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**Report No. 2017-05**

**TO:** Connie Daniels, Director  
Court & 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  
Wanda Bryant, Manager, St. Petersburg Branch Office

**SUBJECT:** Unannounced Audit of the St. Petersburg Branch and Self Help Center  
Imprest Funds and Notary Journals

**DATE:** March 31, 2017

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Clerk's St. Petersburg Branch Change Fund, Jury Fund, Postage Fund, the Clerk's Self Help Center – St. Petersburg Change Fund, and the Clerk's Notary Journals on March 9, 2017.

The objectives of our audit were to:

1. 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.
2. 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.



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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.

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

The audit did note non-compliance issues with regard to existing documented policies and procedures for Notary Journal entries.

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

We reviewed and collected a random sample of thirteen journal entries from the Notary Journal records for a sample group of seven notaries in the office to determine if all the fields were completed.

Of those thirteen journal entries, six were noted to be complete and thorough. Of the other seven journal entries, the field "Signer's representative capacity" was not completed and the "Type of Notarial Act" was not checked in one instance.

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:**

Concur. Management will stress the importance of ensuring that all areas of the Notary Journal are completed and work with their staff to continue monitoring their Notary Journals.

Notary Reference Guide and Journal Books are being updated and will include a sample completed Notary Journal in both books for reference by the staff. Including these sample pages will assist the staff in understanding what a fully executed and completed journal entry should be.

We appreciate your staff's cooperation during this audit.