

# 2017 Risk Assessment

Cuyahoga County, Ohio  
Department of Internal Auditing

2017 Risk Assessment Report  
January 1, 2017 – December 31, 2017

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**CUYAHOGA COUNTY  
DEPARTMENT OF INTERNAL AUDITING**

**RISK ASSESSMENT REPORT  
Cuyahoga County  
Cover Letter**

January 5, 2018

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, 2017 through December 31, 2017. The objectives were to identify potential risks associated with each auditable unit<sup>1</sup> 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 universe<sup>2</sup> from prior year assessments. With assistance from the County Executive, we distributed questionnaires to County chiefs and directors with responsibility to oversee Executive agency auditable units. We also distributed similar questionnaires to County Non-Executive agencies. 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.

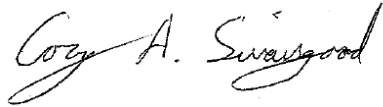
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<sup>1</sup> A particular topic, subject, department, process, entity, or function that, due to the presence of risk, may warrant an audit.

<sup>2</sup> 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 County Executive and management of the departments and agencies 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 style with a large initial 'C'.

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 2016, DIA performed a County-wide risk assessment of 102 auditable units consisting of agencies, departments, offices, boards and commissions that were funded in whole or in part by the County, 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.

DIA performed the 2017 County-wide risk assessment to develop the 2018 audit plan. DIA updated the audit universe as necessary. A questionnaire was distributed to 24 chiefs and directors under the County Executive and 25 non-Executive agencies for a total of 49 questionnaires. The 49 questionnaires were distributed to upper management with responsibility in overseeing the 102 auditable units identified as the audit universe. 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.

In prior years', DIA performed a comprehensive risk analysis on all 102 auditable units utilizing 11 risk factors, noted on page 5 in detail. For the 2017 risk assessment DIA did not perform a comprehensive review of each auditable unit. Instead, DIA rolled the 2016 risk assessment results from each auditable unit into the 2017 risk assessment. We distributed a questionnaire and received input from 24 County Executive chiefs and directors and 25 non-Executive agencies for the 2017 risk assessment. DIA developed the questionnaire to compile information on County Executive departments and non-Executive agencies to address risk factors and offer DIA's services.

DIA requested information on the following topics:

- Efficiency in using current resources.
- Adequacy of training on internal processes, policies, laws, and internal controls.
- Awareness of internal control weaknesses.
- Cash collection points.
- Awareness of fraudulent or unethical behavior.
- Requests for DIA's services (e.g. training, audits, reviews).

Additional information was collected through research of the County website and County financial records. We updated each auditable units' risk factor scores based on results from the questionnaires and additional research.

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

DIA reviewed and updated the County's audit universe to conduct the 2017 risk assessment and enhance the ability to establish the 2018 audit plan. The audit universe is broken into auditable units.

The primary sources for determining the audit universe were the County's 2017 Operating Budget Resolution, research of the County's website, and discussions with 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

Like 2016's risk assessment, DIA identified 11 risk factors for the 2017 risk assessment. The 2016 risk assessment scores were rolled into the 2017 risk assessment and updated as deemed necessary. Risk factors were developed using IIA guidance and historical knowledge of the County government, as well as best practices in internal auditing. DIA scored each risk factor based on the impact and likelihood of the risk occurring to the auditable unit. The impact and likelihood were 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. DIA score the impact of each risk factor 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 DIA rated the various risk factors, the risk factors were weighted to arrive at a composite risk score for each auditable unit, which was used to prioritize the 2018 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 between 0 and 2 to the total risk score for each auditable unit based on actual expenditures in 2016.

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 to the County if reported in the media.
Handling of Cash	O, F	5	Impact and likelihood of risk increases with more cash collection points and fewer resources to assist with monitoring.
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 with more complex transactions 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	Recent 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

As of the date of this report, DIA received 45 completed questionnaires of the 49 distributed (92% response rate). DIA updated the auditable units' scores that did not respond to the questionnaire based on information from the prior year risk assessment and additional research from the County's website and financial records. Any risk factor unknown to DIA was rated at "high" for the risk impact and likelihood.

DIA does not believe the four outstanding risk assessments will significantly affect the audit plan for 2018, as sufficient information was available for DIA to complete the risk assessments. The following table displays the response rate:

	Questionnaires Sent	Questionnaires Received	Response Rate
Executive Agencies	24	24	100%
Outside non-Executive Agencies	25	21*	83%
<b>Total</b>	<b>49</b>	<b>45</b>	<b>92%</b>

\* The Audit Committee's authority over non-Executive Agencies is determined on a case-by-case basis. The following non-Executive Agencies did not respond to the questionnaire:

- Board of Health
- Cuyahoga County Convention Facilities Development Corporation
- Prosecutor's Office
- Veterans Service Commission

## 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="float: right; margin-left: 20px;"> <tr><td>Regional Enterprise Data Sharing System (REDSS)</td></tr> <tr><td>Office of Emergency Management</td></tr> <tr><td>Cuyahoga Emergency Communications System (CECOMS)</td></tr> <tr><td>Witness/Victim Service Center</td></tr> <tr><td>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="float: right; margin-left: 20px;"> <tr><td>Community Based Correctional Facility</td></tr> <tr><td>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="float: right; margin-left: 20px;"> <tr><td>Property Demolition Program</td></tr> </table> <hr/> Regional Collaboration	Property Demolition Program								
Property Demolition Program										
Health & Human Services	Children & Family Services <hr/> Job & 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="float: right; margin-left: 20px;"> <tr><td>Board of Revisions</td></tr> <tr><td>Office of Budget &amp; Management</td></tr> <tr><td>Budget Commission</td></tr> <tr><td>Fiscal Office Controller</td></tr> <tr><td>• General Accounting/Financial Reporting</td></tr> <tr><td>• County Payroll</td></tr> <tr><td>• Hotel/Motel Tax</td></tr> <tr><td>• Accounts Payable</td></tr> <tr><td>Office of Procurement &amp; Diversity</td></tr> </table>	Board of Revisions	Office of Budget & Management	Budget Commission	Fiscal Office Controller	• 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										
• 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
Economic Development	9.35	High
Operations	8.60	High
Health & Human Services	8.58	High
Justice	8.34	High
Courts	8.28	High
Boards/Commissions & Other Outside Agencies	8.03	High

*Total Inherent Risk by Auditable Unit*

<b>Auditable Unit</b>	<b>Score</b>	<b>2016 Actual Expenditures**</b>	<b>2017 Original Budget**</b>	<b>FTE Count***</b>
Job and Family Services	10.06	\$ 80,620,126	\$ 85,529,578	830
Juvenile Court	9.68	60,016,983	56,120,493	550
Budget Commission	9.23	*2,000,000,000	-	2
Sheriff's Office	9.09	104,504,064	104,434,288	1,100
Accounts Payable	9.03	*850,000,000	-	9
County Benefits	8.93	98,390,591	100,233,549	8
Board of Developmental Disabilities	8.88	193,148,505	195,691,436	1,098
Public Works Fiscal	8.84	76,364,154	8,322,135	21
Department of Development	8.73	44,500,760	9,386,967	33
Prosecutor's Office	8.67	35,904,074	38,378,447	362
Medical Examiner	8.69	11,596,078	11,465,580	95
Regionalization Benefits Program	8.63	36,934,823	40,300,827	2
Child Support Enforcement	8.47	36,323,138	39,952,066	315
Children and Family Services	8.42	131,410,672	139,472,290	868
County Payroll	8.41	*409,080,544	-	4
Office of Budget & Management	8.41	101,107,122	84,995,975	12
Recorder's Office / Real Estate	8.41	4,217,006	2,038,798	30
Road/Bridge	8.36	73,973,180	54,436,218	40
Office of Procurement & Diversity	8.29	1,745,698	2,320,771	22
Municipal Judicial Costs	8.22	3,522,151	3,661,986	-
MetroHealth System Board of Trustees	8.22	1,035,373,000	977,995,000	6,759
Alcohol, Drug Addiction & Mental Health Services (ADAMHS)	8.18	67,804,419	39,363,659	47
Board of Health	8.10	16,795,787	27,922,507	142
Public Defender	7.94	11,881,641	12,299,530	102
General Accounting/Financial Reporting	7.87	2,729,860	3,272,313	7
Treasurer's Office	7.78	14,499,097	4,439,075	41
Parking Services	7.76	1,739,078	3,439,523	12
Fiscal Office General Services	7.66	4,124	680,110	6
Ohio Means Jobs	7.59	13,629,853	12,956,875	12
Sewer	7.51	44,864,239	43,964,206	117
Senior & Adult Services	7.51	17,978,049	18,215,531	177
Information Technology	7.49	23,424,931	26,760,997	150
Board of Revisions	7.40	2,951,643	2,945,334	25
Common Pleas Court - Civil & Criminal	7.35	45,964,027	37,898,331	310
Board of Elections	7.26	16,316,217	14,369,931	85
Homeless Services	7.13	21,838,129	6,313,072	5
Estate Tax	7.06	*1,000,000	-	1
Fiscal Office Controller	7.04	-	-	23

Auditable Unit	Score	2016 Actual Expenditures**	2017 Original Budget**	FTE Count***
Community Based Correctional Facility	6.96	5,988,250	5,906,125	69
HR Time and Attendance	6.96	**-	-	11
Fiscal Officer	6.92	-	-	331
Property Demolition Program	6.91	10,253,138	3,314,588	6
Human Resources (HR)	6.89	3,441,544	4,059,138	60
Solid Waste District / Planning	6.88	2,299,880	2,421,206	6
Regional Enterprise Data Sharing System (REDSS)	6.84	1,058,601	1,473,827	3
Hotel/Motel Tax	6.81	243,458	-	3
Invest in Children	6.72	13,228,454	15,752,561	10
Ryan White Part A Program	6.71	4,209,682	4,616,076	6
Real Property Valuation	6.68	2,392	-	21
Clerk of Courts	6.66	8,545,287	9,103,856	115
Fiscal Office Operations	6.66	-	-	193
Land Reutilization Corporation (Land Bank)	6.66	23,674,863	22,795,917	38
AutoTitle	6.55	5,651,607	5,862,333	61
Cuyahoga Corrections Planning	6.54	5,746,619	-	-
Local Emergency Planning Committee	6.48	103,706	313,630	-
HR OED and Employee Engagement Programs	6.40	**-	-	5
Microfilm	6.39	18,102	1,487,410	22
Adult Probation (Restitutions)	6.33	8,664,678	14,542,584	200
Planning Commission	6.29	1,482,644	1,685,882	18
Facilities	6.29	37,454,176	38,392,389	214
Agency of Inspector General	6.28	681,959	792,844	7
Board of Control	6.22	-	-	-
HR Employee and Labor Relations	6.22	30,406,150	6,130,558	-
Probate Court	6.18	7,071,609	7,112,909	76
Cuyahoga Soil and Water Conservation District	6.17	831,177	1,023,545	9
Department of Law	6.16	2,151,099	2,301,978	22
Regional Collaboration	6.12	250,437	259,135	2
Public Works	6.03	-	-	580
HR Personnel	6.02	**-	-	5
Veterans Service Commission	5.97	7,004,532	6,860,106	32
Mailroom	5.83	1,313,986	1,386,395	11
Office of Reentry	5.75	2,276,897	2,114,816	6
Family & Children First Council	5.73	3,909,051	4,660,383	9
County Airport	5.66	1,106,438	1,580,502	7
Weights & Measurers/Consumer Affairs	5.64	670,942	715,844	11
Geographical Information Systems (GIS)	5.54	529,071	861,202	3
Public Safety & Justice Services	5.53	4,212,791	2,095,912	85

Auditable Unit	Score	2016 Actual Expenditures**	2017 Original Budget**	FTE Count***
Mediation	5.53	708,509	914,952	9
Domestic Relations Court	5.51	9,089,789	9,452,426	83
County Law Library Resource Board	5.46	509,852	554,976	3
Convention and Visitors Bureau	5.39	14,000,000	-	54
Map & Digital Imaging	5.35	**_	-	7
Fleet Services	5.30	1,270,449	1,322,122	5
Personnel Review Commission (PRC)	5.29	1,961,422	1,708,695	16
Crime Stoppers	5.28	48,764	-	1
Office of Emergency Management	5.28	1,123,929	1,368,396	11
Witness/Victim Service Center	5.22	2,691,819	2,199,788	24
Archives (County Records Commission)	5.16	896,161	1,373,367	3
Public Defender's Commission	5.14	-	-	-
Animal Shelter	5.13	1,927,828	2,115,301	15
Internal Audit Committee	5.13	567,229	592,885	6
8th District Court of Appeals	5.10	700,541	865,701	51
Appraisal	5.10	9,093,447	13,773,707	43
IT Security	5.03	607,547	485,143	5
Fiscal Office Special Projects	4.91	724,592	1,027,600	4
Architecture	4.89	339,117	-	5
Cuyahoga Emergency Communications System (CECOMS)	4.76	7,851,864	4,142,939	24
Print Shop	4.74	2,431,784	2,769,924	7
County Council	4.57	1,754,913	1,864,985	20
Convention Facilities Development (Global Center and Convention Center)	4.44	6,600,326	-	2
Soldiers' & Sailors' Monument	4.43	207,052	210,023	4
County Executive	4.23	2,071,367	2,068,802	16

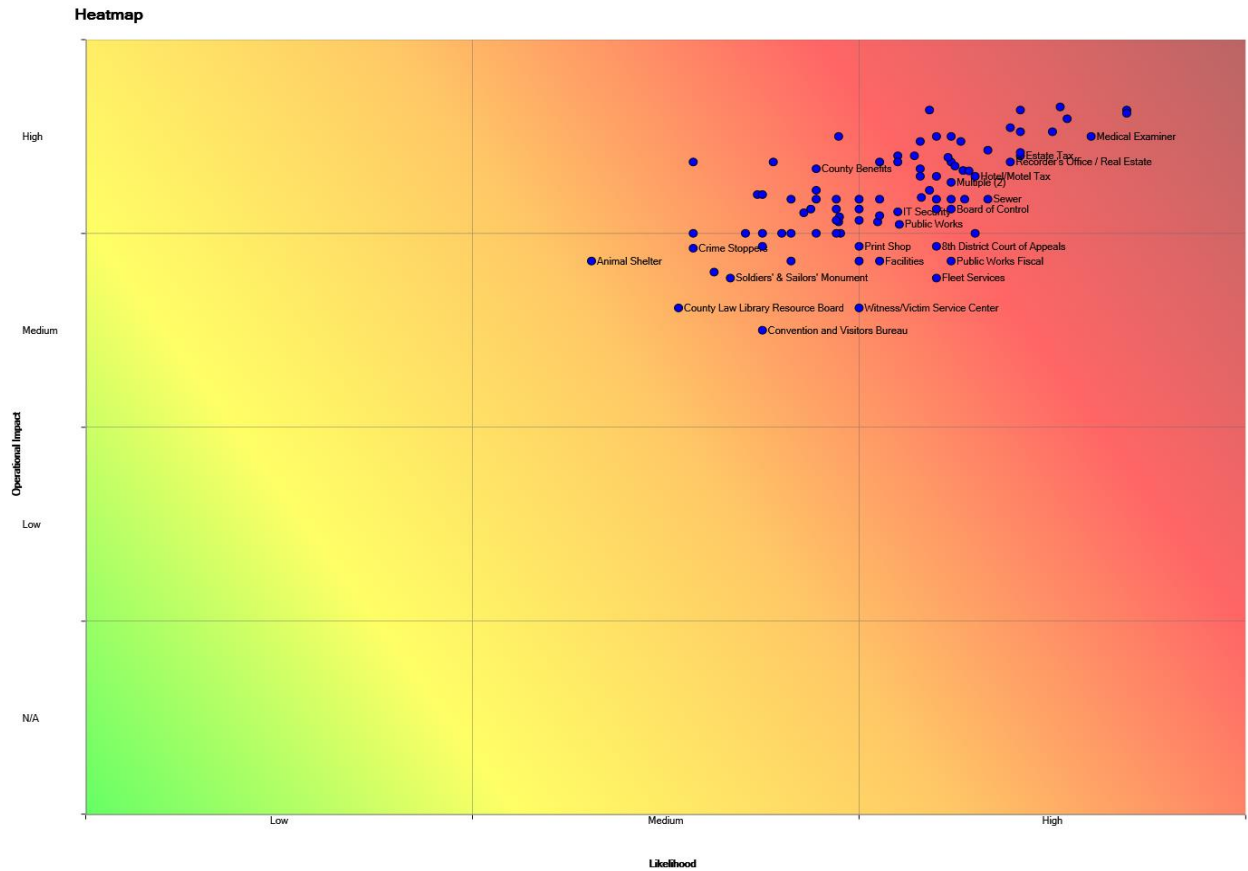
\*Dollar amount of expenditures disbursed from the auditable unit that was budgeted in other auditable units (i.e. payroll disbursements and Accounts Payable disbursements) or not budgeted at all (i.e. distribution of property and estate taxes collected by the County).

\*\*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.

\*\*\* The Full Time Employee (FTE) number was based off the 2016 Risk Assessment. Directors were not asked to update these figures. The number of employees in an auditable unit does not affect the risk score.

## Risk Category Heatmaps

### Operational Impact

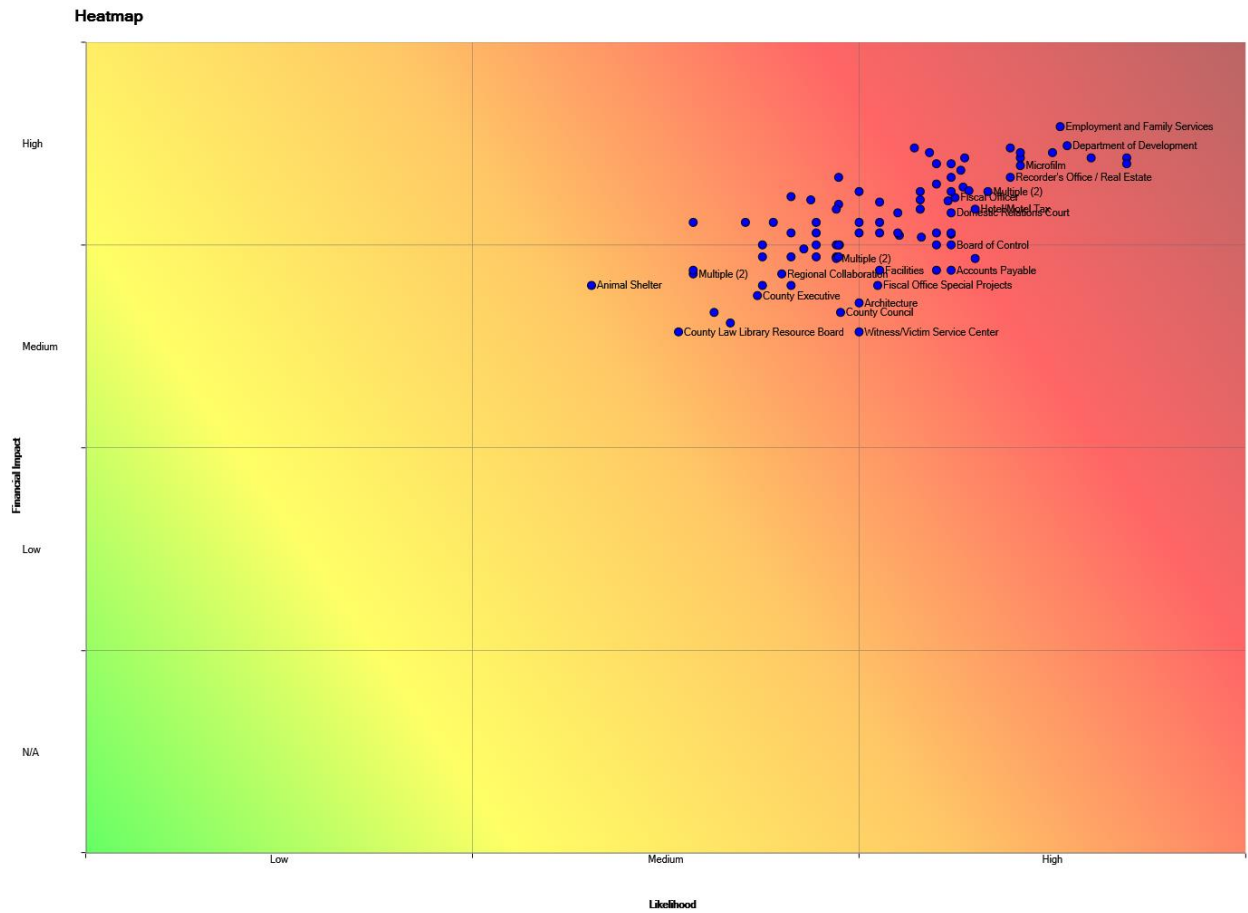


### Legend of 15 Highest - Operational Risk Impact

Auditable Unit	Likelihood	Operational Impact
Job and Family Services	2.52	2.65
Public Defender	2.42	2.64
Board of Revisions	2.18	2.64
Office of Procurement & Diversity	2.69	2.64
Municipal Judicial Costs	2.69	2.62
Department of Development	2.54	2.59
Parking Services	2.39	2.55
Prosecutor's Office	2.50	2.52
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
Fiscal Office General Services	2.26	2.47



## Financial Impact



### Legend of 15 Highest - Financial Risk Impact

Auditable Unit	Likelihood	Financial Impact
Job and Family Services	2.52	2.58
Department of Development	2.54	2.49
Sheriff's Office	2.14	2.48
Parking Services	2.39	2.48
Prosecutor's Office	2.50	2.46
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
Public Defender	2.42	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

## Compliance Impact



### Legend of 15 Highest - Compliance Risk Impact

Auditable Unit	Likelihood	Compliance Impact
Municipal Judicial Costs	2.69	3.00
Department of Development	2.54	2.88
Department of Law	1.89	2.75
Public Defender	2.42	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	2.26	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
Medical Examiner	2.60
Department of Development	2.54
Job and Family Services	2.52
Prosecutor's Office	2.50
Public Defender	2.42
Estate Tax	2.42
Juvenile Court	2.42
Microfilm	2.42
Recorder's Office / Real Estate	2.39
Parking Services	2.39
Sewer	2.33
Appraisal	2.33
Hotel/Motel Tax	2.30