Most Common Recommendations

The following list includes 5 most common recommendations identified by DIA each year.

2025	Type of Recommendation	Recommendation
1	Policy	Establish (or update) a written policy and procedure manual for all financial and operational processes, including cash handling, revenue collection, and system use. Ensure staff are trained and management approves updates.
2	Reconciliations	Perform regular reconciliations of all financial transactions, including receipts, deposits, and fund balances, across systems to ensure accuracy and timely detection of errors or discrepancies.
3	Segregation of Duties	Implement a segregation of duties framework so that authorization, processing, and reconciliation of transactions are performed by separate individuals. Periodically review roles and access to maintain effective internal controls.
4	Cash Handling	Separate employees should be responsible for receiving, reconciling and depositing cash to reduce errors/fraud risk. Timely deposit funds in accordance with ORC 9.38 (next business day if over $1,000)
5	Contract Review	Request itemized support on invoices; ensure vendors comply with contract terms.

Total Recommendations in 2025 **90**

2024	Type of Recommendation	Recommendation
1	Policy	Establish (or update) a written policy and procedure manual for current operations and obtain Administrative Rules Board approval.
2	Monitoring Control	Verify that all invoices comply with grant requirements and contractual rates before payment.
3	Compliance	Establish procedures and update policies to ensure conformance with the County Code and Ohio Revised Code.
4	Reconciliations	Implement reconciliations of County transactions, including disbursements and receipts, across county systems.
5	Transparency	Ensure the approving authority has complete and accurate information before approving contract amendments, including material changes to contracts.

Total Recommendations in 2024 **80**

Most Common Recommendations

The following list includes 5 most common recommendations identified by DIA each year.

2023	Type of Recommendation	Recommendation
1	Policy	Establish (or update) a written policy and procedure manual for current operations and obtain Administrative Rules Board approval.
2	Reconciliations	Ensure cash and checks are deposited promptly and perform periodic reconciliations between the County's financial system and the departmental system.
3	Monitoring Grant Compliance	Oversee grant compliance by tracking all requirements, verifying allowable expenses, and maintaining supporting documentation.
4	Accurate Inventory	Require dual sign-off upon receipt of orders to confirm delivery, proper recording, and inventory security.
5	Best Practice	Assess departmental training needs and provide opportunities that support career development.

Total Recommendations in 2023   *136*