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Report No. 2017-26

TO: Constance Daniels, 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
Jeffrey Gates, Executive Director, Court and Operational Services Division
Claretha Harris, Chief Deputy Director, Finance Division
Sandra Tuller, Manager, Records Management

SUBJECT: Unannounced Audit of the Records Management (49th Street) Change Fund and Unannounced Audit of the Clerk's Notary Journals

DATE: November 20, 2017

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Records Management (49th Street) Change Fund and Notary Journals on September 28, 2017.

The objectives of our audit were to:

1. Reconcile the Change Fund 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 Change Fund reconciled to the authorized amount. The department's internal controls and safeguarding of this fund are adequate, and the policies and procedures are being followed.

The audit did note non-compliance issues in regard to existing documented policies and procedures for notaries.

Notary Journal Entries Are Incomplete.

We reviewed the Notary Journal records, on a sample basis, to determine if all required fields were completed and found one minor issue. The sample selection for the notary testing consisted of two of the four notaries within the office location and the journal entries reviewed consisted of those after the Clerk-wide Notary Training conducted in September 2016.

A sample of ten journal entries were collected and reviewed. During our review, we noted that nine of the journal entries were complete and filled out according to policy. One journal entry was incomplete, the "Signer's representative capacity" field was not complete.

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. Follow-up will be conducted with the employee by the department manager regarding the importance of completing the journal in accordance with procedures.

We appreciate your staff's cooperation during this audit.