2018 Risk Assessment

Cuyahoga County, Ohio
Department of Internal Auditing

2018 Risk Assessment Report
January 1, 2018 – December 31, 2018

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CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDITING

RISK ASSESSMENT REPORT
Cuyahoga County
Cover Letter

January 18, 2019

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, 2018 through December 31, 2018. The objectives were to identify potential risks associated with each auditable unit[1] 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.

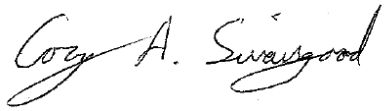
To accomplish our objectives, we reviewed and updated our audit universe[2] from prior year assessments. We distributed questionnaires to 39 County chiefs and directors with responsibility to oversee Executive and non-Executive-agency auditable units. In addition, we conducted in-person interviews with 14 agencies or departments deemed high risk to the County. We also queried County stakeholders for audit requests. Our assessments provided the basis for a 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 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 County Executive and management of the departments and agencies that assisted throughout the process for their courtesy and cooperation during the risk assessments.

Respectfully,



Cory A. Swaisgood, CPA
Director of Internal Auditing

Cc: Cuyahoga County Council
Matt Carroll, Acting Chief of Staff
Nora Hurley, Interim Law Director
Michael C. O'Malley, Cuyahoga County Prosecutor

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Introduction

In 2016, DIA began performing 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 the following fiscal year. In 2018, DIA added three auditable units: two major County projects and the County Jail as a subset of the Sheriff's Office. This brought the total auditable universe up to 105. 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 has conducted this risk assessment each year since 2016, modifying the questions and technique (in-person or emailed questionnaire) as needed, and updating the audit universe as necessary.

DIA performed the 2018 County-wide risk assessment to develop the 2019 audit plan through in-person interviews and questionnaires. Questionnaires were distributed to 14 chiefs and directors under the County Executive and 25 non-Executive agencies for a total of 39 questionnaires. The 39 questionnaires were distributed to upper management with responsibility for overseeing auditable units identified as the 2018 audit universe. In addition, in-person interviews were conducted with 14 agencies. Overall, DIA conducted 53 risk assessments with Executive and non-Executive agencies. 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 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 in detail on page 5. For the 2018 risk assessment, DIA did not perform a comprehensive review of each auditable unit. Rather, we rolled the 2017 risk assessment results from some auditable units into the 2018 risk assessment and distributed 53 questionnaires to Executive and non-Executive agencies. Specifically, DIA distributed modified questionnaires to 14 County Executive chiefs and directors and 25 non-Executive agencies and performed in-person interviews with 14 agencies. DIA developed the questionnaires 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
- Asset/Inventory information
- Cash handling
- Awareness of fraudulent or unethical behavior with employees or vendors
- Requests for DIA's services (e.g. training, audits, reviews).

Topics included in the questionnaire for Major County Projects included:

- Project objectives, scheduling, and risk exposure
- Staff/management experience and staff turnover
- Changes in business process and change management
- Testing plans, scripts and timeliness
- Security, handling of sensitive information and segregation of duties
- Data management and validation
- Business continuity and disaster recovery plans
- System/vendor selection and budgetary impact
- Key system interfaces

Additional information was collected through research of the County website and County financial records. We updated each auditable unit's risk factor scores based on results from the questionnaires, recent audits and additional research. DIA utilized TeamRisk, our 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 2018 risk assessment and enhance our ability to establish the 2019 audit plan. The audit universe is broken into auditable units.

The primary sources for determining the audit universe were the prior years' assessments, the County's 2018 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 is reviewed and updated on an annual basis. Appendix A displays the audit universe as of the date of this report.

Risk Factors

The 2017 risk assessment scores were rolled into the 2018 risk assessment and updated as deemed necessary through questionnaires, in-person interviews or prior audits. Like 2017's risk assessment, DIA identified 11 risk factors for the 2018 risk assessment. In addition, specific risk factors were developed for the new auditable units, as described on page 3. 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 scored 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 includes high-risk areas in the audit plan and consider routine audits of 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 2019 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 2017.

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 50 completed questionnaires of the 53 distributed, for an overall response rate of 94%. DIA updated the scores for the auditable units that did not respond to the questionnaire based on information from the prior-year risk assessment, recent audits, 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 three outstanding risk assessments will significantly affect the audit plan for 2019, as sufficient information was available for DIA to complete the risk assessments. The following table displays the response rate on questionnaires distributed:

	Questionnaires Sent	Questionnaires Received	Response Rate
Executive Agencies	27	27	100%
Outside non-Executive Agencies	26	24*	92%
Total	53	51	96%

** 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*
- *Prosecutor's Office*

Appendix A – Audit Universe

Organization	Organizational Units	Agencies / Departments / Offices / Boards	
Cuyahoga County	Justice	Clerk of Courts	
		Agency of Inspector General	
		Department of Law	
		Medical Examiner	
		Prosecutor's Office	
		Public Defender	
		Public Safety & Justice Services	Regional Enterprise Data Sharing System (REDSS) Office of Emergency Management Cuyahoga Emergency Communications System (CECOMS) Witness/Victim Service Center Mediation
		Sheriff's Office	Jail
		Crime Stoppers	
	Courts	8th District Court of Appeals	
		Common Pleas Court - Civil & Criminal	Community Based Correctional Facility Adult Probation (Restitutions)
		Domestic Relations Court	
		Probate Court	
		Juvenile Court	
	Economic Development	Department of Development	Property Demolition Program
		Regional Collaboration	
	Health & Human Services	Children & Family Services	
		Job & Family Services	
		Child Support Enforcement	
		Family & Children First Council	
		Homeless Services	
		Invest in Children	
		Senior & Adult Services	
		Office of Reentry	
	Operations	County Council	
		County Executive	
		Fiscal Officer	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

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)	
Major County Projects	Enterprise Resource Planning	
	Harris Tax System	

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
Major County Projects	10.45	Very High
Operations	8.70	High
Courts	8.45	High
Justice	8.44	High
Health & Human Services	8.44	High
Economic Development	8.35	High
Boards/Commissions & Other Outside Agencies	8.02	High

Total Inherent Risk by Auditable Unit

Auditable Unit	Score	2017 Actual Expenditures**	2018 Original Budget**	FTE Count***
Jail	10.38	$ 69,002,295	68,818,385	751
Juvenile Court	9.74	67,272,950	58,869,247	549
Enterprise Resource Planning System	9.56	6,900,000	25,000,000	60
Sheriff's Office	9.35	107,869,035	109,953,629	1,100
Job and Family Services	9.35	78,543,654	81,363,935	780
Harris Tax System	9.32	5,685,340	7,068,006	20
Information Technology	9.27	48,783,951	23,933,202	150
IT Security	9.10	599,999	1,163,870	5
Accounts Payable	9.03	* 850,000,000	-	9
County Benefits	8.93	93,603,165	104,216,767	8
Board of Developmental Disabilities	8.88	184,333,654	188,034,879	1,098
Public Works Fiscal	8.84	116,038,103	8,498,358	21
Department of Development	8.73	29,641,695	11,021,374	33
Prosecutor's Office	8.67	38,974,673	38,074,115	362
Medical Examiner	8.66	12,809,092	13,404,794	95
Regionalization Benefits Program	8.63	27,444,275	33,861,364	1.5
Office of Budget & Management	8.58	111,053,235	83,891,188	12
Road/Bridge	8.43	68,410,578	47,359,091	40
Children and Family Services	8.42	139,001,553	141,058,715	868
Recorder's Office / Real Estate	8.41	1,985,447	2,078,768	30
County Payroll	8.41	*963,180,477	-	4
Office of Procurement & Diversity	8.40	1,717,717	2,338,691	22
Alcohol, Drug Addiction & Mental Health Services (ADAMHS)	8.25	76,415,867	39,363,659	47
Municipal Judicial Costs	8.22	3,472,417	3,557,360	0
MetroHealth System Board of Trustees	8.22	1,035,373,000	32,472,000	6,759
Child Support Enforcement	8.21	41,683,413	42,053,539	285
Board of Health	8.10	21,794,063	27,922,507	142
Public Defender	7.94	12,524,214	14,288,650	102
Sewer	7.89	49,309,192	44,822,262	117
General Accounting/Financial Reporting	7.87	2,694,733	3,417,404	7
Senior & Adult Services	7.82	18,550,764	19,102,397	166
Common Pleas Court - Civil & Criminal	7.75	47,986,671	38,079,984	310
Parking Services	7.69	4,019,157	3,850,340	5
Ohio Means Jobs	7.59	14,794,103	12,875,757	12
Homeless Services	7.46	11,948,323	9,276,991	5
Board of Elections	7.26	13,946,054	15,042,608	85

Auditable Unit	Score	2017 Actual Expenditures**	2018 Original Budget**	FTE Count***
Fiscal Office General Services	7.17	545,214	609,049	6
Estate Tax	7.06	*1,000,000	-	1
Fiscal Office Controller	7.04	-	-	23
HR Time and Attendance	6.96	**	-	11
Community Based Correctional Facility	6.96	5,209,063	5,310,000	69
Facilities	6.91	42,806,933	39,564,801	214
Human Resources (HR)	6.89	3,785,855	3,966,227	60
Solid Waste District / Planning	6.88	2,177,567	2,140,804	6
Fiscal Officer	6.88	-	-	331
Regional Enterprise Data Sharing System (REDSS)	6.84	898,934	1,111,609	3
Hotel/Motel Tax	6.81	248,541	245,155	3
Treasurer's Office	6.78	4,768,273	5,468,775	41
Board of Revision	6.75	3,240,024	3,019,392	25
Ryan White Part A Program	6.71	5,093,523	4,616,076	5.5
Budget Commission	6.70	*2,000,000,000	-	3
Real Property Valuation	6.68	-	-	21
Fiscal Office Operations	6.66	-	-	193
Clerk of Courts	6.66	8,377,737	8,631,342	115
Land Reutilization Corporation (Land Bank)	6.65	23,674,863	22,795,917	38
Auto Title	6.55	5,672,940	8,179,400	61
Cuyahoga Corrections Planning	6.54	5,506,361	-	0
Invest in Children	6.53	15,575,908	18,012,826	10
HR OED and Employee Engagement Programs	6.40	**	-	5
Microfilm	6.39	1,253,972	1,296,275	22
Planning Commission	6.36	1,889,153	1,744,128	18
Adult Probation (Restitutions)	6.33	9,199,087	16,482,301	200
Agency of Inspector General	6.28	706,303	924,228	7
HR Employee and Labor Relations	6.22	10,232,932	5,445,926	0
Board of Control	6.22	-	-	0
Probate Court	6.18	7,263,126	7,229,429	76
Local Emergency Planning Committee	6.18	107,823	-	0
Cuyahoga Soil and Water Conservation District	6.17	927,080	1,108,716	9
Department of Law	6.16	2,108,038	2,227,175	22
Regional Collaboration	6.12	243,441	259,281	2
Public Works	6.10	-	-	580
Appraisal	6.10	12,085,251	13,049,949	43
HR Personnel	6.02	**	-	5
Property Demolition Program	5.99	5,527,552	260,196	5
Veterans Service Commission	5.97	7,427,001	6,900,338	32

Auditable Unit	Score	2017 Actual Expenditures**	2018 Original Budget**	FTE Count***
Mailroom	5.83	757,953	1,376,392	11
Family & Children First Council	5.73	4,363,110	5,154,428	9
County Airport	5.66	1,509,499	1,587,670	7
Weights & Measurers/Consumer Affairs	5.64	730,966	757,223	11
Geographical Information Systems (GIS)	5.54	402,189	855,376	3
Public Safety & Justice Services	5.53	3,593,137	2,201,817	76
Mediation	5.53	693,776	-	9
Office of Reentry	5.47	2,484,882	2,187,546	6
County Law Library Resource Board	5.46	559,828	453,279	3
Convention and Visitors Bureau	5.39	14,000,000	-	54
Domestic Relations Court	5.36	9,607,945	9,787,579	83
Map & Digital Imaging	5.35	**	-	7
Fleet Services	5.30	1,196,562	1,205,341	5
Personnel Review Commission (PRC)	5.29	1,645,724	1,862,223	16
Office of Emergency Management	5.28	1,211,912	1,431,870	11
Crime Stoppers	5.28	49,647	-	1
Witness/Victim Service Center	5.22	2,751,474	2,268,925	24
Archives (County Records Commission)	5.16	711,888	1,156,237	3
Public Defender's Commission	5.14	-	-	0
Internal Audit Committee	5.13	484,716	739,341	7
Animal Shelter	5.13	2,461,967	2,206,769	15
8th District Court of Appeals	5.07	771,119	916,058	51
Fiscal Office Special Projects	4.91	657,805	-	4
Architecture	4.89	691,656	-	5
Cuyahoga Emergency Communications System (CECOMS)	4.76	3,695,129	4,492,995	24
Print Shop	4.74	2,707,969	2,351,009	7
County Council	4.57	1,821,437	1,950,152	20
Convention Facilities Development (Global Center and Convention Center)	4.44	5,880,473	5,611,247	2
Soldiers' & Sailors' Monument	4.43	179,294	211,781	4
County Executive	4.23	1,003,607	1,180,703	6

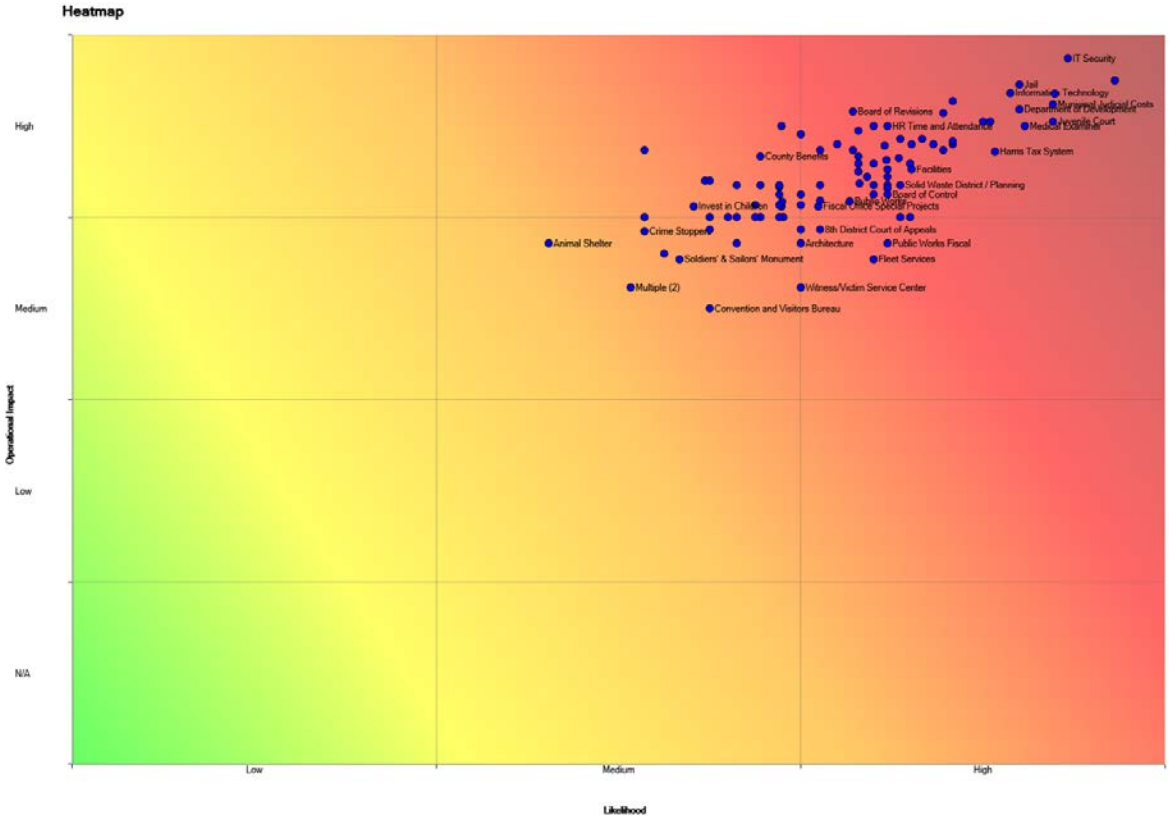
**Dollar amount of expenditures disbursed from the auditable unit that was budgeted in other auditable units (i.e. payroll disbursements and Accounts Payable disbursements) or not budgeted at all (i.e. distribution of property and estate taxes collected by the County).*

***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 on a report received from the Office of Budget and Management. 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

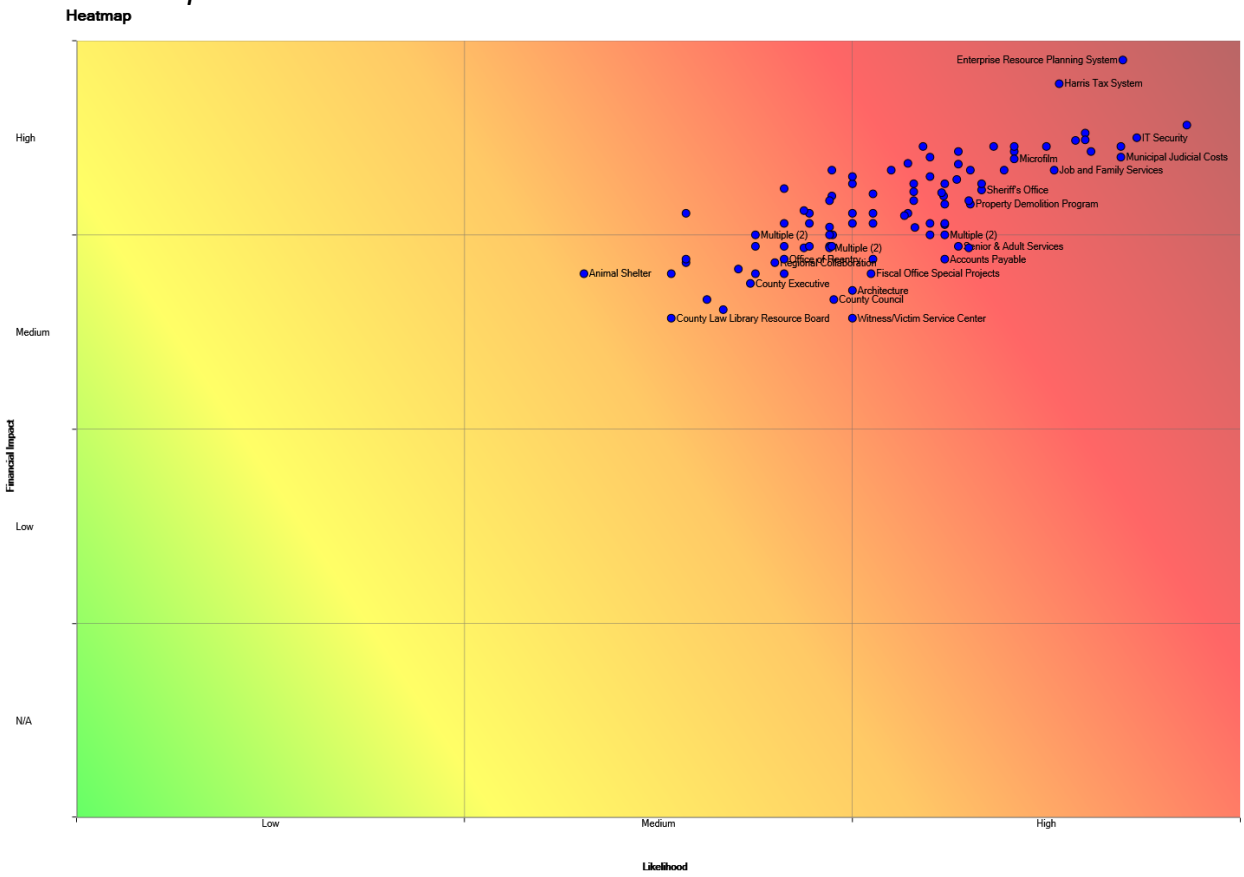
Operational Impact



Legend of 15 Highest - Operational Risk Impact

Auditable Unit	Likelihood	Operational Impact
IT Security	2.73	2.87
Office of Procurement & Diversity	2.86	2.75
Jail	2.60	2.73
Information Technology	2.58	2.68
Enterprise Resource Planning System	2.70	2.68
Public Defender	2.42	2.64
Municipal Judicial Costs	2.69	2.62
Department of Development	2.60	2.59
Board of Revisions	2.14	2.58
Prosecutor's Office	2.50	2.52
Juvenile Court	2.69	2.52
Job and Family Services	2.52	2.52
Medical Examiner	2.62	2.50
Regional Enterprise Data Sharing System (REDSS)	2.20	2.50
Children and Family Services	1.95	2.50

Financial Impact



Legend of 15 Highest - Financial Risk Impact

Auditable Unit	Likelihood	Financial Impact
Enterprise Resource Planning System	2.70	2.90
Harris Tax System	2.53	2.78
Office of Procurement & Diversity	2.86	2.57
Jail	2.60	2.52
IT Security	2.73	2.50
Department of Development	2.60	2.49
Information Technology	2.58	2.49
Prosecutor's Office	2.50	2.46
Juvenile Court	2.69	2.46
Estate Tax	2.42	2.46
Sewer	2.36	2.46
Board of Developmental Disabilities	2.18	2.46
Medical Examiner	2.62	2.43
Public Defender	2.42	2.43
Solid Waste District / Planning	2.27	2.43

Compliance Impact

Legend of 15 Highest - Compliance Risk Impact

Auditable Unit	Likelihood	Compliance Impact
Jail	2.60	3.00
Municipal Judicial Costs	2.69	3.00
Enterprise Resource Planning System	2.70	3.00
Department of Development	2.60	2.88
Harris Tax System	2.53	2.82
Department of Law	1.89	2.75
Public Defender	2.42	2.75
Board of Revisions	2.14	2.75
General Accounting / Financial Reporting	2.05	2.75
Office of Procurement & Diversity	2.86	2.75
HR Time and Attendance	2.24	2.75
Solid Waste District / Planning	2.27	2.75
Sheriff's Office	2.39	2.73
Property Demolition Program	2.30	2.71
Regional Collaboration	1.80	2.71

Likelihood of Operational, Financial and Compliance Risk – Combined Scores

Top 15

Auditable Unit	Likelihood
Office of Procurement & Diversity	2.86
IT Security	2.73
Enterprise Resource Planning System	2.70
Juvenile Court	2.69
Municipal Judicial Costs	2.69
Medical Examiner	2.62
Jail	2.60
Department of Development	2.60
Information Technology	2.58
Harris Tax System	2.53
Job and Family Services	2.52
Prosecutor's Office	2.50
Public Defender	2.42
Estate Tax	2.42
Microfilm	2.42