Cuyahoga County
Department of Internal Audit
Issue Tracker Report as of December 31, 2023

Recommendations Summary by Audit (2017-2023)

Audit	Issue Date	Report Recommendation Count					Open Recommendation Count				
		Total	High	Mod	Low	Not Rated	Total	High	Mod	Low	Not Rated
Fiscal Office Internal Payroll	10/20/2017	**10**	5	-	5	-	-	-	-	-	-
Sheriff's Office General Operations	6/2/2017	**139**	-	-	-	139	-	-	-	-	-
Sheriff's Office Civil Division	5/19/2017	**133**	-	-	-	133	-	-	-	-	-
Sheriff's Office Property Room	5/12/2017	**63**	-	-	-	63	-	-	-	-	-
Human Resource Payroll	9/29/2017	**42**	9	21	12	-	-	-	-	-	-
Cuyahoga County Healthcare Benefits - Phase II	9/29/2017	**50**	5	8	1	36	-	-	-	-	-
Procurement Process - IT Contracts	8/29/2018	**57**	15	31	11	-	12	6	6	-	-
Parking Services	8/31/2018	**28**	-	-	-	28	-	-	-	-	-
Employee Reimbursement	7/9/2018	**25**	3	10	4	8	-	-	-	-	-
Benford's Law Audit – 2016	2/9/2018	**19**	5	12	2	-	-	-	-	-	-
Duty-related Travel Reimbursement	3/27/2019	**15**	1	6	5	3	-	-	-	-	-
Invest in Children/Office of Early Childhood	6/13/2019	**24**	-	11	8	5	-	-	-	-	-
Juvenile Court Ancillary Services and Grants	6/15/2020	**17**	2	10	5	-	-	-	-	-	-
Juvenile Court Cash Collection	6/15/2020	**35**	5	17	13	-	-	-	-	-	-
DoIT Inventory	8/5/2020	**20**	15	1	4	-	6	5	1	-	-
Medical Examiner's Office	9/20/2021	**5**	3	-	2	-	3	3	-	-	-
Public Works - Capital Projects	6/30/2021	**11**	-	3	8	-	-	-	-	-	-

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Audit	Issue Date	Report Recommendation Count					Open Recommendation Count				
		Total	High	Mod	Low	Not Rated	Total	High	Mod	Low	Not Rated
Office of Homeless Services	4/30/2021	4	-	2	2	-	1	-	1	-	-
Office of Child Support Services	8/9/2021	25	11	14	-	-	10	5	5	-	-
Accounts Payable - Benford's Law 2019	8/9/2021	13	13	-	-	-	5	5	-	-	-
Sheriff's Office Funds	9/27/2021	15	7	8	-	-	9	4	5	-	-
Children and Family Services Programs	11/30/2021	31	-	21	10	-	2	-	2	-	-
Senior & Adult Services	8/12/2022	9	3	6	-	-	4	2	2	-	-
Cuyahoga Emergency Communications System	4/27/2022	11	2	9	-	-	3	-	3	-	-
Employee Leave Payroll Review	10/28/2022	18	18	-	-	-	16	16	-	-	-
Real Property Revenue & Receivables	11/18/2022	28	8	10	10	-	26	8	10	8	-
Auto Title Revenue & Receivables	3/20/2023	12	-	7	5	-	9	-	7	2	-
Facilities Revenue & Receivables	7/12/2023	21	3	14	4	-	21	3	14	4	-
Employee Recruitment, Hiring and Retention	7/14/2023	30	21	7	2	-	26	19	6	1	-
Veterans Services Commission – Cash/Cash Equivalent Review	10/24/2023	15	5	10	-	-	15	5	10	-	-
Human Resources Compliance	11/21/2023	25	13	10	2	-	22	13	8	1	-
Office of Budget Management Encumbrance Process	11/27/2023	6	-	4	2	-	6	-	4	2	-
Sanitary – Fiscal Audit	12/06/2023	18	3	13	2	-	17	3	13	1	-
Grant Management & Funding	12/26/2023	7	5	1	1	-	7	5	1	1	-
Totals		981	180	266	120	415	220	102	98	20	-

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Second Half 2023 Activity

Audits Released

Status / Audit Name		High	Moderate	Low	Grand Total
Closed					
Employee Recruitment, Hiring, and Retention		2	1	1	4
Human Resources Compliance Audit			2	1	3
Sanitary - Fiscal Audit				1	1
	Closed Total	**2**	**3**	**3**	**8**
Open					
Employee Recruitment, Hiring, and Retention		19	6	1	26
Facilities Revenue Audit - Public Works		3	14	4	21
Grants Management & Funding		5	1	1	7
Human Resources Compliance Audit		13	8	1	22
Office of Budget Management Encumbrance Process			4	2	6
Sanitary - Fiscal Audit		3	13	1	17
Veteran Services Commission - Cash/Cash Equivalent Review		5	10		15
	Open Total	**48**	**56**	**10**	**114**
Grand Total		**50**	**59**	**13**	**122**

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

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Testing Completed by Conclusion

Status / Audit Name	Fully Resolved	Risk Accepted	Not Resolved	Partially Resolved	Withdrawn	Grand Total
Closed						
Accounts Payable - Benford's Law 2019	2				2	4
Children and Family Services Audit	16	1			5	22
Cuyahoga County Department of Information Technology - IT Inventory	2					2
Cuyahoga Emergency Communications System Audit	5					5
Department of Senior and Adult Services Audit	5					5
Employee Leave Payroll Audit	1				1	2
Employee Recruitment, Hiring, and Retention		4				4
Human Resources Compliance Audit	1	2				3
Invest In Children	2					2
Medical Examiner's Office - Annual Statistical Reporting Audit	2					2
Motor Vehicle (Auto Title) Revenue & Receivables	3					3
Office of Child Support Services	9					9
OPD & DoIT: Procurement Process – IT Contracts	2					2
Real Property - Revenues and Receivables	2					2
Sanitary - Fiscal Audit	1					1
Sheriff's Office Funds Audit	4				1	5
Closed Total	**57**	**7**			**9**	**73**

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Status / Audit Name	Fully Resolved	Risk Accepted	Not Resolved	Partially Resolved	Withdrawn	Grand Total
Open						
Accounts Payable - Benford's Law 2019			3			3
Children and Family Services Audit			1			1
Cuyahoga County Department of Information Technology - IT Inventory			1	2		3
Cuyahoga Emergency Communications System Audit				1		1
Employee Leave Payroll Audit				6		6
Medical Examiner's Office - Annual Statistical Reporting Audit			1			1
Office of Child Support Services			3	7		10
Office of Homeless Services			1			1
Real Property - Revenues and Receivables				2		2
Sheriff's Office Funds Audit			2	2		4
Open Total			**12**	**20**		**32**
Grand Total	**57**	**7**	**12**	**20**	**9**	**105**

- **Fully Resolved** - The audit finding has been adequately addressed through corrective action.
- **Partially Resolved** - 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 Year End Status

Status / Audit Name	High	Moderate	Low	Grand Total
Closed				
Accounts Payable - Benford's Law 2019	4			4
Children and Family Services Audit		16	6	22
Cuyahoga County Department of Information Technology - IT Inventory	2			2
Cuyahoga Emergency Communications System Audit	1	4		5
Department of Senior and Adult Services Audit	1	4		5
Employee Leave Payroll Audit	2			2
Employee Recruitment, Hiring, and Retention	2	1	1	4
Human Resources Compliance Audit		2	1	3
Invest In Children		2		2
Medical Examiner's Office - Annual Statistical Reporting Audit			2	2
Motor Vehicle (Auto Title) Revenue & Receivables			3	3
Office of Child Support Services	1	8		9
OPD & DoIT: Procurement Process – IT Contracts	1	1		2
Real Property - Revenues and Receivables			2	2
Sanitary - Fiscal Audit			1	1
Sheriff's Office Funds Audit	3	2		5
Closed Total	**17**	**40**	**16**	**73**

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Status / Audit Name	High	Moderate	Low	Grand Total
Open				
Accounts Payable - Benford's Law 2019	5			5
Children and Family Services Audit		2		2
Cuyahoga County Department of Information Technology - IT Inventory	5	1		6
Cuyahoga Emergency Communications System Audit		3		3
Department of Senior and Adult Services Audit	2	2		4
Employee Leave Payroll Audit	16			16
Employee Recruitment, Hiring, and Retention	19	6	1	26
Facilities Revenue Audit - Public Works	3	14	4	21
Grants Management & Funding	5	1	1	7
Human Resources Compliance Audit	13	8	1	22
Medical Examiner's Office - Annual Statistical Reporting Audit	3			3
Motor Vehicle (Auto Title) Revenue & Receivables		7	2	9
Office of Budget Management Encumbrance Process		4	2	6
Office of Child Support Services	5	5		10
Office of Homeless Services		1		1
OPD & DoIT: Procurement Process – IT Contracts	6	6		12
Real Property - Revenues and Receivables	8	10	8	26
Sanitary - Fiscal Audit	3	13	1	17
Sheriff's Office Funds Audit	4	5		9
Veteran Services Commission - Cash/Cash Equivalent Review	5	10		15
Open Total	**102**	**98**	**20**	**220**
Grand Total	**119**	**138**	**36**	**293**

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

Testing Status of 220 Open Recommendations

I. **Requires IT Consulting – 12/220 (5%)**

Audit Name	High	Moderate	Grand Total
OPD & DoIT: Procurement Process – IT Contracts	6	6	12
Grand Total	**6**	**6**	**12**

Due to budget constraints, IT consulting will not be available during the 2024-2025 budget years.
DIA will reassess if internal resources have appropriate knowledge or can be obtained to perform this testing.

II. **Roll Over Testing – 25/220 (12%)**

Audit Name	High	Moderate	Grand Total
Accounts Payable - Benford's Law 2019	2		2
Children and Family Services Audit		1	1
Cuyahoga County Department of Information Technology - IT Inventory	3		3
Cuyahoga Emergency Communications System Audit		2	2
Employee Leave Payroll Audit	10		10
Medical Examiner's Office - Annual Statistical Reporting Audit	2		2
Real Property - Revenues and Receivables	1		1
Sheriff's Office Funds Audit		4	4
Grand Total	**18**	**7**	**25**

Testing began in 2023 and continues into Q1 2024.

III. **Pending Detailed Testing for 2023 – 0/220 (0%)**

All 2023 scheduled testing has been completed or is currently being performed.

IV. **Pending Detailed Testing scheduled for future years – 183/220 (83%)**

Audit Name	High	Moderate	Low	Grand Total
Accounts Payable - Benford's Law 2019	3			3
Children and Family Services Audit		1		1
Cuyahoga County Department of Information Technology - IT Inventory	2	1		3
Cuyahoga Emergency Communications System Audit		1		1
Department of Senior and Adult Services Audit	2	2		4
Employee Leave Payroll Audit	6			6
Employee Recruitment, Hiring, and Retention	19	6	1	26
Facilities Revenue Audit - Public Works	3	14	4	21
Grants Management & Funding	5	1	1	7
Human Resources Compliance Audit	13	8	1	22
Medical Examiner's Office - Annual Statistical Reporting Audit	1			1
Motor Vehicle (Auto Title) Revenue & Receivables		7	2	9
Office of Budget Management Encumbrance Process		4	2	6
Office of Child Support Services	5	5		10
Office of Homeless Services		1		1
Real Property - Revenues and Receivables	7	10	8	25
Sanitary - Fiscal Audit	3	13	1	17
Sheriff's Office Funds Audit	4	1		5
Veteran Services Commission - Cash/Cash Equivalent Review	5	10		15
Grand Total	**78**	**85**	**20**	**183**

- *The testing schedule is assigned based on a combination of the assessed risk level and auditee anticipated completion date.*
- *In the event Management provides an update which would fully resolve a recommendation, DIA may perform their review earlier than scheduled.*
- *This table includes the 32 open recommendations tested in 2023 determined to be partially or not resolved.*

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Invest In Children	6/13/2019	**Overpayments/Underpayments Identified in UPK Invoices -Send scholarship award letters**	3	Moderate	8/1/2019	2/24/2023	Closed	N/A	DIA verified scholarship letters are sent to parents/guardians informing them of scholarship amount.	Fully Resolved
Invest In Children	6/13/2019	**Missing Procedures Identified in UPK On-Site Monitoring Visits - Monitoring Tool**	1	Moderate	2/1/2020	10/16/2023	Closed	N/A	The Monitoring Tool is now called Mid-Year Site Review. Invest in Children provided a facility's budget, the Mid Year Site Review, and pictures of what was bought per the approved expense report.	Fully Resolved
Children and Family Services Audit	11/30/2021	**Kinship Program: KPI Application Missing Items - Review application items prior to approval**	1	Moderate	11/15/2021		Open	Detailed Testing in Process	DIA requested sample of initial and continuing applications with full documentation. DIA received requested applications which showed approval but did not have full supporting documentation. DIA inquired if physical forms are still maintained and details regarding approval process.	
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	High	8/23/2021		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	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 - Segregation of duties should enforced and administrative access restricted**	2	High	2/10/2021		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	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	High	7/1/2017		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	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	Moderate	11/27/2018		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	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 - Identify and Protect Confidential Data**	2	High	9/28/2018		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	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	Moderate	5/28/2021		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	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	Moderate	5/28/2021		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	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	Moderate	5/28/2021		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	ERP

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	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 - Discontinue Workaround for Expedited Contracts	7	High	1/29/2021		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	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 - Improve Input Controls	8	Moderate	5/28/2021		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	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	Moderate	2/28/2019		Open	ERP	As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget.	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	Moderate	6/1/2018	6/13/2023	Closed	N/A	Risk was considered and data was not available to be added to the database.

Additionally, completeness of database is an area of focus in the Facilities Revenue & Receivables audit released in 2023. | 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 | High | 8/29/2018 | 2/15/2023 | Closed | N/A | DIA selected a sample of invoice payments from 2 of 14 Contracts. The existence of approval signatures and confirmation of work performed/goods received was verified. No issues noted. | 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 | High | 8/29/2018 | | Open | ERP | As it involves ERP, DIA had previously intended to outsource IT audit work to complete remediation. DIA will re-evaluate testing options in 2024 due to the loss of the IT audit budget. | ERP |

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	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	High	8/5/2020		Open	N/A	DIA performed inventory testing of 60 items (30 list to shelf, 30 shelf to list) and noted:
									• Nine (30%) items were not located at the time of inventory count.
									  ▫4 of 9 were identified as deployed after testing.
									  ▫2 of the 9 were listed as "in stock" in inventory; however, have not been located.
									  ▫3 of the 9 were assigned to users; however could not be located.
									• Eleven (18%) did not have the correct status which includes the 9 referenced above.
									• Seven (12%) items did not have an asset tag or had an incorrect tag.
									• Five (8%) of the equipment was either the type, model, or wrong serial number.
									• Fifteen (25%) of the sampled had incorrect users or lack of users.
									• Thirteen (22%) of the items sampled were not located within the County Administrative Building.
									
									DIA also performed an analysis to verify no asset serial numbers on the inventory report were duplicated. No duplication was identified; however, there is 1 item without a serial number.
									
									Policies were reviewed in 2021 and 2022. There are no updates.
										Partially Resolved

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion

Cuyahoga County Department of Information Technology - IT Inventory	8/5/2020	**Cherwell Was Incomplete and Inaccurate - A schedule for updating and verifying information**	2	High	8/5/2020		Open	N/A	DIA performed inventory testing of 60 items (30 list to shelf, 30 shelf to list) and noted:
									• Nine (30%) items were not located at the time of inventory count.
									  ▫4 of 9 were identified as deployed after testing.
									  ▫2 of the 9 were listed as "in stock" in inventory; however, have not been located.
									  ▫3 of the 9 were assigned to users; however could not be located.
									• Eleven (18%) did not have the correct status which includes the 9 referenced above.
									• Seven (12%) items did not have an asset tag or had an incorrect tag.
									• Five (8%) of the equipment was either the type, model, or wrong serial number.
									• Fifteen (25%) of the sampled had incorrect users or lack of users.
									• Thirteen (22%) of the items sampled were not located within the County Administrative Building.
									
									DIA also performed an analysis to verify no asset serial numbers on the inventory report were duplicated. No duplication was identified; however, there is 1 item without a serial number.
									
									Policies were reviewed in 2021 and 2022. There are no updates.
										Partially Resolved

Cuyahoga County Department of Information Technology - IT Inventory	8/5/2020	**Cherwell Was Incomplete and Inaccurate -Should record the receipt of assets**	3	High	8/5/2020		Open	Detailed Testing in Process	Testing in progress. Awaiting documentation.	
Cuyahoga County Department of Information Technology - IT Inventory	8/5/2020	**Cherwell Was Incomplete and Inaccurate - Lack 3-way match**	4	High	8/5/2020		Open	Detailed Testing in Process	Testing in progress. Awaiting documentation.	
Cuyahoga County Department of Information Technology - IT Inventory	8/5/2020	**Cherwell Was Incomplete and Inaccurate - Track purchase information**	5	High	8/5/2020		Open	Detailed Testing in Process	Testing in progress. Awaiting documentation.	

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	High	8/5/2020	1/9/2024	Closed	N/A	DIA compared a n inventory list of Executive Agencies mobile and computers to a list of terminated employees (termed 1/1/2023-6-30-2023). DIA verified termed employees were not on the Active list. DIA noted 1 of the 53 (2%) terminated employees on the Active list. Policies about inventory and the onboarding and offboarding of employees were review in both 2022 and 2023. No issues noted.	Fully Resolved
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	High	8/5/2020	1/9/2024	Closed	N/A	DIA compared a n inventory list of Executive Agencies mobile and computers to a list of terminated employees (termed 1/1/2023-6-30-2023). DIA verified termed employees were not on the Active list. DIA noted 1 of the 53 (2%) terminated employees on the Active list. Policies about inventory and the onboarding and offboarding of employees were review in both 2022 and 2023. No issues noted.	Fully Resolved
Cuyahoga County Department of Information Technology - IT Inventory	8/5/2020	**Assets Not Returned or Reassigned During Offboarding - Accountability**	3	Moderate	9/4/2020		Open	N/A	DIA obtained 3 months of usage reports. Twenty-five accounts from the zero usage reports were randomly selected. DIA verified the account assigned employees are currently active County employees within the ERP HR Talent module (at the effective date of the reports). DIA noted 9 of the 25 accounts (36%) tested were assigned to terminated employees at the time the report was generated. Additionally, DIA could not identify the employee within the ERP HR Talent module for 3 of the 25 (12%) accounts tested. Testing occurred because of prior years' results.	Not Resolved
Children and Family Services Audit	11/30/2021	**Adoption Program: Subsidy Paid Past the Age of 18 - Seek an automated solution**	1	Moderate	9/1/2021	12/6/2023	Closed	N/A	The state's system SACWIS automatically terminates assistance. DIA received and reviewed a report that is automatically generated out of SACWIS showing DOB and end date.	Fully Resolved
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	Moderate	9/1/2021		Closed	N/A	The state's system SACWIS automatically terminates assistance. DIA received and reviewed a report that is automatically generated out of SACWIS showing DOB and end date.	Fully Resolved
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	Moderate	8/31/2021	6/13/2023	Closed	N/A	Although recommendations were not implemented, DIA has concluded to withdraw this recommendation as it is no longer applicable and as the risk has been transferred: • FMAP rates are no longer input into FACTS • FMAP rates are input to SACWIS by the State of Ohio.	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	Moderate	8/31/2021	6/13/2023	Closed	N/A	Although recommendations were not implemented, DIA has concluded to withdraw this recommendation as it is no longer applicable and as the risk has been transferred: • FMAP rates are no longer input into FACTS • FMAP rates are input to SACWIS by the State of Ohio.	Withdrawn

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Children and Family Services Audit	11/30/2021	**Adoption Program: Incorrect Subsidy Payment Amounts - Calculate County's Portion**	3	Moderate	8/31/2021	6/13/2023	Closed	N/A	Although recommendations were not implemented, DIA has concluded to withdraw this recommendation as it is no longer applicable and as the risk has been transferred: • FMAP rates are no longer input into FACTS • FMAP rates are input to SACWIS by the State of Ohio.	Withdrawn
Children and Family Services Audit	11/30/2021	**Adoption Program: Missing and Unsigned Documents - Checklists should be maintained in the case record**	5	Moderate	11/15/2021	4/28/2023	Closed	N/A	DIA verified checklists are maintained and contain a check off for required documents.	Fully Resolved
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	Moderate	12/31/2021		Open	N/A	DIA inquired on the status of obtaining additional resources and their current ability to meet HUD monitoring requirements. See Management Comment Update from 9/7/23. Additionally, DIA met with Chief of Staff Eric Janas and HHS Director Davide Merriman on 12/12/23. It was further explained that management will not be accepting risk; however, a delay in implementation has occurred due to hiring difficulties as described in the 9/7/23. DIA will follow up on additional efforts to implement their action plan as appropriate.	Not Resolved
Accounts Payable - Benford's Law 2019	8/9/2021	**Voucher Reviews Not Properly Documented**	1	High	2/28/2020		Closed	N/A	NEA's have been directed to complete their own AP work in Lawson as of February 2023. DIA reviewed 25 transactions of Non-Executive Agencies to ensure electronic approval was required within Lawson. Eight of the 25 transactions tested did not have electronic departmental approval within the system workflow. Those eight failures came from four departments. DIA reviewed all eight to determine if approval was documented within forms (attachments). Four of the eight had no type of approval (electronic or form). However, after DIA notification, the Fiscal Office added a requirement for Departmental Approval within Lawson for NEAs. This will institute the same controls that required for the Executive Agency and eliminating the need for NEA specific review controls going forward. Additional testing should not be needed going forward and the recommendation can be withdrawn.	Withdrawn
Accounts Payable - Benford's Law 2019	8/9/2021	**Voucher Reviews Not Properly Documented**	2	High	2/1/2020	4/10/2023	Closed	N/A	DIA selected a random sample of 60 vendors and verified the existence of a retained W-9 within Lawson. No significant issues noted.	Fully Resolved
Accounts Payable - Benford's Law 2019	8/9/2021	**Insufficient Records Retention and Safeguarding**	2	High	12/31/2021	8/17/2023	Closed	N/A	DIA selected a random sample of 60 vendors and verified the existence of a retained W-9 within Lawson. No significant issues noted.	Fully Resolved

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Accounts Payable - Benford's Law 2019	8/9/2021	**Use of Pre-signed Forms or Photostatic Signatures**	1	High	2/28/2020		Closed	N/A	NEA's have been directed to complete their own AP work in Lawson as of February 2023. DIA reviewed 25 transactions of Non-Executive Agencies to ensure electronic approval was required within Lawson. Eight of the 25 transactions tested did not have electronic departmental approval within the system workflow. Those eight failures came from four departments. DIA reviewed all eight to determine if approval was documented within forms (attachments). Four of the eight had no type of approval (electronic or form).

However, after DIA notification, the Fiscal Office added a requirement for Departmental Approval within Lawson for NEAs. This will institute the same controls that required for the Executive Agency and eliminating the need for NEA specific review controls going forward.

Additional testing should not be needed going forward and the recommendation can be withdrawn. | Withdrawn |
Accounts Payable - Benford's Law 2019	8/9/2021	**Duplicate Payments Exist**	1	High	2/28/2020		Open	Detailed Testing in Process	DIA inquired on the status of recommendation implementation. DIA will develop testing procedures and complete in Q1 2024.	
Accounts Payable - Benford's Law 2019	8/9/2021	**Duplicate Payments Exist**	2	High	2/28/2020		Open	Detailed Testing in Process	DIA inquired on the status of recommendation implementation. DIA will develop testing procedures and complete in Q1 2024.	
Accounts Payable - Benford's Law 2019	8/9/2021	**Duplicate Payments Exist**	3	High	11/30/2021		Open	N/A	AP advised they have begun the procurement process for obtaining SaaS; however, no support of RFQ submittal/drafting was provided.	Not Resolved
Accounts Payable - Benford's Law 2019	8/9/2021	**Duplicate Vendors Exist**	1	High	10/30/2021		Open	N/A	DIA obtained a listing of active vendors from Lawson and performed an analysis to identify duplicate vendors. Duplicate vendors were noted including 191 vendors totaling 403 vendors within Lawson. Some require duplication for payees such as State of Ohio. Most did not.	Not Resolved
Accounts Payable - Benford's Law 2019	8/9/2021	**Duplicate Vendors Exist**	2	High	7/23/2021		Open	N/A	DIA performed testing to identify duplicate vendors and noted 191 vendors duplicated totaling 403 vendors within Lawson. Some require duplication for payees such as State of Ohio. Most did not.	Not Resolved
Office of Child Support Services	8/9/2021	**Outdated and Not Formally Documented Policies and Procedures - Draft and revise the Policies and Procedures**	1	Moderate	10/13/2021		Open	N/A	DIA determined that OCSS has created a schedule to update 110 outdated policies and procedures over the next 5 years (2024 through 2028). However, only 16 policies/procedures have been updated in 2022 and 2023 and still require management review and approval. Because their pacing is much slower than originally anticipated per their initial management response, DIA is considering this as partially resolved.	Partially Resolved

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	Moderate	10/13/2021	6/14/2023	Closed	N/A	DIA determined that OCSS has successfully developed the missing policies and procedures for the three divisions (Order & Balance Maintenance Unit, Calculation Unit, and Interstate Unit).	Fully Resolved
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	Moderate	10/13/2021	6/14/2023	Closed	N/A	DIA determined based on management comments that additional staff has been hired and the department continues to try to fill positions.	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	Moderate	10/13/2021	12/29/2023	Closed	N/A	DIA determined that OCSS has created a schedule to update 110 outdated policies and procedures over the next 5 years (2024 through 2028) and the Quality Improvement Unit has held meetings with the divisions to assist in policy development and monitor progress.	Fully Resolved
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	Moderate	10/13/2021		Closed	N/A	DIA determined that OCSS has successfully established contact with the appropriate Ohio Office of Child Support division to initiate a process of providing updates to its handbook in accordance with Ohio Administrative Code 5101:12-1-01(J).	Fully Resolved
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	High	8/21/2021		Open	N/A	DIA determined that although OCSS has implemented a policy for case reviews by the Hearing Officer Manager, OCSS still lacks evidence to demonstrate that any case reviews have occurred to date. Therefore, DIA is considering this as partially resolved.	Partially Resolved
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	Moderate	9/28/2021	6/13/2023	Closed	N/A	In reviewing the Administrative Support Hearing and Modification Standard Operating Procedures (SOPs), DIA verified that OCSS successfully implemented a policy that will ensure all source documentation used in order determinations is uploaded and retained in the documentation management system, OnBase.	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	High	8/21/2022		Open	N/A	DIA determined that while OCSS has designed a review process over child support order determinations, it has not been put into practice. OCSS did not provide evidence of any reviews that have occurred to date. Therefore, DIA is considering this as partially resolved.	Partially Resolved

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Office of Child Support Services	8/9/2021	**Child Support Order Determination Process - Incomplete Order Recordation (reconciliation)**	2	High	8/31/2021	12/29/2023	Closed	N/A	DIA verified that the modification order was adjudicated by the Court on 5/7/2021 and balances were appropriately adjusted in SETS. DIA also determined the updated Administrative Support Hearing and Administrative Modification Hearing Standard Operating Procedures (SOPs) have established an effective reconciliation process that will ensure the completeness of support orders.	Fully Resolved
Office of Child Support Services	8/9/2021	**Child Support Order Determination Process - Policy Deviations Not Formally Documented**	1	Moderate	10/1/2021	5/4/2023	Closed	N/A	DIA determined that OSCC has implemented a policy defining acceptable reasons to deviate from the standard hours for inputting income and a requirement to support the reasons with adequate documentation.	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	Moderate	10/12/2021	6/13/2023	Closed	N/A	DIA determined that OCSS has implemented a policy that will ensure lump sum calculations and lien determinations are documented using a standardized calculation spreadsheet.	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	Moderate	10/12/2021	6/13/2023	Closed	N/A	DIA determined that OCSS has implemented a policy that will ensure a sample of lump sum calculations and lien determinations are verified for accuracy on a monthly basis by a supervisor.	Fully Resolved
Office of Child Support Services	8/9/2021	**Child Support Payment Collection Process - Lack of Segregation of Duties – Cash Collection (sign off)**	1	High	8/21/2021		Open	N/A	DIA determined that although OCSS has implemented a policy to ensure appropriate segregation of duties between the cashier and balancer, based on DIA's testing, there is a lack of a signature from the balancer on the adding tape to support that they are verifying the accuracy of the cashier's drawers. Therefore, DIA is considering this as partially resolved.	Partially Resolved
Office of Child Support Services	8/9/2021	**Child Support Payment Collection Process - Lack of Segregation of Duties – Cash Collection (monitor documentation)**	2	High	8/21/2021		Open	N/A	DIA determined that although OCSS has implemented a policy to ensure appropriate segregation of duties between the cashier and balancer, based on DIA's testing, there is a lack of a signature from the OCSS Accounts Services employee on the Confirmation Summaries to support their review. Therefore, DIA is considering this as partially resolved.	Partially Resolved
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	High	8/21/2021		Open	N/A	DIA determined that although OCSS has implemented a policy to ensure appropriate segregation of duties between the cashier and balancer, based on DIA's testing, there is a lack of support for the OCSS Accounts Services employee to verify that the reconciliation spreadsheet is completed by the balancer and not the cashier. Therefore, DIA is considering this as partially resolved.	Partially Resolved
Office of Child Support Services	8/9/2021	**Child Support Payment Collection Process - Lack of Segregation of Duties – Financial Instruments (collection and record)**	1	Moderate	8/21/2021		Open	N/A	OCSS has not yet provided evidence that a process to ensure adequate segregation of duties has been put into place for the collection, recording, and depositing of financial instruments. There is not yet a person designated to collect financial instruments from the drop box and mailroom who is separate from the person recording and depositing payments. Therefore, DIA is considering this as not resolved.	Not Resolved

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Office of Child Support Services	8/9/2021	**Child Support Payment Collection Process - Payments Not Consistently Supported (policy and procedure)**	2	Moderate	9/13/2021		Open	N/A	DIA determined that although OCSS has implemented a review process to review deposits for accuracy and sufficient support, based on DIA's testing, the deposits lacked evidence of review by the Financial Supervisor for accuracy and sufficient support, as the Confirmation Summaries lacked signatures. Therefore, DIA is considering this as partially resolved.	Partially Resolved
Office of Child Support Services	8/9/2021	**Child Support Payment Collection Process - Manual Cash Receipting: Implement an electronic record-keeping system**	1	Moderate	8/1/2021		Open	N/A	OCSS has not yet implemented an electronic record-keeping system for all of the County's locations where child support payments are collected. OCSS stated that they prefer to wait until the state has updated the child support system, SETS, in order to ensure the electronic record-keeping system is designed to fit within their needs based on the parameters of the new system.	Not Resolved
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	Moderate	1/31/2022		Open	N/A	In their management response, OCSS refrained from committing to procuring new triplicate Cash Payment Receipts (CPRs) with OCSS' copy repositioned from the bottom to the middle for enhanced legibility of handwritten notes. Instead, they have opted to wait until they are able to implement an electronic record-keeping system to move away from relying solely on CPRs with handwritten notes.	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	High	12/31/2022		Open	N/A	DIA inquired on the status of implementation. Per the MEO, outreach to the vendor to create a policy/procedure manual for critical systems is required.	Not Resolved
Medical Examiner's Office - Annual Statistical Reporting Audit	9/20/2021	**Lack of PPM & Controls – Information Systems: Implement stronger passwords**	2	High	10/1/2022		Open	Detailed Testing in Process	Per the MEO, enhanced password requirements have been implemented. DIA requested to observe the control; however, was unable to schedule before year end. To be completed in Q1 2024.	
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	Low	12/31/2021	10/16/2023	Closed	N/A	The MEO implemented an SOP. No issues noted.	Fully Resolved
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	High	10/1/2021		Open	Detailed Testing in Process	Per the MEO, monthly and quarterly review of data statistics is completed. DIA requested support for 2nd & 3rd quarter 2023 reviews; however, it has not been received to date. Testing to be completed in Q1 2024.	
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	Low	12/31/2021	10/16/2023	Closed	N/A	The MEO implemented an SOP. No issues noted.	Fully Resolved

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Sheriff's Office Funds Audit	9/27/2021	**Lack of Bank Reconciliation Approvals - Review and approve monthly reconciliations**	1	Moderate	12/31/2021	12/29/2023	Closed	N/A	DIA contacted Sheriff's Office regarding monthly reconciliations for discretionary funds. DIA requested a sample of reconciliations to review if approval occurred in a timely manner. The Sheriff's Office responded by providing 4 documented examples of Sheriff's Office review and approval for the requested dates. The review and approval are signed and dated by 2 different employees with appropriate authority.	Fully Resolved
Sheriff's Office Funds Audit	9/27/2021	**Lack of Bank Reconciliation Approvals - Civil reconciliations reviewed by knowledgeable 3rd party**	2	Moderate	12/31/2021		Open	N/A	DIA inquiry of the Sheriff's Office regarding monthly civil bank reconciliations, timely reconciliation approval, and documented policies and procedures on these matters reveals that the Sheriff's Office is not timely approving bank reconciliations, and that timely bank reconciliation approval is not incorporated as part of their policies and procedures. DIA indicated that it will inquire on these issues with the Sheriff's Office at a future date. The Sheriff's Office states that they are committed to work on recommendations it receives.	Not Resolved
Sheriff's Office Funds Audit	9/27/2021	**Commissary Bank Reconciliation and Ledger Balance - Automate reconciliation process**	2	High	12/31/2021	12/29/2023	Closed	N/A	The Sheriff's Fiscal Office implemented the Keefe software, which has provided an effective automated bank reconciliation process. With Keefe, the Sheriff's Fiscal Office is able to track its book balance that can be compared to the daily bank balances for real-time reconciliations. Prior to Keefe, the Sheriff's Fiscal Office could not track their book balance, and thus could not perform a reliable bank reconciliation. This process can receive inputs of the bank information and automates the reconciliation process by comparing book and bank activity and generating a difference in balances. DIA observed the use of Keefe software on site at the Sheriff's Office, and compared Keefe's Bank Reconciliation Summary which shows the difference between bank and book balances for the selected September 2023 month to information from the bank statement and Bank Reconciliation Detail (Keefe's book activity).	Fully Resolved
Sheriff's Office Funds Audit	9/27/2021	**Commissary Bank Reconciliation and Ledger Balance - Create and implement a policy and procedures manual**	7	High	12/31/2021		Open	N/A	DIA met with Sheriff's Fiscal Office at the Justice Center to review their Keefe software which keeps a book balance for the ITF that can be used to perform a bank reconciliation. The Sheriff's Fiscal Office is currently working on implementing a policies and procedures manual. At the time of the 12/20/2023 meeting, the PPM was not yet in place, however, portions of it were drafted, and it is anticipated that it will be completed in 2024.	Partially Resolved

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	Moderate	12/31/2021		Open	Detailed Testing in Process	DIA has not yet requested documentation necessary to review if implementation of recommendation has occurred.	
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	Moderate	12/31/2021		Open	Detailed Testing in Process	DIA has not yet requested documentation necessary to review if implementation of recommendation has occurred.	
Sheriff's Office Funds Audit	9/27/2021	**Extradition Meal Expenditures - Reimburses per diem overages**	2	Moderate	12/31/2021		Open	Detailed Testing in Process	DIA has not yet requested documentation necessary to review if implementation of recommendation has occurred.	
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	Moderate	12/31/2021		Open	Detailed Testing in Process	DIA has not yet requested documentation necessary to review if implementation of recommendation has occurred.	
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	Moderate	9/27/2021	4/10/2023	Closed	N/A	DIA inquired on changes to the inmate extradition process. •There is now a tracking spreadsheet. •The invoices for inmate extradition are now emailed to the Prosecutor's Office. DIA reviewed a sample of email communications as support of implementation.	Fully Resolved
Children and Family Services Audit	11/30/2021	**Foster Program: Agency Foster Home License - Maintain copies of documentation**	1	Moderate	12/31/2021	6/13/2023	Closed	N/A	DIA obtained and reviewed screenshots of license tracking within Traverse. No issues noted.	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	Moderate	12/31/2021	8/17/2023	Closed	N/A	DIA obtained and reviewed the template and a completed checklist (which documented approval).	Fully Resolved
Children and Family Services Audit	11/30/2021	**Foster Program: Incorrect Foster Home Payment Amounts - Use standardized rates**	2	Low	12/31/2021	4/5/2023	Closed	N/A	No issues noted. 3/27/2023 DIA obtained the 2022 mileage documentation and reviewed it to verify the accurate rate was on the form.	Fully Resolved
Children and Family Services Audit	11/30/2021	**Foster Program: Incorrect Foster Home Payment Amounts - Review DOB to stipends monthly**	3	Moderate	12/31/2021		Open	N/A	DIA requested information regarding if the child's age was reviewed by case officers as part of management maintained spreadsheet of missed payments. DIA was informed that a review of the child's age was not a part of missing or incorrect per diem payments. As the recommendation related to review of child age and issue related to per diem not increasing with child age as required, DIA will consider recommendation Not Implemented.	Not Resolved
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	Moderate	12/31/2021	6/13/2023	Closed	N/A	DCFS provided a completed Request for Special Board Rate . DIA reviewed and verified the request details the reasons for the increase in rate, attached documentation from medical professionals, and approval.	Fully Resolved

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	Moderate	12/31/2021	6/13/2023	Closed	N/A	Per DCFS, supervisors were re-instructed on their processes. DIA obtained an agenda at documenting the department scheduled a meeting and performed the re-instruction. DIA also reviewed the KPIP application and noted Add-On rates were addressed.	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	Low	12/31/2021	4/5/2023	Closed	N/A	DCFS provided a copy of the implemented policy. DIA reviewed and did not note any concerns.	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	Moderate	12/31/2021	6/13/2023	Closed	N/A	DIA requested a sample of LOC forms to verify reasons for placement deviation were noted. No issues noted.	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	Low	12/31/2021	12/6/2023	Closed	N/A	DIA inquired on the status of documenting procedures and approval requirements for Non-Contract Rates and Level of Care (LOC) placement adjustments. DCFS responded with a letter advising: • Processes are currently inconsistent due to the state-wide placement crisis and participation within a State of Ohio pilot program. • Approvals are required for add-ons. • DCFS is willing to accept the potential risk this creates given current circumstances.	Management Accepts Risk
Children and Family Services Audit	11/30/2021	Foster Program: Network Foster Home- Add on Support and LOC - Maintain Level of Care documentation	3	Moderate	12/31/2021	8/17/2023	Closed	N/A	DIA verified LOC is being maintained in Traverse.	Fully Resolved
Children and Family Services Audit	11/30/2021	Foster Program: Placement Search Documentation - Include a placement search form with the child placement file	1	Moderate	12/31/2021	4/28/2023	Closed	N/A	DIA verified Placement Referral Forms (including reason for placement and supervisor's signature) and Placement Agreements are being completed.	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	Low	12/31/2021	8/17/2023	Closed	N/A	DIA reviewed new process map and did not note any issues.	Fully Resolved
Children and Family Services Audit	11/30/2021	Foster Program: Duplicate Systems - Eliminate the need of dual entry	1	Low	6/30/2022	6/13/2023	Closed	N/A	DIA reviewed new process map and did not note any issues.	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	Moderate	12/31/2021	8/17/2023	Closed	N/A	Per DCSF, FACTS is no longer in use. DIA reviewed a meeting agenda to DCFS staff advising of the change in process. As FACTS is no longer in use, DIA withdraws this recommendation.	Withdrawn
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	Low	12/31/2021	8/17/2023	Closed	N/A	Per DCSF, FACTS is no longer in use. DIA reviewed a meeting agenda to DCFS staff advising of the change in process. As FACTS is no longer in use, DIA withdraws this recommendation.	Withdrawn

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Children and Family Services Audit	11/30/2021	**Foster Program: Incorrect Childcare Rates Authorized - Modify Notice of Day Care Placement and Payment Form**	1	Moderate	10/8/2021	6/13/2023	Closed	N/A	DIA verified children's DOB and age are tracked both on Placement and Payment Forms as well as within their database.	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	Moderate	9/7/2021	4/10/2023	Closed	N/A	DIA reviewed a completed Notice of Day Care Placement and Payment to verify the reason for allowing a non SUTQ certified daycare is on the form.	Fully Resolved
Sheriff's Office Funds Audit	9/27/2021	**Commissary Bank Reconciliation and Ledger Balance - Create a spreadsheet to reconcile ITF**	1	High	9/27/2021	12/29/2023	Closed	N/A	DIA reviewed the Sheriff's Office's response to DIA inquiry: a Keefe software screenshot demonstrating that the Keefe software can produce a book balance for a particular point in time, and a Keefe generated Reconciliation Summary report showing the book balance as of the end of a month.

DIA inquiry and review of Sheriff's Office documents demonstrates that the Keefe software is used to track the book balance of the ITF and reconcile it with the bank statements. The image of the ITF book balance, along with the Keefe Reconciliation Summary report (demonstrating the ability to perform a bank reconciliation listing a book balance as of a month's beginning or end) provided by Sheriff's Office demonstrates that it has necessary information to perform bank reconciliations and can track book balance as of a particular date. Thus, maintaining a spreadsheet to calculate and maintain month to date and year to date balances is no longer necessary. DIA withdraws this recommendation | Withdrawn |
| Sheriff's Office Funds Audit | 9/27/2021 | **Commissary Bank Reconciliation and Ledger Balance - Reconciling items resolve on monthly basis** | 3 | High | 9/27/2021 | | Open | Detailed Testing in Process | DIA met with Sheriff's Fiscal Office to review the Keefe software which keeps a book balance of the ITF that can be used to perform a bank reconciliation. Reconciling Items are identified in the Keefe software and can be carried forward. The County Fiscal Office has not yet provided evidence of a write-off procedure, and therefore not yet determined if recommendation is fully implemented. | |

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	High	9/27/2021	12/29/2023	Closed	N/A	DIA reviewed Sheriff's Office Keefe software which keeps a book balance for the ITF that can be used to perform a bank reconciliation. These reconciliations are performed monthly. A Reconciliation Summary is printed from the Keefe software and reviewed and approved with a signature from a supervisor. DIA reviewed an approval of a requested month (September 2023) and noted that it contains a dated approval signature from management within 30 days of the completion of that month. The Commissary Fund bank account reconciliation is no longer performed by Sheriff's Office. The reconciliation is handled by the Fiscal Office and follows their reconciliation process for other County bank accounts. DIA reviewed documentation of the Fiscal reconciliation for September 2023.	Fully Resolved
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	High	9/27/2021		Open	N/A	DIA met with Sheriff's Fiscal Office at the Justice Center to review their Keefe software which keeps a book balance for the ITF that can be used to perform a bank reconciliation. Policies and procedures that address the bank reconciliation and void checks are still being implemented within the Sheriff's Fiscal Office. There is also no policy to date on transferring old ITF accounts to unclaimed funds.	Not Resolved
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	High	9/30/2022		Open	N/A	DIA reviewed the Sheriff's Office Keefe software which keeps a book balance for the ITF that can be used to perform a bank reconciliation. Policies and procedures that address the bank reconciliation and voiding of outstanding checks (when appropriate) are still being implemented within the Sheriff's Fiscal Office. A listing of voided checks can be made available within the software and should be implemented in 2024.	Partially Resolved
Cuyahoga Emergency Communications System Audit	4/27/2022	**New Employees Not EMD Trained** - Training Completion	2	High	5/16/2022	6/21/2023	Closed	N/A	DIA verified all new employees and employees previously not certified have completed EMD training 100%.	Fully Resolved
Cuyahoga Emergency Communications System Audit	4/27/2022	**Inadequate Level of Case Review** - Lack of a formal policy review approval process	1	Moderate	4/26/2022	10/16/2023	Closed	N/A	DIA reviewed new policies and completed change logs. The policy requires supervisor reviews. CECOMS is using QA software that is integrated into the recorder system. Signature is required on the change logs.	Fully Resolved
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	Moderate	4/26/2022	10/16/2023	Closed	N/A	DIA obtained and reviewed CECOMS new policy. The policy states supervisor reviews (audits) will take place weekly. Calls will be chosen randomly and targeted. DIA also reviewed the QA report and verified a supervisor evaluated the calls.	Fully Resolved

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	Moderate	7/30/2022	4/10/2023	Closed	N/A	DIA verified hospital restriction is noted on the shift reported and serves as an alternative until Vesta has that capability.	Fully Resolved
Cuyahoga Emergency Communications System Audit	4/27/2022	SOC Not Obtained - Lack of obtainment and review of SOC reporting	1	Moderate	5/31/2022		Open	Detailed Testing in Process	DIA has not been able to visually inspect the SOC reports for sufficient evidence of their existence and the appropriate mitigation of risks relative to report findings, if any, to consider this recommendation as fully resolved. CECOMS has stated that SOC reports were received and there were no findings, but is working with the Law Department to complete its review of the Non-Disclosure Agreement (NDA) and submission to the vendor so that DIA can visually inspect the SOC reports. Testing to be completed in Q1 2024.	
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	Moderate	5/31/2022	12/29/2023	Closed	N/A	DIA determined based on management's response that CECOMS has successfully implemented an annual review process to identify any additional services provided or systems furnished by any of its service providers which necessitate the obtainment and review of SOC reports. For example, pursuant to the upgrade of their 911 call system, they are in the process of requesting a new SOC from the vendor, Motorola, to ensure that with the new version there are no issues that pose a risk.	Fully Resolved
Cuyahoga Emergency Communications System Audit	4/27/2022	SOC Not Obtained - Not ensuring an unqualified opinion	3	Moderate	5/31/2022		Open	N/A	DIA has not been able to visually inspect the SOC reports for sufficient evidence of their existence and the appropriate mitigation of risks relative to report findings, if any, to consider this recommendation as fully resolved. CECOMS has stated that SOC reports were received and there were no findings, but is working with the Law Department to complete its review of the Non-Disclosure Agreement (NDA) and submission to the vendor so that DIA can visually inspect the SOC reports. Therefore, DIA considers this as partially resolved.	Partially Resolved
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	Moderate	5/31/2022		Open	Detailed Testing in Process	DIA inquired on the status of 2023 SOC review to support review on an annual basis. CECOMS is currently working with the Law Department regarding the required NDA to view said SOC report. DIA will coordinate with CECOMS to observe the SOC report upon receipt. Testomg to be completed in Q1 2024.	
Department of Senior and Adult Services Audit	8/12/2022	Lack of Monitoring - Follow monitoring procedures in PCS-006	1	Moderate	1/31/2023		Open	Detailed Testing in Process	DIA received results of DSAS and DCAP reviews of Options providers. CSSP reviews have not occurred and were not expected to occur until January 2024.	

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Department of Senior and Adult Services Audit	8/13/2022	Lack of Monitoring - Follow monitoring procedures stated in master contract	2	Moderate	1/31/2023		Open	Detailed Testing in Process	It is noted in Options contract the performance measures that are to be followed and the procedures for obtaining this information from clients. DIA requested copies of latest quarterly data of performance measures for Options contract. As well as any CPA for CSSP. DIA received the quarterly Options data from clients. This consists of spreadsheets that show number of days between referral acceptance or refusal and service completion. DIA has not received any CSSP monitoring this may be part of audits to be completed in January 24.	
Department of Senior and Adult Services Audit	8/13/2022	Maintaining Eligibility Documentation - Caseworkers should maintain documentation and supervisors should review.	1	Moderate	9/30/2022	10/16/2023	Closed	N/A	DIA verified policy, email to staff, email to customer, client documentation, and PeerPlace screenshot of uploaded documents. No issues noted.	Fully Resolved
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	Moderate	9/30/2022	10/16/2023	Closed	N/A	DIA verified policy, email to staff, email to customer, client documentation, and PeerPlace screenshot of uploaded documents. No issues noted.	Fully Resolved
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	Moderate	9/30/2022	4/10/2023	Closed	N/A	DIA verified the records retention policy now addresses electronic records where applicable.	Fully Resolved
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	High	1/31/2023		Open	Detailed Testing in Process	DIA has received templates for sign in sheets to be used by CSSP providers.	
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	High	1/31/2023		Open	Detailed Testing in Process	DIA received the tracking that is occurring for Options. This consists of client referral data. DIA has not determined if any additional supporting documentation is being received other than the basic overview of charges from providers for payment. As this did not include supporting documentation. It is also unknown if supporting documentation review is a part of audits of CSSP providers that was to occur in January 2024.	
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	High	4/30/2023	12/29/2023	Closed	N/A	DIA determined that the no-show policy is noted in the Options contract in sufficient detail. The contract includes what the provider is to document and allowable no-show charges. As during audit, documented no-show issues were limited to two instances (as it is not standard occurrence), DIA determined further testing was not warranted.	Fully Resolved
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	Moderate	9/30/2022	12/29/2023	Closed	N/A	DIA determined it was noted in examples within examples of Peerplace that there were notes that documented why a particular vendor was selected for the client. The drop down selections were also being used.	Fully Resolved

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	High	11/18/2022		Open	Detailed Testing in Process	HR uploads the majority of leave documentation into HR Talent. Leave donation and leave donation request forms are the exception. These forms are still completed manually and hard copies are filed. DIA is awaiting further documentation.	
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	High	11/18/2022		Open	Detailed Testing in Process	HR uploads the majority of leave documentation into HR Talent. Leave donation and leave donation request forms are the exception. These forms are still completed manually and hard copies are filed. DIA is awaiting further documentation.	
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	High	11/4/2022		Open	N/A	All overpayments have been referred to Law (including the excessive accumulated time payout related to a leave donation issue) and are still in varied stages of follow-up and remediation depending on the situation (e.g., current or former employee, union or non-union). Therefore, DIA considers this as partially resolved.	Partially Resolved
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	High	11/10/2022		Open	Detailed Testing in Process	HR has developed a policy detailing the process of pay after termination. DIA is in the process of developing testing for separation pay and its accuracy.	
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	High	11/10/2022		Open	Detailed Testing in Process	HR has developed a policy detailing the process of pay after termination. DIA is in the process of developing testing for separation pay and its accuracy.	
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	High	10/11/2022		Open	N/A	All overpayments have been referred to Law (including the two erroneous pays received by terminated employees) and are still in varied stages of follow-up and remediation depending on the circumstance (e.g., current or former employee, union or non-union). Therefore, DIA considers this as partially resolved.	Partially Resolved
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	High	10/6/2022	10/16/2023	Closed	N/A	DIA received and reviewed proof of stop payment.	Fully Resolved
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	High	11/23/2022		Open	N/A	Per HR, the Law Department has developed a draft policy regarding an overpayment recovery process. As the policy is not finalized, DIA considers this as partially resolved.	Partially Resolved
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	High	12/16/2022		Open	Detailed Testing in Process	DIA inquired on the status of recommendation implementation. DIA will develop testing procedures and complete in Q1 2024.	

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Employee Leave Payroll Audit	10/28/2022	**Inaccurate Pays and Leave - Assess whether a proper reconciliation has occurred. If a reconciliation results in additional occurrences, Management should assess if omissions were substantial enough to issue corrected W-2s and filing a corrected claim to obtain additional tax credits**	2	High	12/16/2022		Open	Detailed Testing in Process	DIA inquired on the status of recommendation implementation. DIA will develop testing procedures and complete in Q1 2024.	
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	High	11/2/2022		Open	N/A	DIA inquired on the status recovering overpayments identified within the audit. Per HR management: 1) All former employees have been contacted. However, there has been limited success. 2) The Law Department has drafted a policy on addressing employee overpayments. 3) All overpayments should be resolved by mid-2024. Therefore, DIA considers this as partially resolved.	Partially Resolved
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	High	12/16/2022		Open	Detailed Testing in Process	DIA inquired on the status of recommendation implementation. DIA will develop testing procedures and complete in Q1 2024.	
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	High	7/3/2022		Open	Detailed Testing in Process	DIA inquired on the status of recommendation implementation. DIA will develop testing procedures and complete in Q1 2024.	
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	High	7/3/2022		Open	Detailed Testing in Process	DIA inquired on the status of recommendation implementation. DIA will develop testing procedures and complete in Q1 2024.	
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	High	7/3/2022		Open	Detailed Testing in Process	DIA inquired on the status of recommendation implementation. DIA will develop testing procedures and complete in Q1 2024.	

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	High	10/31/2022		Open	N/A	DIA inquired on the status recovering overpayments identified within the audit. Per HR management: 1) All former employees have been contacted. However, there has been limited success. 2) The Law Department has drafted a policy on addressing employee overpayments. 3) All overpayments should be resolved by mid-2024. Therefore, DIA considers this as partially resolved.	Partially Resolved
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	High	7/3/2022	12/29/2023	Closed	N/A	All timesheets and leave requests are maintained electronically within the Infor Workforce Management (WFM) (aka MyTime) system. This DIA is withdrawing this recommendation.	Withdrawn
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	High	12/16/2022		Open	N/A	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. In lieu of restricting access for IT employees, HR asserted that it is working with IT and the vendor to develop a robust auditing function to ensure appropriate activity in the system. HR has not yet provided DIA with evidence that an audit function has been implemented, so DIA considers this as partially resolved.	Partially Resolved
Real Property - Revenues and Receivables	11/18/2022	**Create or Enhance Policies and Procedures - Create or revise policy and procedure manuals.**	1	Low	6/30/2023		Open	Pending Detailed Testing		
Real Property - Revenues and Receivables	11/18/2022	**Staffing Shortages in Fiscal Office and Treasurer's Office - Fill current vacancies.**	1	Low	12/31/2022		Open	Pending Detailed Testing		
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	Low	12/31/2022		Open	Pending Detailed Testing		
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	Moderate	12/9/2022		Open	Pending Detailed Testing	This was performed by Appraisal during the audit. See T:Drive (Tracking/Remediation) for list of CAUV value comparison of Sigma and MVP.	
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 bills to collect on under billed taxes.**	2	Moderate	12/9/2022		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	Moderate	10/15/2022		Open	Pending Detailed Testing		
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	Moderate	12/31/2022		Open	Pending Detailed Testing		
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	Low	4/30/2024	5/4/2023	Closed	N/A	Per management, 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	Low	4/30/2024		Open	Pending Detailed Testing		
Real Property - Revenues and Receivables	11/18/2022	Appraisal: C/I Triennial Procedures - Create written policy and procedures for triennial updates	1	Low	1/1/2026		Open	Pending Detailed Testing		
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	Low	5/31/2023		Open	Pending Detailed Testing		
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	Low	5/31/2023	5/4/2023	Closed	N/A	Per the May 2023 Management Update, commercial/industrial CVR will be scanned maintained by appraisal during the 2024 Sexennial. Based on the Low risk level assigned.	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	Low	8/31/2023		Open	Pending Detailed Testing		
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	Low	8/31/2023		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	High	11/30/2022		Open	Detailed Testing in Process	DIA contacted management for update on progress of recommendation implementation. DIA received an example of E-recording information that is daily uploaded to Lawson. Detailed testing was not completed as of 12/31/23.	
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	High	12/31/2022		Open	N/A	DIA inquired on recommendation and were informed drawdown accounts have all been closed and monies returned with a small amount went to unclaimed funds. Transfer and Recording is working with the Fiscal Office to reconcile drawdown account balances with the County's financial system (Lawson). As such, recommendations relating to regular reconciliations are no longer applicable; however, DIA considers this to be partially resolved as work with the Fiscal Office continues.	Partially Resolved
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	High	12/31/2022		Open	N/A	DIA inquired on recommendation and were informed drawdown accounts have all been closed and monies returned with a small amount went to unclaimed funds. Transfer and Recording is working with the Fiscal Office to reconcile drawdown account balances with the County's financial system (Lawson). As such, recommendations relating to regular reconciliations are no longer applicable; however, DIA considers this to be partially resolved as work with the Fiscal Office continues.	Partially Resolved
Real Property - Revenues and Receivables	11/18/2022	**Transfer & Recording: Legal Description Review - Hire another licensed surveyor, or train another employee.**	1	Moderate	6/30/2023		Open	Pending Detailed Testing		
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	High	6/30/2023		Open	Pending Detailed Testing		
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	High	6/30/2023		Open	Pending Detailed Testing		
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	High	6/30/2023		Open	Pending Detailed Testing		
Real Property - Revenues and Receivables	11/18/2022	**Transfer & Recording: Lack of Internal Controls - Bookkeepers should be restricted from performing cashier transactions.**	4	High	6/30/2023		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
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	High	6/30/2023		Open	Pending Detailed Testing		
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	Moderate	11/18/2022		Open	Pending Detailed Testing		
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	Moderate	11/18/2022		Open	Pending Detailed Testing		
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	Moderate	11/18/2022		Open	Pending Detailed Testing		
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	Moderate	11/18/2022		Open	Pending Detailed Testing		
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	Moderate	3/1/2023		Open	Pending Detailed Testing		
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	Moderate	3/1/2023		Open	Pending Detailed Testing		
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	**Overages Not Properly Deposited - Overages determined to belong to a customer**	2	Moderate	3/1/2023		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Overages Not Properly Deposited - Totals should be reported as they actually occur	3	Moderate	3/1/2023		Open	Pending Detailed Testing		
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	Moderate	3/1/2023		Open	Pending Detailed Testing		
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	Low	5/31/2023	10/16/2023	Closed	N/A	Management sates issue is resolved. DIA obtained and reviewed the new contract.	Fully Resolved
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Daily Reconciliations are Not Approved - Department leadership t should review the Accountant 3's daily reconciliations and document approval.	1	Moderate	3/20/2023		Open	Pending Detailed Testing		
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	Moderate	3/20/2023		Open	Pending Detailed Testing		
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	Moderate	2/1/2023		Open	Pending Detailed Testing		
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	Low	2/1/2023	10/16/2023	Closed	N/A	Management states the issue is fully resolved.	Fully Resolved
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	Low	2/1/2023		Open	Pending Detailed Testing		
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	Low	2/1/2023	10/16/2023	Closed	N/A	Management states the issue is fully resolved.	Fully Resolved
Motor Vehicle (Auto Title) Revenue & Receivables	3/20/2023	Lack of Formal Policy and Procedure Manual - Create or revise policy and procedure manuals	1	Low	3/1/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Lease Receivables Not Consistently Recorded or Timely Collected - Utilize Lawson once IPA is available	1	High	3/31/2024		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Lease Receivables Not Consistently Recorded or Timely Collected - Implement recommended processes for receivables	2	High	3/31/2024		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Facilities Revenue Audit - Public Works	7/12/2023	Lease Receivables Not Consistently Recorded or Timely Collected - Run and review AR reports on a schedule once using Lawson	3	High	3/31/2024		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Lease Receivables Not Consistently Recorded or Timely Collected - Include procedures or billing and accounts receivable reporting in Policy and Procedure Manual	4	Moderate	3/31/2024		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Lease Receivables for Justice Center Not Timely Collected or Written Off - Develop procedures for cost invoicing and collection from Cleveland	1	Moderate	7/30/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Lease Receivables for Justice Center Not Timely Collected or Written Off - Provide procedures to Cleveland	2	Moderate	7/30/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Lease Receivables for Justice Center Not Timely Collected or Written Off - Require management approval for write-offs	3	Moderate	7/30/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Airport Lease Terms Not Monitored for Contract Compliance and Enforcement - All applicable lease terms should be input within Property Management software or another database	1	Moderate	9/5/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Airport Lease Terms Not Monitored for Contract Compliance and Enforcement - Incorporate lease term monitoring within the Policies and Procedures	2	Moderate	9/5/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Leases and Payments with Various Parties Not Appropriately Documented - Updated and current copies of all lease agreements or revenue generating agreements should be in use and maintained. Lease agreements should indicate all lease terms and conditions.	1	Moderate	9/5/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Leases and Payments with Various Parties Not Appropriately Documented - Expired leases still in effect should be renewed with an updated agreement.	2	Moderate	9/5/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	Leases and Payments with Various Parties Not Appropriately Documented - Create Policies and Procedures that detail the process for renewing leases and storage of documents	3	Moderate	9/5/2023		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Facilities Revenue Audit - Public Works	7/12/2023	**Rents Paid Not Properly Verified - Require yearly or monthly reports of gross receipts from the lessee**	1	Moderate	9/7/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	**Rents Paid Not Properly Verified - Gross receipts and taxes paid should be from an official reporting system and/or official tax documents and checks**	2	Moderate	9/7/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	**Rents Paid Not Properly Verified - Review the lessee's supporting documentation on an annual basis.**	3	Moderate	9/7/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	**Rents Paid Not Properly Verified - Consider amending the lease agreement to clarify appropriate requirements to report gross receipts or other payment terms from the lessee**	4	Low	9/7/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	**Unrestricted Revenue Erroneously Posted to Special Revenue Fund - Adopt an appropriate accounting unit to record the revenue**	1	Low	9/30/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	**Unrestricted Revenue Erroneously Posted to Special Revenue Fund - Adopt an appropriate accounting unit to record the revenue**	2	Low	9/30/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	**Lack of Policies and Procedures-Property Management: Create a policy and procedure manual to reflect current practices and desired daily operations. It should be approved by Public Works management and reviewed and updated on a regular basis**	1	Moderate	9/5/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	**Lack of Policies and Procedures- PW-Fiscal: Create a policy and procedure manual to reflect current practices and desired daily operations. It should be approved by Public Works management and reviewed and updated on a regular basis**	1	Moderate	9/7/2023		Open	Pending Detailed Testing		
Facilities Revenue Audit - Public Works	7/12/2023	**Procurement Database is Incomplete and Non-Compliant with County Code - Ensure the accuracy and completeness of the Procurement Database on the County website**	1	Low	9/7/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #6: Track hiring manager and applicant satisfaction with recruitment process.**	1	Moderate	9/30/2023		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #9: Employee referral system	1	Moderate	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #14: Formal recruitment and succession plan - Draft a strategic plan for recruitment and succession planning.	1	High	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #14: Formal recruitment and succession plan - Draft a policy and procedure covering the roles and necessary procedures for monitoring performance with recruitment and succession planning.	2	High	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #14: Formal recruitment and succession plan - Implement a succession planning risk assessment tool.	3	High	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #17: Signing Incentives	1	High	7/14/2023	10/16/2023	Closed	N/A	Please see management response in original report which documents acceptance of risk.	Management Accepts Risk
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #18: Documented Employer Value Proposition (EVP)	1	High	12/31/2024		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #20: Total compensation statement visible to future and current employees	1	High	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #23: Hybrid and remote work	1	Moderate	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #25: Child-care subsidy program	1	High	7/14/2023	10/16/2023	Closed	N/A	Please see management response in original report which documents acceptance of risk.	Management Accepts Risk
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #26: Home office expenses	1	High	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #37: Needs assessments for development and training	1	High	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #43: Environmental, Social and Governance Strategy (ESG) written and easily accessible to potential employees and current employees	1	High	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #7: Use of automated recruiting management system	1	Moderate	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #8: Hiring process is largely digital and seamless on the candidate facing side	1	Low	9/30/2023		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #12: Conduct background checks - Update their policy and procedure**	1	High	12/31/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #12: Conduct background checks - Consult with IT to determine if background screening verification can be required within INFOR prior to the initiation of hiring actions**	2	High	12/31/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #12: Conduct background checks - Supervisor reviews and documents background screenings for policy compliance**	3	High	12/31/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #12: Conduct background checks - Request the Sheriff's Office Clerk provide confirmation of fingerprint background checks**	4	High	12/31/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #13: Comprehensive exit interviews**	1	High	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #16: Pay progression model**	1	High	12/31/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #19: Benefits benchmarking**	1	High	7/31/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #21: Benefits materials are accurate, up-to-date, easy to read and promotional in nature**	1	Moderate	12/31/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #24: Other flexible work conditions**	1	Low	7/14/2023	10/16/2023	Closed	N/A	Please see management response in original report which documents acceptance of risk.	Management Accepts Risk
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #27: Wellness programs**	1	Moderate	1/1/2024		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #29: Transportation benefits (e.g., moving expenses, vehicular, parking, commuter stipend)**	1	Moderate	7/14/2023	10/16/2023	Closed	N/A	Please see management response in original report which documents acceptance of risk.	Management Accepts Risk
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #35: Organization provided training**	1	High	9/30/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/14/2023	**Best Practice #38: Setting job performance goals and monitoring performance levels**	1	High	12/31/2023		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Employee Recruitment, Hiring, and Retention	7/15/2023	Best Practice #39: Benchmarks to measure efficiency and seamlessness in the hiring process.	1	High	12/31/2023		Open	Pending Detailed Testing		
Employee Recruitment, Hiring, and Retention	7/16/2023	Best Practice #41: Diversity, Equity and Inclusion (DEI) strategic plan for HR's recruitment, hiring, and retention process	1	High	12/30/2023		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Governance: Policy/Procedure Manual - Lack of a gift card policy	1	Moderate	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Governance: Policy/Procedure Manual - Incorporate additional best practices, controls, and updates	2	Moderate	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Governance: Segregation of Duties - Lack of user access review process	1	Moderate	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Financial Reporting: Annual Inquiry Process - Lacks a process to request from departments end-of-year inventory balances of gift cards	1	High	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Procurement: Approval Process - Lack of a systematic approach for determining an appropriate quantity and frequency for purchasing gift cards.	1	High	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Procurement: Competitive Bidding/Evaluation Process - Lack gift card requirement criteria for bid proposals	1	High	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Procurement: Competitive Bidding/Evaluation Process - lacks a reference to the Fiscal Office's requirement for the department to verify that any new vendor is not debarred and provide the completed verification form.	2	High	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Asset Management: Receipt Confirmation - Safe Asset Procedures do not require the individual receiving orders to document receipt, verify all gift cards have been securely stored in the large safe, and added to the inventory by the gift card custodian	1	Moderate	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Asset Management: Receipt Confirmation - Lack of process in the event of gift cards with remaining balances being returned in the mail by veterans under Section 5901 of the Ohio Revised Code.	2	Moderate	2/21/2024		Open	Pending Detailed Testing		

Cuyahoga County
Department of Internal Audit
Issue Tracker Testing Detail as of 12/31/2023

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Asset Management: Physical Controls - VSC building lacks a camera or lock in the receptionist area	1	Moderate	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Asset Management: Inventory System - Lack of an automated perpetual inventory system over the entire gift card inventory for efficient inventory reporting capabilities.	1	Moderate	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Asset Management: Reconciliation, Random Inventory Counts - Lack of process to perform routine periodic physical inventory counts and reconciliations of the large safe, small safe, and lockboxes at all locations.	1	Moderate	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Asset Management: Monitoring for Appropriate Usage - Lack of process to perform documented quality assurance reviews (on a sample basis) of gift card disbursements.	1	Moderate	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Asset Management: Monitoring for Appropriate Usage - Lack of process to report loss or theft to Protective Services when appropriate	2	Moderate	2/21/2024		Open	Pending Detailed Testing		
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	Program Services: Allowability - The Safe Asset Procedures lack a requirement that Disbursements of gift cards may only be issued to clients for eligible program services in accordance with the Financial Assistance Procedures manual and for amounts that adhere to the Limits of Assistance schedule.	1	High	2/21/2024		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Governance: Lack of Formal HR Compliance Governance - Implement a formal compliance program	1	Moderate	12/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Governance: PRC Not Performing Charter Charged Responsibilities - Adopt an established methodology to ensure proper adherence to the County Charter	1	High	11/21/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Governance: HR Compliance Not Ensured Countywide - Submit this finding and a recommendation to consider amending the Charter to better ensure compliance over HR related federal, state, and local laws on behalf of Non-Executive entities.	1	High	12/31/2027		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Human Resources Compliance Audit	11/21/2023	Governance: Assurance Not Achieved Countywide - submit this finding and a recommendation to consider amending the Charter to better ensure the County has adequate assurance services organization wide.	1	High	12/31/2027		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Safety: Agencies Missing Injury Logs - Consult with the Ohio PERRP's Compliance Safety and Health Officer	1	Moderate	12/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Safety: Workers' Compensation reporting should be organized by establishment as required	2	Moderate	12/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Safety: Untimely and Incomplete Accident Recordkeeping - Revise its process for accident reporting Revision of the AIR	1	Moderate	12/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Safety: Untimely and Incomplete Accident Recordkeeping - require all County supervisors attend the annual Workers Compensation Division training over the accident reporting process.	2	Moderate	12/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Safety: Insufficient Safety Monitoring - EHS should finalize its policies and procedures by setting a realistic timeline for review and approval of each section by management	1	High	12/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Safety: Insufficient Safety Monitoring - EHS should continue efforts to implement a countywide job hazard analysis following OSHA's recommendations in the Job Hazard Analysis booklet (OSHA 3071).	2	High	12/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Safety: Insufficient Safety Monitoring - Identify and document training requirements of all departments countywide.	3	High	12/31/2024		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Safety: Insufficient Safety Monitoring	4	High	3/31/2024		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Safety: Insufficient Safety Monitoring -) Determine the best solution for ensuring that all training required by PERRP/OSHA is attended by employees of departments where job hazards exist	5	High	3/31/2024		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Human Resources Compliance Audit	11/21/2023	Personnel Matters: HR ADA Accessibility Non-Compliance - Obtain a new assessment from an independent assessment provider forWCAG testing	1	High	12/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Personnel Matters: HR ADA Accessibility Non-Compliance - Develop and implement a desk procedure to ensure HR receptionists receiving calls for requests are aware of the process for providing paper applications to persons with visual impairments	2	High	12/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Personnel Matters: EEO Reporting Compliance Not Ensured - Consult with the Law Department to determine if a Memorandum of Understanding (MOU) or intergovernmental agreements between the Executive HR Department and the NEAs would be beneficial to ensure consistent practices of EEO data collection	1	Low	10/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Personnel Matters: EEO Reporting Compliance Not Ensured - consult with the County's DoIT to determine whether the gender and race data disclosed in the voluntary self-identification forms within INFOR job applications can be extracted	2	Low	11/21/2023	12/6/2023	Closed	N/A	Management states consultation with IT is complete.	Fully Resolved
Human Resources Compliance Audit	11/21/2023	Personnel Matters: Pre-Employment Screening Not Ensured - HR should attempt to locate all missing documentation to support that these pre-employment screening activities occurred while the employees are still active.	1	High	12/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Personnel Matters: Pre-Employment Screening Not Ensured - Create a policy for pre-employment screening	2	High	7/31/2024		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Personnel Matters: Pre-Employment Screening Not Ensured - Ensure that its background check provider requires receipt of consent from applicants before it conducts background check	3	High	11/21/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Personnel Matters: FLSA and Civil Service Compliance Not Ensured - Consult with the Law Department to determine if recouping the compensatory time is appropriate.	1	Moderate	11/21/2023		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Human Resources Compliance Audit	11/21/2023	Personnel Matters: FLSA and Civil Service Compliance Not Ensured - HR and the Prosecutor's Office should consult with the PRC to determine the appropriate classification for the employee or if an Ohio Revised Code exemption from civil service applies.	2	Moderate	11/21/2023	12/6/2023	Closed	N/A	Please see management response in original report which documents acceptance of risk.	Management Accepts Risk
Human Resources Compliance Audit	11/21/2023	Personnel Matters: FLSA and Civil Service Compliance Not Ensured - Implement a policy to require Council Resolution approval for modifications to the classification	3	Moderate	11/21/2023	12/6/2023	Closed	N/A	Please see management response in original report which documents acceptance of risk.	Management Accepts Risk
Human Resources Compliance Audit	11/21/2023	Personnel Matters: FLSA and Civil Service Compliance Not Ensured - Perform a cleanup of GHR data table entries	4	Moderate	10/31/2023		Open	Pending Detailed Testing		
Human Resources Compliance Audit	11/21/2023	Personnel Matters: FLSA and Civil Service Compliance Not Ensured - Implement controls to ensure the accuracy of the HRIS team's entries for job classifications in GHR and ensure adherence to the PRC's classification plan and salary schedule	5	Moderate	11/21/2023		Open	Pending Detailed Testing		
Office of Budget Management Encumbrance Process	11/27/2023	No established procedures to manually remove encumbrances by the relevant departments - Update and formally adopt policies and procedures relating to encumbrances and appropriations	1	Moderate	2/25/2024		Open	Pending Detailed Testing		
Office of Budget Management Encumbrance Process	11/27/2023	OBM decertification plan did not include Purchase Orders - Establish a process to ensure that appropriations and encumbrances for Purchase Orders are in compliance with ORC.	1	Moderate	2/25/2024		Open	Pending Detailed Testing		
Office of Budget Management Encumbrance Process	11/27/2023	Establish a process to ensure that appropriations and encumbrances for Purchase Orders are in compliance with ORC - Implement a control to ensure contracts and/or purchases have sufficient budget available within the department for expenditures. This includes accounting for encumbrances in place when updating existing contracts.	2	Moderate	2/25/2024		Open	Pending Detailed Testing		
Office of Budget Management Encumbrance Process	11/27/2023	DoIT had override access to Budget Edit group - Limit decertification process to appropriate staff	1	Moderate	2/25/2024		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Office of Budget Management Encumbrance Process	11/27/2023	Lack of automation in decertification - Work with consultants to improve Lawson	1	Low	5/25/2024		Open	Pending Detailed Testing		
Office of Budget Management Encumbrance Process	11/27/2023	Lack of automation in decertification - Establish process for OBM to provide guidance to Executive agencies	2	Low	5/25/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Sewer District Has Insufficient Cash Balance - Develop and implement an appropriate action plan to address the sewer district with a negative balance	1	High	3/31/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Sewer District Has Insufficient Cash Balance - Cash balances should be sent to Sanitary-Operating and Public Works management on a regular basis for monitoring and review	2	High	12/6/2023		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Sewer District Has Insufficient Cash Balance - develop policies and procedures to monitor sewer districts that have or are nearing a negative balance.	3	High	12/6/2023		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Lack of Timely Deposit of Revenue -P policies and Procedures should be put in place to ensure that there is compliance with Ohio Revised Code 9.38 regarding payment deposits	1	Low	12/6/2023	12/29/2023	Closed	N/A	Management states this is implemented. Statement notes that there were other employees that were available to make deposits. Also noted that documentation of deposits are sent to PW-Fiscal.	Fully Resolved
Sanitary - Fiscal Audit	12/6/2023	Sanitary-Fiscal Lacks Policy and Procedure Manual - Create a policy and procedure manual to reflect their current practices and desired daily operations.	1	Moderate	4/30/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Sanitary-Fiscal Lacks Policy and Procedure Manual - If it is determined that qualitative methods are needed to adequately and fairly allocate indirect costs, factors for the allocation should be documented	2	Moderate	12/6/2023		Open	Requires Sr. Auditor Review	Management states qualitative factors will not be used even though an explanation was given to DIA.	
Sanitary - Fiscal Audit	12/6/2023	Inconsistent Engineering and Inspection Records - Work with IT and Public Works to assess the feasibility of automating engineering and inspection hours and total dollar charges logged into the EAM system	1	Moderate	3/31/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Inconsistent Engineering and Inspection Records - Document its review of these records to ensure consistency and accuracy.	2	Moderate	3/31/2024		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Sanitary - Fiscal Audit	12/6/2023	Inconsistent Engineering and Inspection Records - Include procedures to ensure engineering and inspection expense accuracy in PPM	3	Moderate	3/31/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Lack of Segregation of Duties or Controls Relating to Payment Collections - Implement Daily or weekly reconciliations of deposits and EAM transactions and approval by Sanitary-Fiscal	1	Moderate	3/31/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Lack of Segregation of Duties or Controls Relating to Payment Collections - A listing of all permit numbers should be sent to Sanitary-Fiscal on a regular basis	2	Moderate	3/31/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Lack of Segregation of Duties or Controls Relating to Payment Collections - The performance, review, and list of documents to be sent for reconciliations should be noted within a PPM	3	Moderate	3/31/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Lack of Support for Other Revenue and Expenses - Maintain a complete accounting of all revenue and expenses that make up the Other category	1	Moderate	3/31/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Lack of Support for Other Revenue and Expenses - The process of maintaining a listing of Other revenue and expenses should be documented in a Policy and Procedure Manual	2	Moderate	3/31/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Lack of Controls Over Municipal Balances and Billing Reconciliation - Document its approval of municipal balances on at least an annual basis	1	Moderate	3/31/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	Lack of Controls Over Municipal Balances and Billing Reconciliation - Monthly reconciliation of billing and payments received should be reviewed and approved by a supervisor that is not performing the reconciliation	2	Moderate	3/31/2024		Open	Pending Detailed Testing		

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Closed Date	Status	Testing Status	Audit Work Performed	Testing Conclusion
Sanitary - Fiscal Audit	12/6/2023	**Lack of Controls Over Municipal Balances and Billing Reconciliation - Document in its policies and procedures that Sanitary Fiscal submits the municipal balances and any supporting documentation deemed necessary to management for approval as well as review of reconciliation of billing and received payments**	3	Moderate	3/31/2024		Open	Pending Detailed Testing		
Sanitary - Fiscal Audit	12/6/2023	**Direct Bill Municipalities Not Allocated Indirect Costs - Implement methods to reasonably allocate indirect costs to the Direct Bill municipalities**	1	Low	4/30/2024		Open	Pending Detailed Testing		
Grants Management & Funding	12/26/2023	**Lack of Countywide Grant Governance - Create a comprehensive Policies and Procedures Manual for grant management**	1	High	3/31/2024		Open	Pending Detailed Testing		
Grants Management & Funding	12/26/2023	**Lack of Countywide Grant Governance - Consider a Grants Coordinator position**	2	High	3/31/2024		Open	Pending Detailed Testing		
Grants Management & Funding	12/26/2023	**Lack of Countywide Grant Governance - Oversee grant compliance of individual departments, including nonfederal grants**	3	High	3/31/2024		Open	Pending Detailed Testing		
Grants Management & Funding	12/26/2023	**Lawson Grant Data Is Inaccurate - Conduct a review of all grants in Lawson**	1	High	6/30/2024		Open	Pending Detailed Testing		
Grants Management & Funding	12/26/2023	**Lawson Grant Data Is Inaccurate - Develop standardized internal and departmental policies and procedures as it relates to entering and monitoring grant activities setup and closeout. (See Grant Governance Recommendations)**	2	High	6/30/2024		Open	Pending Detailed Testing		
Grants Management & Funding	12/26/2023	**Grant Tracking and Reporting Inefficient - Review the Grant Management module and determine if it would improve the process of grant entry, management, or reporting by making it more efficient and effective.**	1	Moderate	6/30/2024		Open	Pending Detailed Testing		
Grants Management & Funding	12/26/2023	**County Procurement Database Incomplete or May Not Comply with County Code - Purchasing and IT Departments should work together to create a more transparent and user-friendly database for grants and/or contracts.**	3	Low	3/31/2024		Open	Pending Detailed Testing		