

2016 Risk Assessment

Cuyahoga County, Ohio
Department of Internal Auditing

2016 Risk Assessment Report
January 1, 2016 – December 31, 2016

Director of Internal Auditing: Cory A. Swaisgood, CPA

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**CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDITING**

**RISK ASSESSMENT REPORT
Cuyahoga County
Cover Letter**

March 10, 2017

To: Audit Committee Chair and the current committee members of the Cuyahoga County Audit Committee:

The Department of Internal Auditing (DIA) has conducted a risk assessment over all departments, institutions, boards, commissions, authorities, organizations, and agencies of the County government funded in whole or in part by County funds for the period of January 1, 2016 through December 31, 2016. The objectives were to identify objectives and risks associated with each auditable unit¹ of the County, assess the impact of each risk to the County and the likelihood of each risk occurring, and analyze the results to develop the annual audit plan.

To accomplish our objectives, we reviewed and updated our audit universe² from prior year assessments. We distributed questionnaires and conducted interviews with management for each auditable unit. Our assessments resulted in an audit plan of future audit considerations. This report provides the details of our assessments.

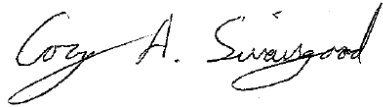
We conducted this assessment in accordance with the Institute of Internal Auditors' (IIA) International Standards set forth in the International Professional Practices Framework (IPPF). Those standards require that we develop an audit plan based on a documented risk assessment, undertaken at least annually. Generally Accepted Governmental Auditing Standards (GAGAS) does not contain requirements pertaining to the overall audit planning for internal audit organizations. We believe the evidence obtained provides a reasonable basis for our results.

¹ A particular topic, subject, department, process, entity, or function that, due to the presence of risk, may warrant an audit.

² A list of potential risk areas where opportunities and threats to business objectives reside. See Audit Universe in Appendix A.

The Department of Internal Auditing would like to express our appreciation to the management of the departments that assisted throughout the process for their courtesy and cooperation during the risk assessments.

Respectfully,

A handwritten signature in black ink that reads "Cory A. Swaisgood". The signature is written in a cursive, flowing style.

Cory A. Swaisgood, CPA
Director of Internal Auditing

Cc: Cuyahoga County Council
Sharon Sobol Jordan, Chief of Staff
Robert Triozzi, Law Director

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Introduction

In 2015, DIA performed a County-wide risk assessment of 103 auditable units consisting of agencies, departments, offices, boards and commissions that were funded in whole or in part by the County in order to develop the audit plan for fiscal years 2016 and 2017. Development of the assessment was based on various risk factors to the County, as well as interviews with various members of management and other stakeholders.

The 2016 County-wide risk assessment was performed to determine if revisions were necessary in the 2016 – 2017 audit plan. DIA updated the audit universe as necessary. A questionnaire was distributed to 102 auditable units and interviews were conducted with County personnel to satisfy our objectives. We conscientiously reviewed risks related to internal agency processes, expenditures and revenue, and information technology.

Purpose

DIA is required to perform an annual risk assessment in accordance with the County's charter and Internal Auditing Standards. Standard 2010 in the International Professional Practices Framework (IPPF) of Internal Auditing states the following:

The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organization's goals. The internal audit activity's plan of engagements must be based on a documented risk assessment, undertaken at least annually.

Risk Assessment Methodology

Risk assessment, as defined by the IIA, is a *systematic process for assessing and integrating professional judgments about probable adverse conditions and/or events*. Risk is defined as *the possibility of an event occurring that will have an impact on the achievement of objectives*. Risk is measured in terms of impact and likelihood.

DIA performed a risk analysis on 102 auditable units utilizing 11 risk factors. Other risk factors were added to some auditable units based on risks communicated to DIA from the auditable unit.

DIA received input from directors and managers through a questionnaire distributed to each auditable unit. Additional information was collected through research of the County website and County financial records. In conducting our risk assessment, DIA developed a questionnaire to compile information on the auditable unit and to address all risk factors. The following information was requested from each auditable unit:

- Description of auditable unit's activities and functions.
- Business objectives, risks, and exposures.
- Systems utilized.
- List of major vendors and estimated annual payments.
- 2015 total expenditures.
- 2016 original budget.
- Number of Full-Time Equivalents (FTEs).
- Questions to address 11 risk factors. *See page 5 for a list of Risk Factors.*
- Additional risks identified by the auditable unit.

DIA utilized TeamRisk, audit management software, to record and calculate risk scores. TeamRisk was also used to generate risk ranking and heat map reports to further analyze our assessments. See total scores and heat maps in Appendix B.

Audit Universe

The County audit universe was reviewed and updated to conduct the 2016 risk assessment and enhance the ability to modify the 2016 – 2017 audit plan, if necessary. The audit universe is broken into auditable units.

The primary sources for determining the audit universe was the County's 2015/2016 Biennial Operating Budget resolution, research of the County's website, and discussions with DIA's legal counsel on other agencies funded in whole or in part by County funds. The audit universe will be reviewed and updated on an annual basis. Appendix A displays the audit universe as of the date of this report.

Risk Factors

Similar to 2015's risk assessment, DIA identified 11 risk factors for the 2016 risk assessment. The risk factors were developed using IIA guidance and historical knowledge of the County government, as well as best practices in internal auditing. Each risk factor was scored based on the impact and likelihood of the risk occurring to the auditable unit. The impact and likelihood was scored low, medium, or high based on information and research on each auditable unit.

Likelihood - *The measure of the probability of an unfavorable event occurring.*

Impact - *The measure of the consequence of an unfavorable event occurring.*

In addition, risk categories were used for each risk factor. The impact of each risk factor was scored based on the financial, operational, and/or compliance impact to the County. The overall goal of the risk scoring approach is to ensure DIA include high-risk areas in the audit plan and consider routine audits on these areas. The three risk categories are defined as follows:

- **Financial Risk** – *Impact related to revenues, expenditures, assets, liabilities, and equity decisions.*
- **Operational Risk** – *Risk is exposed if operating objectives are not being met through the effective and efficient use of resources. This includes potential for fraud, business disruptions, customer service, and safety.*
- **Compliance Risk** – *Risk is exposed if operating (or potentially operating) outside of applicable laws and regulations.*

Once the various risk factors were rated, they were weighted in order to arrive at a composite risk score for each auditable unit, which was used in determining areas to prioritize for the 2016 - 2017 audit plan. Each risk factor was weighted between 1 and 5 based on the effect to the County (a weight of 5 being the highest risk). In addition, DIA included custom measures and added an additional weight on 2015 actual expenditures for each auditable unit. A weight between 0 and 3 was added to the total risk score for each auditable unit based on actual expenditures in 2015.

The 11 risk factors and assigned weighting are as follows:

Risk Factors	Risk Category	Weight	Description
Unbudgeted Funds	F	4	Funding not approved by Council may increase the risk of misappropriated assets and reduce monitoring controls.
Inventory	F	2	Risk of asset misappropriation, depreciation of obsolete items, or nonexistent items recorded as inventory.
Interest to Outside Parties	O	1	Impact of negative exposure on the County if reported in the media.
Handling of Cash	O, F	5	Impact and likelihood of risk increases with more cash collection and less resources to monitor.
Instances of Fraud, Waste, & Abuse	O, F	5	The impact of illegal acts or wasteful spending can result in a heightened consequence with public funds regardless of dollar amount.
Complexity of Transactions	O, F	3	Risk could increase the more complex transactions that exists and with prior issues noted.
Departmental Changes	O, F	3	A dynamic change in employees increases the probability of inefficiencies as well as errors occurring.
Information Technology Changes	O, F	3	Awareness of information technology changes and information security controls is crucial to data security and data processing efficiencies.
Quality of Internal Control System	O, F, C	4	Reliability of internal control system is important in detecting and preventing operational and systemic errors.
Regulations and Compliance	O, F, C	4	Impact of compliance risk increases with more reliance on federal/state funds and prior issues.
Prior Audit Results	O, F, C	2	The recency of prior audits (DIA, Auditor of State, etc.) may more accurately predict the likelihood of future outcomes.

O – Operational Risk Impact; F – Financial Risk Impact; C – Compliance Risk Impact

Outstanding Assessments

DIA distributed questionnaires to 102 auditable units in December of 2016. As of the date of this report, DIA did not receive a completed questionnaire from one (1) auditable unit. DIA updated the auditable unit's information based on the prior year risk assessment and additional research from the County's website and financial records. The risk impact and likelihood of any risk factor unknown to DIA was rated at "high".

DIA does not believe this risk assessment will significantly affect the audit plan for 2017, as sufficient information was available for DIA to complete the risk assessment. The following auditable unit did not respond with a completed questionnaire for the 2016 risk assessment:

- **Employment and Family Services (Health & Human Services)**

Appendix A – Audit Universe

Organization	Organizational Units	Agencies / Departments / Offices / Boards					
Cuyahoga County	Justice	Clerk of Courts <hr/> Agency of Inspector General <hr/> Department of Law <hr/> Medical Examiner <hr/> Prosecutor's Office <hr/> Public Defender <hr/> Public Safety & Justice Services <table style="margin-left: 20px; border: none;"> <tr> <td style="border: none;">Regional Enterprise Data Sharing System (REDSS)</td> </tr> <tr> <td style="border: none;">Office of Emergency Management</td> </tr> <tr> <td style="border: none;">Cuyahoga Emergency Communications System (CECOMS)</td> </tr> <tr> <td style="border: none;">Witness/Victim Service Center</td> </tr> <tr> <td style="border: none;">Mediation</td> </tr> </table> <hr/> Sheriff's Office <hr/> Crime Stoppers	Regional Enterprise Data Sharing System (REDSS)	Office of Emergency Management	Cuyahoga Emergency Communications System (CECOMS)	Witness/Victim Service Center	Mediation
	Regional Enterprise Data Sharing System (REDSS)						
	Office of Emergency Management						
	Cuyahoga Emergency Communications System (CECOMS)						
	Witness/Victim Service Center						
Mediation							
Courts	8th District Court of Appeals <hr/> Common Pleas Court - Civil & Criminal <table style="margin-left: 20px; border: none;"> <tr> <td style="border: none;">Community Based Correctional Facility</td> </tr> <tr> <td style="border: none;">Adult Probation (Restitutions)</td> </tr> </table> <hr/> Domestic Relations Court <hr/> Probate Court <hr/> Juvenile Court	Community Based Correctional Facility	Adult Probation (Restitutions)				
Community Based Correctional Facility							
Adult Probation (Restitutions)							
Economic Development	Department of Development <table style="margin-left: 20px; border: none;"> <tr> <td style="border: none;">Property Demolition Program</td> </tr> </table> <hr/> Regional Collaboration	Property Demolition Program					
Property Demolition Program							
Health & Human Services	Children & Family Services <hr/> Employment & Family Services <hr/> Child Support Enforcement <hr/> Family & Children First Council <hr/> Homeless Services <hr/> Invest in Children <hr/> Senior & Adult Services <hr/> Office of Reentry						
Operations	County Council <hr/> County Executive <hr/> Fiscal Officer <table style="margin-left: 20px; border: none;"> <tr> <td style="border: none;">Board of Revisions</td> </tr> <tr> <td style="border: none;">Office of Budget & Management</td> </tr> <tr> <td style="border: none;">Budget Commission</td> </tr> <tr> <td style="border: none;">Fiscal Office Controller</td> </tr> <tr> <td style="border: none;"> <ul style="list-style-type: none"> • General Accounting/Financial Reporting • County Payroll • Hotel/Motel Tax • Accounts Payable </td> </tr> <tr> <td style="border: none;">Office of Procurement & Diversity</td> </tr> </table>	Board of Revisions	Office of Budget & Management	Budget Commission	Fiscal Office Controller	<ul style="list-style-type: none"> • General Accounting/Financial Reporting • County Payroll • Hotel/Motel Tax • Accounts Payable 	Office of Procurement & Diversity
Board of Revisions							
Office of Budget & Management							
Budget Commission							
Fiscal Office Controller							
<ul style="list-style-type: none"> • General Accounting/Financial Reporting • County Payroll • Hotel/Motel Tax • Accounts Payable 							
Office of Procurement & Diversity							

Cuyahoga County (cont'd)

Operations (cont'd)

Fiscal Office (cont'd)

Fiscal Office Operations

- Auto Title
- Estate Tax
- Map & Digital Imaging
- Microfilm
- Recorder's Office / Real Estate
- Real Property Valuation
- Appraisal

Fiscal Office General Services
Weights & Measurers/Consumer Affairs
Fiscal Office Special Projects

Municipal Judicial Costs

Treasurer's Office

Public Works

Animal Shelter
Sewer Facilities
Fleet Services
Road/Bridge
Parking Services
Mailroom
Print Shop
Public Works Fiscal
County Airport
Architecture
Archives (County Records Commission)

Human Resources (HR)

Regionalization Benefits Program
County Benefits
HR Time and Attendance
HR OED and Employee Engagement Programs
HR Personnel
HR Employee and Labor Relations

Information Technology

IT Security
Geographical Information Systems (GIS)

Boards/
Commissions
& Other
Outside
Agencies

Alcohol, Drug Addiction, & Mental Health Services (ADAMHS)

Board of Control

Board of Elections

Convention and Visitors Bureau

Cuyahoga Corrections Planning

Personnel Review Commission (PRC)

Internal Audit Committee

Metrohealth System Board of Trustees

Public Defender's Commission

Soldiers' and Sailors' Monument

Veterans Service Commission

Ohio Means Jobs

Local Emergency Planning Committee

Board of Developmental Disabilities

Board of Health

Ryan White Part A Program

Solid Waste District / Planning

Cuyahoga Soil and Water Conservation District

County Law Library Resource Board

Planning Commission

Convention Facilities Development Corporation

Land Reutilization Corporation (Land Bank)

Appendix B – Tables and Heatmaps

Risk Score Legend

Priority	Risk Score
Very High	Greater than 9.50
High	8.00 – 9.50
Medium	6.50 – 8.00
Low	4.50 – 6.50
Very Low	Lower than 4.50

Total Inherent Risk Score

Total Inherent Risk Score by Organizational Unit

Organizational Unit	Score	Priority
Operations	9.64	Very High
Health & Human Services	9.58	Very High
Justice	9.40	Very High
Courts	9.28	High
Boards/Commissions & Other Outside Agencies	9.00	High
Economic Development	7.58	Medium

Total Inherent Risk by Auditable Unit

Auditable Unit	Score	2015 Actual Expenditures**	2016 Original Budget**	FTE Count
Employment and Family Services	11.06	\$ 81,602,434	\$ 86,426,986	830.0
County Benefits	10.92	101,471,850	96,779,375	8.0
Sheriff's Office	10.70	108,973,249	101,357,671	1,100.0
Regionalization Benefits Program	10.66	39,391,977	34,034,696	1.5
Accounts Payable	10.25	*850,000,000	-	9.0
Budget Commission	10.23	*2,000,000,000	-	2.0
County Payroll	10.13	*417,005,883	-	4.0
Board of Developmental Disabilities	9.88	195,763,780	195,759,403	1,097.5
Prosecutor's Office	9.77	36,731,322	33,875,689	362.0
Juvenile Court	9.68	61,470,022	58,356,637	550.0
Child Support Enforcement	9.47	30,643,144	37,825,758	315.0
Children and Family Services	9.42	135,329,367	140,231,179	868.0
Office of Budget & Management	9.41	77,103,111	77,142,437	12.0
MetroHealth System Board Of Trustees	9.22	892,923,000	977,995,000	6,759.0
Public Works Fiscal	8.84	38,231,393	8,173,859	21.0
Medical Examiner	8.69	11,062,789	10,676,790	94.5
Sewer	8.51	46,511,976	40,475,578	117
Recorder's Office / Real Estate	8.41	4,554,739	4,919,451	30.0
Road/Bridge	8.36	42,138,854	45,174,503	40.0
Common Pleas Court - Civil & Criminal	8.35	43,379,213	34,606,853	309.5
Office of Procurement & Diversity	8.29	1,916,012	1,878,656	22.0
Municipal Judicial Costs	8.22	3,500,801	3,601,718	0.0
Alcohol, Drug Addiction & Mental Health Services (ADAMHS)	8.18	64,214,109	39,363,659	47.0
Board of Health	8.10	16,626,984	21,040,207	141.5
Community Based Correctional Facility	7.96	5,464,254	-	68.5
Treasurer's Office	7.93	10,924,759	21,459,712	41.0
General Accounting/Financial Reporting	7.87	2,729,467	2,828,727	7.0
Department of Development	7.76	11,292,401	19,473,136	33.0
Clerk of Courts	7.64	10,542,691	10,145,498	115.0
Parking Services	7.64	1,992,844	2,587,890	12.0
Public Defender	7.60	11,247,914	11,730,525	102.5
Cuyahoga Corrections Planning	7.54	5,247,776	-	0.0
Senior & Adult Services	7.51	18,622,038	18,772,697	177.0
Information Technology	7.49	24,427,426	26,809,610	150.0
Board of Revisions	7.40	2,788,921	3,776,407	25.0
Adult Probation (Restitutions)	7.33	9,348,941	14,251,469	200.0
Facilities	7.29	39,812,259	47,725,608	214.0
Board of Elections	7.26	12,948,168	16,799,633	85.0
Fiscal Office Controller	7.24	-	-	23.0
Human Resources (HR)	7.23	3,422,631	3,665,638	60.0
Fiscal Office General Services	7.22	25,000	-	6.0
Ohio Means Jobs	7.20	11,865,437	12,342,799	12.0

Probate Court	7.18	7,013,200	7,011,134	76.0
Homeless Services	7.13	22,012,714	6,090,925	5.0
Estate Tax	7.06	*1,000,000	-	1.0
Veterans Service Commission	6.97	6,606,366	6,955,099	31.5
HR Time and Attendance	6.96	**-	-	11.0
Fiscal Officer	6.93	-	-	331.0
Solid Waste District / Planning	6.88	2,167,396	2,522,283	6.0
Regional Enterprise Data Sharing System (REDSS)	6.84	1,400,187	1,569,627	3.0
Hotel/Motel Tax	6.81	234,852	-	3.0
Family & Children First Council	6.73	5,087,339	4,795,386	9.0
Invest in Children	6.72	13,398,452	22,841,670	10.0
Ryan White Part A Program	6.71	4,620,443	4,616,076	5.5
Real Property Valuation	6.68	343,682	-	21.0
Land Reutilization Corporation (Land Bank)	6.66	20,048,240	22,821,424	38.0
Auto Title	6.55	4,014,863	4,979,672	61.0
Fiscal Office Operations	6.55	-	-	193.0
Domestic Relations Court	6.51	8,732,171	9,426,007	83.0
Local Emergency Planning Committee	6.48	177,076	313,630	0.0
Convention Facilities Development (Global Center and Convention Center)	6.44	37,091,469	-	2.0
HR OED and Employee Engagement Programs	6.40	**-	-	5.0
Planning Commission	6.29	1,495,354	1,474,296	18.0
Agency of Inspector General	6.28	695,010	845,607	7.0
Board of Control	6.22	-	-	0.0
Cuyahoga Soil and Water Conservation District	6.17	803,658	902,003	9.0
Department of Law	6.16	2,330,150	2,441,796	22.0
Regional Collaboration	6.12	261,181	264,232	2.0
Appraisal	6.10	8,889,130	8,280,081	43.0
HR Personnel	6.02	**-	-	5.0
Public Works	5.98	-	-	580.0
Property Demolition Program	5.91	1,773,804	26,000,962	5.5
Mailroom	5.83	1,454,379	1,605,300	11.0
Cuyahoga Emergency Communications System (CECOMS)	5.76	5,398,570	3,910,674	24.0
Office of Reentry	5.75	2,389,114	2,262,434	6.0
Weights & Measurers/Consumer Affairs	5.64	625,815	624,925	10.5
Microfilm	5.56	8,196	-	22.0
Geographical Information Systems (GIS)	5.54	840,365	924,100	3.0
Public Safety & Justice Services	5.53	4,182,927	1,667,688	85.0
Mediation	5.53	751,948	859,857	9.0
County Law Library Resource Board	5.47	553,468	575,564	3.0
Convention and Visitors Bureau	5.39	10,604,966	-	53.5
County Airport	5.37	1,170,708	1,714,864	7.0
Map & Digital Imaging	5.35	**-	-	7.0
Fleet Services	5.30	1,654,153	1,490,301	5.0
Personnel Review Commission (PRC)	5.29	1,206,700	1,516,407	15.5
Crime Stoppers	5.28	30,000	-	1.0
Office of Emergency Management	5.28	1,309,755	1,377,850	11.0

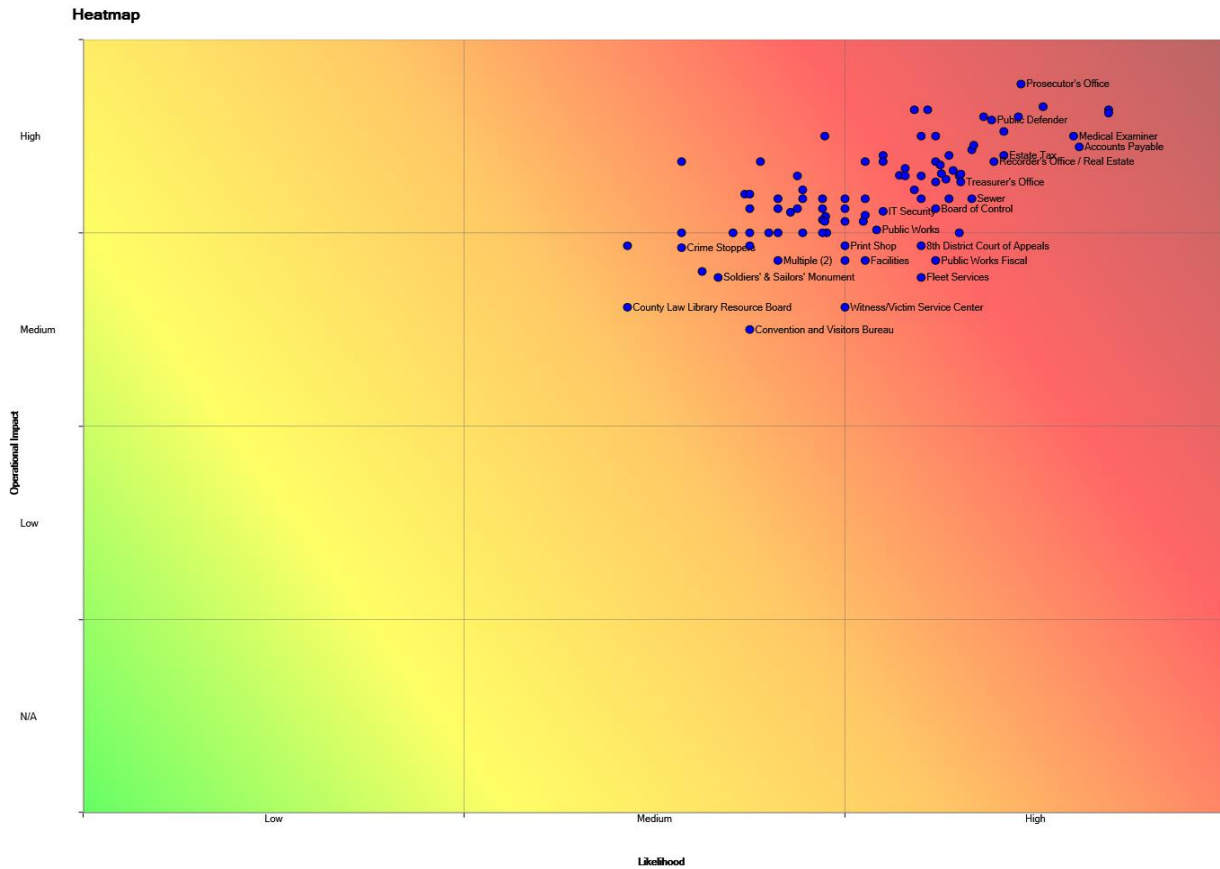
HR Employee and Labor Relations	5.22	2,755,813	10,707,058	10.0
Witness/Victim Service Center	5.22	3,176,296	1,933,864	24.0
Animal Shelter	5.17	1,931,279	1,962,193	15.0
Archives (County Records Commission)	5.16	945,325	911,084	3.0
Public Defender's Commission	5.14	-	-	0.0
8th District Court of Appeals	5.10	902,069	706,640	51.0
IT Security	5.03	288,977	705,827	5.0
Fiscal Office Special Projects	4.91	1,172,032	1,255,999	4.0
Internal Audit Committee	4.90	505,925	763,573	5.5
Architecture	4.89	**-	-	5.0
Print Shop	4.74	2,970,833	2,873,332	7.0
County Council	4.57	1,656,366	1,830,403	20.0
Soldiers' & Sailors' Monument	4.43	174,613	213,971	3.0
County Executive	4.23	2,048,259	1,957,820	16.0

**Dollar amount of expenditures disbursed from the auditable unit that was budgeted in other auditable units (i.e. payroll disbursements and Accounts Payable disbursements) or not budgeted at all (i.e. distribution of property and estate taxes collected by the County).*

***All activity was presented with the appropriate auditable unit. If an auditable unit shared an index code with another auditable unit or DIA was unable to identify a specific index code for the auditable unit, we included the total dollar amount with the lowest level of authority. For example, HR Time and Attendance and HR Personnel were presented in HR's "total expenditures" and "original budget" since the auditable units' activity, mostly personnel services, could not be allocated.*

Risk Category Heatmaps

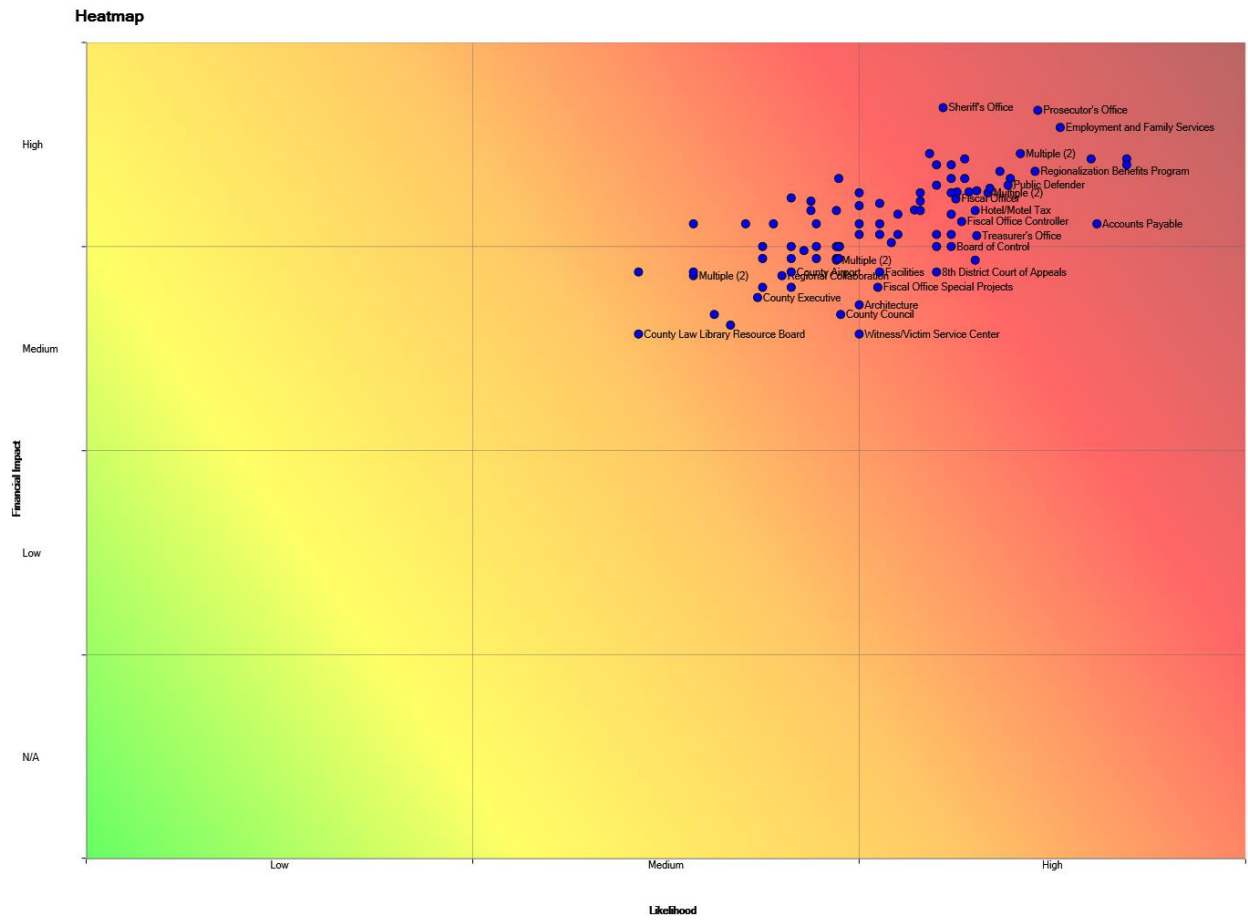
Operational Impact



Legend of 15 Highest - Operational Risk Impact

Auditable Unit	Likelihood	Operational Impact
Prosecutor's Office	2.46	2.77
Employment and Family Services	2.52	2.65
Sheriff's Office	2.22	2.64
Board of Revisions	2.18	2.64
Office of Procurement & Diversity	2.69	2.64
Municipal Judicial Costs	2.69	2.62
Regionalization Benefits Program	2.46	2.60
County Benefits	2.36	2.60
Public Defender	2.39	2.58
Juvenile Court	2.42	2.52
Medical Examiner	2.60	2.50
Regional Enterprise Data Sharing System (REDSS)	2.20	2.50
Children and Family Services	1.95	2.50
Budget Commission	2.24	2.50
HR Time and Attendance	2.24	2.50

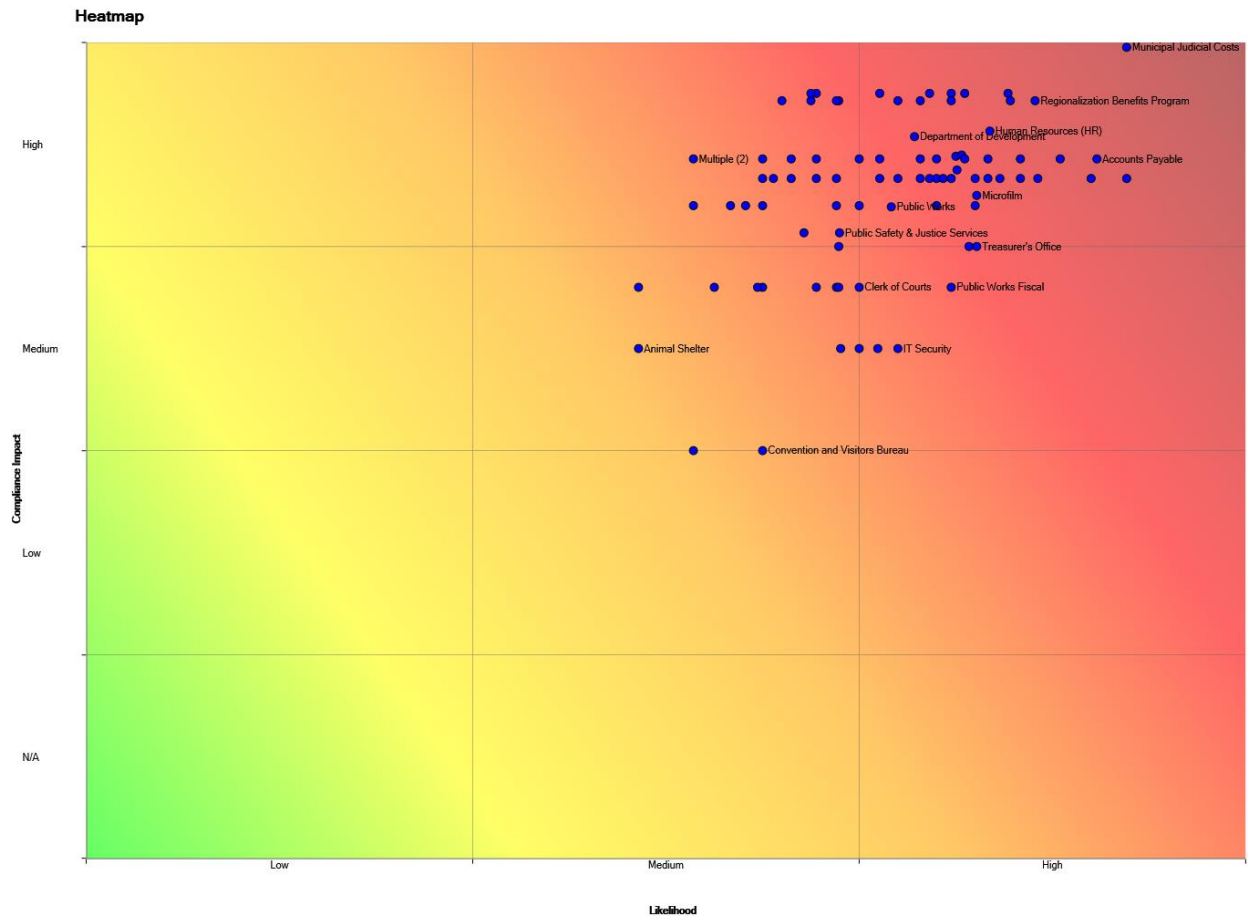
Financial Impact



Legend of 15 Highest - Financial Risk Impact

Auditable Unit	Likelihood	Financial Impact
Sheriff's Office	2.22	2.68
Prosecutor's Office	2.46	2.67
Employment and Family Services	2.52	2.58
Juvenile Court	2.42	2.46
Board of Revisions	2.18	2.46
Estate Tax	2.42	2.46
Board of Developmental Disabilities	2.18	2.46
Medical Examiner	2.60	2.43
Office of Procurement & Diversity	2.69	2.43
Solid Waste District / Planning	2.27	2.43
Budget Commission	2.24	2.40
Real Property Valuation	2.20	2.40
Municipal Judicial Costs	2.69	2.40
Regionalization Benefits Program	2.46	2.37
County Benefits	2.36	2.37

Compliance Impact



Legend of 15 Highest - Compliance Risk Impact

Auditable Unit	Likelihood	Compliance Impact
Municipal Judicial Costs	2.69	3.00
Department of Law	1.89	2.75
Public Defender	2.39	2.75
Board of Revisions	2.18	2.75
Budget Commission	2.24	2.75
General Accounting/Financial Reporting	2.05	2.75
HR Time and Attendance	2.24	2.75
Local Emergency Planning Committee	1.88	2.75
Solid Waste District / Planning	2.27	2.75
Property Demolition Program	2.10	2.71
Regional Collaboration	1.80	2.71
Children and Family Services	1.95	2.71
Recorder's Office / Real Estate	2.39	2.71
Fiscal Office General Services	1.88	2.71
Regionalization Benefits Program	2.46	2.71

Likelihood of Operational, Financial and Compliance Risk – Combined Scores

Top 15

Auditable Unit	Likelihood
Office of Procurement & Diversity	2.69
Municipal Judicial Costs	2.69
Accounts Payable	2.62
Medical Examiner	2.60
Employment and Family Services	2.52
Prosecutor's Office	2.46
Regionalization Benefits Program	2.46
Juvenile Court	2.42
Estate Tax	2.42
Recorder's Office / Real Estate	2.39
Public Defender	2.39
County Benefits	2.36
Human Resources (HR)	2.34
Appraisal	2.33
Sewer	2.33