TO: Ken Burke, CPA  
Clerk of the Circuit Court and Comptroller  
Ex Officio County Auditor

FROM: Hector Collazo, Jr., Director  
Division of Inspector General

SUBJECT: Audit of Clerk of the Circuit Court and Comptroller  
Self Help Centers’ Services Revenue Collection

DATE: May 23, 2013

I am enclosing a copy of the audit dated May 23, 2013 on the above-referenced audit.

cc: Myriam Irizarry, Chief Deputy Director/General Counsel, Court and Operational Services  
Constance Daniels, Director, Court and Operational Services  
Jim Bennett, County Attorney  
Claretha N. Harris, Chief Deputy Director, Finance Division  
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DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

Audit of Clerk of the Circuit Court and Comptroller Self Help Centers’ Services Revenue Collection

Ken Burke
Clerk of the Circuit Court Self Help Center

Hector Collazo, Jr., Director
Inspector General/Chief Audit Executive

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MAY 23, 2013
REPORT NO. 2013-16
May 23, 2013

The Honorable Ken Burke
Clerk of the Circuit Court and Comptroller

At the request of the Clerk’s Office, we have conducted an audit of the Clerk of the Circuit Court and Comptroller Self Help Centers’ Revenue Collection. Our audit objectives were to:

1. Determine if the Self Help Centers’ fees submitted online and at each location were appropriately recorded in the General Ledger and timely deposited to the County bank account.
2. Determine if there are sufficient internal controls over the revenue collection process.

We conclude that the:

- Self Help Centers’ Revenue was appropriately recorded in the General Ledger and deposited in the County bank account in a timely manner.
- Internal controls over the revenue collection process were adequate.

Opportunities for Improvement are presented in this report.

We appreciate the cooperation shown by the staff of the Clerk of the Circuit Court and Comptroller Self Help Centers during the course of this review. We commend management for their responses to our recommendations.

Respectfully Submitted,

Hector Collazo, Jr., Director
Division of Inspector General
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Synopsis

The fee processes for the Pinellas County Clerk of the Circuit Court and Comptroller's (Clerk) Self Help Centers are adequate and the transactions are properly recorded.

Scope and Methodology

At the request of the Clerk's Office, we conducted an audit of the Self Help Centers' Revenue Collection process. The objective of the audit was to evaluate the fees, collection, and recording process at the Self Help Centers. The audit also included the evaluation of the internal controls over the revenue collection process.

Our audit objectives were to:

1. Determine if the Self Help Centers' fees submitted online and at each location were appropriately recorded in the General Ledger and timely deposited to the County bank account.

2. Determine if there are sufficient internal controls over the revenue collection process.

To meet the objectives we:

- Interviewed staff and management of the Self Help Centers to obtain a clear understanding of the scope of services and performance monitoring processes.
- Tested, on a sample basis, the transactions for payment of the services by tracing revenue collected to the General Ledger.
- Evaluated internal controls over the revenue collection process.

Our audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and the Principles and Standards for Offices of Inspector General, and accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was October 1, 2011 to August 31, 2012. However, transactions and processes reviewed were not limited by the audit period.
Overall Conclusion

We concluded that the Clerk’s Self Help Centers:

- Service fees were properly collected, recorded in the General Ledger, and deposited in the County bank account in a timely manner.
- There are sufficient internal controls in place over the revenue collection process at the Self Help Centers.
# Action Plan

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<th>FINDING NO.</th>
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<td>1</td>
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<td>We recommend:</td>
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<td></td>
<td>A. Remove log-in and password information for the online scheduling calendar from the Intranet.</td>
<td>Concur</td>
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<tr>
<td></td>
<td>B. Consult with BTS to change the security and allow only Self Help Centers’ staff to access the scheduling calendar.</td>
<td>Concur</td>
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Background

The Pinellas County Clerk of the Circuit Court and Comptroller (Clerk) Self Help Centers were created to assist Pinellas County citizens who do not hire a private attorney and are representing themselves in court. The Clerk's Self Help Centers are the result of a partnership between the Clerk's office, Sixth Judicial Circuit, the Community Law Program, and the Clearwater Bar Association Foundation to offer affordable legal services to the citizens of Pinellas County. The Self Help Centers offer affordable legal assistance to the citizens of Pinellas County. The Self Help Centers provide the following services:

- Scheduling an appointment to consult with an attorney for a minimum of $15 for 15 minutes (Attorneys may assist with Family Law, Small Claims, and Landlord/Tenant matters ONLY).
- Purchasing forms and packets for civil court actions.
- Notarizing documents.
- Making copies.

To accommodate citizens, the Self Help Centers offer three locations throughout Pinellas County:

- St. Petersburg Judicial Building, 545 First Avenue North, St. Petersburg
- Clearwater Law Library, 324 S. Ft. Harrison Ave., Clearwater
- North County Branch, 29582 U.S. 19 North, Clearwater

For the convenience of the customers, the Self Help Centers offer online scheduling of attorney consultation appointments.

Established in 1994, the Louis M. Brown Award, which is awarded annually, honors programs and projects that creatively contribute to the delivery of legal services, information, and representation to individuals of middle class and moderate incomes with unmet legal needs.

The Pinellas County Clerk of the Circuit Court and Comptroller’s Self Help Centers were selected as the recipient of the 2011 Louis M. Brown Award for Legal Access by the American Bar Association’s Standing Committee on the Delivery of Legal Services.

Recognition was given to the Self Help Centers because of the:

- Unique partnership between court and private bar
- Innovative approach to scheduling attorney consultations
- It offers an exemplary model of affordable legal services programming
Ken Burke, Clerk of the Circuit Court and Comptroller, said:

"These people would have never had this opportunity to get help without the Self Help Center. We are really proud of the service and what it offers to the public. The best part of my job is reading the comment cards and seeing how appreciative people are of the Self Help Center. And the best part about it is that it does not cost the taxpayer any money."

The Self Help Centers have assisted over 12,200 individuals since they opened the doors in the first two locations in October 2007 and the third location in April 2010.
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.


The current software developed and maintained by Visual Government Solutions, LLC does not provide an option to make an online appointment for the North County location. Since the introduction of the scheduling software, the Clerk has opened the North County Self Help Center. However, the software has not been updated to offer the North County location appointments. The Self Help Centers’ management researched the option of adding the North County location to the scheduling software, but the cost of the modification prevented them from doing so. Consequently, customers may spend their time searching for the location that is not currently available for the online scheduling.

We understand that this program is not funded with tax revenues and the goal is to provide low cost legal services to the citizens of Pinellas County; however, the scheduling software should offer appointments for all the Self Help Centers’ locations in order to better serve their customers.

We recommend management develop options (seek funding sources) to update the current scheduling software to include online appointments for the North County location.

Management Response:

Concur. The Self Help Center is currently reviewing software to add the North County location.

2. The Self Help Centers’ Website Does Not Offer Clear Directions On How To Schedule An Appointment For The North County Location.

Scheduling appointments for the North County Self Help Center’s location currently can only be made by phone or in person. The Clerk’s website has not been updated to inform customers how to schedule an appointment at the Self Help Center’s North County location.
Customers maneuver through the website until they find the scheduling software, which will not allow them to schedule appointments for the North County location. Then they are forced to exit the application and go back to the main webpage to search for the instructions on how to make an appointment for the North County location. Since there are no such instructions, customers eventually have to call the Self Help Centers. It is imperative to provide clear and easily visible direction for the customers visiting the Self Help Centers’ website to schedule services.

We recommend management update the Self Help Centers’ webpage to include clear directions on how to make an appointment at the North County location.

Management Response:

Concur. The website will be updated to clarify procedures for scheduling appointments at the North County location.

3. Intranet Appointment Calendar For The Self Help Centers Is Accessible To All County Employees With Network Log-On.

Any County employee with network log-on authority can access, view, and possibly schedule appointments on the Self Help Centers’ calendar. This on-line access weakens the internal controls over the revenue collection process by bypassing the automated control for payment receipt on the website.

Appointment scheduling instructions posted on the Intranet and available to anyone with County network log-on access allows improper access to the appointment scheduling calendar. Therefore, any County employee having network log-on is able to schedule an appointment on the Self Help Centers’ scheduling calendar without the Self Help Centers’ staff knowledge and without submitting a payment. Appointment information in the Self Help Centers’ scheduling calendar including customer names, phone numbers, and reason for the appointment (divorce, child support, etc.) are unprotected.

The Self Help Centers’ appointment calendar with the customer’s information should not be available on-line to all County employees with County log-on ability. In addition, only the Self Help Centers’ staff and the customers should have the ability to schedule appointments in the Self Help Centers’ appointment calendar.

We recommend management:

A. Remove log-in and password information for the online scheduling calendar from the Intranet.

B. Consult with BTS to change the security and allow only Self Help Centers’ staff to access the scheduling calendar.
Management Response:

Concur with A & B. Management will work with BTS and Clerk's IT to revise the site information and change the security to allow only designated staff access to the scheduling calendar.
DIVISION OF
INSPECTOR GENERAL
KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, Florida

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