

# Internal Audit Report

Cuyahoga County, Ohio  
Department of Internal Auditing

**REDSS Revenue Review  
Advisory Engagement**

**Department of Public Safety and Justice Services**

**January 1, 2023 – December 31, 2024**



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*Release Date: 12/05/2025*

**INTERNAL AUDIT REPORT**  
**REDSS Revenue Review**  
**Cover Letter**

August 28, 2025

To: Director of Public Safety and Justice Services, Brandy Carney, current management, and the Regional Enterprise Data Sharing System Board.

At the request of the Director of Public Safety and Justice Services and the Regional Enterprise Data Sharing System (REDSS) Board, the Department of Internal Auditing (DIA) has performed a review of the REDSS program revenue. This review was performed as an advisory engagement. We were not engaged to and did not conduct an audit examination and therefore are not attesting to the effectiveness of controls or accuracy of collections.

This engagement was performed in accordance with the Global Internal Audit Standards issued by the Institute of Internal Auditors (IIA). The IIA standards define advisory engagements as services through which internal auditors provide advice to an organization without providing assurance or taking on management responsibilities. The nature and scope of advisory services are subject to agreement with relevant stakeholders. Advisory services are also known as consulting services.

**Public Safety and Justice Services Department**

The Department of Public Safety & Justice Services (PSJS) is responsible for collection of REDSS revenue and administration of the REDSS fund. This fund is to be used to support the County's law enforcement and public safety data-sharing infrastructure. Revenue is received from 47 municipal and mayor courts throughout the County who are required to charge a rate of \$5.00 per moving violation under Ohio Revised Code (ORC) 2949.093.

The REDSS program relies on monthly disbursements from these courts. PSJS oversees the collection, tracking, and reconciliation of REDSS revenue to ensure compliance and proper funding of this critical public safety system.

**PURPOSE AND SCOPE OF WORK**

The objective of this advisory engagement was to:

1. Identify anomalies and negative trends in REDSS revenue across all collection points (Courts collecting fees) from 2017-2024.
2. Verify payments received from each collection point align with system-generated reports.
3. Obtain support regarding the configuration and procedures in place to ensure accurate application of REDSS fees in each case for all collection points.

DIA conducted an anomaly and trend analysis of REDSS revenue from 2017 through 2024; and performed a detailed reconciliation of 2023 and 2024 collections based on supporting documentation provided by each court. We reviewed reports, spreadsheets, and system screenshots to assess whether payments remitted to the County align with the expected \$5 per moving violation as required by ORC Section 2949.093. Lastly, we determined whether results warranted referral to the Auditor of State’s Office for future compliance testing.

## **CONCLUSION & RESULTS**

DIA distributed a memo with questions and documentation requests to all 47 courts. The following information was requested, and the results of these inquiries are provided throughout this report:

- System-generated reports supporting the \$5 REDSS fee collected during 2023-2024.
- Documentation demonstrating how the \$5 REDSS fee is assessed on moving violations.
- Explanations for REDSS fees remitted to the County in non-multiples of \$5.
- Reasons for delayed monthly payments, if applicable.

The table below summarizes the response rates to DIA’s requests:

<b><u>Total Requests</u></b>	<b><u>Responses</u></b>	<b><u>Partial Responses*</u></b>
<b>47</b>	<b>46</b>	<b>7</b>
	Court(s) not responding: <ul style="list-style-type: none"> <li>• East Cleveland</li> </ul>	Court(s) with only partial response: <ul style="list-style-type: none"> <li>• Cleveland Heights</li> <li>• Lyndhurst</li> <li>• Brooklyn</li> <li>• Cleveland Municipal</li> <li>• Lakewood</li> <li>• Newburgh Heights</li> <li>• Parma</li> </ul>

\*Partial responses indicate that the court replied to DIA’s memo; however, sufficient documentation was not provided to meet the engagement objective. Additional details are included in the report below.

### ***Objective 1: Identify anomalies and negative trends in REDSS revenue.***

REDSS fees collected between 2017 through 2024 totaled approximately \$4.75 million. During our analysis, DIA observed the following trends:

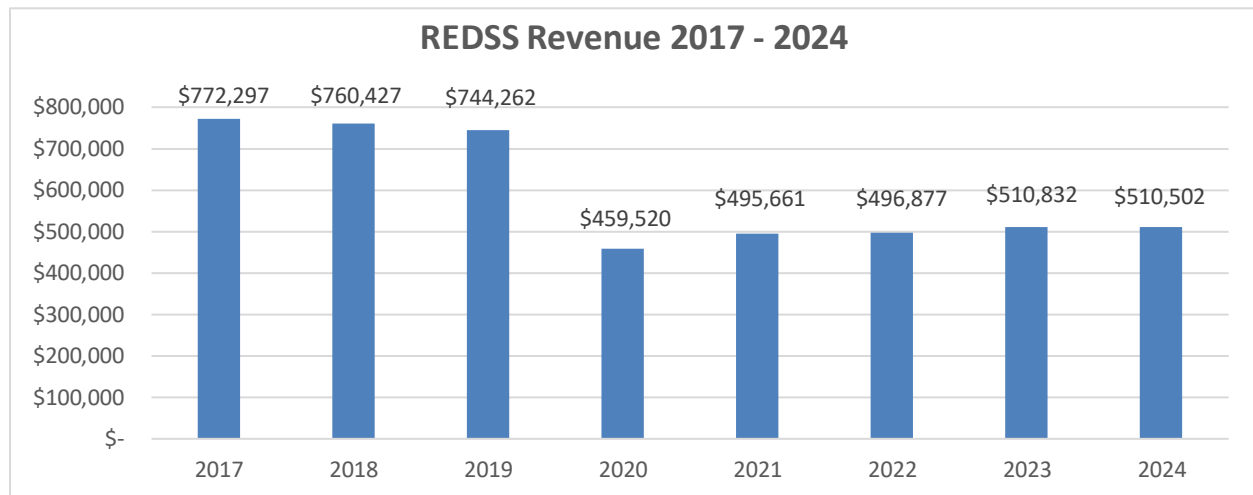
- **2017 – 2019:** Revenue declined by approximately 2% annually, from \$772,297 to \$744,262.
- **2020:** Revenue dropped dramatically to \$459,520 primarily due to the COVID-19 pandemic.
- **2021 – 2024:** Revenue gradually rebounded from \$495,661 in 2021 to \$510,502 in 2024; however, it has not returned to pre-pandemic levels.

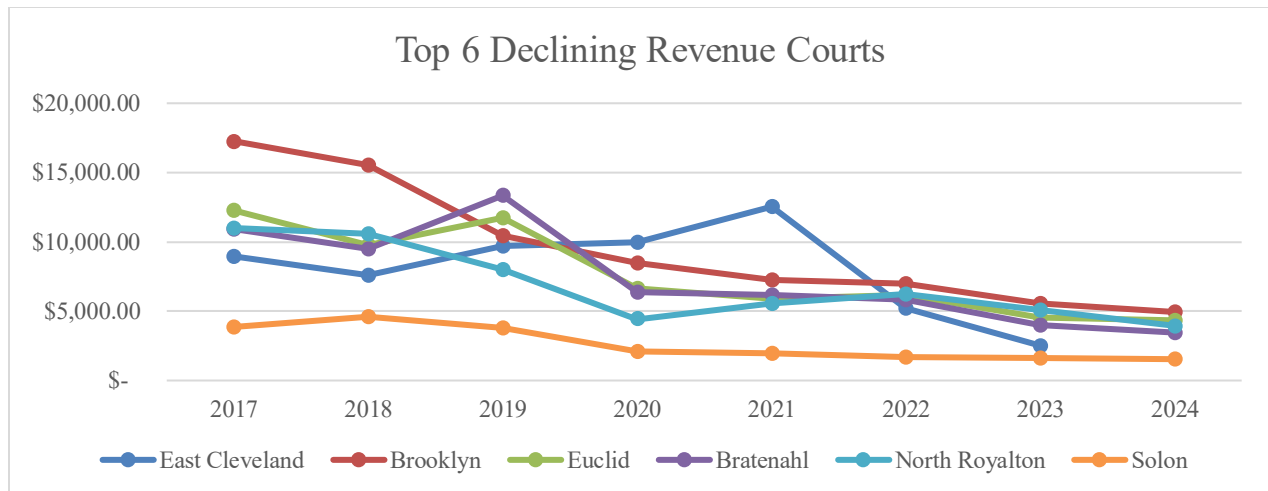
DIA noted East Cleveland ceased remitting payments after March 2023 during our review. Based on their total 2022 and partial 2023 remittance, DIA estimated a potential revenue loss of approximately \$7,800 for the years of 2023 through 2024.

With the exception of East Cleveland, our review did not identify specific courts as the primary cause of annual revenue decline. Results within objective 2 of this engagement suggests this trend may be driven by an overall reduction in moving violation citations issued by municipalities.

Additionally, DIA identified a potential risk of missed REDSS revenue related to how fees are assessed per moving violation (See objective 3 results below).

The charts below illustrate total REDSS revenues and payments for the six courts with the greatest decreases over the review period.





***Objective 2: Verify payments received from each collection point align with system-generated reports.***

Following DIA’s reconciliation of court reports to PSJS records, variances were further investigated to confirm accuracy, completeness, and validity of recorded payments only when deemed necessary.

**Summary of Results**

2023-2024 Revenue	Courts	Range of Variances	Net Variances
Courts Tested	42	+450 to -139	+1,212, or 0.12% of total revenues
Variances Noted	18		

*Note: Due to inconsistencies in system-generated reports among courts, DIA could not fully rely on all submitted reports. As a result, DIA focused on reviewing supporting documentation for material differences between court reports and County revenue records. Based on this review, REDSS revenue remitted by each court appears to be materially accurate to actual collections. The variances identified do not necessarily indicate overpayment or underpayment.*

DIA was able to complete monthly reconciliations of 42 (89%) of the 47 courts. The remaining five courts could not be performed as:

- Two (2) courts did not provide reports to DIA - East Cleveland and Cleveland Heights.
- Lyndhurst was unable to provide reports for part of the review period (January 2023 through April 2024) due to a system change and prior detailed reporting was not retained. However, DIA was able to review system reports from May 2024 through December 2024.

- Two (2) courts provided reports; however, DIA was unable to convert the reports into data suitable for analysis based on monthly receipts. DIA was able to compare the two-year period total and identified only immaterial differences for Glenwillow and Independence.

Overall, reconciliations for the 42 courts reviewed were generally consistent with underlying County records. Variances were noted in 18 courts (43%), but these differences did not appear to materially affect REDSS revenue reported by PSJS.

Across the two-year period, variances per court ranged from \$450 (PSJS records > court reports) to (\$139) (PSJS records < court reports). In total, net variances indicated PSJS recorded \$1,212 more revenue than supported by court reports, representing 0.12% of total revenue.

### ***Objective 3: Ensure accurate application of REDSS fees in each case for all collection points.***

DIA reviewed court reports to determine whether the \$5 REDSS fee was assessed for each moving violation, as required by ORC Section 2949.093. In some instances, a case may involve multiple moving violations, which would result in more than one \$5 REDSS fee being charged per case.

The charging method could not be determined for Seven courts as:

- Two (2) courts did not provide reporting to DIA, including East Cleveland and Cleveland Heights.
- Five (5) courts reporting were limited to monthly fee totals and/or lacked case level detail. This included Brooklyn, Cleveland Municipal, Lakewood, Newburgh Heights, and Parma.

For the remaining 40 courts, DIA requested system configuration support and examined court reports to verify the \$5 REDSS fee was appropriately assessed for each moving violation. Specifically, DIA attempted to identify and review traffic cases with multiple moving violations to confirm that multiple fees were charged.

## Summary of Results

Total Courts Reviewed	Courts in ORC Compliance	Courts Likely Not in Compliance with ORC
40	32	8
	<i>Court(s) report document REDSS fees are charged per moving violation as required by ORC.</i>	<i>Court reports do not indicate whether cases involve multiple moving violations; however, each case included only a single \$5 REDSS fee, suggesting the fee is charged per case rather than per violation.</i>

DIA will discuss the results with the Auditor of State's Office for potential follow up in Cuyahoga County audits to ensure compliance with ORC 2949.093.

## ADDITIONAL INFORMATION

As part of DIA's inquiry to the 47 courts, DIA requested:

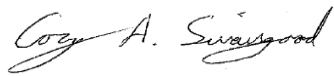
- Explanations for REDSS fees remitted to the County in non-multiples of \$5.
- Reasons for delayed monthly payments, if applicable.

Of the 46 responding courts (excluding East Cleveland):

- Twenty-three (23) advised payments may be remitted in a non-multiple of \$5. All 23 responses advised this is the result of either partial payments or payment plans.
- All courts advised payments are submitted every month. Many courts advised payments are delayed but sent immediately after the close of the previous month.

DIA would like to express our appreciation to PSJS staff and management that assisted throughout the process for their courtesy and cooperation during this review. A draft memo was provided to PSJS management and the REDSS Board for review.

Respectfully,

A handwritten signature in cursive script, reading "Cory A. Swaisgood".

Cory Swaisgood, CPA, CIA  
Director of Internal Auditing

Cc: Cuyahoga County Council  
Audit Committee  
Erik Janas, Chief of Staff  
Michael C. O'Malley, Cuyahoga County Prosecutor