

**LAKE COUNTY BOARD OF DD/DEEPWOOD**

**BOARD POLICY**

Reviewed and Adopted by the Board:

Date: April 25, 2022

Signature on File

Elfriede Roman, Superintendent

**I. SUBJECT: EXTERNAL AUDIT AND INTERNAL CONTROLS**

**II. PURPOSE:**

To outline the Board's position on fiscal controls for billing, receipts, expenditures, and financial reporting.

**III. REFERENCES:**

ORC 5126.05 County Board Powers and Duties

**IV. POLICY: Internal Control and Audit Policy**

**A. External Audits**

The Lake County Board of Developmental Disabilities/Deepwood (LCBDD/Deepwood) is included as a political subdivision in the State Auditor Office's annual audit of Lake County. The LCBDD/Deepwood is committed to complying with all rules and regulations governing its operation and cooperates fully in attempting to implement any audit recommendations. The LCBDD/Deepwood is subject to periodic audits of the annual cost report submitted to DODD. DODD determines which county boards will be selected for audit and the scope of the audit.

**B. Internal Controls**

- 1) The LCBDD/Deepwood takes seriously its responsibility to safeguard its assets and encourages the creation of internal control procedures that will provide assurances against misfeasance and malfeasance.
- 2) Numerous internal control procedures are in place to ensure protection of resources and to provide accountability in operations. The Whistle-Blower (Corporate Compliance Policy) also generates critical reviews of current practices to maintain adherence to the highest standards of performance.

**LCBDD/DEEPWOOD Policy E-12**  
**EXTERNAL AUDIT AND INTERNAL CONTROLS**

Page 2

**V. DISTRIBUTION:**

Board Members  
All Management Staff  
All Staff (via Department Managers)  
LEADD President

**VI. REVIEWED:**

04/22, 04/20, 04/18, 04/17, 04/16, 04/15, 04/14, 04/13, 04/12, 04/10, 04/08