



## Department of Public Safety Highway Patrol Investigatory Petty Cash Fund Audit

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**Audit Period: January 2014 through June 2015**

### Results Summary:

Objective	Conclusion
Administration and Monitoring	Well-Controlled with Improvement Needed

\* Please refer to Appendix A for classification of audit objective conclusions.



## **Executive Summary**

### **Background**

Within the Department of Public Safety (DPS), there are many divisions and offices that are charged with conducting investigations of alleged crimes, including the Ohio State Highway Patrol (OSP). The OSP Investigatory Petty Cash Fund was established to provide funds for approved investigatory purposes. The OSP Investigatory Petty Cash Fund is maintained by the OSP Office of Investigative Services and all uses of OSP Investigatory Petty Cash Fund monies must be approved by the Office of Investigative Services Commander.

During the audit, OIA identified opportunities for DPS to strengthen internal controls and improve business operations. This audit conforms to the *International Standards for the Professional Practice of Internal Auditing*. OIA would like to thank DPS staff and management for their cooperation and time in support of this audit.

This report is solely intended for the information and use of agency management and the State Audit Committee. It is not intended for anyone other than these specified parties.

### **Scope and Objectives**

OIA staff was engaged to perform an assurance audit over the agency's Highway Patrol Investigatory Petty Cash Fund for the period of January 2014 through March 2015. This work was completed April 2015 through June 2015. The following summarizes the objective of the audit:

- Evaluate the design and effectiveness of the controls over the administration and monitoring of the Highway Patrol Investigatory Petty Cash Fund.

Additionally, OIA performed consulting services related to the Highway Patrol Investigatory Petty Cash Fund. The objective of the consulting review was to evaluate and provide recommendations on maintaining Investigatory Petty Cash funds at additional locations and the proper management of said funds. The results of this review were provided to management in a separate consulting memorandum.

### **Detailed Observations and Recommendations**

The Observations and Recommendations include only those risks which were deemed high or moderate. There were no high or moderate risk observations on this engagement. Low risk observations and consulting recommendations were discussed with individual agency management and are not part of this report. However, the low risk observations were considered as part of the audit objective conclusions.



## Appendix A – Classification of Conclusions and Observations

### Classification of Audit Objective Conclusions

Conclusion	Description of Factors
<b>Well-Controlled</b>	The processes are appropriately designed and/or are operating effectively to manage risks. Control issues may exist, but are minor.
<b>Well-Controlled with Improvement Needed</b>	The processes have design or operating effectiveness deficiencies but do not compromise achievement of important control objectives.
<b>Improvement Needed</b>	Weaknesses are present that compromise achievement of one or more control objectives but do not prevent the process from achieving its overall purpose. While important weaknesses exist, their impact is not widespread.
<b>Major Improvement Needed</b>	Weaknesses are present that could potentially compromise achievement of its overall purpose. The impact of weaknesses on management of risks is widespread due to the number or nature of the weaknesses.

### Classification of Audit Observations

Rating	Description of Factors	Reporting Level
<b>Low</b>	Observation poses relatively minor exposure to an agency under review. Represents a process improvement opportunity.	Agency Management; State Audit Committee (Not reported)
<b>Moderate</b>	Observation has moderate impact to the agency. Exposure may be significant to unit within an agency, but not to the agency as a whole. Compensating controls may exist but are not operating as designed. Requires near-term agency attention.	Agency Management and State Audit Committee
<b>High</b>	Observation has broad (state or agency wide) impact and possible or existing material exposure requiring immediate agency attention and remediation.	Agency Management and State Audit Committee