

# OIA Public Record Update

September 29, 2011

## Administrative Services: Multi-Agency Radio Communication System (MARCS) Audit

Objective	Conclusion
<p>Evaluate the design of DAS' controls over the MARCS inventory process.</p> <p><b>Asset Management (Low)</b></p>	<p>Well Controlled with Improvement Needed</p>
<p>Evaluate the design and effectiveness of DAS' controls over the MARCS billing process.</p> <p><b>Radio Usage Reconciliation</b> – There is no comprehensive reconciliation of radios in use to those billed. Two of 25 active radios tested were excluded from billing. Testing also revealed several instances where a formal user agreement did not exist.</p> <p><b>(Moderate)</b></p>	<p>Improvements Needed</p>
<p>Evaluate the design and effectiveness of DAS' controls over the MARCS site/tower lease billing and payment processes.</p> <p><b>Financial Records</b> – Non-cash exchange agreements were identified for five of 15 tower sites tested. These non-cash transactions were not recorded in the agency financial records. Additionally, policies and procedures regarding the tracking and reporting of non-cash transactions as well as the collection of sub-lessor revenues have not been formalized.</p> <p><b>(Moderate)</b></p>	<p>Improvements Needed</p>

# Administrative Services: COBRA Audit

Objective	Conclusion
<p>Evaluate the design and effectiveness of DAS' controls over the COBRA enrollment process.</p> <p><b>OAKS COBRA Module (Low)</b></p>	Well Controlled with Improvement Needed
<p>Evaluate the design and effectiveness of DAS' controls over the COBRA billing, collection and reconciliation processes.</p> <p><b>COBRA Refunds (Low)</b></p>	Well Controlled with Improvement Needed
<p>Evaluate the design and effectiveness of DAS' controls over the process for termination of COBRA benefits.</p>	Well Controlled

# Agriculture: Amusement Ride and Safety Audit

Objective	Conclusion
<p>Evaluate the design and effectiveness of controls over the amusement ride and concessionaires permit process.</p> <p><b>Operating Without a License – Concessionaires (Low)</b></p> <p><b>Inconsistent and Inefficient Procedures – Licensing Process (Low)</b></p>	Well Controlled with Improvements Needed
<p>Evaluate the design and effectiveness of controls over the fee revenue collections and reconciliation process.</p> <p><b>Collection and Timely Deposit of Permit and Inspection Fees</b> The Department is not consistently collecting the permit and inspection fees with the Ohio Ride Permit application. In addition, 21 of 25 transactions tested, transactions were not deposited within two business days of collection by the Amusement Ride Inspector. <b>(Moderate)</b></p> <p><b>Timely Reconciliations (Low)</b></p>	Improvements Needed