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Report No. 2015-19

TO: David Bateman, Director
Court and Operational Services

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive
Division of Inspector General 

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division
Bill Burgess, Manager, Criminal Court Customer Service
Brenda Church, Asst. Manager, Criminal Court Customer Service

SUBJECT: Unannounced Audit of the Clerk's Pinellas County Criminal Justice Center
Office Notary Journals and Imprest Funds

DATE: June 29, 2015

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Clerk's Pinellas County Criminal Justice Center Office Notary Journals and Imprest Funds located at 14250 49th Street North, Clearwater. We audited the Notary Journals and Imprest Funds on June 19, 2015.

The objectives of our audit were to:

1. Sample Notary Journals to ascertain that notaries are logging notarial acts, completing all Notary Journal fields, and not improperly using Deputy Clerk stamps in lieu of notary stamps in accordance with established policies and procedures.
2. Reconcile the Imprest Funds and ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.



The audit did not note any non-compliance issues in regards to existing documented policies and procedures for Notaries. Notary Journals were properly documented.

All Imprest Funds reconciled to the authorized amounts and were accounted for. The department's internal controls and safeguarding of Imprest Funds are adequate, but should be improved as noted in Issue No.1 below.

The issues were discussed with Management during our audit, and Management stated they intend to comply with the recommendations set forth below.

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.

Jury Funds Are Not Counted Twice Daily.

The Jury Funds are not always counted twice daily. The Jury Funds are only counted twice daily on those days when juries are utilized, and they are not counted even once on the days that juries are not used.

Management did not think compliance with the policies and procedures was necessary when the juries were not utilized.

The Vault Fund Balancing Procedure No. 2.41 states that each morning and evening the Vault Funds will be balanced using the Vault Fund Balance Sheets.

We recommend the custodian and cashier count all the Imprest Funds each morning and evening when balancing the Vault Funds in accordance with the Clerk's Accounting Vault Fund Balancing Procedure No. 2.41.

Management Response:

Management concurs with the recommendation.

We appreciate your staff's cooperation during this audit.