built-in QA step for accuracy of charges for that population of orders. After the review, any errors will be immediately referred to the Support Specialist to make the necessary corrections in SETS. All reviews will be documented on a spreadsheet.	
Office of Child Support Services	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	8/31/2021		Open	5/30/2023	Fully Resolved	7085028749 – Modification order filed on 5/7/2021 and balances were subsequently adjusted in SETS. The Administrative Support Hearing SOP and Administrative Modification Hearing SOP will address the reconciliation process.	
Office of Child Support Services	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	10/1/2021	5/4/2023	Closed	5/2/2023	Fully Resolved	Imputing income policy uploaded	Fully Resolved
Office of Child Support Services	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	10/12/2021	6/13/2023	Closed	5/2/2023	Fully Resolved	Standard Operating Procedure is complete and has been implemented. Policy is uploaded to folder. Uploaded the entire open active administrative lien spreadsheet entitled MASTERLIST. Also uploaded the lump sums from 12/20--29/22 using the RTAH Tool - only three were lump sum items completed on 12/22/22 12-2022 DIA	Fully Resolved
Office of Child Support Services	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	10/12/2021	6/13/2023	Closed	5/2/2023	Fully Resolved	Standard Operating Procedure is complete and has been implemented. Policy is uploaded to folder. Uploaded the entire open active administrative lien spreadsheet entitled MASTERLIST. Also uploaded the lump sums from 12/20--29/22 using the RTAH Tool - only three were lump sum items completed on 12/22/22 12-2022 DIA	Fully Resolved



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Office of Child Support Services	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	8/21/2021		Open	5/2/2023	Fully Resolved	<p>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.</p> <p>Update: Reconciliations attached from four payment locations. -- Spreadsheet received from payment locations, but the emails were not kept. Does OCSS need to keep the email with the attached spreadsheet?</p>	
Office of Child Support Services	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	8/21/2021		Open	5/2/2023	Fully Resolved	<p>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.</p> <p>Update: Reconciliations attached from four payment locations. -- Spreadsheet received from payment locations, but the emails were not kept. Does OCSS need to keep the email with the attached spreadsheet?</p>	
Office of Child Support Services	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	8/21/2021		Open	5/2/2023	Fully Resolved	<p>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.</p> <p>Update: Reconciliations attached from four payment locations. -- Spreadsheet received from payment locations, but the emails were not kept. Does OCSS need to keep the email with the attached spreadsheet?</p>	



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Office of Child Support Services	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	8/21/2021		Open	5/30/2023	Fully Resolved	Drop box or mailroom financial instrument handling has not yet been formalized in an SOP. An overview of the current practice is attached (Processing Payments) as well as the financial instrument logging mechanism (Monthly Check Log). Until an SOP is finalized, OCSS accepts the risk of not having the drop box or mailroom listed in an SOP.	
Office of Child Support Services	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	9/13/2021		Open	5/30/2023	Fully Resolved	Instructions on handling missing SETS case number, proration of payments when multiple orders exist, and being out of balance have not yet been formalized in an SOP. An overview of the current practice is attached (Processing Payments). Until an SOP is finalized, OCSS accepts the risk of not having missing SETS case numbers, proration instructions, and being out of balance formalized in an SOP.	
Office of Child Support Services	8/9/2021	Child Support Payment Collection Process - Manual Cash Receipting: Implement an electronic record-keeping system	1	<p>Until the agency can implement an electronic record-keeping system for all of the Cash Payment locations, each site will be required to remit the top (white) copy of the Cash Payment Receipt (CPR) as record of the cash payment received. The middle carbon copy (yellow) will continue to be provided to the customer as their receipt. The last carbon copy (which varies in color by location) will be maintained by each site. This should improve legibility of the information for the Account Services worker responsible for posting the payment to the proper case and order.</p> <p>The Financial Manager will notify each location of this change, in addition to updating the Cash Payment Process document as well to include this change in procedure.</p> <p>It is also important to note, that the CPRs from each location are printed with a unique receipt number whose prefix differs to identify the site. For example, CPRs used by Juvenile Court are prefixed with the letter "J," Treasurer's Office with the letter "T," Negotiable Items Unit located at VEB with the letter "V," and the Common Pleas Court's Clerk's Office with the letter "C." In lieu of the colors that identify each location site, these unique receipt numbers will also assist the Account Services worker in identifying the CPR batches from each location.</p>	Moderate	8/1/2021		Open	5/2/2023	Fully Resolved	<p>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.</p> <p>Update: Communication to four cash payment locations of the cash payment receipt process – calendar appointment with Cash Payment procedure attached. Note: Implementing an electronic record-keeping system is on hold until SETS Modernization has been completed at the state level.</p>	Partially Resolved



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Office of Child Support Services	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	1/31/2022		Open	5/30/2023	To Be Resolved	The Ohio Child Support SETS modernization project has been delayed until the end of 2023 at the earliest. HHS IT has advised previously to await expansion and updates to the cash log system until after the implementation of the SETS modernization.	Not Resolved
Medical Examiner's Office - Annual Statistical Reporting Audit	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	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	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	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	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	12/31/2021		Open	5/3/2023	To Be Resolved	2021 Stat Book to be finished this month or so. SOP by end of 2nd Q 2023.	
Medical Examiner's Office - Annual Statistical Reporting Audit	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	10/1/2021		Open	5/3/2023	Partially Resolved	Full process will be written out in SOP by quarter 2 2023 end. Sign off to be uploaded to folder (CCMEO Quarterly Stats Secondary Data Review).	
Medical Examiner's Office - Annual Statistical Reporting Audit	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	12/31/2021		Open	5/3/2023	To Be Resolved	2021 Stat Book nearly complete. SOP progressing. Stat book will be ready this month. SOP by end of Q2 2023.	
Sheriff's Office Funds Audit	9/27/2021	Lack of Bank Reconciliation Approvals - Review and approve monthly reconciliations	1	Sheriff agrees that monthly reconciliations of discretionary funds should be reviewed and approved as required in internal control policies by a supervisor of appropriate rank which includes sign off and date. Additionally, the Sheriff agrees that more than one such supervisor should have the knowledge and ability to complete this task. Suitable positions will be identified and trained (subject to filling of current vacancies and reorganization of some Department functions). Reconciliation review and record maintenance will begin immediately thereafter. Identification of positions, training and compliance will begin by the time related October bank account statements are available for review. Incorporation of internal control policy into a new Fiscal Unit Manual will be part of an extensive review and re-drafting of current policy and is expected to be completed by the end of Q4 2021.	Moderate	12/31/2021		Open	2/1/2023	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. - Manual is still being completed but much work has been done on it.	



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Sheriff's Office Funds Audit	9/27/2021	Lack of Bank Reconciliation Approvals - Civil reconciliations reviewed by knowledgeable 3rd party	2	The Sheriff agrees that similar reconciliations should occur in the Civil operations unit. Suitable positions will be identified and trained. Reconciliation review and record maintenance will begin immediately thereafter. Additionally, suitable internal controls regarding this function will be incorporated into an updated Fiscal Unit Manual. Identification of positions, training and compliance will begin by the time related October bank account statements are available for review. Incorporation of internal control policy into a new Fiscal Unit Manual will be part of an extensive review and re-drafting of current policy and is expected to be completed by the end of Q4 2021.	Moderate	12/31/2021		Open	2/1/2023	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. - Manual is still being completed but much work has been done on it.	
Sheriff's Office Funds Audit	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Automate reconciliation process	2	The Sheriff's Department is posting a Request for Proposals for commissary services that may include the vendor providing fund and reconciliation processes. Additionally, the Department is looking forward to an upgrade in the software system in use which may also provide sufficient solutions.	High	12/31/2021		Open	2/1/2023	Partially Resolved	Commissary RFP closed on November 3rd. The proposals have been scored and a vendor has been awarded. The contract has been completed and executed.	
Sheriff's Office Funds Audit	9/27/2021	Commissary Bank Reconciliation and Ledger Balance - Create and implement a policy and procedures manual	7	The Sheriff agrees that a policy and procedures manual is a necessity. The Department will be doing an extensive review and redrafting of current policy in a Sheriff's Department Fiscal Unit Manual.	High	12/31/2021		Open	2/1/2023	To Be Resolved	A review has been completed and redrafting of the policy is in process. Much work has been done on the policy but it will not be completed until some of these Fiscal-Commissary projects are completed.	
Sheriff's Office Funds Audit	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	12/31/2021		Open	2/1/2023	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. Approval is now being obtained for discretionary fund expenditures. Complete except for Manual	
Sheriff's Office Funds Audit	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	12/31/2021		Open	2/1/2023	Partially Resolved	The per diem amount for an inmates food has been identified and communicated to the Law Enforcement Division and the Fiscal Division. - The Law Enforcement Division does now get a separate receipt for the inmates food and does adhere to the new inmate meal allowable amount. Complete except for manual	



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Sheriff's Office Funds Audit	9/27/2021	Extradition Meal Expenditures - Reimburses 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	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	
Sheriff's Office Funds Audit	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	12/31/2021		Open	2/1/2023	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. This language has been added to the manual which is still in process	
Sheriff's Office Funds Audit	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	9/27/2021	4/10/2023	Closed	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	Fully Resolved
Children and Family Services Audit	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	12/31/2021	6/13/2023	Closed	5/22/2023	Fully Resolved	On an routine basis all provider records are being scanned and uploaded into Traverse Update: attached (Foster Home License1 & 2)	Fully Resolved
Children and Family Services Audit	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	12/31/2021		Open	5/22/2023	Fully Resolved	Monthly visit checklist has been updated to include a review or discussion around expense report submissions. Checklist uploaded to folder Update: There are no completed HV checklist with supervisor review/approval	
Children and Family Services Audit	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).	Low	12/31/2021	4/5/2023	Closed	3/7/2023	Fully Resolved	The Caregiver Travel Reimbursement form is updated annually to reflect the current IRS reimbursement rate. Form uploaded to folder	Fully Resolved
Children and Family Services Audit	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	12/31/2021		Open	6/2/2023	Fully Resolved	Monthly visit checklist updated to reflect a review of submitted expenses. Checklist uploaded to folder. Update: There are no completed HV checklist with supervisor review/approval - There are not any ticklers/reports with signoff or otherwise to indicate a supervisor reviewed the checklist.	



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Children and Family Services Audit	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	12/31/2021	6/13/2023	Closed	6/2/2023	Fully Resolved	The "request for special board rate" form will be completed for all add-on Update: KIPP Application uploaded - Uploaded additional attachment per request Titled #14 #15	Fully Resolved
Children and Family Services Audit	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	12/31/2021	6/13/2023	Closed	6/2/2023	Fully 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. Update: KIPP Application uploaded - Uploaded additional attachment per request Titled #14 #15	Fully Resolved
Children and Family Services Audit	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	12/31/2021	4/5/2023	Closed	3/7/2023	Fully Resolved	CRM Supervisors completed the policy review on 3/4/22	Fully Resolved
Children and Family Services Audit	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	12/31/2021	6/13/2023	Closed	3/7/2023	Fully 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. To clarify, the LOC tool does not always include the rate information. The universal intake packet will reflect the agreed upon per diem. This document is scanned in the Traverse system.	Fully Resolved
Children and Family Services Audit	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	12/31/2021		Open	3/7/2023	Partially Resolved	This item remains in process; delays due to management transition and PEI prioritization. 3/13/23: in process and id'd as priority for supervisory/management staff as they are onboarded.	
Children and Family Services Audit	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	12/31/2021		Open	4/21/2023	Fully 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. Requested document uploaded to folder.	



Internal Audit Report Results									Updated Management Response			Follow Up Results
Audit Name or Examination	Release Date	Issue	Rec #	Management's Response to Audit	Risk Level	Auditee Target Date	Closed Date	Status	Date of Management Status	Management Status Updates	Management Comments	Testing Conclusion
Children and Family Services Audit	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	12/31/2021	4/28/2023	Closed	4/21/2023	Fully Resolved	As indicated in the management response, this has been and continues to be an expectation. Admin assistant is in the process of uploaded all old placement files that had not been sent to records for storage (including search efforts) into Traverse since July of '21. Supervision and closing checklist are utilized to check completeness. Requested document uploaded to folder.	Fully Resolved
Children and Family Services Audit	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	12/31/2021		Open	3/7/2023	To Be Resolved	Initiated consultation with deputy director and PEI administrator to address the issue; policy and procedures to be updated in 2023.	
Children and Family Services Audit	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	6/30/2022	6/13/2023	Closed	6/2/2023	Fully Resolved	See uploaded process map.	Fully Resolved
Children and Family Services Audit	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	12/31/2021		Open	5/22/2023	Fully Resolved	Initiated consultation with deputy director and PEI administrator to address the issue; in process; delayed due to management transition. 3/7/23 update: training with State scheduled for week of 3/13 to remedy rate issues in SACWIS; FACTS transition is underway Update: The payment process for network homes went live on April 1, 2023. The payment roster is located in HHS reports and in SACWIS. Attached is an example of said report. (Payment Roster)	
Children and Family Services Audit	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	12/31/2021		Open	3/7/2023	To Be Resolved	Initiated consultation with deputy director and PEI administrator to address the issue; in process; delayed due to management transition. 3/7/23 update: Policy under review.	
Children and Family Services Audit	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	10/8/2021	6/13/2023	Closed	5/22/2023	Fully Resolved	Database has been updated to track child's date of birth and age Update: Attached (Placement & Payment Form Support 1 & 2)	Fully Resolved
Children and Family Services Audit	11/30/2021	Foster Program: Childcare Rates and SUTQ - Follow established policies and procedures regarding utilizing SUTQ providers	2	See response #1.	Moderate	9/7/2021	4/10/2023	Closed	4/5/2023	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. Filled out form uploaded to Audit folder (Foster Program-Childcare Rates & SUTQ.pdf)	Fully Resolved



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Sheriff's Office Funds Audit	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	9/27/2021		Open	7/13/2022	Partially 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	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	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	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	9/27/2021		Open	2/1/2022	Partially Resolved	All bank reconciliations are up to date. - completed except for manual	
Sheriff's Office Funds Audit	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	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	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	9/30/2022		Open	2/1/2022	Partially Resolved	We have identified a process which allows us to identify voided/stale checks monthly and have incorporated this into the monthly reconciliation	



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Cuyahoga Emergency Communications System Audit	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.</p> <p>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	5/16/2022	6/21/2023	Closed	6/13/2023	Fully Resolved	<p>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</p> <p>Additional certificates uploaded to folder</p>	Fully Resolved
Cuyahoga Emergency Communications System Audit	4/27/2022	Inadequate Level of Case Review - Lack of a formal policy review approval process	1	<p>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.</p>	Moderate	4/26/2022		Open	2/17/2023	Partially Resolved	<p>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.</p> <p>2/17/23 Update: SOGs reviewed 2022, new change log with Managers signature has been added. CECOMS will conduct another SOG review in February 2023. SOG with the new Change of Events log updated in folder (ADM190007 Time Off Requests Procedures)</p>	



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Cuyahoga Emergency Communications System Audit	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	<p>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.</p> <ul style="list-style-type: none"> •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. •Management shall revise the Comprehensive Quality Assurance Policy to include a reasonable call evaluation target that is attainable while still providing the appropriate level of review necessary for assuring calls are handled in accordance with policy and standards. Management has determined that the Operations Supervisors, as a team, shall evaluate a minimum of one call per employee weekly, and the QA Supervisor shall evaluate one call per employee on a monthly basis. Additionally, the QA 	Moderate	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	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	7/30/2022	4/10/2023	Closed	2/17/2023	Fully Resolved	The version of Vesta being implemented does not have such capability. We would need to add the "Smart Transcription" feature which would give supervisors the ability to monitor transcripts and/or locate conversation patterns by searching terms such as "Hospital restriction". In the meantime, we utilize Shift Reports where each Supervisor documents receipt of any requests, tests completed, etc.	Fully Resolved



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Cuyahoga Emergency Communications System Audit	4/27/2022	SOC Not Obtained - Lack of obtainment and review of SOC reporting	1	<p>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.</p> <p>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 Columbus. Technologies and systems are often a large focus of these groups because the 911 and public safety technologies are so specialized. These meetings do not only cover policy at the state and local level, but focus on all technologies and systems, as well as administrative and operational rules, best practices and lessons learned. This is significant because these meetings are also all attended by the system leaders in the 911 space including Motorola/Emergency Call</p>	Moderate	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	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	<p>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.</p> <p>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 Columbus. Technologies and systems are often a large focus of these groups because the 911 and public safety technologies are so specialized. These meetings do not only cover policy at the state and local level, but focus on all technologies and systems, as well as administrative and operational rules, best practices and lessons learned. This is significant because these meetings are also all attended by the system leaders in the 911 space including Motorola/Emergency Call</p>	Moderate	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	4/27/2022	SOC Not Obtained - Not ensuring an unqualified opinion	3	<p>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.</p> <p>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 Columbus. Technologies and systems are often a large focus of these groups because the 911 and public safety technologies are so specialized. These meetings do not only cover policy at the state and local level, but focus on all technologies and systems, as well as administrative and operational rules, best practices and lessons learned. This is significant because these meetings are also all attended by the system leaders in the 911 space including Motorola/Emergency Call</p>	Moderate	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	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	<p>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.</p> <p>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 Columbus. Technologies and systems are often a large focus of these groups because the 911 and public safety technologies are so specialized. These meetings do not only cover policy at the state and local level, but focus on all technologies and systems, as well as administrative and operational rules, best practices and lessons learned. This is significant because these meetings are also all attended by the system leaders in the 911 space including Motorola/Emergency Call</p>	Moderate	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	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	1/31/2023		Open	2/17/2023	Partially Resolved	Options/Contracting partnerships were outlined by a document agreed upon on 9/6/2022. Options/Contracting partnership has been established. First steps to the audit have been completed by sharing all client billing with the Contracting department. Creation of selection criteria for the audit of period 7/1/2021-12/31/21 has been finalized. Audits are in process. Medical transportation has been returned, finished by DSAS to DCAP. Home Delivered meals have been assigned to DSAS staff. DCAP is doing homemaking, personal care, emergency response, chore and grab bars.	
Department of Senior and Adult Services Audit	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	1/31/2023		Open	2/17/2023	Partially Resolved	Options Amendments will begin 1/1/2023. Monitoring is included in the amendments. New and measurable performance measures have been added to the contract amendment. Contract performance will be measured each quarter, and a process has already been established. The amendment has been signed by providers, but has not been loaded by DCAP into Infor. Until this is completed, the providers cannot be paid. The amendment will be dated 1/1/2023, when it has been completed.	
Department of Senior and Adult Services Audit	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	9/30/2022		Open	11/22/2022	Partially Resolved	A policy was created for taking and uploading pictures of eligibility documentation, which began on 9/1/2022 for all new clients and all redeterminations. We have changed Options policy to take pictures of all eligibility documentation, and they are uploaded to Peer Place. We trained case managers at the staff meeting on August 18, 2022, and sent letters to current clients by 9/1/2022 to make them aware of the new policy. This has been fully adopted with new clients. As the current clients receive home visits, we are collecting their documentation to include in the electronic record. Supervisors include the review of these documents as part of each case's review after each home visit.	
Department of Senior and Adult Services Audit	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	9/30/2022		Open	2/17/2023	Partially Resolved	A policy was created for taking and uploading pictures of eligibility documentation, which began on 9/1/2022 for all new clients and all redeterminations. We have changed Options policy to take pictures of all eligibility documentation, and they are uploaded to Peer Place. We trained case managers at the staff meeting on August 18, 2022, and sent letters to current clients by 9/1/2022 to make them aware of the new policy. This has been fully adopted with new clients. As the current clients receive home visits, we are collecting their documentation to include in the electronic record. Supervisors include the review of these documents as part of each case's review after each home visit. Feb 2023 Update: The unit began this practice fully for new clients in September 2022. The process should be completed for continuing clients during their 6 month redeterminations. All the over 1600 clients clients should be fully completed by the end of March 2023.	
Department of Senior and Adult Services Audit	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	9/30/2022	4/10/2023	Closed	2/17/2023	Fully Resolved	The "DSAS Record Retention Schedule Rev September 2022.pdf" now includes electronic records.	Fully Resolved



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Department of Senior and Adult Services Audit	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	1/31/2023		Open	4/11/2023	Partially Resolved	Attached are the standardized signature sheets (CSSP Signature Sheets). The form requests these completed sheets be returned by the 10th of the month and informs the provider that a signature is required to be reimbursed for services. Regarding performance benchmarks and outcomes that reflect service delivery accountability and improved customer service, We have been meeting with the PEI Team and are making progress however it has been determine this task would have a greater impact on the release of the new RFP (scheduled April 2023). We are currently in the process of researching a process that is both attainable, and considerate of the intentions and funding of the CSSP programs. Update: The RFP and new contract include language requesting activity calendars and services logs being submitted monthly. RFP submitted to DCAP 4/11/23. DCAP/DSAS will conduct site visits 3rd quarter 2023. CSSP providers will resume their quarterly report submittal.	
Department of Senior and Adult Services Audit	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	1/31/2023		Open	2/17/2023	Partially Resolved	Attached are the standardized signature sheets (CSSP Signature Sheets). The form requests these completed sheets be returned by the 10th of the month and informs the provider that a signature is required to be reimbursed for services. Regarding performance benchmarks and outcomes that reflect service delivery accountability and improved customer service, We have been meeting with the PEI Team and are making progress however it has been determine this task would have a greater impact on the release of the new RFP (scheduled April 2023). We are currently in the process of researching a process that is both attainable, and considerate of the intentions and funding of the CSSP programs.	
Department of Senior and Adult Services Audit	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	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. 3. When any service is paid for by the county, the client pays their sliding fee percentage as documented in "DSAS Sliding Fee Scale for Options and Home Support". This would be the case both if the client received their service, or if they no showed their provider. If the client repeatedly no-shows, that service is subject to termination as per the DSAS Client Rights and Responsibilities.	High	4/30/2023		Open	2/17/2023	Partially Resolved	1)Options Amendments will begin 1/1/2023. The no-show policy and procedure is incorporated into the new amendments. 2)Options continues to receive no-show notification whenever a client does not cancel their services in time to prevent a home visit from the provider, and this is recorded in Peer Place.3)Clients continue to pay their sliding fee portion for the services that are charged to DSAS. Options cases are reviewed by supervisors every 6 months. The audit process, using a combination of Contracting and Options staff, has already begun the initial steps of creating client lists. these lists have been sent to the Contracting department, to determine audit selections. It is expected that the first audit of timeframe 7/1/2021-12/31/2021 will have been completed by 1/1/2023. Feb 2023 Update: The amendment is signed and scheduled to start 1/1/2023, but DCAPS has not loaded into Infor as yet. No show messages are being received, but the amendment is still not finalized by DCAP.	



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Department of Senior and Adult Services Audit	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	9/30/2022		Open			Case managers began documenting reasons for choosing service providers on 9/1/2022. A policy was written for the documentation of reasons to choose a particular service provider. Drop down selections were included in Peer Place before August 18, 2022. Instructions were given to case managers during the staff meeting on August 18, 2022. The policy was fully in effect by 9/1/2022. This has been incorporated into the normal case manager duties.	
Employee Leave Payroll Audit	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	11/18/2022		Open				
Employee Leave Payroll Audit	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	11/18/2022		Open				
Employee Leave Payroll Audit	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	11/4/2022		Open				
Employee Leave Payroll Audit	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	11/10/2022		Open				
Employee Leave Payroll Audit	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	11/10/2022		Open				
Employee Leave Payroll Audit	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	10/11/2022		Open				



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Employee Leave Payroll Audit	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	10/6/2022		Open				
Employee Leave Payroll Audit	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	11/23/2022		Open				
Employee Leave Payroll Audit	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	12/16/2022		Open				
Employee Leave Payroll Audit	10/28/2022	Inaccurate Pays and Leave - Assess whether a proper reconciliation has occurred. If a reconciling 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	12/16/2022		Open				
Employee Leave Payroll Audit	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	11/2/2022		Open				
Employee Leave Payroll Audit	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	12/16/2022		Open				
Employee Leave Payroll Audit	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	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	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	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	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	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	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	10/31/2022		Open				
Employee Leave Payroll Audit	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	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	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	12/16/2022		Open				
Real Property - Revenues and Receivables	11/18/2022	Create or Enhance Policies and Procedures - Create or revise policy and procedure manuals.	1	Real Property, Appraisal, Transfer & Recording and the Treasury will all work to update their Policies and Procedures manuals, focusing on adding more detail, including specific processes, workflows, statistics, etc.	Low	6/30/2023		Open				



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Real Property - Revenues and Receivables	11/18/2022	Staffing Shortages in Fiscal Office and Treasurer's Office - Fill current vacancies.	1	The Fiscal Office has been working with the Department of Human Resources in its attempt to fill all vacancies in each department of the Fiscal Office. The Fiscal Office has had many internal postings in 2022 pursuant to its current CBA and many external postings in 2022 through the Personnel Review Commission (PRC) pursuant to County Code each time a vacancy has occurred. There has, in each instance, only been a limited number of applicants for each posting.	Low	12/31/2022		Open				
Real Property - Revenues and Receivables	11/18/2022	Staffing Shortages in Fiscal Office and Treasurer's Office - Create alternative controls to address the weakness in controls caused by a lack of staffing.	2	The Fiscal Office has been working with the Department of Human Resources in its attempt to fill all vacancies in each department of the Fiscal Office. The Fiscal Office has had many internal postings in 2022 pursuant to its current CBA and many external postings in 2022 through the Personnel Review Commission (PRC) pursuant to County Code each time a vacancy has occurred. There has, in each instance, only been a limited number of applicants for each posting.	Low	12/31/2022		Open				
Real Property - Revenues and Receivables	11/18/2022	Appraisal: CAUV Parcels Not Correctly Valued in MVP - Review all agricultural parcels and compare the recorded Sigma value to what was recorded in MVP.	1	We agree with the Auditor's recommendations and are working with the IT Department to resolve valuation import errors. All import errors have been identified and corrections will be made for tax year 2021. Appraisal will work with IT to see if any reporting is available in current tax system to compare values.	Moderate	12/9/2022		Open	5/2/2023	Fully Resolved	The entire CAUV inventory was checked and verified in both Sigma and MVP systems.	
Real Property - Revenues and Receivables	11/18/2022	Appraisal: CAUV Parcels Not Correctly Valued in MVP - Assure applicable refunds or credits get issued to taxpayers or, that adjustments are o assure that any applicable refunds or credits get issued to taxpayers or, that adjustments are made to future tax billsto collect on under billed taxes.	2	We agree with the Auditor's recommendations and are working with the IT Department to resolve valuation import errors. All import errors have been identified and corrections will be made for tax year 2021. Appraisal will work with IT to see if any reporting is available in current tax system to compare values.	Moderate	12/9/2022		Open	5/2/2023	Fully Resolved	All CAUV value errors have been identified and corrections were posted to MVP. Dept Question: All the 2022 CAUV value errors were corrected prior to mailing. The 2021 CAUV value errors were corrected and will show-up as second half adjustments in July of this year. The supporting documentation is the correct tax bill. Please let me know if you require copies of 192 tax bills.	
Real Property - Revenues and Receivables	11/18/2022	Appraisal: CAUV Parcels Not Correctly Valued in MVP - Investigate and fix cause(s) and results of agricultural values not properly updated into MVP.	3	We agree with the Auditor's recommendations and are working with the IT Department to resolve valuation import errors. All import errors have been identified and corrections will be made for tax year 2021. Appraisal will work with IT to see if any reporting is available in current tax system to compare values. Real Property Tax Administrator has granted Appraisal System Analysis CAUV batch updating rights directly into MVP Tax System eliminating potential errors. All batch updates will be reviewed, by parcel for accuracy.	Moderate	10/15/2022		Open	5/2/2023	Fully Resolved	This issue was specific to 2021 only. All value issues going forward have been addressed.	
Real Property - Revenues and Receivables	11/18/2022	Appraisal: CAUV Parcels Not Correctly Valued in MVP - Assure that a proper upload in old and new systems (when implemented) of values has occurred for the year.	4	We agree with the Auditor's recommendations and are working with the IT Department to resolve valuation import errors. All import errors have been identified and corrections will be made for tax year 2021. Appraisal will work with IT to see if any reporting is available in current tax system to compare values. Appraisal, Real Property, and IT are currently working with Vendor (Aumentum Technologies) for the ability to run queries in MVP Tax System.	Moderate	12/31/2022		Open	5/2/2023	To Be Resolved	Aumentum Technologies is currently working with the County to upgrade MVP Tax. In the meantime a manual verification of the CAUV values will be performed.	



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Real Property - Revenues and Receivables	11/18/2022	Appraisal: Exempt Parcel Valuation Procedures - Document in policies and procedures as to what the expectations are for field reviews of exempt parcels during the sexennial appraisal.	1	All exempt parcels have a 2018 Sexennial Reappraisal CVR report detailing land, building and total value. Appraisal agrees with Auditor's recommendations and have implemented a complete field review, data collection and valuation of all exempt parcels throughout the County. All valuation procedures are outlined in the 2024 Sexennial Reappraisal Project Plan.	Low	4/30/2024	5/4/2023	Closed	5/2/2023	Fully Resolved	All data collection and valuation procedures on ALL property types is outlined in the 2024 Sexennial Reappraisal Project Plan.	Fully Resolved
Real Property - Revenues and Receivables	11/18/2022	Appraisal: Exempt Parcel Valuation Procedures - Planning will need to be made for field reviews to have staff availability and completed documentation	2	All exempt parcels have a 2018 Sexennial Reappraisal CVR report detailing land, building and total value. Appraisal agrees with Auditor's recommendations and have implemented a complete field review, data collection and valuation of all exempt parcels throughout the County. All valuation procedures are outlined in the 2024 Sexennial Reappraisal Project Plan.	Low	4/30/2024		Open	5/2/2023	To Be Resolved	Phase I data collection is ongoing with a completion date of 12/31/23. Phase II will begin 1/1/24 with a completion date of 4/30/24.	
Real Property - Revenues and Receivables	11/18/2022	Appraisal: C/I Triennial Procedures - Create written policy and procedures for triennial updates	1	We agree with the Auditor's recommendations and will implement new policies and procedures prior to the 2027 Triennial Update.	Low	1/1/2026		Open	5/2/2023	To Be Resolved	This issue will be addressed prior to the 2027 Triennial Update.	
Real Property - Revenues and Receivables	11/18/2022	Appraisal: Missing Sexennial Valuation Documentation -Work with Microfilm to ensure that scanning of documents is completed and retained in accordance with the Record Retention Schedule.	1	All the 2018 Residential "Blue Book" pages were scanned immediately following the Sexennial Reappraisal. These images were stored on the shared drive for approximately (2) years. Without notice the IT Department removed scanned images. Once the Appraisal Department became aware of this situation the Microfilm/Scanning Department was notified. To date the Scanning Department has been unable to restore these files. Appraisal will inform Microfilm that documents are to be scanned and stored according to retention schedule and should remain available in an organized fashion to Appraisal and not be removed from shared drive until end of retention schedule.	Low	5/31/2023		Open	5/2/2023	To Be Resolved	IT Department is currently working with the Scanning Department to recover misplaced document images.	
Real Property - Revenues and Receivables	11/18/2022	Appraisal: Missing Sexennial Valuation Documentation - If scanning cannot be indexed, then physical records should be stored to allow for easy location of documents.	2	All the 2018 Commercial/Industrial Cost Valuation Reports (CVR's) are permanently stored in the County's CAMA system and can be reproduced at any time. The original documents were either lost or misplaced by the Microfilm/Scanning Department. Appraisal will inform Microfilm that documents are to be scanned and stored according to retention schedule and should remain available in an organized fashion to Appraisal and not be removed from shared drive until end of retention schedule.	Low	5/31/2023	5/4/2023	Closed	5/2/2023	Fully Resolved	All commercial/industrial cost valuation reports will be maintained and scanned by the Appraisal Dept.	Fully Resolved
Real Property - Revenues and Receivables	11/18/2022	Appraisal: Annual Maintenance Permits Database - Establish a standardized format for use by municipalities in the submission of annual permit information.	1	We agree with this recommendation. The Appraisal Department has recommended standardizing the permit process over the last 20 years with no support of the municipalities and/or the administration.	Low	8/31/2023		Open	5/2/2023	To Be Resolved	County involved with a pilot program to standardize the permitting process.	
Real Property - Revenues and Receivables	11/18/2022	Appraisal: Annual Maintenance Permits Database - Communicate to the municipalities that any permits submitted in a format that is not compatible with CCAMP database will not be accepted for review.	2	The Appraisal Department has the support of the Fiscal Officer, however, has lacked support from the administration to make changes to current process. Appraisal will attempt to propose a standardized format for permit submissions.	Low	8/31/2023		Open	5/2/2023	To Be Resolved	County involved with a pilot program to standardize the permitting process.	



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Real Property - Revenues and Receivables	11/18/2022	Transfer & Recording: E-Recording Discrepancies and Lack of E-Recording Reconciliation - Develop and document a procedure to perform daily reconciliations of E-Recording collections in its system to activity within Lawson.	1	The e-recording process was setup under a previous administration and was initially limited to a small percentage of the overall volume of recorded documents. The processing and collection of requisite fees through the e-recording vendors was setup in consult with General Accounting. This process was supposed to be completely changed as part of the Harris Govern Project. As that project continued to extend launch dates over the next 4-5 years, we were forced to maintain this process. Due to the delays, Transfer & Recording began the process of finding a new software application for both recording and e-recording functions in the beginning of 2021. We entered into a contract with Kofile Technologies in February of 2022 who have launched their new system Sept. 19, 2022. After a total lack of support from the 3 vendors during the pandemic, the county cancelled the contracts with these vendors effective 1/1/2022. Kofile's new e-recording system should launch in November of 2022 which will provide a robust solution and the ability to reconcile seamlessly with Infor. The department bookkeepers have already received several hours of training in the Kofile GovOS system and the various reports available to them to monitor and reconcile all funds received.	High	11/30/2022		Open	4/26/2023	Fully Resolved	We have launched a direct submission E-Recording portal that provides detailed financial daily financial reports that are uploaded into Infor daily. Each report reconciles fees owed with the ACH payments collected from the title companies who have submitted the e-recordings.	
Real Property - Revenues and Receivables	11/18/2022	Transfer & Recording: Lack of Drawdown Account Reconciliation - Perform and document regular reconciliations of drawdown account collections in its system to activity within Lawson	1	The drawdown accounts were initially created under the previous elected Recorder's office. The Docrecorder software utilized to track these funds was developed by a company (Broma Technologies) that went out of business in 2010. The counties IT department did not possess the source code to the application, and they were therefore extremely limited in its ability to provide traditional maintenance. The reporting functions in the system are very limited and cannot be edited or updated to provide better detail to the bookkeepers. The Docrecorder system was scheduled to be retired as part of the Harris Govern project which was originally scheduled to launch in November of 2018. The plan has always been to retire the drawdown accounts and replace them with company accounts wherein we would utilize ACH payments instead. As the Harris project continued to extend launch dates over the next 4 years, we were forced to maintain this process. Due to these delays, we began the process of finding a new software application for both transfer, recording and e-recording functions in the beginning of 2021. We entered into a contract with Kofile Technologies in February of 2022 who have launched their new system Sept. 19, 2022. We have officially ceased the use of drawdown accounts as of September 16th, 2022. Kofile's recording system provides a robust solution and the ability to reconcile seamlessly with Infor. The department bookkeepers have already received several hours of training in the Kofile GovOS system and the various reports available to them to monitor and reconcile all funds received. We will complete an Audit of the Drawdown accounts and refund any balances to the respective companies. For accounts wherein the company is no longer in existence, the funds will be forwarded to the Ohio Unclaimed Funds division of the Ohio Department of Commerce.	High	12/31/2022		Open	4/26/2023	Fully Resolved	The drawdown accounts have all been closed and are no longer active.	



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Real Property - Revenues and Receivables	11/18/2022	Transfer & Recording: Lack of Drawdown Account Reconciliation - perform a reconciliation of drawdown accounts for all 2022 activity to ensure an accurate balance is maintained.	2	The drawdown accounts were initially created under the previous elected Recorder's office. The Docrecorder software utilized to track these funds was developed by a company (Broma Technologies) that went out of business in 2010. The counties IT department did not possess the source code to the application, and they were therefore extremely limited in its ability to provide traditional maintenance. The reporting functions in the system are very limited and cannot be edited or updated to provide better detail to the bookkeepers. The Docrecorder system was scheduled to be retired as part of the Harris Govern project which was originally scheduled to launch in November of 2018. The plan has always been to retire the drawdown accounts and replace them with company accounts wherein we would utilize ACH payments instead. As the Harris project continued to extend launch dates over the next 4 years, we were forced to maintain this process. Due to these delays, we began the process of finding a new software application for both transfer, recording and e-recording functions in the beginning of 2021. We entered into a contract with Kofile Technologies in February of 2022 who have launched their new system Sept. 19, 2022. We have officially ceased the use of drawdown accounts as of September 16th, 2022. Kofile's recording system provides a robust solution and the ability to reconcile seamlessly with Infor. The department bookkeepers have already received several hours of training in the Kofile GovOS system and the various reports available to them to monitor and reconcile all funds received. We will complete an Audit of the Drawdown accounts and refund any balances to the respective companies. For accounts wherein the company is no longer in existence, the funds will be forwarded to the Ohio Unclaimed Funds division of the Ohio Department of Commerce.	High	12/31/2022		Open	4/26/2023	Fully Resolved	Drawdown accounts have been discontinued and final reconciliations performed and refunds issued.	
Real Property - Revenues and Receivables	11/18/2022	Transfer & Recording: Legal Description Review - Hire another licensed surveyor, or train another employee.	1	We concur that the tax map surveying division is extremely understaffed with two of the three budgeted CAD Technician positions currently vacant. HR has thus far been unsuccessful in providing us with candidates to interview after multiple postings. Quality Assurance personnel have been provided with training to assist with the more basic metes and bounds descriptions. The new E-Recording platform being developed by Kofile Technologies (the Recording system vendor) will provide a process which will forward any transfers containing a metes and bounds description to the surveying division for review and approval of the counties transfer standards. In the meantime, we are also requesting that all title companies submit all metes and bounds transfers for review through the Property Inquiry Portal. The Quality Assurance division will review and apply a digital stamp to the PDF copy of the transfer document. They will consult with the surveying division as needed depending on the complexity of the legal description being reviewed. There is however not a need to review platted descriptions (Sublot, plat volume & page or plat AFN), as they can be easily verified by the transfer staff by comparing the abbreviated legal information located in MVP with the transfer document. Once the CAD Tech. positions are filled, they will resume the responsibility of reviewing all metes and bounds descriptions.	Moderate	6/30/2023		Open	4/26/2023	Fully Resolved	We have finally filled the vacant CAD Tech. positions in the Map Surveying Dept. and have resumed reviewing all metes & bound legal descriptions.	
Real Property - Revenues and Receivables	11/18/2022	Transfer & Recording: Lack of Internal Controls - Document their custody of the \$20 beginning and ending bank balances daily.	1	The new Recording System, Kofile GovOS which was launched on Sept. 19, 2022 requires the Senior Account Clerk to confirm their beginning balance by entering their Active Directory credentials and requires the clerk to reconcile their drawer to ensure that checks & cash match system totals.	High	6/30/2023		Open	4/26/2023	Fully Resolved	New Kofilesystem allows bookkeeping department to confirm reconciliations and cash on hand daily.	



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Real Property - Revenues and Receivables	11/18/2022	Transfer & Recording: Lack of Internal Controls - Cameras should be installed and focused to record the deposit safe area and the Bookkeepers' workstations.	2	We can put in a request with Public Works and/or GEIS to see what the cost would be to add the additional cameras. If approve by the Fiscal Officer, we can submit the order to install them.	High	6/30/2023		Open	4/26/2023	To Be Resolved	Department is awaiting response from GEIS on price quote to install additional cameras.	
Real Property - Revenues and Receivables	11/18/2022	Transfer & Recording: Lack of Internal Controls - Bookkeepers should not void transactions. Only a manager that does not collect, reconcile or deliver funds to the Treasury should have authority to void a transaction.	3	The new system requires a supervisor to approve all voids.	High	6/30/2023		Open	4/26/2023	Fully Resolved	New Kofile system requires management approval to Void a transaction.	
Real Property - Revenues and Receivables	11/18/2022	Transfer & Recording: Lack of Internal Controls - Bookkeepers should be restricted from performing cashier transactions.	4	Over the past two years we were at times so incredibly short staffed everyone including the department administrator had to process transfer and recording documents. This was a pandemic emergency measure only.	High	6/30/2023		Open	4/26/2023	Fully Resolved	Bookkeepers no longer fill in for cashiers. All but one Senior Account Clerk vacancy has been filled.	
Real Property - Revenues and Receivables	11/18/2022	Transfer & Recording: Lack of Internal Controls - Transfer & Recording system reports should be uploaded into Lawson. Management should document its review and approval of the Bookkeeper's reconciliation of system totals to information input into Lawson.	5	The developers from Kofile GovOS are going to meet with Infor technical staff to develop a API to automate this process. The date for completion has not yet been determined.	High	6/30/2023		Open	4/26/2023	Fully Resolved	Bookkeepers upload daily transaction report into Infor as backup for deposits.	
Real Property - Revenues and Receivables	11/18/2022	Fiscal Real Property Department Findings: Lack of Controls Around Refund Process - Refunds or credits to taxpayer accounts should be reviewed and properly authorized.	1	All refunds will be verified by a supervisor, senior support specialist or responsible second party	Moderate	11/18/2022		Open	11/18/2022	Fully Resolved	Recommendations have been implemented	
Real Property - Revenues and Receivables	11/18/2022	Fiscal Real Property Department Findings: Lack of Controls Around Refund Process - Refund checks that are going to be sent to taxpayers should no longer be picked up by Real Property. Accounts Payable should mail the checks to the noted addressee.	2	Taxpayer refunds are no longer picked up by Real Property but are mailed directly from Accounts Payable.	Moderate	11/18/2022		Open	11/18/2022	Fully Resolved	Recommendations have been implemented	
Real Property - Revenues and Receivables	11/18/2022	Fiscal Real Property Department Findings: Lack of Controls Around Refund Process - Should assure that the new tax system will have the functionality to credit taxpayer accounts if they are not requesting an actual refund as opposed to sending checks to the Treasurer's Office for deposit.	3	Real Property is working with the current tax system to develop a process that will eliminate Treasurer refund checks and have refunds be credited to owners.	Moderate	11/18/2022		Open	11/18/2022	Fully Resolved	Recommendations have been implemented	
Real Property - Revenues and Receivables	11/18/2022	Fiscal Real Property Department Findings: Lack of Controls Around Refund Process - The approval process for refunds should be documented as part of written policies and procedures.	4	Current refund verification process has been documented as part of the written policies and procedures and saved as "Processing a Refund" on shared drive.	Moderate	11/18/2022		Open	11/18/2022	Fully Resolved	Recommendations have been implemented	



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Real Property - Revenues and Receivables	11/18/2022	Treasurer's Office Findings: Lack of Segregation of Duties - Should assign a separate individual to process refund requests by gathering documentation of MVP system records that support the refund amount and the party to be refunded.	1	We agree with Internal Audit recommendations and will work on implementing recommendations.	Moderate	3/1/2023		Open				
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Overages Not Properly Deposited - deposit any overage daily or in accordance with ORC 9.38	1	Management agrees that outages traced to a general customer or unable to be identified will be reported daily and reflected on the daily deposit report. If we are able to identify the customer to whom the outage belongs, we will send them a letter notifying them. If the customer is owed money, we will provide a space on the letter that they must sign and send back. We will provide the letter and evidence of the overage to Accounts Payable for a check to be mailed to them. Management disagrees with this process when the outage identified belongs to a dealership. When an overage belongs to a dealership, management will use a tri-part form which details the overage, when and how management contacted the dealership (telephone and in writing if applicable), and providing proof of signature and position with the dealership when it is retrieved. The dealership will be notified that they have ten (10) business days to retrieve their overage, otherwise it will be deposited, and they will have to request a check from Accounts Payable. Additionally, for dealerships who incorrectly calculate their total amount owed (due to rounding errors in taxes and vendor discount), employees can provide nominal change.	Moderate	3/1/2023		Open				



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Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Overages Not Properly Deposited - Overages determined to belong to a customer	2	Management agrees that outages traced to a general customer or unable to be identified will be reported daily and reflected on the daily deposit report. If we are able to identify the customer to whom the outage belongs, we will send them a letter notifying them. If the customer is owed money, we will provide a space on the letter that they must sign and send back. We will provide the letter and evidence of the overage to Accounts Payable for a check to be mailed to them. Management disagrees with this process when the outage identified belongs to a dealership. When an overage belongs to a dealership, management will use a tri-part form which details the overage, when and how management contacted the dealership (telephone and in writing if applicable), and providing proof of signature and position with the dealership when it is retrieved. The dealership will be notified that they have ten (10) business days to retrieve their overage, otherwise it will be deposited, and they will have to request a check from Accounts Payable. Additionally, for dealerships who incorrectly calculate their total amount owed (due to rounding errors in taxes and vendor discount), employees can provide nominal change.	Moderate	3/1/2023		Open				
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Overages Not Properly Deposited - Totals should be reported as they actually occur	3	Management agrees that outages traced to a general customer or unable to be identified will be reported daily and reflected on the daily deposit report. If we are able to identify the customer to whom the outage belongs, we will send them a letter notifying them. If the customer is owed money, we will provide a space on the letter that they must sign and send back. We will provide the letter and evidence of the overage to Accounts Payable for a check to be mailed to them. Management disagrees with this process when the outage identified belongs to a dealership. When an overage belongs to a dealership, management will use a tri-part form which details the overage, when and how management contacted the dealership (telephone and in writing if applicable), and providing proof of signature and position with the dealership when it is retrieved. The dealership will be notified that they have ten (10) business days to retrieve their overage, otherwise it will be deposited, and they will have to request a check from Accounts Payable. Additionally, for dealerships who incorrectly calculate their total amount owed (due to rounding errors in taxes and vendor discount), employees can provide nominal change.	Moderate	3/1/2023		Open				
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Overages Not Properly Deposited - Policies & procedures relating to overages and shortages should be added tot the PPM	4	The above response was given by management. . DIA is aware this does address the issue. A latter finding, "Lack of Formal Policy and Procedure Manual," may address this issue.	Moderate	3/1/2023		Open				



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Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Lack of Timely Deposit of Money Received - Auto Title funds should be deposited the following business day after receipt in accordance with ORC 9.38.	1	Management agrees with the noted condition and will take corrective action. Management will meet with the Department of Purchasing to amend the current contract with the armored service to increase the number of weekly pickups from three to four.	Low	5/31/2023		Open				
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Daily Reconciliations are Not Approved - Department leadership should review the Accountant 3's daily reconciliations and document approval.	1	The Title Accountant 3 or Accountant 2 will present to the Auto Title Division Manager the daily revenue entries before entering them in Infor for signature. When the Auto Title Division Manager is unavailable, the Director of Operations will sign. This will provide an approval that the deposits on the bank statement match what is entered in Infor for revenue.	Moderate	3/20/2023		Open				
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Daily Reconciliations are Not Approved - Review and approval of daily reconciliations should be noted as part of Policies and Procedures	2	The Title Accountant 3 or Accountant 2 will present to the Auto Title Division Manager the daily revenue entries before entering them in Infor for signature. When the Auto Title Division Manager is unavailable, the Director of Operations will sign. This will provide an approval that the deposits on the bank statement match what is entered in Infor for revenue.	Moderate	3/20/2023		Open				
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Lack of Approval on Daily Cashier Balances - Cashiers should initial their end of day money balances. Branch management should review.	1	Management agrees with the noted condition and will take corrective action. As part of the Auto Title Cash Handling Policy and Procedures, cashiers and managers are to sign their cashier tape and report daily. This is also noted in our supplemental Policies and Procedures for Auto Title. The Cash Handling Policy was distributed to management and employees on January 23, 2023 with an implementation date of February 1, 2023.	Moderate	2/1/2023		Open				
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Lack of Approval on Daily Cashier Balances - The review and approval of the balance should be performed by a separate party	2	Management agrees with the noted condition and will take corrective action. As part of the Auto Title Cash Handling Policy and Procedures, cashiers and managers are to sign their cashier tape and report daily. This is also noted in our supplemental Policies and Procedures for Auto Title. The Cash Handling Policy was distributed to management and employees on January 23, 2023 with an implementation date of February 1, 2023.	Low	2/1/2023		Open				
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Lack of Approval on Daily Cashier Balances - Policies and Procedures for Cashier sign-off and management review and approval of cashier balances	3	Management agrees with the noted condition and will take corrective action. As part of the Auto Title Cash Handling Policy and Procedures, cashiers and managers are to sign their cashier tape and report daily. This is also noted in our supplemental Policies and Procedures for Auto Title. The Cash Handling Policy was distributed to management and employees on January 23, 2023 with an implementation date of February 1, 2023.	Low	2/1/2023		Open				



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Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Lack of Approval on Daily Cashier Balances - Periodic review of branch management review of cashier balances should be a part of the Auto Title monitoring process to ensure the function is being performed.	4	Management agrees with the noted condition and will take corrective action. As part of the Auto Title Cash Handling Policy and Procedures, cashiers and managers are to sign their cashier tape and report daily. This is also noted in our supplemental Policies and Procedures for Auto Title. The Cash Handling Policy was distributed to management and employees on January 23, 2023 with an implementation date of February 1, 2023.	Low	2/1/2023		Open				
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Lack of Formal Policy and Procedure Manual - Create or revise policy and procedure manuals	1	Management agrees with the noted condition and has taken steps to correct the issue. The Auto Title Cash Handling Policy is distributed and implemented effective February 1, 2023. Additionally, there will be a supplemental Policies and Procedures manual for other non-cash related Auto Title processes that is in draft form. Management will incorporate the requested recommendations from DIA into that manual.	Low	3/1/2023		Open				

Recommendations added during current year.