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**Report No. 2016-28**

**TO:** David Bateman, Director  
Court and Operational Services Division

**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  
William Burgess, Manager, Criminal Customer Service Division

**SUBJECT:** Unannounced Audit of the Criminal Customer Service Division  
Notary Journals and Imprest Funds

**DATE:** November 2, 2016

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Criminal Customer Service Division Notary Journals and Imprest Funds. We audited the Notary Journals and Imprest Funds on October 4, 2016.

The primary purpose of unannounced audits is to ensure there are appropriate internal controls and that policies and procedures are being followed.

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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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.

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.

The audit did note some non-compliance issues pertaining to the documented policies for Notaries. The issues discovered were communicated to Management during the audit.

### **Notary Journal Entries Are Incomplete.**

We reviewed the Notary Journal records for a sample group of four notaries in the office to determine if all the fields were completed. During our review, we noted that three of the four notaries were doing a thorough job of completing their journals. One notary journal reviewed had multiple records that contained missing information.

Some of the incomplete fields included:

- Signer's Address
- Signer's Representative Capacity
- Fee Charge
- Receipt Number

Two of the incomplete entries dated February 22, 2016 are noted below:

Entry #1 – The journal entry provides a date, defines the type of document as a "Record Request," and has the "Other" box marked under the "Type of Notarial Act" field. The rest of the page is blank. No receipt is attached to this record; receipts are attached to all the other entries within the journal. If a notarial act was performed for this transaction, the information should have been completed. If this was not a notarial act, the record should have been voided.

Entry #2 – The journal entry provides the time/date and document type, which is identified as a "Waiver of Confidentiality." The rest of the page is blank. There is an attached receipt, specifying that a notary fee was charged and when, but does not provide to whom the service was rendered.

The Clerk's Notary Journal and Reference Guide states, "As a Notary Public employed by the Clerk of the Circuit Court, you are required to complete a journal entry each time you perform a Notary Act."

**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 audit findings regarding incomplete notary journal entries.

All notaries in the Criminal Court Customer Service Department have been provided with notary training by Certified Notary Trainer, Denise McCabe. Management will meet with the notary staff and will continue to monitor our notaries for compliance and proper journal entries.

We appreciate your staff's cooperation during this audit.