



## Ken Burke, CPA

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PINELLAS COUNTY, FLORIDA

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### Report No. 2016-13

TO: Teresa Del Rio, Director  
Clerk's 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  
Nancy Dickman, Manager, Recording Services/Official Records

SUBJECT: Unannounced Audit of the Recording Services/Official Records Division  
Notary Journals and Imprest Funds

DATE: June 23, 2016

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Clerk's Recording Services/Official Records Division Notary Journals and Imprest Funds. We audited the Notary Journals and Imprest Funds on June 9, 2016.

The primary purpose of unannounced audits is to reconcile the funds to ensure that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.

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.



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All Imprest Funds reconciled to the authorized amounts and were accounted for. The department's internal controls and safeguarding of Imprest Funds are adequate, and the policies and procedures are being followed.

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.

### **Notary Journal Records Were Not Complete.**

We reviewed the *Notary Journal* records for the four notaries in the office to determine if all the fields were completed. All sections/fields in the *Notary Journal and Reference Guide* used by notary staff to record notary transactions are not always completed. During our review of the *Notary Journals*, we noted missing information on several notary records.

The following information includes specific items missing from the notary records during our review:

- Time Notation
- Signer's Representative Capacity
- Type of Notarial Act
- Form of Identification
- Receipt Number

**We recommend** management instruct notaries to complete all sections/fields of the *Notary Journal* record for all notarial acts provided.

### **Management Response:**

Management concurs with the findings. Management will take steps to remind staff of the importance of completing all notary records.

We appreciate your staff's cooperation during this audit.