



**CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDIT
Issue Tracker Report as of June 30, 2024**

Recommendations Summary by Audit (2017-Current)

Audit	Report 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	-	11	6	5	-	-
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	-	-	-	-	-	-
IT Inventory	8/5/2020	20	15	1	4	-	6	5	1	-	-
Medical Examiner's Office	9/20/2021	5	3	-	2	-	1	1	-	-	-
Public Works - Capital Projects	6/30/2021	11	-	3	8	-	-	-	-	-	-
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	-	-	-	3	3	-	-	-
Sheriff's Office Funds	9/27/2021	15	7	8	-	-	9	4	5	-	-
Children and Family Services Programs	11/30/2021	31	-	21	10	-	1	-	1	-	-
Senior & Adult Services	8/12/2022	9	3	6	-	-	4	2	2	-	-



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Audit	Report Issue Date	Total	High	Mod	Low	Not Rated	Total	High	Mod	Low	Not Rated
Cuyahoga Emergency Communications System	4/27/2022	11	2	9	-	-	-	-	-	-	-
Employee Leave Payroll Review	10/28/2022	18	18	-	-	-	11	11	-	-	-
Real Property Revenue & Receivables	11/18/2022	28	8	10	10	-	15	3	4	8	-
Auto Title Revenue & Receivables	3/20/2023	12	-	7	5	-	1	-	1	-	-
Facilities Revenue & Receivables	7/12/2023	21	3	14	4	-	21	3	14	4	-
Employee Recruitment, Hiring & Retention Assessment	7/14/2023	30	21	7	2	-	26	19	6	1	-
Veterans Services Commission Consulting Engagement	10/24/2023	15	5	10	-	-	15	5	10	-	-
Human Resources Compliance	11/21/2023	25	13	10	2	-	22	13	8	1	-
OBM Encumbrance Consulting Engagement	11/27/2023	6	-	4	2	-	6	-	4	2	-
Sanitary Revenue & Expenditures	12/6/2023	18	3	13	2	-	17	3	13	1	-
Grant Management & Funding	12/26/2023	7	5	1	1	-	7	5	1	1	-
Lodging Tax	1/12/2024	7	-	5	2	-	7	-	5	2	-
Economic Development Loan	6/11/2024	22	15	1	6	-	22	15	1	6	-
Totals		981	195	272	128	415	216	103	87	26	-



**CUYAHOGA COUNTY
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First Half 2024 Activity

Audits Released (Since Prior Issue Tracker Report)

Audit Name or Examination	Release Date	High	Moderate	Low	Grand Total
Lodging Tax	1/12/2024		5	2	7
Economic Development Loan	6/11/2024	15	1	6	22
Grand Total		15	6	8	29

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

Testing Completed by Conclusion

Status	Audit Name or Examination	Fully Resolved	Partially Resolved	Not Resolved	Withdrawn	Grand Total
Closed	Accounts Payable - Benford's Law 2019	2				2
	Children and Family Services Audit	1				1
	Cuyahoga Emergency Communications System Audit	3				3
	Employee Leave Payroll Audit	5				5
	Medical Examiner's Office - Annual Statistical Reporting Audit	2				2
	Motor Vehicle (Auto Title) Revenue & Receivables	8				8
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts				1	1
	Real Property - Revenues and Receivables	11				11
Closed Total		32			1	33
Open	Cuyahoga County Department of Information Technology - IT Inventory			3		3
	Motor Vehicle (Auto Title) Revenue & Receivables		1			1
	Real Property - Revenues and Receivables		1	2		3
Open Total			2	5		7
Grand Total		32	2	5	1	40



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- **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(s).
- **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 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.

2024 Issue Tracker Current Status

Status	Audit Name or Examination	High	Moderate	Low	Grand Total
Closed	Accounts Payable - Benford's Law 2019	2			2
	Children and Family Services Audit		1		1
	Cuyahoga Emergency Communications System Audit		3		3
	Employee Leave Payroll Audit	5			5
	Medical Examiner's Office - Annual Statistical Reporting Audit	2			2
	Motor Vehicle (Auto Title) Revenue & Receivables		6	2	8
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts		1		1
	Real Property - Revenues and Receivables	5	6		11
		Closed Total	14	17	2



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Status	Audit Name or Examination	High	Moderate	Low	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	5	1		6
	Department of Senior and Adult Services Audit	2	2		4
	Economic Development Loan	15	1	6	22
	Employee Leave Payroll Audit	11			11
	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
	Lodging Tax		5	2	7
	Medical Examiner's Office - Annual Statistical Reporting Audit	1			1
	Motor Vehicle (Auto Title) Revenue & Receivables		1		1
	Office of Budget Management Encumbrance Process		4	2	6
	Office of Child Support Services	5	5		10
	Office of Homeless Services		1		1
	Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	6	5		11
	Real Property - Revenues and Receivables	3	4	8	15
	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	103	87	26	216
	Grand Total	117	104	28	249

Only includes recommendations open or added as of 6/30/2024.



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Testing Status of 216 Open Recommendations

I. ERP IT Related – 11/216 (5%)

Audit Name or Examination	High	Moderate	Grand Total
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	6	5	11
Grand Total	6	5	11

ERP oriented remediation testing was previously determined to require IT consulting. As a result of 2024-2025 budget constraints, DIA re-evaluated testing requirements and believes most, if not all, can be performed by DIA. This will require further investigation through inquiry with DoIT to reach a complete conclusion. Testing would then require scheduling based on resource availability.

II. Currently being Tested – 38/216 (35%)

Audit Name or Examination	High	Moderate	Low	Grand Total
Accounts Payable - Benford's Law 2019	2			2
Department of Senior and Adult Services Audit	2	2		4
Employee Leave Payroll Audit	11			11
Human Resources Compliance Audit	1			1
Office of Child Support Services	5	3		8
Real Property - Revenues and Receivables	1		3	4
Sanitary - Fiscal Audit	3	1		4
Sheriff's Office Funds Audit		4		4
Grand Total	25	10	3	38



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III. Pending Detailed Testing for 2024 – 42/216 (19%)

Audit Name or Examination	High	Moderate	Grand Total
Accounts Payable - Benford's Law 2019	1		1
Cuyahoga County Department of Information Technology - IT Inventory	5		5
Employee Recruitment, Hiring, and Retention	18		18
Human Resources Compliance Audit	6		6
Medical Examiner's Office - Annual Statistical Reporting Audit	1		1
Motor Vehicle (Auto Title) Revenue & Receivables		1	1
Real Property - Revenues and Receivables	2	4	6
Sheriff's Office Funds Audit	4		4
Grand Total	37	5	42



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IV. Pending Detailed Testing scheduled for future years – 125/216 (58%)

Audit Name or Examination	High	Moderate	Low	Grand Total
Children and Family Services Audit		1		1
Cuyahoga County Department of Information Technology - IT Inventory		1		1
Economic Development Loan	15	1	6	22
Employee Recruitment, Hiring, and Retention	1	6	1	8
Facilities Revenue Audit - Public Works	3	14	4	21
Grants Management & Funding	5	1	1	7
Human Resources Compliance Audit	6	8	1	15
Lodging Tax		5	2	7
Office of Budget Management Encumbrance Process		4	2	6
Office of Child Support Services		2		2
Office of Homeless Services		1		1
Real Property - Revenues and Receivables			5	5
Sanitary - Fiscal Audit		12	1	13
Sheriff's Office Funds Audit		1		1
Veteran Services Commission - Cash/Cash Equivalent Review	5	10		15
Grand Total	35	67	23	125

- *The testing schedule is assigned based on a combination of the assessed risk level and auditee anticipated completion date.*
- *In the event the auditee provides an update suggesting they have fully resolved a recommendation; DIA may perform their review earlier than scheduled.*
- *This table includes the 7 open recommendations tested to date in 2024 determined to be partially or not resolved.*



Cuyahoga County
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Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
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	Closed	DIA requested four approved Kinship applications and the required supporting documentation from a period in 2023. DIA reviewed that the supporting documentation contained income support, documentation showing legal custody by benefit recipient, immunization or school records for redeterminations (missing income support and immunization/school record were issues noted in audit). The sampled approved Kinship payments had the necessary supporting documentation.	Fully Resolved
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	Closed	DoP now requires checklists be completed and maintained in Lawson for the various procurement methods. The checklists include documentation of TAC approval, reference to the IT Standards, or exemption if the item/service being procured is IT related. Additionally, TAC approval is documented within Lawson as part of the procurement workflow. As such, DoIT does not need to leave notes within the procurement system as any reason for TAC exemption is documented on checklists.	Withdrawn
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	Closed	Based on DIA's testing, we determined that the recommendation is fully resolved. DIA obtained and reviewed policies/procedures developed for payroll processing. Additionally, DIA performed testing of payroll for 8 employees over 3 pay periods to verify the pays were accurate, properly approved, and the new payroll system was fully utilized for further automation (pay is based on employee entries in electronic timesheets; no paper timesheets; no manual leave or overtime entries by payroll officers). No issues were noted.	Fully Resolved
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	Closed	DIA reviewed the updated policy and determined that the recommendation is fully resolved. A requirement was added for completion of the Accumulated Leave Payout Form by the "Timekeeper" and review for accuracy by the "Payroll Administrator" (Payroll Officer) with signature.	Fully Resolved
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	Closed	DIA obtained and reviewed support of HR consultation with the Law Department and approval of remediation plan. Additionally, DIA verified remediation was completed. DIA determined this was sufficient to assess the recommendation as fully resolved.	Fully Resolved
Accounts Payable - Benford's Law 2019	8/9/2021	Duplicate Payments Exist	1	High	2/28/2020	Closed	Through observation, DIA concludes that Lawson prevents the re-submission of invoices that have already been submitted to Accounts Payable for payment. Lawson contains a control to prevent duplicate payments. This controls provides a notice that "Invoice already exists" after an attempt to re-pay the same invoice.	Fully Resolved
Accounts Payable - Benford's Law 2019	8/9/2021	Duplicate Payments Exist	2	High	2/28/2020	Closed	Analysis of Accounts Payable payment information from Lawson demonstrates that there was 1 duplicate payment out of 147,133 during 2023, which DIA considers an immaterial amount of duplicates, and therefore this matter is fully resolved.	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	Closed	DIA visited CECOMS on 3/8/24 to observe the SOC-2 report. The SOC-2 audit was performed by NDB Assurance LLP (Tallahassee, FL). The audit report was issued on 9/30/22 and covered the audit period of 4/1/22-9/30/22. The overall opinion was that controls were suitably designed and operating effectively based on the SOC2 Trust Services Criteria. The test matrix showed there were no findings in any of the criteria.	Fully Resolved



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Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
Cuyahoga Emergency Communications System Audit	4/27/2022	SOC Not Obtained - Not ensuring an unqualified opinion	3	Moderate	5/31/2022	Closed	DIA visited CECOMS on 3/8/24 to observe the SOC-2 report. The SOC-2 audit was performed by NDB Assurance LLP (Tallahassee, FL). The audit report was issued on 9/30/22 and covered the audit period of 4/1/22-9/30/22. The overall opinion was that controls were suitably designed and operating effectively based on the SOC2 Trust Services Criteria. The test matrix showed there were no findings in any of the criteria.	Fully 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	Closed	DIA visited CECOMS on 3/8/24 to observe the SOC-2 report. The SOC-2 audit was performed by NDB Assurance LLP (Tallahassee, FL). The audit report was issued on 9/30/22 and covered the audit period of 4/1/22-9/30/22. The overall opinion was that controls were suitably designed and operating effectively based on the SOC2 Trust Services Criteria. The test matrix showed there were no findings in any of the criteria.	Fully 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	Closed	DIA observed Medical Examiner attempts to log in to the Justice Trax system. Justice Trax now imposes password requirements to log in. The MEO demonstrated that passwords would not log in unless they were at least 8 characters long, and had each of the following: upper case letter, lowercase letter, and numbers. A feature within Justice Trax titled Enforce Complex Password Settings has been enabled.	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	Closed	Inquiry of Medical Examiner Director of Operations and review of documentations provides that there are quarterly sign offs for reporting for 2023. See the Secondary data review CCME0 monthly quarterly stats.pdf in T drive at: T:\Tracking\Issue Tracker\Remediation\Safety\J_4_19 Medical Examiner\Statistical Reporting Process\Lack of Controls - Stat Reporting\Rec 1	Fully 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	Closed	Based on our testing, there were no overpayments for time recorded as worked after termination, and therefore the recommendation is fully resolved. DIA was able to conclude that HR's new policy and procedure for the offboarding/termination process was effective in preventing overpayments.	Fully Resolved
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	Closed	Based on our testing, there were no overpayments for time not worked after termination, and therefore the recommendation is fully resolved. There were 2 employees who appeared to receive overpayments for time not worked after termination, but were in a non-Executive agency outside of DIA's and HR's jurisdiction to obtain timesheets for further testing. Employees of non-Executive agencies do not submit timesheets using MyHR.	Fully Resolved
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	Closed	DIA reviewed a sample of parcels from the incorrect CAUV values listing. All parcels now show the correct value as recorded in the Appraisal system (Sigma). DIA has determined corrections were made.	Fully Resolved
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	Closed	DIA obtained support showing that an adjustment had been made to the drawdown account within Lawson to reconcile to the amount that was shown within the T&R system as the balance remaining in the drawdown account. This is the amount that was communicated to the Fiscal Office would be going through the unclaimed funds process.	Fully Resolved



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Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
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	Closed	DIA obtained support showing that an adjustment had been made to the drawdown account within Lawson to reconcile to the amount that was shown within the T&R system as the balance remaining in the drawdown account. This is the amount that was communicated to the Fiscal Office would be going through the unclaimed funds process.	Fully 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	Closed	DIA inquired of Transfer and Recording Management if another surveyor had been hired to perform legal description reviews on transfer and recording documents. It was confirmed by management that another employee had been hired and there information was provided to DIA. T&R Management informed DIA that all in-office metes were to reviewed and stamped. E-recordings were not being stamped at time of follow-up. Although, requirements for a formal stamp indicating review was not a part of recommendation. DIA randomly searched transfer and recording documents for parcels transferred in 2024 and obtained examples of noted review on legal descriptions.	Fully Resolved
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	Closed	DIA inquired of Transfer & Recording how the \$20 start up money was recorded. It is noted on the Drawer Balance Summary which is run daily for each cashier. DIA requested a sample of Drawer Balance Summaries. DIA determined that the beginning and ending balance was documented on 100% of the drawer balance summaries. While cashiers do not sign the Reports, DIA obtained support demonstrating Active Directory sign on is needed by cashier and they acknowledge the starting balance of drawer to initialize the system for the day. DIA inquired as to who reviewed the Balance Summaries and obtained support showing it was assigned and reviewed by employees with some management responsibilities over the Clerks. No issues noted.	Fully Resolved
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	DIA inquired of Transfer & Recording Management if security cameras had been installed in areas where money is stored or where deposits are prepared. Informed that not complete and still working with Geis and PW.	Not Resolved
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	Closed	DIA reviewed void report for sampled month (February 2024). DIA determined that that the void was performed by employees who had some management responsibilities, were different than cashier who performed the transaction, and was not involved in Bookkeeper reconciliation/ deposit preparation of funds.	Fully Resolved
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	Closed	DIA reviewed cashier activity reports (Drawer Detail Report) for March 2024. DIA did not note T&R employees who were identified as Bookkeepers as collecting payments on the report.	Fully Resolved
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	DIA reviewed a sample of support uploaded to Lawson that accompanied the deposit with the Treasurer's Office. There was no indication of Transfer & Recording Management review of the support versus the actual deposit, other than the bookkeeper who prepares the support & deposit. DIA was informed by Transfer & Recording that the Treasurer's Office would verify that deposit matched supporting documentation.	Partially Resolved



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Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
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	Closed	DIA selected a sample of refunds processed by Real Property. DIA obtained supporting documentation showing there was approval from a 2nd employee, as indicated by signature or initials on the Estate Correction form prepared by Real Property, for all sampled refunds.	Fully Resolved
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	Closed	DIA inquired of both Real Property and Accounts Payable if checks were still being held for pickup. DIA was informed by both that the checks are being mailed out by Accounts Payable. DIA reviewed a refund via Lawson. The entries confirmed it was an Accounts Payable check. There was no entry indicating it was held for pickup.	Fully Resolved
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	Closed	DIA inquired of Real Property Management if processes had changed for crediting tax account if no check refund is requested. Real property Administrator confirmed that tax credits could be input. DIA received procedures for how this is to be done. DIA received an example of the excel file that is prepared by Real Property and sent to the Treasurer's Office for application. DIA did not note any of these transactions as checks within Lawson.	Fully Resolved
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	It was noted that the procedure was for a staff member who was different from staff processing refund was to verify/approve. Management is to approve refunds over \$100,000. This policy was not noted in written policies and procedures.	Not Resolved
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	Closed	No issues noted. DIA reviewed documentation which demonstrates segregation of duties with both the Tax Collection Manager and Senior Account Clerk now participating in the refund process.	Fully Resolved
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	Closed	DIA inquired as to the process for overages. Auto Title Management informed that overages that belonged to regular customers whose identity was known would be held for up to one year and then deposited. This practice is noted in Auto Title Policies and Procedures. DIA will consider this recommendation as Fully Resolved as procedures are in place, overages for casual customers is unlikely to be a large amount or frequent occurrence, and there is a low risk associated with holding the overages with proper documentation in a secure location. There are also practical business concerns associated with depositing overages of known customers if not going to issue checks (see recommendation #2).	Fully Resolved
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	Closed	No issues noted. DIA reviewed completed Overage Hold Form and Out of Balance Form. It is noted on the form the overage date, amount, and whom the overage is owed to. It is noted on the form that money is secured in safe and date the customer was contacted. When the money was picked up it was signed for by the customer and Auto Title Management. It is understood by Auto Title Manager, that the Division cannot issue refund checks per Accounts Payable.	Fully Resolved



Cuyahoga County
Department of Internal Audit
Issue Tracker Testing Detail as of 06/30/2024

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	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	Closed	DIA requested a sample of deposit reports from all of the Auto Title branches. DIA reviewed to ensure that overages or shortages were noted on a daily basis. It was noted on various days deposit report overages or shortages.	Fully Resolved
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	Closed	No issues noted. DIA reviewed and verified the inclusion of Overage/Shortage (outage) policies in the Policy and Procedures Manual. This includes the procedures to follow for an overage traced to a dealership, to a casual customer, or overage not traced to an owner.	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	Closed	No issues noted. DIA verified Auto Title management reviews and documents approval of the Accountant 3's daily reconciliations. This is the documentation that is used for recording revenue entries in Lawson.	Fully Resolved
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	Closed	No issues noted. DIA verified inclusion into Auto Title's Policies and Procedures Manual the Auto Title management's reviews and documentation of approvals of the Accountant 3's daily reconcialtions of revenue.	Fully Resolved
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	DIA requested a sample of documentation that demonstrated cashier and management review/approval of daily cashier balances compared to ATPS reports. DIA reviewed cashier tapes and transaction summaries for indication of cashier and management initials or indication of review. Some of the sampled documentation had both cashier and management approval of daily. However, some of the documentation only contained one set of initials (either cashier or management). It is still noted in Policies and Procedures (pg.29-30) that adding machine tape should be dated and initialed by the clerk. Also that adding machine tape must be initialed and dated by management when verifying cashier's monies.	Partially 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	Closed	No issues noted. Department has updated the Policy and Procedures Manual to include cash handling policies and sign off procedures for clerks and management for daily drawer totals.	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	Closed	No issues noted. DIA reviewed that department has updated the Policy and Procedures Manual to address areas of concern as noted by DIA and it has received management approval.	Fully 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	DIA verified the completeness and accuracy of assets in the inventory lists by matching the attributes to the assets listed in packing slips, purchase orders, and invoices. Additionally, DoIT assisted in confirming the physical location and user assignment of assets based on network usage. Of the 118 sampled items, 33% were missing from the inventory listing.	Not Resolved
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	DIA verified the completeness and accuracy of assets in the inventory lists by matching the attributes to the assets listed in packing slips, purchase orders, and invoices. Additionally, DoIT assisted in confirming the physical location and user assignment of assets based on network usage. Of the 118 sampled items, evidence of a completed 3 way match could not be supported as <ul style="list-style-type: none"> • 23% did not have a packing slip retained, • 80% did not have PO numbers referenced in the inventory listing. 	Not Resolved



Cuyahoga County
Department of Internal Audit
Issue Tracker Testing Detail as of 06/30/2024

Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
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	DIA verified the completeness and accuracy of assets in the inventory lists by matching the attributes to the assets listed in packing slips, purchase orders, and invoices. Additionally, DoIT assisted in confirming the physical location and user assignment of assets based on network usage. Of the 118 sampled items, 80% did not have PO numbers referenced in the inventory listing.	Not Resolved