INTERNAL AUDIT DIVISION
CLERK OF THE CIRCUIT COURT

AUDIT OF
JUDICIARY SPENDING
OF COUNTY FUNDS

Ken Burke, CPA*
Clerk of the Circuit Court
Ex Officio County Auditor

Robert W. Melton
Chief Deputy Director
Internal Audit Division

Audit Team
Ken Green, Senior Internal Auditor
Ronald M. Peters, CIA, CISA, Internal Audit Manager

APRIL 7, 2009
REPORT NO. 2009-05

*Regulated by the State of Florida
April 7, 2009

The Honorable Chairman and Members
of the Board of County Commissioners

We have conducted an audit of Judiciary Spending of County Funds. Our audit objectives were to determine compliance with laws, policies and procedures, and inter-local agreements as related to Article V of the State’s Constitution; determine that expenditures are reasonable and are for a valid County purpose; determine the adequacy of the approval process for funding judiciary programs; and determine the adequacy of the expenditure approval processes, including any cost allocations.

Because of the lack of cooperation of the Judiciary, we can not conclude on the propriety of the expenditures of about $4 million.

Opportunities for improvement are presented in this report. We appreciate the cooperation shown by the staff of Justice and Consumer Services during the course of this review.

Respectfully Submitted,

Robert W. Melton, Chief Deputy Director
Internal Audit Division

Approved:

Ken Burke*, CPA
Clerk of the Circuit Court
Ex Officio County Auditor
*Regulated by the State of Florida
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Because The Judiciary Refused Access To Staff, The Adequacy Of Internal Controls Covering Expenditures Paid By The County Totaling $4 Million For Fiscal Year 2006 Could Not Be Determined.

Internal Controls In The County Oversight Function For County Funded Court Expenditures Could Be Improved.
EXECUTIVE SUMMARY

At the request of the former County Administrator, we conducted an audit of the Judiciary’s spending of County funds utilized to support certain court related functions in the Sixth Judicial Circuit. The scope of the audit included the expenditures for judicial programs mandated by state law, as well as for the non-mandated judicial programs implemented by joint agreement of County management and the Judiciary of the Sixth Judicial Circuit.

Because the Judiciary refused access to staff, the adequacy of internal controls covering expenditures paid by the County totaling $4 million for Fiscal Year 2006 could not be determined. The Judiciary was not cooperative in providing information for our audit of the expenditure of County funds. We did not receive adequate information from the Judiciary in the area of Personal Services (Labor) costs funded by the County, and we were refused access to Judiciary Management to discuss and/or obtain information on the internal controls in place in the Judiciary related to their spending of other County funds. We requested the required information through a document request under the Public Records Law, which is the same legal basis any citizen can use to obtain government information. The public information received from the Judiciary on our request was not sufficient to verify $4 million of actual expenditures in the Judiciary cost centers.

The County provides about $3.5 million in County funds to the Judiciary annually, which is not required by law. We recommend County management require an audit provision to be initiated in the Inter-local Agreement if future non-mandatory funding is to be provided by the County.

County controls over capital outlays need improvement. County funded Judiciary budgets for capital outlay and law library materials are approved without sufficient details provided by the Judiciary to allow for oversight reviews for compliance to the approved budget line items. The approved Fiscal Year 2007 budget for Judiciary Capital Outlays for machinery and equipment was $534,510, all of which was requested for the Court Technology department. This budget was 65% higher than the Fiscal Year 2006 actual ($323,124) expenditures, and was 117% higher than the Fiscal Year 2005 actual ($245,811) expenditures. The only justification provided in the details of the budget proposal was general in nature.

County controls over approved funded labor need improvement. The Fiscal Year 2008 budget for County funded positions in the Judiciary amounted to approximately $2.5 million. There is little, if any, assurance that positions are actually performing the functions for which they are being paid.

Strong internal controls are necessary to ensure that the County’s funding of Judiciary programs is utilized as required by law for mandatory programs, and as intended by the BCC for any non-mandatory programs. These controls are especially critical for this area because the majority of the funding expenditures are neither reviewed nor approved on a regular basis by County oversight personnel, but by Judiciary staff. The effect of weak internal controls and weak procedures related to the funding of judicial programs is the risk that the spending may not be as required by law for mandatory programs, or as intended by the BCC for any non-mandatory programs.
Synopsis

The Audit requested by the former County Administrator encountered scope limitations caused by the Judiciary refusing access to all requested records and procedures. We could not conclude on the propriety of the expenditure of about $4 million in County funds spent by the Court. We found that the County oversight for $1 million in expenditures processed by the Justice and Consumer Services Cost Centers are reasonable and for valid County purposes.

Scope and Methodology

At the request of the former County Administrator, we conducted an audit of the Judiciary’s spending of County funds utilized to support certain court related functions in the Sixth Judicial Circuit. The scope of the audit included the expenditures for judicial programs mandated by state law, as well as for the non-mandated judicial programs implemented by joint agreement of County management and the Judiciary of the Sixth Judicial Circuit.

The objectives of our audit were to:

- Determine compliance with laws, policies and procedures, and inter-local agreements as related to Article V of the State’s Constitution.
- Determine that expenditures are reasonable and are for a valid County purpose.
- Determine the adequacy of the approval process for funding judiciary programs.
- Determine the adequacy of the expenditure approval processes, including any cost allocations.
In order to meet our objectives, we reviewed compliance with applicable laws, policies and procedures, and inter-local agreements with an emphasis on the amendment, Revision 7, to the State’s Constitution, Article V, Section 14, funding. We tested, on a sample basis, whether the Judiciary expenditures were reasonable in amount and nature, and were for a valid County purpose. We also tested the adequacy of the expenditure approval processes, including any cost allocations between Pinellas and Pasco County, which comprises the balance of the Sixth Judicial District. We reviewed the adequacy of the approval process for funding of new or expanded programs proposed by the Judiciary. We performed other procedures that we deemed necessary under the circumstances.

Our audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and, accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances. The audit period was October 1, 2005 through March 31, 2007 with the Background Chart financial information updated through 2008. However, transactions and processes reviewed were not limited by the audit period.

**Overall Conclusion**

Because we were refused access to Judiciary Management and were not provided all requested records, we cannot conclude, and we do not conclude, on the propriety of the expenditure of about $4 million in County funds spent by the Court, which includes $2 million for salaries and the use of $323,000 of purchased equipment expenditures. We were not permitted to evaluate the Judiciary internal controls for the processing of the Judiciary Cost Center expenditures.

The policies and procedures related to the County oversight departments were adequate. The $1 million in expenditures processed by the Justice and Consumer Services (JCS) Cost Centers are reasonable and for valid County purposes. County oversight of the expenditure approval processes was generally adequate. However, the internal controls related to the County’s review of the Judiciary Cost Centers’ actual expenditures compared to the approved budget by the County oversight departments exhibited weaknesses. This control has been prevented by the unwillingness of the Judiciary to supply detailed information on the budget and expenses.

The procedures utilized by both the Judiciary and County Management for proposing, reviewing, and approving the funding of new or expanded Judiciary Programs are adequate. However, the continuous review of existing programs should be more formally addressed each year.
Background

Article V, Revision 7, of the State Constitution, mandated how the funding for court related functions would be split between the State and the Counties effective July 1, 2004. Florida Statute 29.008, followed with more details, related to Counties’ funding requirements, including:

1) Counties are required to fund the cost of communication services, existing radio systems, existing multi-agency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders’ offices, state attorneys’ offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions. For purposes of this section, guardian ad litem included offices and staffing. Throughout this paragraph, the adjectives, reasonable and necessary, were used in describing the various types of costs that the Counties were responsible for.

2) Counties shall pay reasonable and necessary salaries, costs, and expenses of the state courts system, including associated staff and expenses, to meet local requirements. Local requirements are those specialized programs, non-judicial staff, and other expenses associated with specialized court programs, specialized prosecution needs, specialized defense needs, or resources required of a local jurisdiction as a result of special factors or circumstances. These include legal aid programs and alternative sanctions coordinators.

Excluding the costs related to existing multi-agency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the Circuit and County Courts, the Pinellas County portion of communications and local requirement judiciary program expenses for the Sixth Judicial District were estimated to cost $6.3 million in the May 15, 2007 budget proposal for Fiscal Year 2008.

Approximately $1.4 million, or about 21%, of the $6.3 million total of the Fiscal Year 2008 proposal above is accounted for in the County’s Justice and Consumer Services Department cost centers. The $4.9 million balance of judiciary program expenses are in various Judiciary cost centers. The proposed total for the Fiscal Year 2008 mandatory program expenses amounted to $2.8 million, or about 44%, of the total budget. This included expenses related to 13 positions, or 30%, of the 44 staff. The proposed $3.5 million, and 31 labor positions of non-mandatory judiciary programs, result from mutual Sixth Judicial Circuit and County Management agreements that a program benefits the community and its citizens.
### Judiciary Cost Centers

<table>
<thead>
<tr>
<th>PROGRAM</th>
<th>CLASSIFICATION</th>
<th>FY 2008 BUDGET PROPOSAL</th>
<th>FULL TIME EMPLOYEES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Court Technology</td>
<td>Mandatory</td>
<td>$1,564,000</td>
<td>11</td>
</tr>
<tr>
<td>Communications</td>
<td>Mandatory</td>
<td>$101,000</td>
<td>0</td>
</tr>
<tr>
<td>Guardianship Monitor</td>
<td>Mandatory</td>
<td>$64,000</td>
<td>1</td>
</tr>
<tr>
<td>Alternative Sanctions Coordinator</td>
<td>Mandatory</td>
<td>$65,000</td>
<td>1</td>
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<tr>
<td>Court Operations</td>
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<td>$582,000</td>
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<tr>
<td>Due Process Costs</td>
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<td>$15,000</td>
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<tr>
<td>Juvenile Diversion Programs</td>
<td>Mandatory</td>
<td>$641,000</td>
<td>11</td>
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<tr>
<td>Juvenile Behavioral Evaluations</td>
<td>Non-Mandatory</td>
<td>$520,000</td>
<td>6</td>
</tr>
<tr>
<td>Truancy Magistrate</td>
<td>Non-Mandatory</td>
<td>$193,000</td>
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<tr>
<td>Administrative Assistance</td>
<td>Non-Mandatory</td>
<td>$44,000</td>
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<tr>
<td>Small Claims Mediation</td>
<td>Non-Mandatory</td>
<td>$90,000</td>
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<tr>
<td>Drug Court</td>
<td>Non-Mandatory</td>
<td>$49,000</td>
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<tr>
<td>Court Counsel</td>
<td>Non-Mandatory</td>
<td>$357,000</td>
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</tr>
<tr>
<td>Law Libraries</td>
<td>Non-Mandatory</td>
<td>$634,000</td>
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<tr>
<td><strong>Total Judiciary Cost Centers</strong></td>
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<td><strong>$4,919,000</strong></td>
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### Justice and Consumer Services (JCS) Cost Centers

<table>
<thead>
<tr>
<th>PROGRAM</th>
<th>CLASSIFICATION</th>
<th>FY 2008 BUDGET PROPOSAL</th>
<th>FULL TIME EMPLOYEES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Aid</td>
<td>Mandatory</td>
<td>$350,000</td>
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<td>Guardian Ad Litem</td>
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<tr>
<td>Non-Mandatory</td>
<td>Material</td>
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<tr>
<td>Drug Court Services</td>
<td>Non-Mandatory</td>
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<td><strong>Total JCS Cost Centers</strong></td>
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<td><strong>$1,346,000</strong></td>
<td><strong>3</strong></td>
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**Total Judiciary and JCS Above**

<table>
<thead>
<tr>
<th>PROGRAM</th>
<th>CLASSIFICATION</th>
<th>FY 2008 BUDGET PROPOSAL</th>
<th>FULL TIME EMPLOYEES</th>
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<tr>
<td></td>
<td></td>
<td><strong>$6,265,000</strong></td>
<td><strong>44</strong></td>
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### Classification Breakout

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<th>CLASSIFICATION</th>
<th>FY 2008 BUDGET PROPOSAL</th>
<th>FULL TIME EMPLOYEES</th>
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</thead>
<tbody>
<tr>
<td>Mandatory</td>
<td></td>
<td><strong>$2,772,000</strong></td>
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</tr>
<tr>
<td>Non-Mandatory</td>
<td></td>
<td><strong>$3,493,000</strong></td>
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</tr>
<tr>
<td><strong>Total Judiciary and JCS Above</strong></td>
<td></td>
<td><strong>$6,265,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

*Non-Mandatory - Granted by the BCC
*Mandatory - Required by Florida Statutes
Within the non-mandatory programs administered by the Justice and Consumer Services areas, Management stated their oversight consists of the administration of the contracts, ensuring program adherence to the contract, review of monthly invoices, quarterly reviews of performance and one site visit each month.
OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. **Because The Judiciary Refused Access To Staff, The Adequacy Of Internal Controls Covering Expenditures Paid By The County Totaling $4 Million For Fiscal Year 2006 Could Not Be Determined.**

The Judiciary was not cooperative in providing information for our audit of the expenditures of County funds. We did not receive adequate information from the Judiciary in the area of Personal Services (Labor) costs funded by the County, and we were refused access to Judiciary Management to discuss and/or obtain information on the internal controls in place in the Judiciary related to their spending of other County funds. We requested the required information through a document request under the Public Records Law, which is the same legal basis any citizen can use to obtain government information.

The public information received from the Judiciary on our request was not sufficient to verify $4 million of actual expenditures in the Judiciary cost centers. Because the Judiciary did not provide information relating to internal controls to ensure staffing complies with the budget, nor a reconciliation of actual expenditures to budgeted expenditures for the Judiciary program, we are unable to conclude on one of our audit objectives: "Determine that expenditures are reasonable and are for a valid County purpose." Personal Services (labor) actual expenditures for the Fiscal Year 2006 Judicial programs managed by the Judiciary amounted to approximately $2 million, or 50% of the total Judicial program costs in that area, and represented 44 employees paid by the County. For the Fiscal Year 2007 budget, Personal Services is $2.5 million.
In its response to our information request, the Judiciary stated:

"I hope that this response, coupled with the documents contained on the disk, answers all of your questions. This cooperative response should not be construed as acquiescence to an action we believe exceeds the scope of your office's authority to undertake. Moreover, in the event that you later determine that you need additional materials or information, unless you demonstrate specific legal authority entitling you to such information, I will be unable to respond."
Gay Inskeep, Trial Courts Administrator

The County is not required to fund all activities of the Court; however, the County is currently funding about $3.5 million (Fiscal Year 2008 Proposed Budget) that it is requested, but not required, to fund. This is done through a contract referred to as an Inter-local Agreement. The County has not only the need, but also the responsibility, to ensure these funds are used properly and for the purpose intended. Normally, County expenditures made through a contract have an "audit clause" which clearly gives the County the right to audit the use of the funds. The current contract with the Judiciary does not contain the audit provision.

Audits and/or testing are a critical tool to verify that County funding is being spent for only reasonable and necessary salaries, costs and expenses. The internal controls related to approximately $4.9 million (Fiscal Year 2008 Proposed Budget) of annual expenses for mandatory and non-mandatory judiciary programs can not be effectively evaluated by an independent third party. In addition, without the Judiciary supplying the labor information, the oversight departments do not have adequate information to verify expenditures in the labor area for County funded staff.

We Recommend County management require an audit provision to be initiated in the Inter-local Agreement if future non-mandatory funding is to be provided by the County.

Management Response:

Pinellas County agrees with this recommendation. To the extent feasible, this issue will be explored with the Judiciary. At this time, annual County funded position lists are provided to the Department of Justice and Consumer Services. As noted previously, any attempts to discuss audit clauses within contracts with the Judiciary has been met with resistance.
Oversight, internal controls and procedures performed by County oversight departments related to expenditures by the Judiciary should be strengthened to ensure the adherence to the approved line items of the budget. The County areas that have oversight responsibility are the Office of Management and Budget (OMB) and the Justice and Consumer Services (JCS) Department.

Requests for new funding from the Judiciary goes through an extensive review and approval process by the County's Judicial Review Committee for optional funded programs and for revisions to the mandated programs. However, for the established funded programs (programs in place in the prior year), there is no documentation that the oversight departments re-evaluate the needs of the program for the second year and beyond. In addition, there are minimal written procedures and current processes to verify any actual Judiciary expenditures to the approved budget line items.

Article V of the State Constitution requires the Counties to provide "all reasonable and necessary" technology and communications' support for the Judiciary and all justice related agencies. The County is mandated to provide telephone, fax, pager, teleconferencing equipment, long distance service, and the necessary wiring and network support for all this equipment, as well as computers.

The County Judiciary budgets also include other programs that are not mandated by law, but represent mutual agreement by the Judiciary and the Pinellas County Board of County Commissioners (BCC) that the programs benefit the community and its citizens. The Judiciary budget oversight responsibility does not include the State Attorney and Public Defender. The County is required to provide support to these areas. The County is also required to provide other resources that are not reflected in the Judiciary's budget, such as furniture in public areas of the court, facilities' costs, security costs, and the Criminal Justice Information System.

Our analysis found weaknesses in internal controls and other processing issues in the following areas:
A. County controls over approved funded labor need improvement. The Fiscal Year 2006 budget for 44 County funded positions in the Judiciary amounted to approximately $2.3 million. (The Fiscal Year budget for 2007 is $2.5 million and 2008 is about $2.5 million.). We did not find any evidence of ongoing controls (procedures or other monitoring) on the part of County departments over the current year's approved budgeted funded positions. The County has not monitored whether the positions actually being paid from the County funding are the same positions/functions as those budgeted at the beginning of the year; the Judiciary labor budgets are approved based on the position titles. In addition, the County oversight departments have not received copies of the positions' job descriptions that would detail the judiciary functions to be performed. Currently, the total Personal Services labor dollar budget is used as the monitoring tool to ensure that the total year's budgeted labor expenditures have not exceeded the current budget. There is little, if any, assurance that positions are actually performing the functions for which they are being paid.

B. County controls over capital outlays need improvement. County funded Judiciary budgets for capital outlay and law library materials are approved without sufficient details provided by the Judiciary to allow for oversight reviews for compliance to the approved budget line items. The approved Fiscal Year 2007 budget for Judiciary Capital Outlays for machinery and equipment was $534,510, all of which was requested for the Court Technology department. This budget was 65% higher than the Fiscal Year 2006 actual ($323,124) expenditures, and was 117% higher than the Fiscal Year 2005 actual ($245,811) expenditures. The only justification provided in the details of the budget proposal was general in nature:

"Audio video; NLE hardware, Storage Hardware, Camera; Video Systems (courtrooms); Audio Systems (courtrooms); Video Conference systems; Computer; File Servers; Laptop Computers; Desktop Computer with monitors; Copiers and Network Copiers."

The justification for the machinery and equipment above did not note any quantities or dollar amounts for the individual items; only the total amount of $534,510 was identified. The approved Fiscal Year 2007 Law Libraries' budget included $319,440 for books, publications and library materials. The only justification provided for this amount in the details of the budget proposal was "Reference Materials."
C. There is a lack of documented policies and procedures related to the County's funded Judiciary programs in the two County oversight departments. The County OMB department has developed a policy statement for use by the Clerk's Finance Department in their pre-audit process listing what type of expenditures are eligible for the various County funded Judiciary departments. However, this guide was developed in November, 2004 and has not been formally updated since that time. The OMB guidelines are directed at proper County expenses for the Judiciary, not compliance with approved line items for the Judiciary budget.

Several County departments are represented on a committee to review and analyze proposals received from the Judiciary for new or revised programs, but there was no evidence of any policies or procedures related to this committee's membership, regularity of meetings, documentation of the meeting outcomes, and distribution of the documented results or minutes. We were provided no documentation to determine whether this committee is effective. Regardless, it does not monitor actual compliance with the County's intent.

D. Court Technology is independent of the County Information Technology (IT) department, thus raising the issue of redundancy. Representatives from both the County's OMB and IT departments describe the Judiciary's Court Technology Department as being totally independent of the County IT Department. The Judiciary's Court Technology departmental Fiscal Year 2007 budgeted costs of $1.5 million was 31% higher than the Fiscal Year 2006 actual, and 51% higher than the Fiscal Year 2005 actual. Other than the normal budget review process, there has been no analysis performed by the County oversight departments for the line item detail of the funding usage. We could not find any evidence of the County's IT departmental resources being utilized by the Judiciary for technical support to reduce their costs. Information Technology is an independent support function for the County's IT operations and should be utilized when the service is cost justified. Even though the Judiciary considers itself separate, unnecessary expenditure of tax dollars should be avoided.

E. There are no documented policies listing the criteria for the assignment of the County's newly funded judiciary programs to either the Judiciary or the County budgeted cost centers for management and monitoring purposes. We were informed that this is a negotiated process between the County and the Judiciary.

Strong internal controls are necessary to ensure that the County's funding of Judiciary programs is utilized as required by law for
Opportunities for Improvement
Audit of Judiciary Spending of County Funds

mandatory programs, and as intended by the BCC for any non-mandatory programs. These controls are especially critical for this area because the majority of the funding expenditures are neither reviewed nor approved on a regular basis by County oversight personnel, but by Judiciary staff. The effect of weak internal controls and weak procedures related to the funding of Judicial programs is the risk that the spending may not be as required by law for mandatory programs, or as intended by the BCC for any non-mandatory programs.

The revision to Article V of the State Constitution became effective July 1, 2004, and much time and energy was utilized by both the County and the Judiciary in interpreting the related statutes and establishing systems to implement the required changes. The internal controls of the systems related to the County's funding of Judicial programs have not yet been evaluated by management.

We Recommend County management strengthen internal controls and written procedures as follows:

A. Verify on a test basis throughout the year that positions being paid are those that were approved in the budget. Also, obtain detailed job descriptions of those positions to determine if what is being performed is either mandated by law or is necessary for achieving the objectives of the non-mandated programs.

B. Require sufficient details from the Judiciary to support their annual capital expenditure budget request. Verify on a test basis throughout the year to confirm that actual capital expenditures had been approved in the capital budget.

C. Document the actual practices in the County's OMB and Justice and Consumer Services Department relating to the internal controls performed for the County's funded Judiciary programs, including the activities of the Judicial Review Committee.

D. Explore ways to reduce the independent status of the Court Technology area, encouraging more interaction with the County IT area(s) for technical, oversight, and overview purposes to reduce costs.

E. Develop a documented policy containing the criteria to be utilized for assigning management responsibility to either the County or the Judiciary for management and monitoring of newly funded Judicial programs. These criteria might consider dividing the responsibilities between technical and administrative functions, with the Judiciary being given technical functions and the County performing administrative functions.

Management Response:

A. Pinellas County agrees with this recommendation. Pinellas County, through inter-local agreement, provides the Judiciary
with 41 positions to aid in efficient and effective Court processes for citizens. An updated employee and retiree list is provided annually related to these positions. At this time, receiving corresponding job descriptions, verification of position duties, and assessment of ongoing need has not been assigned and is not standard practice. Where feasible, the County will determine a desired level of future monitoring.

B. The County does not fully agree with this recommendation. The County has mandated funding support levels relating to Court technology. Within the mandated levels, the County does not have the authority to direct the Judiciary on their technology acquisitions. The County does agree, however, in areas that exceed the mandated levels of support, the County should pursue expanded documentation and justification for acquisitions.

C. Pinellas County does not fully agree with this recommendation as stated. As discussed earlier in this response, the audit did not take into account the oversight authority granted to the listed departments. Existing oversight within the authority of the departments is fully adequate with monthly invoice audits, reporting components, and program visits to ensure fiscal accountability. Oversight policies and procedures are documented within office desk guides. These desk guides were modified during early audit discussions and the revised version presented to the Clerk’s Office. In areas where oversight has not been assigned to departments, the County will need to determine the level of monitoring desired and will document accordingly. With respect to the Article V Working Group, discussions are thorough and decisions often reflect current fiscal and political realities as well as the County’s assessed needs. The County agrees that there is a need to reassess existing funded programs and a need to have a clear policy of oversight assignment. Documentation of Article V Working Group is adequate to accomplish its established goals in making difficult funding decisions for the County and is not intended to fully evaluate or pass judgment on proposed programs. The current document on policies and procedures will be reviewed to determine adjustment which may be beneficial for standardization.

D. Pinellas County agrees with this recommendation. As with each disparate technology role within Pinellas County, services should be assessed for opportunities to coordinate and where possible, consolidate for cost savings and efficiencies. These efforts are underway.

E. Pinellas County agrees with this recommendation. Currently, programs are vetted through the Article V working group with membership from County Administration, Justice and Consumer Services, Office of Management and Budget, and the County Attorney’s Office. This process is to determine if there is a County benefit and interest in providing the support.
Internal Audit Reply:

A. The “level of future monitoring” must include sufficient information to permit the County to ensure that the budgeted positions are used for mandated functions or achieving the objectives of the non-mandated programs.

B. The capital budget received by the County should be in sufficient detail that the County can ensure that the actual expenditures agree with the Budget and are for mandated and non-mandated functions.

C. We are requesting that Management formally document their oversight procedures. Management can not make the statement that the “Existing oversight within the authority of the departments is fully adequate” without written procedures. Office desk guides are not formal written procedures approved by management, and if they were, the procedures would have included the level of monitoring needed for the process.