



2025 Issue Monitoring Memorandum

TO: Audit Committee
County Council
Cuyahoga County Executive

FROM: Cory Swaisgood, CPA
Director of Internal Auditing

DATE: September 25, 2025

In accordance with Global Internal Audit Standards, the Department of Internal Auditing (DIA) monitors progress of management action plans (MAP) communicated to DIA in response to recommendations within previously released audit reports. The objective of MAP monitoring is to determine with reasonable assurance whether management took effective action on the findings that were presented in audit reports. This memorandum provides the results of DIA's MAP monitoring completed during the period of January 1, 2025 through June 30, 2025.

DIA conducted interviews with management and staff regarding the progress of MAPs. We conducted testing and requested support documentation when necessary to verify audit findings were addressed adequately through timely corrective action and implementation of controls that effectively ensure risks identified during the audit were mitigated.

The status of each recommendation is determined and categorized as follows:

Fully Resolved	(F)	The audit finding has been adequately addressed through corrective action.
Partially Resolved	(P)	Corrective action has been initiated; however, additional action is needed to fully address the risks identified in the audit finding. Management fully intends and is actively working to address the finding
Not Resolved	(N)	The audit finding has not been addressed.
Withdrawn	(W)	The risk to the organization no longer exists or is no longer at a level that requires management's attention due to changes in the organization's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	(RA)	Management has accepted the risk of not taking corrective action.

In general, DIA will follow up on all recommendations within a one to two-year period from the release of the audit report based on the risk priority level of recommendations as determined during the initial audit. See *Appendix C* for more information on criteria used when assessing risk priority levels.

TESTING COMPLETED: January 1, 2025 through June 30, 2025

During the audit period, DIA completed follow-up testing on recommendations as summarized below. Out of 46 recommendations reviewed, 12 remain open and subject to further follow up.

Audit or Examination	High	Mod.	Low	Total	Remained Open
Animal Shelter		4	1	5	
Employee Recruitment/Hiring/Retention Assessment		1		1	
Facilities-Revenue and Receivables	1	9	3	13	4
Grants Management & Funding	4			4	2
Homeless Services		1		1	1
Housing and Community Development – ERA	2			2	
IT Assets and Inventory Audit	4			4	4
Microfilm		1		1	
Office of Procurement & Diversity_Contract Review	1			1	
Real Property- Revenues and Receivables	2	2	2	6	
Sheriff's Office-Discretionary Funds and Accounts		2		2	1
Veterans Services Cash/Cash Equivalents	1	5		6	
Grand Total	15	25	6	46	12

Details of testing results on individual recommendations are provided within *Appendix A*. The appendix also includes the number of follow-ups previously conducted. However, due to the changes in DIA processes during 2025 to implement the updated IIA Global Standards, most follow-ups performed during this testing cycle were counted as the first follow up even though testing may have occurred in prior testing cycles.

RESULTS – HIGH RISK

Of the 15 high risk recommendations tested, 8 (53%) have been adequately addressed. DIA will conduct additional remediation testing on the remaining seven (47%) during 2025 and 2026. A summary of results on high-risk follow-up testing by engagement is shown below. Management did not accept the risk on any high risk recommendations during the testing period.

Audit or Examination	W	F	P	N	Total
Facilities-Revenue and Receivables				1	1
Grants Management & Funding		2	1	1	4
Housing and Community Development - ERA	1	1			2
IT Assets and Inventory Audit				4	4
Office of Procurement & Diversity_Contract Review		1			1
Real Property- Revenues and Receivables		2			2
Veterans Services Cash/Cash Equivalents		1			1
Grand Total	1	7	1	6	15

RESULTS - ALL

Of the 46 recommendations reviewed, DIA determined that 33 (72%) have been adequately addressed. This includes all Withdrawn and Fully Resolved conclusions. One (2%) of the 46 recommendations tested was closed as the result of management accepting the risk. DIA determined risk acceptance does not appear to exceed the County's risk appetite or risk tolerance. Therefore, the recommendation was not escalated to the Audit Committee.

DIA will conduct additional remediation testing on the remaining 12 (26%) recommendations determined to be partially or not resolved. Summaries of testing results by risk priority and audit engagement are shown below:

Priority Rating	W	F	RA	P	N	Total
High	1	7		1	6	15
Moderate		19	1	3	2	25
Low	1	5				6
Grand Total	2	31	1	4	8	46

Audit or Examination	W	F	RA	P	N	Total
Animal Shelter		5				5
Employee Recruitment/Hiring/Retention Assessment			1			1
Facilities-Revenue and Receivables	1	8		1	3	13
Grants Management & Funding		2		1	1	4
Homeless Services				1		1
Housing and Community Development - ERA	1	1				2
IT Assets and Inventory Audit					4	4
Microfilm		1				1
Office of Procurement & Diversity - Contract Review		1				1
Real Property - Revenues and Receivables		6				6
Sheriff's Office - Discretionary Funds and Accounts		1		1		2
Veterans Services Cash/Cash Equivalents		6				6
Grand Total	2	31	1	4	8	46

These results were also communicated to individual departments/divisions on July 21, 2025.

See *Appendix B* for a summary of all open and outstanding recommendations scheduled for future follow up testing.

DIA would like to express our appreciation to the various departments within Cuyahoga County that assisted throughout this process for their courtesy and cooperation.

Appendix A

Issue Tracker - Testing completed between January 1, 2025 through June 30, 2025

Priority Rating: P1 - High

Audit or Examination	Issue Title	Recommendation Title	Targeted Implementation Date	Follow Up Count	Follow Up Testing Conclusion
Facilities-Revenue and Receivables	Lease Receivables Not Consistently Recorded or Timely Collected	1 - All bills should utilize County Lawson system when available	3/31/2024	1	Not Resolved – DIA inquired on Facilities use of the Lawson Billing Module over all their accounts receivable. Per the Fiscal Office, use of the Billing Module is being restricted due to technical issues. Thus, it is unavailable for Facilities full use. Potential for expanded use of the Billing Module is to be reconsidered after an INFOR ERP upgrade occurs. DIA will follow up after the anticipated upgrade is completed in 2026.
Grants Management & Funding	Inaccurate Grant Data in Lawson	1 - Review Grant Information and make needed changes	6/30/2024	1	Partially Resolved - DIA inquired of Fiscal Office Management if the grant information in Lawson had been cleaned up. DIA was informed that the cleanup was still in process. DIA reviewed a listing of grants/activities from Lawson and noted that there were 178 activities that indicated an end date of prior to 2025 (the number of grants this represents would be less as grants can have multiple activities). However, there did appear to be some improvement in the number of activities with end dates prior to the current year from the audit.
Grants Management & Funding	Inaccurate Grant Data in Lawson	2 - Create Policies and Procedures	6/30/2024	1	Fully Resolved - DIA received the Fiscal Office approved Grant Policies. These policies noted grant activity setup and closeout sections. Effectiveness of controls will be considered as part of recommendation #1 (Review Grant Information and make needed changes).
Grants Management & Funding	Lack of Countywide Grant Governance	1 - Create Policies and Procedures	3/1/2024	1	Fully Resolved - DIA requested and received copies of the approved Grant and Uniform Guidance Policies and Procedures. DIA reviewed and noted that elements that had been suggested to include in audit report were included. Effectiveness of the controls incorporated within the policies will be tested as part of Recommendation 3 (oversight of grant compliance).
Grants Management & Funding	Lack of Countywide Grant Governance	2 - Create Grant Coordinator Position	3/31/2024	2	7/10/25 - Not Resolved - Director escalated issue to Executive Management (Katie Gallagher). She requested this recommendation be left open to address funding options with the Fiscal Office. DIA will follow up in 2026. 7/3/25 - Management Accepts Risk - DIA inquired of the Fiscal Office if a Grants Coordinator position had been created to assist with grant preparation, monitoring, and reporting. DIA was informed that the position had not been created and there were no plans to do so at this time. Departments are responsible for grant writing and ongoing tracking/reporting.
Housing and Community Development - ERA	Billable Rate Inconsistencies	3 - Seek recovery from the provider on overpayments	11/30/2024	1	Fully Resolved - Total overpayments \$183,209 have been addressed by: • The Department of Development recovered \$10,400 from the vendor through a credit on a later invoice. •Council approved Resolution 2025-0041 which retroactively approved a rate adjustment for the \$172,809 identified as part of the ERA1 program. Recovery is no longer necessary.
Housing and Community Development - ERA	Billable Rate Inconsistencies	4 - Consult with the U.S. Treasury to determine the appropriate course of action of returned funds	11/30/2024	1	Withdrawn - On 9/11/24, Housing & Community Development (HCD) requested U.S. Treasury guidance on the \$172,809 overpayment under the ERA1 contract. However, County Council approved Resolution 2025-0041 which approved a contract amendment retroactively increasing the rate, resolving the overpayment.

Appendix A

Issue Tracker - Testing completed between January 1, 2025 through June 30, 2025

Audit or Examination	Issue Title	Recommendation Title	Targeted Implementation Date	Follow Up Count	Follow Up Testing Conclusion
IT Assets and Inventory Audit	Formal Policies and Procedures Not Established	2 - Ensure optimal use of Cherwell for IT inventory	8/20/2024	1	Not Resolved - To verify DoIT is ensuring completeness and accuracy of asset logging in Cherwell, an asset inventory listing was needed. The inventory listing was requested on April 7, 2025; however, complete listings were not provided until June 30, 2025. DIA intends to conduct testing in Q3 2025.
IT Assets and Inventory Audit	The System of Record Was Incomplete and Inaccurate	3 - Record held in storage inventory upon receipt	8/20/2024	1	Not Resolved - DIA required an inventory listing to complete testing to verify accuracy of inputs. The inventory listing was requested on April 7, 2025; however, complete listings were not provided until June 30, 2025. DIA intends to conduct testing in Q3 2025.
IT Assets and Inventory Audit	The System of Record Was Incomplete and Inaccurate	4 - Implement 3-way match for effective internal controls	8/5/2020	1	Not Resolved - DIA required an inventory listing to complete testing to verify accuracy of inputs. The inventory listing was requested on April 7, 2025; however, complete listings were not provided until June 30, 2025. DIA intends to conduct testing in Q3 2025.
IT Assets and Inventory Audit	The System of Record Was Incomplete and Inaccurate	5 - Track cost of assets	8/20/2024	1	Not Resolved - DIA required an inventory listing to complete testing to verify accuracy of inputs. The inventory listing was requested on April 7, 2025; however, complete listings were not provided until June 30, 2025. DIA intends to conduct testing in Q3 2025.
Office of Procurement & Diversity_Contract Review	Overriding of Automated Controls and Segregation of Duty Issues Resulted in control Weaknesses	2 - Institute logical controls	2/10/2021	1	<p>Fully Resolved - DIA performed the following procedures to assess appropriate access for Law and Purchasing Department employees:</p> <ul style="list-style-type: none">•Obtained a listing of users with access to approval roles for the Purchasing Department and Law Department.•Reviewed the roles that may authorize approval within Lawson that should be limited to the Law Department or Purchasing employees.•Verified access roles are assigned to current employees and access levels appeared appropriate. <p>DIA noted several terminated and non-Purchasing employees had these roles. It was determined that:</p> <ul style="list-style-type: none">•Terminated employees had already had their access removed as part of the termination process.•Five of the six employees who had Purchasing roles (that were not current Purchasing employees) needed to have their access changed. All access changes were completed by IT. One of the six employees is an IT employee who DoP has confirmed requires their current access level.•While there were non-Purchasing employees who had access to perform functions reserved for Purchasing employees, the number of employees was limited and were mostly former Purchasing employees who had transferred to other agencies but were still performing some purchasing functions within their new department. The access change was missed during the review of Lawson access and corrected for the non-Purchasing employees. Any non-Purchasing or Law Department personnel should not be able to make approvals within Lawson reserved for those departments.
Real Property- Revenues and Receivables	Lack of Internal Controls	2 - Camera Installation	6/30/2023	1	Fully Resolved - On 2/25/25, DIA observed the cameras were installed in the map room, bookkeepers' workstations, and facing the safe.

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Issue Tracker - Testing completed between January 1, 2025 through June 30, 2025

Audit or Examination	Issue Title	Recommendation Title	Targeted Implementation Date	Follow Up Count	Follow Up Testing Conclusion
Real Property- Revenues and Receivables	Lack of Internal Controls	5 - Upload Reports to Lawson	6/30/2023	1	Fully Resolved - DIA selected a sample of Transfer and Recording (T&R) revenue to verify that T&R system reports were uploaded to Lawson for support and that there was documented review of reconciliation totals. DIA did note one instance in which there was a lack of documented approval of the reconciliation. However, it appeared that the recommendations regarding uploading system reports to Lawson and having documented approval of reconciliations were implemented.
Veterans Services Cash/Cash Equivalents	Lack of allowable usage policy	1 - Add requirement for allowable usage	2/21/2024	1	Fully Resolved - DIA received a copy of the Veterans' Services Commission "Cash Equivalent Use Policy". Upon review, we determined that the policy clearly defines the eligible program services for which gift cards may be used, thereby satisfying the recommendation.

Priority Rating: P2 - Moderate

Audit or Examination	Issue Title	Recommendation Title	Targeted Implementation Date	Number of Follow Ups	Follow Up Testing Conclusion
Animal Shelter	7 - CCAS - Increased Euthanasia Dosage Justification is Undocumented	1 - Document in policy a permissible dosage range	3/31/2025	1	Fully Resolved - DIA reviewed the revised Euthanasia Dosage Policy/Procedure and verified it documented: <ul style="list-style-type: none">• The permissible dosage range of pentobarbital sodium solution above the recommended amount without requiring justification.• A requirement to document the reason justifying the exceedence beyond this range. DIA also reviewed a sample report in which monitoring of appropriate doseage can occur.
Animal Shelter	CCAS - Dog Bite Incidents are Not Reported Timely	1 - Track and retain all correspondence related to dog bite incident reporting	3/31/2025	1	Fully Resolved - DIA inquired on the status on implementing a system to track and retain correspondence related to dog bite incidents. CCAS provided a copy of a tracking spreadsheet to maintain screenshots of email communications including time stamps of delivery.
Animal Shelter	CCAS - Dog Bite Incidents are Not Reported Timely	2 - Revise Policy and Procedures Regarding Accident and Incident Reporting	3/31/2025	1	Fully Resolved - DIA reviewed the revised Dog Bite Incidents Policy and Procedure and confirmed it specifically states accidents and incidents should be reported timely (within 24 hours) and to all appropriate stakeholders.
Animal Shelter	CCAS - Inventory Controls of Controlled Substances are Inadequate	2 - Revise inventory count process	4/30/2025	1	Fully Resolved - DIA reviewed the new Policy & Procedure and confirmed it required that unopened bottles be included in the documented inventory counts and identifies the responsible person.
Employee Recruitment/Hiring/Retention Assessment	Formal recruitment and succession plan BP #14	3 - Implementing a succession planning risk assessment tool	9/30/2023	1	Risk Accepted - 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 advised this is not a priority of the Department. Thus, DIA has concluded that risk is being accepted; however, DIA does not believe this to exceed an appropriate risk appetite for the organization. Therefore, the priority rating is changed from a P1 (initial report rating) to a P2 since escalation is not necessary.

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Issue Tracker - Testing completed between January 1, 2025 through June 30, 2025

Audit or Examination	Issue Title	Recommendation Title	Targeted Implementation Date	Follow Up Count	Follow Up Testing Conclusion
Facilities-Revenue and Receivables	County Airport Lease Terms Not Monitored for Contract Compliance and Enforcement	1 - Input all lease terms into database and maintain supporting documentation	9/5/2023	1	Not Resolved - DIA requested support documenting tracking and/or review of completed and planned capital improvements for a lessee as required within current lease agreement. Neither was received.
Facilities-Revenue and Receivables	County Airport Lease Terms Not Monitored for Contract Compliance and Enforcement	2 - Create P&P for reviewing lease terms and obtaining supporting documentation	9/5/2023	1	Fully Resolved - DIA reviewed policies and procedures that had been received for Property Management. There was a section that noted procedures for capital improvement lease monitoring.
Facilities-Revenue and Receivables	Lack of Policies and Procedures Manual-Property Management	1 - Create Policies and Procedures Manual	9/5/2023	1	Fully Resolved - DIA received copy of policies and procedures for Property Management. DIA reviewed and noted elements of the recommended sections were included.
Facilities-Revenue and Receivables	Leases and Payments with Various Parties Not Appropriately Documented	1 - Maintain all current copies of lease agreements	9/5/2023	1	Fully Resolved - DIA received documentation from Public Works that showed noted deficient conditions from the audit had been corrected. This included not having lease terms for a monthly payment received and not having documentation regarding a sub-lease agreement. DIA also received support showing lease documentation is stored by Public Works.
Facilities-Revenue and Receivables	Leases and Payments with Various Parties Not Appropriately Documented	2 - Update agreements with expired leases	9/5/2023	1	Not Resolved - DIA requested any updated lease for the one lease noted during the audit with a lease term that ended in 2022. The same lease agreement was received with a lease term that ended in 2022. No further explanation was provided as to interpretation if the lease is considered still valid as long as payments received.
Facilities-Revenue and Receivables	Leases and Payments with Various Parties Not Appropriately Documented	3 - Create Policies and procedures for renewing leases and storage of documents	2/1/2025	1	Fully Resolved - DIA reviewed the Policies and Procedures provided and noted that there was a section noting the lease documentation to be maintained and leases are to be renewed.
Facilities-Revenue and Receivables	Rents Paid Not Properly Verified	1 - PW should require yearly or monthly report of gross receipts	9/7/2023	1	Partially Resolved - DIA obtained supporting documentation from PW-Fiscal that was obtained from lessee. The supporting documentation supports the receipts of the lessee and are in proper form as required by the lease. \$35,000 was paid in 2024 (which is 1/2 of the \$70,000 minimum annual rent). However, based on the supporting documentation, DIA determined \$33,994.55 was the appropriate amount of rent due. PW appeared to be only applying tax credits to 1st half payments (i.e. if exceeding half minimum rent not billing and then billing for 2nd half at full amount regardless of taxes paid).

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Issue Tracker - Testing completed between January 1, 2025 through June 30, 2025

Audit or Examination	Issue Title	Recommendation Title	Targeted Implementation Date	Follow Up Count	Follow Up Testing Conclusion
Facilities-Revenue and Receivables	Rents Paid Not Properly Verified	2 - Supporting Documentation should be from official reporting system	9/7/2023	1	Fully Resolved - DIA requested supporting documentation received by PW-Fiscal from lessee. DIA received a listing of revenues and tax returns for 2024, as well as listing of amusement taxes paid for year (which lowers the eligible revenue). The documentation received meets with the criteria established in the lease documentation (pg.21- itemized profit/loss statement in good accounting practice and pg.25-tax documentation) as well as audit recommendation.
Facilities-Revenue and Receivables	Rents Paid Not Properly Verified	3 - PW should gain understanding of lessee reporting in order to conduct review	9/7/2023	1	Fully Resolved - DIA obtained supporting documentation from PW-Fiscal that was obtained from lessee. The supporting documentation shows the receipts of the lessee and are in proper form as required by the lease. DIA was informed that PW personnel had reviewed the documentation that was sent.
Homeless Services	Lack of OHS On-Site Monitoring	1 - OHS should conduct on-site monitoring of providers	12/31/2021	1	Partially Resolved - DIA requested the results of any monitoring reviews that may have occurred in past year. DIA received copies of monitoring visits (some were on-site and some were remote) that had occurred in 2023 for providers that were receiving grant funds. DIA was informed that these reviews should of been conducted annually but staffing limitations prevented this.
Microfilm	Non-Conformance With The County Code On Public Records Was Noted	3 - Establish deputy countywide public records manager	3/31/2025	1	Fully Resolved - DIA received a memo from the County Executive that noted that the Asst. Law Director had been named the Deputy Countywide Records Manager. The memo also outlined the duties of the Deputy Countywide Public Records Manager.
Real Property- Revenues and Receivables	CAUV Parcels Not Correct	3 - Investigate causes of why parcel value not correctly uploaded into MVP	10/15/2022	1	Fully Resolved - DIA inquired as to how it would be prevented in the future from having a variance in values between the tax and appraisail system. DIA was informed there was a way to extract data from the two systems that could then be compared on a semi-annual basis to make sure that the values matched. DIA obtained an example of such data extraction for CAUV vaules for 2024. DIA determined that regular review of these extractions would prevent future errors of values not matching between the two systems.
Real Property- Revenues and Receivables	CAUV Parcels Not Correct	4 - Assure reporting available in new tax system to adequately compare values within systems	12/31/2022	1	Fully Resolved - DIA inquired if there was any reporting available between the appraisail and tax system that would prevent errors of different values between two systems. DIA was informed there was no direct reporting but a data warehouse could be quarried to compare values between the two systems for a set of parcels. DIA obtained the CAUV values for 2024 and determined the listings between both systems were accurate and the process would show variances between the two systems.
Sheriff's Office-Discretionary Funds and Accounts	Discretionary Funds	Follow Procedures regarding approval of expenditures	12/31/2021	1	Fully Resolved - DIA requested a sample of expenditures from the discretionary spending accounts (LETf, DLEF, FOJ, and Transportation). DIA also confirmed that Control Policies maintained for each account was the most up to date version. DIA tested that each expenditure had proper approval noted, expenditure had proper and accurate supporting documentation, and that the expenditure was for proper and allowable purposes per the ORC and/or Internal Control Policies. DIA determined that all of the tested expenditures had proper approval, proper supporting documentation, and were for allowable purposes.
Sheriff's Office-Discretionary Funds and Accounts	Extradition Meal Expenditures	1 - Put Inmate Meals on Receipts	12/31/2021	1	Partially Resolved - DIA inquired if there were updated policies and procedures relating to the transportation account. DIA was informed that these policies were still in draft form and not complete or approved. DIA reviewed a sample of expenditures from the discretionary accounts. Some of the expenses related to extraditions (prisoner transport). DIA noted that inmate meals were separately reported on the receipts. It was also noted that deputies do not indicate if travelling for less than a whole day. Per diem is just based on a full day whereas the County Travel Policy notes travel/meal times in which the per diem would be reduced by if not travelling during those times.

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Issue Tracker - Testing completed between January 1, 2025 through June 30, 2025

Audit or Examination	Issue Title	Recommendation Title	Targeted Implementation Date	Follow Up Count	Follow Up Testing Conclusion
Veterans Services Cash/Cash Equivalents	Lack of automated perpetual inventory system	1 - Implement full inventory	2/21/2024	1	Fully Resolved - On 4/24/25, DIA received screenshots from the eVetAssist software from the Veterans' Services Commission. Upon review, we determined that the software enables the gift card custodian to maintain a perpetual inventory at all locations, thereby satisfying the recommendation.
Veterans Services Cash/Cash Equivalents	Lack of routine physical inventory	1 - Physical inventory and reconciliations	2/21/2024	1	Fully Resolved - Upon reviewing the updated Safe Asset Policy and Procedures provided by Veterans' Services Commission on 4/17/25, DIA confirmed that it includes a procedure for the gift card custodian to perform weekly lockbox reconciliations (reviewed monthly by the Executive Secretary) and annual safe audits and document them using a Reconciliation/Audit Report, thereby satisfying the recommendation.
Veterans Services Cash/Cash Equivalents	Receipt confirmation	1 - Verification sign off	2/21/2024	1	Fully Resolved - Upon reviewing the updated Safe Asset Policy and Procedures provided by Veterans' Services Commission on 4/17/25, DIA confirmed that it includes a procedure for the individual receiving the order and the Gift Card Custodian to both sign appropriate documentation (e.g., packing slip) verifying receipt and count, thereby satisfying the recommendation.
Veterans Services Cash/Cash Equivalents	Report loss or theft	1 - Safe Asset Procedures	2/21/2024	1	Fully Resolved - Upon reviewing the updated Safe Asset Policy and Procedures provided by Veterans' Services Commission on 4/17/25, DIA confirmed that it includes a procedure for the Executive Director to notify Protective Services in the event of any loss or theft, thereby satisfying the recommendation.
Veterans Services Cash/Cash Equivalents	Returned gift cards	1 - Reallocating returned gift cards	2/21/2024	1	Fully Resolved - Upon reviewing the updated Safe Asset Policy and Procedures provided by Veterans' Services Commission on 4/17/25, DIA confirmed that it includes a requirement prohibiting the acceptance of returned gift cards with remaining balances from veterans, thereby satisfying the recommendation.

Priority Rating: P3 - Low

Audit or Examination	Issue Title	Recommendation Title	Targeted Implementation Date	Number of Follow Ups	Follow Up Testing Conclusion
Animal Shelter	Policies and Procedures Require Updating	2 - CCAS - Provide Training	4/30/2025	1	Fully Resolved - DIA inquired on the status of training employees on their Policy and Procedure Manual (PPM). The CCAS provided a sample of employee signed acknowledgements stating they have received and understand the CCAS PPM. Additionally, it requires employees to acknowledge they understand changes may occur and their related responsibilities.
Facilities-Revenue and Receivables	Procurement Database is Incomplete and Non-Compliant with County Code	1 - Update leases on procurement website	9/7/2023	1	Fully Resolved - DIA inquired if leases had all been made available on the County Procurement website. DIA was informed, PW Operations and Finance Administrator, that all contracts (including leases) should now be listed on County Procurement website.

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Issue Tracker - Testing completed between January 1, 2025 through June 30, 2025

Audit or Examination	Issue Title	Recommendation Title	Targeted Implementation Date	Follow Up Count	Follow Up Testing Conclusion
Facilities-Revenue and Receivables	Rents Paid Not Properly Verified	4 - Update language in agreement if needed	9/7/2023	1	Withdrawn- DIA inquired as to the status of the recommendation. DIA was informed that the language in the lease regarding gross sales verification had not been updated due to the lesee's compliance with the current agreement. PW does not need to consider this recommendation any longer. This recommendation was designed to be an option if the County wished to change the lease terms in order to not have to deal with the calculations and documentation needed under current lease terms. As documentation was received as required by lease, DIA will consider this fully resolved.
Facilities-Revenue and Receivables	Unrestricted Revenue Erroneously Posted to Special Revenue Fund	2 - PW-Fiscal should review all lease revenue to determine if any other is accounted for in special revenue fund	9/30/2025	1	Fully Resolved - DIA was informed by PW Management that the recommended action of review of lease revenue for proper recording was completed.
Real Property- Revenues and Receivables	Annual Maintenance Permits Database	1 - Establish standardized format for municipalities to submit permits	8/31/2023	1	Fully Resolved - Appraisal Management informed DIA that while not all municipalities are using a standardized permitting software, due to cost. That all municipalities are sending their permit information in a timely and standardized format.
Real Property- Revenues and Receivables	Annual Maintenance Permits Database	2 - Communicate changes to municipalities and do not accept other formats	8/31/2023	1	Fully Resolved- Appraisal Management informed DIA that municipalities have been submitting their permit information in a standardized format.

Appendix B

Issue Tracker Status: As of 06/30/2025

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	5	3	2	-
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	9/20/2021	5	3	-	2	1	1	-	-
Sheriff's Office Funds	9/27/2021	15	7	8	-	5	2	3	-
Children and Family Services Programs	11/30/2021	31	-	21	10	1	-	1	-
Senior & Adult Services	8/12/2022	9	3	6	-	1	1	-	-
Employee Leave Payroll Review	10/28/2022	18	18	-	-	9	9	-	-
Real Property Revenue & Receivables	11/18/2022	28	8	10	10	6	-	-	6
Auto Title Revenue & Receivables	3/20/2023	12	-	7	5	1	-	1	-
Facilities Revenue & Receivables	7/12/2023	21	3	14	4	12	3	8	1
Employee Recruitment, Hiring & Retention Assessment	7/14/2023	30	21	7	2	21	15	5	1
Veterans Services Commission Consulting Engagement	10/24/2023	15	5	10	-	4	1	3	-
Human Resources Compliance	11/21/2023	25	13	10	2	15	12	3	-
OBM Encumbrance Consulting Engagement	11/27/2023	6	-	4	2	6	-	4	2
Sanitary Revenue & Expenditures	12/6/2023	18	3	13	2	15	1	13	1
Grant Management & Funding	12/26/2023	7	5	1	1	5	3	1	1
Lodging Tax	1/12/2024	7	-	5	2	7	-	5	2
Development - Economic Development Loan	6/11/2024	22	15	1	6	22	15	1	6
Bank Reconciliation	7/23/2024	3	-	1	2	4	-	2	2
Emergency Rental Assistance - Housing & Community Dev.	10/15/2024	15	13	2	-	13	11	2	-
Public Records Management - Microfilm	12/2/2024	22	-	15	7	21	-	14	7
Criminal Justice Information Sharing (CJIS)	1/27/2025	10	4	4	2	10	4	4	2
Animal Shelter - Compliance and Operations	4/2/2025	24	9	12	3	19	9	8	2
Totals		462	184	199	79	214	97	84	33

Appendix C

Priority Level Criteria for Recommendations

High (P1)	The department's Highest-Ranking Officer's immediate attention is required on one or more of the criteria below. Corrective action is strongly recommended (30 days).
	<ul style="list-style-type: none">- Financially material loss or potential loss- Lack of or failure of internal controls requiring considerable time and resources to correct- Non-compliance with laws, regulations, and policies resulting in significant loss of funds, large fines, or substantial restrictions- Significantly negative effect on the County's reputation or public perception
Moderate (P2)	The department's Senior Management's attention is required on one or more of the criteria below. Corrective action is recommended (90 days).
	<ul style="list-style-type: none">- Financial loss or potential loss- Internal controls exist: They are not effective, or they are not consistently applied.- Non-compliance with laws, regulations, and policies resulting in loss of funds, fines, or restrictions- Negative effect on the County's reputation or public perception
Low (P3)	The department's Management's attention is required on one or more of the criteria below. Corrective action is recommended (180 days).
	<ul style="list-style-type: none">- Financial loss or potential loss is minimal- Internal controls exist, but could be improved- Non-compliance with laws, regulations, and policies is at minimal risk- No effect on the County's reputation or public perception