



**CUYAHOGA COUNTY**  
**DEPARTMENT OF INTERNAL AUDIT**  
**Issue Tracker Report as of December 31, 2024**

**Recommendations Summary by Audit (2017-Current w/open recommendations)**

Audit	Issue Date	Report Recommendation Count				Open Recommendation Count			
		Total	High	Mod	Low	Total	High	Mod	Low
Procurement Process – IT Contracts	8/29/2018	57	15	31	11	6	4	2	-
Department of Information Technology - IT Inventory	8/5/2020	20	15	1	4	5	4	1	-
Office of Homeless Services	4/30/2021	4	-	2	2	1	-	1	-
Office of Child Support Services	8/9/2021	25	11	14	-	4	2	2	-
Accounts Payable - Benford's Law 2019	8/9/2021	13	13	-	-	1	1	-	-
Medical Examiner's Office - Annual Statistical Reporting	9/20/2021	5	3	-	2	1	1	-	-
Sheriff's Office Funds	9/27/2021	15	7	8	-	6	2	4	-
Children and Family Services	11/30/2021	31	-	21	10	1	-	1	-
Department of Senior and Adult Services	8/12/2022	9	3	6	-	1	1	-	-
Employee Leave Payroll	10/28/2022	18	18	-	-	9	9	-	-
Real Property - Revenue & Receivables	11/18/2022	28	8	10	10	12	2	2	8
Motor Vehicle (Auto) Title Revenue & Receivables	3/20/2023	12	-	7	5	1	-	1	-
Facilities Revenue Audit - Public Works	7/12/2023	21	3	14	4	21	3	14	4
Employee Recruitment, Hiring & Retention	7/14/2023	30	21	7	2	22	16	5	1
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	15	5	10	-	10	2	8	-
Human Resources Compliance	11/21/2023	25	13	10	2	15	12	3	-
Office of Budget Management Encumbrance Process	11/27/2023	6	-	4	2	6	-	4	2
Sanitary - Fiscal	12/6/2023	18	3	13	2	15	1	13	1
Grants 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
Bank Reconciliation	7/23/2024	4	-	2	2	4	-	2	2
Emergency Rental Assistance	10/15/2024	15	13	2	-	15	13	2	-
Public Records Management	12/2/2024	22	-	15	7	22	-	15	7
<b>Totals</b>		<b>429</b>	<b>171</b>	<b>184</b>	<b>74</b>	<b>214</b>	<b>93</b>	<b>87</b>	<b>34</b>



**CUYAHOGA COUNTY**  
**DEPARTMENT OF INTERNAL AUDIT**  
**Issue Tracker Report as of December 31, 2024**

**Second Half 2024 Activity**

**Audits Released (Since Prior Issue Tracker Report)**

Release Date	Audit Name or Examination	High	Moderate	Low	Grand Total
7/23/2024	Bank Reconciliation		2	2	4
10/15/2024	Emergency Rental Assistance	13	2		15
12/2/2024	Public Records Management		15	7	22
Grand Total		13	19	9	41

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

**Testing Completed by Conclusion**

Status	Audit Name or Examination	Withdrawn	Fully Resolved	Risk Accepted	Partially Resolved	Not Resolved	Grand Total
Closed	Accounts Payable - Benford's Law 2019		2				2
	Department of Information Technology - IT Inventory		1				1
	Department of Senior and Adult Services		3				3
	Employee Leave Payroll	1	1				2
	Employee Recruitment, Hiring, and Retention		3	1			4
	Human Resources Compliance		6	1			7
	Office of Child Support Services		6				6
	Procurement Process – IT Contracts		5				5
	Real Property - Revenues and Receivables		3				3
	Sanitary - Fiscal		2				2
	Sheriff's Office Funds		3				3
	Veteran Services Commission - Cash/Cash Equivalent Review	1	4				5
Closed Total		2	39	2			43



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Status	Audit Name or Examination	Withdrawn	Fully Resolved	Risk Accepted	Partially Resolved	Not Resolved	Grand Total
Open	Accounts Payable - Benford's Law 2019				1		1
	Cuyahoga County Department of Information Technology - IT Inventory					1	1
	Department of Senior and Adult Services				1		1
	Employee Leave Payroll					1	1
	Employee Recruitment, Hiring, and Retention				5	8	13
	Human Resources Compliance				1	3	4
	Medical Examiner's Office - Annual Statistical Reporting					1	1
	Office of Child Support Services				4		4
	Procurement Process – IT Contracts					1	1
	Sanitary - Fiscal				1		1
	Sheriff's Office Funds				3		3
	Veteran Services Commission - Cash/Cash Equivalent Review				1		1
Open Total					17	15	32
Grand Total		2	39	2	17	15	75

- **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.
- **Fully Resolved** - The audit finding has been adequately addressed through corrective action.
- **Risk Accepted** - Management has accepted the risk of not taking corrective action. A closed status indicates DIA does not believe it exceeds the organization's risk appetite.
- **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.

*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.*



**CUYAHOGA COUNTY**  
**DEPARTMENT OF INTERNAL AUDIT**  
**Issue Tracker Report as of December 31, 2024**

**Roll Over Testing**

Status / Audit Name	High	Moderate	Low	Grand Total
Employee Leave Payroll	8			8
Employee Recruitment, Hiring, and Retention	2			2
Human Resources Compliance	2			2
Procurement Process – IT Contracts	3	2		5
Real Property - Revenues and Receivables		2	2	4
Sheriff's Office Funds Audit		2		2
Grand Total	15	6	2	23

*Testing began in 2024 and continues into Q1 2025.*



**CUYAHOGA COUNTY**  
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**Issue Tracker Report as of December 31, 2024**

**2024 Issue Tracker Current Status**

Status	Audit Name or Examination	High	Moderate	Low	Grand Total
Closed	Accounts Payable - Benford's Law 2019	4			4
	Children and Family Services		1		1
	Cuyahoga County Department of Information Technology - IT Inventory	1			1
	Cuyahoga Emergency Communications System		3		3
	Department of Senior and Adult Services	1	2		3
	Employee Leave Payroll	7			7
	Employee Recruitment, Hiring, and Retention	3	1		4
	Human Resources Compliance	1	5	1	7
	Medical Examiner's Office - Annual Statistical Reporting	2			2
	Motor Vehicle (Auto Title) Revenue & Receivables		6	2	8
	Office of Child Support Services	3	3		6
	Procurement Process – IT Contracts	2	4		6
	Real Property - Revenues and Receivables	6	8		14
	Sanitary - Fiscal	2			2
	Sheriff's Office Funds	2	1		3
	Veteran Services Commission - Cash/Cash Equivalent Review	3	2		5
Closed Total		37	36	3	76



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**Issue Tracker Report as of December 31, 2024**

Status	Audit Name or Examination	High	Moderate	Low	Grand Total
Open	Accounts Payable - Benford's Law 2019	1			1
	Bank Reconciliation		2	2	4
	Children and Family Services		1		1
	Cuyahoga County Department of Information Technology - IT Inventory	4	1		5
	Department of Senior and Adult Services	1			1
	Economic Development Loan	15	1	6	22
	Emergency Rental Assistance	13	2		15
	Employee Leave Payroll	9			9
	Employee Recruitment, Hiring, and Retention	16	5	1	22
	Facilities Revenue Audit - Public Works	3	14	4	21
	Grants Management & Funding	5	1	1	7
	Human Resources Compliance	12	3		15
	Lodging Tax		5	2	7
	Medical Examiner's Office - Annual Statistical Reporting	1			1
	Motor Vehicle (Auto Title) Revenue & Receivables		1		1
	Office of Budget Management Encumbrance Process		4	2	6
	Office of Child Support Services	2	2		4
	Office of Homeless Services		1		1
	Procurement Process – IT Contracts	4	2		6
	Public Records Management		15	7	22
	Real Property - Revenues and Receivables	2	2	8	12
	Sanitary - Fiscal Audit	1	13	1	15
	Sheriff's Office Funds Audit	2	4		6
	Veteran Services Commission - Cash/Cash Equivalent Review	2	8		10
Open Total		93	87	34	214
Grand Total		130	123	37	290

*Only includes recommendations open or added as of 12/31/2024.*

Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
Office of Procurement and Diversity & Department of Information Technology: Procurement Process – IT Contracts	8/29/2018	Overriding of Automated Controls and Segregation of Duty Issues Resulted in Control Weaknesses - User IDs need to be timely terminated from AD/logical controls	3	High	7/1/2017	Closed	DIA reviewed DoIT procedures for the termination of Lawson access for terminated employees. DIA performed testing by: <ul style="list-style-type: none"><li>• Obtaining a listing of active Lawson users with Procurement roles and a listing of Terminated employees.</li><li>• DIA compared the employee numbers for Active Procurement Users and Terminated Employees.</li></ul> There were no matches in employee numbers indicating that the listing of Active Procurement Users did not include any terminated employees.	Fully Resolved
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	Closed	DIA requested procedures used for granting access to employees in Lawson for Procurement roles. DIA obtained written procedures and noted that granting access to Procurement roles required permission of Purchasing Director. DIA received copy of Cherwell ticket (which is procedure to request access) that noted Purchasing Director approval.	Fully Resolved
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	DIA inquired about what processes were in place for having information designated as confidential within Lawson. The Department of Information Technology (DoIT) advised that there are currently no confidential tool in place. However, it was noted that employee SSN's are hidden based on security roles.  DIA also inquired if all users of Contract Management & Sourcing could see all attachments to all contracts (which often may have personal or confidential information). DoIT advised that all Contract Manager users can view all contracts and procurement documentation, even if personal or confidential information exists. There were approximately 212 users on listing received of users with Contract Management access.  DIA intends to follow up in 2025 to determine if management intends to maintain this level of user access or if controls can or should be implemented.	Not Resolved
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	Closed	DIA requested written procedures that were used for granting accessing to employees within Lawson. DIA received a copy of procedures that note a Cherwell ticket must be submitted for a user. There must be approval by Agency or Department Director. And IT will grant access requested. There are also notes that mention Admin access would rarely be needed by those outside of Fiscal/Procurement and to be aware of Segregation of Duties issues at the User Access Form.	Fully Resolved
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	Closed	DIA inquired as to what controls in Lawson would prevent multiple contract versions being forwarded for signature. Based on Management response, the system could still allow for different contract versions to be signed. The control appears to be mostly dependent on the Purchasing employee marking the items correctly for signing. DIA reviewed a sample of contracts and only noted one contract version as being the current version and signed. Based on management response, sampled contracts reviewed, and condition noted during audit. DIA determined that risk of multiple versions of contracts being signed has been mitigated.	Fully Resolved
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	Closed	DIA requested a list of walk on items for 2024. A sample of walk ons were reviewed to verify they were appropriately approved within the County's financial system, Lawson, and included documentation for being a walk on item on BOC agendas. The sampled items did have approvals within Lawson and documentation for needing to be a walk on to BOC agenda. BOC did approve items.	Fully Resolved

Initial Audit Results							Follow Up Testing	
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	Formal Asset Control Policies and Procedures Not Established - Inconsistent Cherwell processes	2	High	8/5/2020	Open	Based on the results of DIA testing regarding the completion of asset input into the Cherwell inventory system and the August 2024 update from DoIT, DIA did not conduct a physical inventory count in 2024 as the source report would have been incomplete and DoIT has advised corrections are necessary.	Not Resolved
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	Closed	DIA performed analysis on the DoIT device inventory lists of both desktop and mobile devices to verify input completeness on key information including serial numbers and location/user assignments.  Of the 4,094 devices including on the DoIT device asset inventory listings: <ul style="list-style-type: none"><li>• All 4,094 (100%) included a unique serial number assignment.</li><li>• All 4,094 (100%) included an assigned location.</li></ul> Of the 2,168 Active devices (those in use): <ul style="list-style-type: none"><li>• 17 (0.78%) were assigned to "Vacant" users. It should be noted all 17 are desktop devices and not easily removed.</li><li>• 1 (0.05%) lacked a user assignment.</li></ul> Given the significant improvement and minimal error rate, DIA is considering this recommendation as fully resolved.	Fully 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	Closed	DIA inquired on the current status of OCSS's Policy Review Calendar completion rate during 2024. DIA requested copies of any policy updated during 2024 for comparison to their Policy Review Calendar schedule. Of the 144 Policies included on the Review Calendar, OCSS updated 20 policies and 28 related standard operating procedures during 2024. Additionally, templates were developed to create added efficiency in their policy drafting process.	Fully Resolved
Accounts Payable - Benford's Law 2019	8/9/2021	Duplicate Vendors Exist	1	High	10/30/2021	Closed	Based on its analysis of vendors in the financial system, DIA has concluded that the problem of duplicate vendors has been effectively addressed and is now considered fully resolved. Previously identified duplicates have been deactivated, and there is currently a minimal occurrence of new duplicates, with only 33 out of 14,144 active vendors as of May 9, 2024.	Fully Resolved
Accounts Payable - Benford's Law 2019	8/9/2021	Duplicate Vendors Exist	2	High	7/23/2021	Closed	Based on its analysis of vendors in the financial system, DIA has concluded that the problem of duplicate vendors has been effectively addressed and is now considered fully resolved. Previously identified duplicates have been deactivated, and there is currently a minimal occurrence of new duplicates, with only 33 out of 14,144 active vendors as of May 9, 2024.	Fully Resolved



Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
Accounts Payable - Benford's Law 2019	8/9/2021	Duplicate Payments Exist	3	High	11/30/2021	Open	<p>As Fiscal advised they intended to change their remediation approach through development of an analytical tool instead of outsourcing a SaaS solution to identify potential duplicate payments, DIA conducted an interview and observation of their tool on 12/6/2024.</p> <p>The tool, an Excel add-on, utilizes fuzzy matching and is currently configured to identify similar invoice numbers in the Lawson report of payments. However, this has led to thousands of false positives, primarily due to vendors using invoice numbers with slight variations (such as a sequential number increasing by one digit or a customer number followed by a date) and recurring payments of uniform amounts.</p> <p>DIA concluded that the process still requires further development and formalization to establish an effective, efficient, and consistent method for detecting duplicate payments (e.g., eliminating false positives such as recurring payments in uniform amounts), and as a result, the recommendation is only partially resolved.</p>	Partially Resolved
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	<p>DIA inquired on the status of implementing a policy/procedure over Payment Processing of financial instruments and cash payments including audit report recommended elements. Upon review of the new Payment Processing policy/procedure, DIA noted it did not address what employees should do when:</p> <ul style="list-style-type: none"><li>• SETS case is not provided with a payment.</li><li>• SETS case or payment proration between orders is not specified with a payment.</li><li>• Deposits are out of balance with the Confirmation Summary due to issues with posting payments in SETS.</li></ul> <p>OCSS has advised all missing elements are included within their Suspense Payment Standard Operating Procedures (SOP) and they intend to update the Payment Processing policy/procedure with references those SOP practices.</p>	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	<p>During the audit, only one location used such an electronic receipts system and the remaining three used manual paper receipts. The paper receipts were triplicate carbon copy and the OCSS copy was sometimes illegible.</p> <p>DIA inquired on the status of implementing an electronic record keeping system for all four satellite payment collection locations. OCSS advised they have attempted to consult with the IT Department; however, implementation has been delayed due to IT Department concerns over the State of Ohio's implementation of a new child support system and IT department resource constraints.</p> <p>As a compensating control until implementation can occur, OCSS has revised their paper receipting process to retain the most legible copy of their triplicate carbon copy receipts.</p>	Partially 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	Closed	<p>As OCSS has been unable to implement an electronic record keeping system at their four cash collection locations, due to IT department resource limitations, manual receipts are still being used. The receipts are triplicate carbon copy paper receipts. DIA observed support that OCSS altered their process to retain the top copy of manual receipts to ensure the most legible copy is retained.</p>	Fully Resolved

Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
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	Closed	DIA inquired on the status of implementing a secondary review to ensure appropriate segregation of duties over the collection and recording of financial instruments (checks) received in the drop box and mail room. OCSS provided a completed example of their Daily Remote Check Log (DRCL). The DRCL documents who received/logged the payment, who posted the payments, and secondary review by the Financial Supervisor. This supports independent review by someone outside the collection/posting processes.	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	Closed	<p>In 2023, DIA inquired on the status of updating their Cash Payment Receipts Process to require the "Balancers" at the four payment collection agencies (Treasury, Clerk of Courts, Juvenile Clerk of Courts, and the Negotiable Items Unit) to sign off indicating that their work was performed. The update was completed. Additionally, The OCSS also reminded the four payment locations of this requirement via email in September 2024.</p> <p>During 2023 testing, DIA identified instances in which the four payment collection agencies did not include balancer sign off. OCSS has since advised they lack authority to enforce process compliance with outside agencies. As such, DIA further recommended OCSS consider monitoring for non-compliance with the Process requirements and to escalate concerns if necessary.</p>	Fully 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	Closed	<p>In 2023, DIA inquired on the status of updating their Cash Payment Receipts Process to require the "Balancers" at the four payment collection agencies (Treasury, Clerk of Courts, Juvenile Clerk of Courts, and the Negotiable Items Unit) to sign off indicating that their work was performed. The update was completed. Additionally, The OCSS also reminded the four payment locations of this requirement via email in September 2024.</p> <p>OCSS has advised monitoring for sign off completion happens by Accounts Services; however, monitoring is not documented unless a discrepancy occurs. During 2023 testing, DIA identified instances in which the four payment collection agencies did not include balancer sign off. OCSS has since advised they lack authority to enforce process compliance with outside agencies. As such, DIA further recommended OCSS consider documenting their monitoring for non-compliance with the Process requirements and to escalate concerns if necessary.</p>	Fully Resolved

Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
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	<p>DIA inquired with OCSS about policy and procedures regarding segregation of duties of the cash receipts process at their four payment locations. Per the recently implemented standard operating procedure (SOP):</p> <ul style="list-style-type: none"><li>• The "balancer" prepares and emails the reconciliation of cash collections at the payment location.</li><li>• OCSS Account Services verifies the reconciliation supports all sequential receipt numbers are accounted for.</li></ul> <p>Investigation is to occur if gaps are identified.</p> <p>Investigation of sequential receipt number gaps acts as a control to ensure all payments are received and accurate.</p> <p>DIA reviewed a sample of email communications to verify the appropriate level staff (Supervisor acting as a Balancer) provided the reconciliation spreadsheets. Additionally, DIA reviewed the reconciliation spreadsheets to verify all sequential receipt numbers were accounted for and investigated when necessary.</p> <ul style="list-style-type: none"><li>• All emails provided were from an appropriate staff level.</li><li>• Three of four payment locations submittals did not have any gaps in sequential receipt numbers.</li><li>• One of four payment locations (Clerk of Courts) had nine gaps in the receipt numbers. DIA requested support of investigation and remediation.</li></ul> <p>The control of monitoring sequential receipt numbers may not be effective as support of investigation and remediation could not be provided for seven of the nine (78%) missing receipt numbers.</p>	Partially 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	<p>DIA inquired on the status of implementing an SOP requiring secondary review to ensure OBM's child support order recordation accuracy. As of December 2024, the SOP has not been implemented; however, OCSS suggested employees (probationary) inputting child support orders receive significant oversight. Due to the SOP anticipated completion date of 2025, DIA will consider this Partially Resolved.</p>	Partially 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	Closed	<p>DIA verified OCSS updated their Administrative Support Hearings SOP to require secondary review of child support order determinations to better ensure accuracy. DIA also reviewed a three month sample of secondary review logs to verify the control is operating. No issues were noted.</p>	Fully 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	<p>DIA inquired on the status of implementing information technology general control (ITGC) policy, procedures and appropriate controls of critical systems (Justice Trax and VertiQ). Per the Medical Examiner's Office:</p> <ul style="list-style-type: none"><li>• Additional funding is necessary o obtain consulting services with the two service providing vendors.</li><li>• Funding will not be available until at least 2025.</li></ul>	Not Resolved

Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
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	DIA inquired if there were any new procedures regarding the tracking of or getting reimbursements from the Prosecutor's Office. DIA was informed they are still in draft form and not complete.	Partially Resolved
Sheriff's Office Funds Audit	9/27/2021	Extradition Meal Expenditures - Reimburses per diem overages	2	Moderate	12/31/2021	Closed	DIA inquired if there had been any per diems that had been exceeded during 2024. DIA was informed that there had not been. DIA received two examples of when reimbursements were made by Deputies for unallowable purchases.	Fully Resolved
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	Closed	DIA reviewed the reconciling items noted on the September 2024 ITF bank reconciliation. There were no unidentified reconciling items. All reconciling items had supporting documentation. DIA compared the reconciling items listed on the September bank reconciliation to the October bank reconciliation. Most reconciling items were no longer reconciling items the following month. There were payments that had been issued but not cleared (see Recommendation #5). There were three reconciling deposit items that have been carried over for several months. However, these reconciling items are identified and a resolution is being sought so they can be removed. There were also some uncleared payments from older periods. However, they are identified and recommendation #5 relates to outstanding check procedures.	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	<p>The Commissary Department has started to cleanup old checks issued from the Inmate Trust Fund (ITF). Most outstanding checks dated prior to 2022 have been voided and returned to unclaimed funds. Although, there are still a few checks issued prior to 2022 outstanding. Most of the current outstanding and dated checks are from 2022 and checks from Jan-Mar. 2023 (date of conversion to new system). The checks from 2022 are expected to be sent to unclaimed funds in early 2025.</p> <p>The issue related to dated outstanding checks is now less of an issue due to a process change. Instead of issuing checks, debit cards are issued to remove the funds from the ITF account and transfer to third party. Unused funds do not go back to County. However, checks are still issued to institutions. There were approximately 5-10 checks from 2023 issued after system go-live that were outstanding.</p> <p>DIA is considering this recommendation as Partially Resolved due to a lack of specific documented procedures relating to how long checks can remain outstanding prior to follow-up or voiding.</p>	Partially 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	Closed	DIA obtained the ITF bank reconciliation for September 2024. It was noted that a listing of voided checks was a part of the bank reconciliation. A report can be generated for voided checks for a period of time. The system also gives a Transaction Detail which can include the history of the check. DIA selected a sample of voided checks from the Voided ITF Check Report and requested a copy of the physical voided check. Proper documentation of voided check was maintained.	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	DIA received an approved policy and procedure manual regarding Inmate Funds. The procedure notes reconciliations are to be performed in accordance with Ohio County Sheriff's Manual (Section B). This gives the basics of information that should be in a bank reconciliation, how it should be approved, and documents to maintain. It does not give specifics as to reconciliation procedures relating to Sheriff's Office operations (i.e. use of system for reconciliation).	Partially Resolved

Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
Department of Senior and Adult Services Audit	8/12/2022	Lack of Monitoring - Follow monitoring procedures stated in master contract	2	Moderate	1/31/2023	Closed	DIA obtained the contracts for Options and CSSP services. DIA reviewed the performance measures that were written into each contract. DIA requested Q1 2024 reports received for CSSP and Options vendors by DSAS. Options reports were in the form that was stated in the contract. CSSP had the required utilization data sheets. This could be compared to the monthly invoices that were sent by the providers (monitoring activities noted in contract).	Fully Resolved
Department of Senior and Adult Services Audit	8/12/2022	Lack of Monitoring - Follow monitoring procedures in PCS-006	1	Moderate	1/31/2023	Closed	DIA obtained the DCAP led reviews for the Options providers. The quarterly reports were in compliance with the language in the Options contract. DIA determined that Comprehensive Program Assessment (CPA) was being conducted by DSAS in accordance with contract terms. This consisted of a meeting discussing program expectations. Surveys are conducted on an annual basis for clients of CSSP. DCAP conducted on-site monitoring of CSSP providers in 2024. DIA obtained the review schedules and monitoring checklists used. Review consisted of facility review, employee qualifications/licenses, client files, and sample invoice review to supporting documentation. Also obtained the summary letters that are sent to providers after review is complete.	Fully Resolved
Department of Senior and Adult Services Audit	8/12/2022	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	Closed	DIA reviewed the most updated Master contract for CSSP services and noted any documentation that was to exist for the services. There was language in the contract that indicated what supporting documentation should exist for the various activities. DSAS provided DIA with an example template for sign in support.	Fully Resolved
Department of Senior and Adult Services Audit	8/12/2022	Incomplete, Inappropriate, and Missing Supporting Documentation - Supporting documentation should be reviewed regularly as part of monitoring.	2	High	1/31/2023	Open	DIA requested supporting documentation for the April 2024 CSSP services (paid in May 2024). DIA determined that supporting documentation is not always being sent on a monthly basis with the invoice for payment. When the support is received, it is not in a consistent format. It was noted that DCAP did provide on-site monitoring which included a random review of invoiced units of service to documentation. Monitoring by DCAP only occurs semi-annually (and that is dependent on staff availability). There were instances noted in which invoiced units did not agree or could not be verified to documentation.	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	Closed	DIA reviewed the updated policy/procedure and forms and found they addressed the recommendation by defining the criteria for allowable manual pay adjustments and checks and adding a requirement for forms to be completed and reviewed and supporting documentation included for any manual adjustments or checks.  Based on DIA's testing, we determined that pays were accurate, timekeeping and approvals were fully automated through electronic timesheets, and "call-ins" for pays that required loading paid leave in the system and manual OT entries did not occur.	Fully Resolved

Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	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	<p>DIA performed testing to assess if secondary review occurs on leave donations by:</p> <ul style="list-style-type: none"><li>• Performing a query of the County's timekeeping system, MyTime, to identify leave donations.</li><li>• Selected a sample of 30 donations and obtained the Leave Donation Forms.</li><li>• Reviewed leave forms for secondary review sign offs.</li></ul> <p>Of the 30 leave donations tested, 27 (90%) did not include signatures documenting secondary review. The remaining three donations were not documented on a leave donation form.</p> <p>DIA also reviewed all 30 donations to verify both sides of the transactions were completed (done received the time and donor was deducted the time donated). DIA identified 5 (17%) where corrections were necessary. HR and Fiscal were notified to perform corrections.</p>	Not Resolved
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	Closed	The recommendation can no longer be implemented, and is therefore withdrawn. The finding pertained to possible missed federal sick leave tax credits for 2020 payroll due to a failure to track an employee's eligible hours. According to the Internal Revenue Code, amendments to payroll tax returns are permitted up to three years after the date of initial filing. However, this period has now expired. (The Q4 2020 Form 941 was due 1/31/21, making the last day to amend 1/31/24.)	Withdrawn
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	Closed	<p>DIA tested a sample of days from May 2024 to see if amounts posted to Lawson for E-recording agreed to T&amp;R system totals for the day. In 100% of the sample the E-recording amount posted to Lawson agreed to the T&amp;R system totals. DIA also reviewed one day of all cashier drawer summaries to see that the amounts listed agreed to the T&amp;R system report listing total E-recordings for day. The reconciliation of E-recordings is performed by the Bookkeeper. There is a policy that notes reconciliation of electronic payments. It is not very detailed or note positions that are to be preforming the reconciliation.</p> <p>While all aspects of the recommendation may not be fully implemented, the issue of discrepancies between Lawson and T&amp;R system totals appears to be corrected.</p>	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	Closed	DIA received procedures from Real Estate Tax Administrator. It was noted that the written procedure was for a staff member who was different from staff processing refund was to verify/approve. Management is to verify refunds over \$100,000.	Fully Resolved
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	Closed	DIA requested documentation from tax system to show adjustments were made to a sample of parcels that required adjustment from the listing obtained during audit. Appraisal sent the requested documentation which showed the corrections were made in the tax system to the applied tax.	Fully Resolved

Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
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	DIA inquired on the status of HR implementing an Environmental, Social, and Governance (ESG) strategy. Per HR, they are working with the Department of Equity and Inclusion; however, it has not yet been completed.	Not Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #41: Diversity, Equity and Inclusion (DEI) strategic plan for HR's recruitment, hiring, and retention process	1	High	12/30/2023	Open	DIA inquired on the status of HR developing DEI/EEO recruitment, hiring, and retention goals by determining how outcomes can be measured to demonstrate the impact of activities aimed to incorporate DEI principles. Per HR, they are currently working with the Department of Equity and Inclusion; however, it is not complete.	Partially Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #39: Benchmarks to measure efficiency and seamlessness in the hiring process.	1	High	12/31/2023	Open	DIA inquired on status of HR benchmarking recruitment, hiring, and retention related metrics. Per HR, this is being considered as the County Strategic Plan is being developed.	Partially Resolved
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	DIA inquired on the status of HR implementing the Performance Management (PM) module within Infor.  Per email correspondence with Dr. Mooden, the PM module in Infor is complete and usable; however they are experiencing challenges rolling it out to different departments. Several departments are having difficulties utilizing the PM module properly.  DIA considers this issue partially resolved until testing can be completed. This could not be done in 2024 as the process just started and there would not be sufficient evidence to test. Remediation testing will take place in 2025.	Partially Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #37: Needs assessments for development and training	1	High	9/30/2023	Open	DIA inquired on the status of HR implementing a periodic training needs assessment to assist departments in understanding their training gaps and resources needed to provide sufficient training. HR has advised this process is ongoing; however, they have taken steps to complete including conducting Civil Treatment in the Workplace training (which DIA attended) and implementation of a Performance Management program is nearing.	Partially Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #26: Home office expenses	1	High	9/30/2023	Closed	DIA reviewed the Remote Work Policy drafted by the HR Department. The Policy includes consideration of home office equipment and supplies and was submitted to Council for consideration and approval on July 16, 2024.	Fully Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #23: Hybrid and remote work	1	Moderate	9/30/2023	Closed	DIA reviewed the Remote Work Policy drafted by the HR Department. It was submitted to Council for consideration and approval on July 16, 2024.	Fully Resolved
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	Closed	DIA inquired on the status of HR developing a Total Compensation Statement for current/future employees. Based on the HR response, this is not currently a priority; however, it may be implemented in the future and lack of doing so does not pose significant risk to the organization. As such, DIA has determined management has reasonably accepted risk within their risk appetite.	Management Accepts Risk
Employee Recruitment, Hiring, and Retention	7/14/2023	Best Practice #19: Benefits benchmarking	1	High	7/31/2023	Closed	DIA verified HR has a contract with an outside consultant which includes benchmarking of over the entire employee benefit package (monetary and non-monetary).	Fully Resolved

Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
Employee Recruitment, Hiring, and Retention	7/14/2023	<b>Best Practice #16: Pay progression model</b>	1	High	12/31/2023	Open	DIA inquired on the status of developing a transparent compensation strategy for all employees (i.e. pay progression model). Per HR's update, HR has also completed a pay equity study for non bargaining classified employees. However, they have not developed a pay progression model yet. They intend to hire a consultant to develop a compensation philosophy.	Partially Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	<b>Best Practice #14: Formal recruitment and succession plan - Draft a strategic plan for recruitment and succession planning.</b>	1	High	9/30/2023	Open	DIA inquired on the status of HR drafting a strategic plan for recruitment and succession planning (or obtaining appropriate resources to do so). HR has not started this process.	Not Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	<b>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.</b>	2	High	9/30/2023	Open	DIA inquired on the status of HR drafting a policy and procedure for monitoring performance with recruitment and succession planning (or obtaining appropriate resources to do so). HR has not started this process.	Not Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	<b>Best Practice #14: Formal recruitment and succession plan - Implement a succession planning risk assessment tool.</b>	3	High	9/30/2023	Open	DIA inquired on the status of HR's consideration of implementing a succession planning risk assessment tool (or obtaining appropriate resources to do so) to identify which positions at the County have the highest potential risks for a vacancy and impact. HR has not started this process.	Not Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	<b>Best Practice #13: Comprehensive exit interviews</b>	1	High	9/30/2023	Open	DIA inquired on the status of HR implementing continuous monitoring of exit interview responses and providing to departmental management. Per HR, this process is still in development.	Not Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	<b>Best Practice #12: Conduct background checks -Update their policy and procedure</b>	1	High	12/31/2023	Open	DIA inquired on the status of implementing controls to ensure appropriate background screenings are completed, reviewed and documented. HR has advised the Talent Acquisition team is currently working with the County Office of Innovation and Performance to update their process map and advise on potential improvements.	Not Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	<b>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</b>	2	High	12/31/2023	Open	DIA inquired on the status of implementing controls to ensure appropriate background screenings are completed, reviewed and documented. HR has advised the Talent Acquisition team is currently working with the County Office of Innovation and Performance to update their process map and advise on potential improvements. This may include use of INFOR to require verification of completion prior to a hire actions.	Not Resolved
Employee Recruitment, Hiring, and Retention	7/14/2023	<b>Best Practice #12: Conduct background checks - Request the Sheriff's Office Clerk provide confirmation of fingerprint background checks</b>	4	High	12/31/2023	Open	DIA inquired on the status of HR working with Sheriff Department HR to document completion of fingerprint background checks. HR has advised they will be absorbing the Sheriff Department HR function and will work to evaluate their processes for consistency.	Not Resolved
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	<b>Procurement: Competitive Bidding/Evaluation Process - Lack gift card requirement criteria for bid proposals</b>	1	High	2/21/2024	Closed	DIA inquired on the status of VSC revising their procedures to specify gift card criteria for bid proposals. Per VSC, this has been completed.  As there were no priority ratings used in this audit report as a consulting engagement, we relied upon the responses from the auditee to determine the testing conclusion.	Fully Resolved



Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	<b>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.</b>	2	High	2/21/2024	Closed	DIA reviewed the VSC response. As the Executive Department of Purchasing requires debarment verification to occur, VSC does not need to reference the requirement within their departmental policy/procedures.	Withdrawn
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	<b>Procurement: Approval Process - Lack of a systematic approach for determining an appropriate quantity and frequency for purchasing gift cards.</b>	1	High	2/21/2024	Closed	DIA inquired on the state of VSC assessing their procurement needs for maintaining inventory on hand. Per VSC, they have completed.  As there were no priority ratings used in this audit report, we relied upon the responses from the auditee to determine the testing conclusion.	Fully Resolved
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	<b>Governance: Segregation of Duties - Lack of user access review process</b>	1	Moderate	2/21/2024	Closed	DIA inquired on the status of defining system roles and levels of access to establish appropriate segregation of duties. Per VSC, this has been completed.  As there were no priority ratings used in this audit report, we relied upon the responses from the auditee to determine the testing conclusion.	Fully Resolved
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	<b>Financial Reporting: Annual Inquiry Process - Lacks a process to request from departments end-of-year inventory balances of gift cards</b>	1	High	2/21/2024	Open	DIA inquired on the status of implementing a County Gift Card Policy. Per the Fiscal Office, it is not completed; however, it is expected to be drafted by the end of March 2025.	Partially Resolved
Veteran Services Commission - Cash/Cash Equivalent Review	10/24/2023	<b>Asset Management: Monitoring for Appropriate Usage - Lack of process to perform documented quality assurance reviews (on a sample basis) of gift card disbursements.</b>	1	Moderate	2/21/2024	Closed	DIA inquired on the status of their quality review process. VSC advised they believe now to be sufficient.  As there were no priority ratings used in this audit report (as a consulting engagement), we relied upon the responses from the auditee to determine the testing conclusion.	Fully Resolved
Human Resources Compliance Audit	11/21/2023	<b>Safety: Workers' Compensation reporting should be organized by establishment as required</b>	2	Moderate	12/31/2023	Closed	DIA reviewed support of training conducted by HR Division of EHS documenting that required PERRP 300AP Logs are to be posted by location (i.e. Admin HQ). DIA also reviewed support that changes were made during 2024 to correct.	Fully Resolved
Human Resources Compliance Audit	11/21/2023	<b>Safety: Untimely and Incomplete Accident Recordkeeping - Revise its process for accident reporting Revision of the AIR</b>	1	Moderate	12/31/2023	Closed	DIA verified HR EHS revised their accident reporting process to ensure timely notification by: <ul style="list-style-type: none"><li>• Verifying the existence of a Workers Compensation notification email address.</li><li>• Reviewing Accident Reporting instructions and existing Injury Report Packets.</li></ul>	Fully Resolved
Human Resources Compliance Audit	11/21/2023	<b>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</b>	1	High	12/31/2023	Open	DIA inquired on the status of implementing their Policy/Procedures with monitoring schedules to ensure sufficient oversight of job hazard and safety training throughout the County. Per HR, they are working to align on the scope of HR-EHS practice including drafting a program and schedule of program sub-sections (i.e. Respiratory Protection Program).	Not Resolved

Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
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	DIA inquired on the status of implementing a Countywide Job Hazard Analysis. The County's Environment, Health, and Safety Division within the Human Resources advised a protocol within the overall EHS program is still under development and expects completion to occur during the first quarter of 2025.	Not Resolved
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	Closed	DIA inquired on the status the Workers Compensation Division development of regular consultation with the Ohio PERRP's Compliance Safety and Health Officer. Training with PERRP occurred in December 2023 and February 2024. Per Workers Compensation Division, consultation is intended to continue.	Fully Resolved
Human Resources Compliance Audit	11/21/2023	Personnel Matters: HR ADA Accessibility Non-Compliance - Obtain a new assessment from an independent assessment provider for WCAG testing	1	High	12/31/2023	Open	DIA inquired on the status of obtaining a new assessment from an independent provider of Web Content Accessibility Guidelines (WCAG) testing to ensure appropriate ADA accessibility. HR advised that INFOR will be undergoing an upgrade to improve WCAG compliance; however, HR has implemented a compensating control for HR to provide assistance in application completion when necessary.	Not Resolved
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	Closed	After reviewing the Job Application Assistance desk procedure and email correspondence from HR, DIA concluded that the desk procedure is sufficient to support individuals with visual impairments in completing job applications and has been properly distributed to the relevant HR personnel. This ensures ADA compliance, and thus DIA considers the recommendation fully resolved.	Fully Resolved
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	11/22/2023	Closed	DIA verified resolution occurred regarding the four exempt employees identified who had earned compensatory time at the time and one half (1.5) rate. Based on DIA review, all four employees forfeited any remaining compensatory time in their accruals. DIA is considering this recommendation as fully resolved.	Fully Resolved
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	Closed	DIA inquired with HR on the status of consulting with the Law Department to determine if an Memorandum of Understanding (MOU) between the Executive HR Department and Non-Executive Agencies (NEA) would be beneficial to ensure consistent practices of EEO data collection.  Although HR did not consult with the Law Department, they have developed an alternate process to collaborate with NEAs to accurately complete the required EEO reporting (described in their management comments). HR provided communications with the NEAs supporting completion the process during 2023.	Fully Resolved
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	11/22/2023	Open	Upon the request of the PRC, DIA has provided consulting assistance to help the PRC better understand audit processes. DIA will continue efforts in 2025 to assist PRC in development of audit methodologies/processes. This will also include collaborative efforts of PRC involvement in DIA remediation testing of HR related findings.	Partially Resolved
Human Resources Compliance Audit	11/21/2023	Governance: Lack of Formal HR Compliance Governance - Implement a formal compliance program	1	Moderate	12/31/2023	Closed	DIA inquired on the status of HR implementing a formal compliance program. Based on HR's response, they have determined to accept risk as they believe their current processes are sufficient to address the risk. DIA does not believe this exceeds the County risk appetite.	Management Accepts Risk

Initial Audit Results							Follow Up Testing	
Audit Name or Examination	Release Date	Issue	Rec #	Risk Level	Auditee Target Date	Status	Audit Work Performed	Testing Conclusion
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	Closed	DIA obtained email communications between County and the City that has a deficient cash balance. The communication discusses increasing rates to the City. DIA also obtained passed legislation from City that documents rates were increased in 2024. While the deficit still currently exists, the plan is for the deficit to be eliminated in 2025.	Fully Resolved
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	12/7/2023	Open	DIA inquired if there was any documented review of district or municipality balance monitoring by Sanitary-Operating or PW Management on a regular basis. It was acknowledged that there are quarterly reports but no documented proof of review. Sanitary-Operating has advised documented review will occur in the future. DIA will follow up in 2025.	Partially Resolved
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	12/7/2023	Closed	DIA obtained flowchart that shows the procedures that are to occur on an annual basis. Part of the procedures addressed assessing if the municipality would have a projected negative balance and process to follow in the event there is a negative balance including service changes or rate increases.	Fully Resolved