



THE HONORABLE  
**GWEN MARSHALL**

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

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**DIVISION OF INTERNAL AUDITING**

To: Teresa Broxton, Office of Intervention and Detention Alternatives Director  
Edward Burke, Finance Director

Cc: Gwen Marshall, Clerk of the Circuit Court and Comptroller  
Kenneth Kent, COO and Chief Deputy Clerk  
Scott Ross, Director Office of Financial Stewardship  
Roshaunda Bradley, Budget Manager  
Ceresa Haney, Intervention and Detention Alternatives Coordinator

From: Luis Camejo, Internal Audit Manager

Subject: Cash Collection Walkthrough – Office of Intervention and Detention Alternatives

Date: 2/16/2022

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The Division of Internal Auditing (IA) conducted a walkthrough of the cash collection process at the Office of Intervention and Detention Alternatives (OIDA) on February 9, 2022. OIDA collects administrative and court-ordered fees and, from December 1, 2021, through February 9, 2022, it collected \$179,923. The objective of the walkthrough was to evaluate the control environment over the cash collection process and to provide opportunities for improvement aligned with the County's mission to "provide public services which serve and strengthen our community".

As part of the walkthrough, IA performed the following procedures:

- In collaboration with Finance's Treasury Manager, selected one cash receipting point.
- Reviewed the Daily Cash Receipts from the Banner system.
- Reviewed the site's cash narrative updated as of September 3, 2021.
- Reviewed the list of cash custodians.
- Interviewed two cash custodians to assess the process.
- Reviewed a cash transaction report generated from the Bindo POS system.
- Performed data analytics to identify trends requiring additional inquiries.

**POINTS TO CONSIDER**

- 1) Cash custodians can void cash receipting transactions in the system without management approval (**post-walkthrough - management notified system attribute to void transactions has been removed from technicians**).
- 2) An unaccounted for/missing page from the sequentially numbered, pre-printed receipt book.
- 3) The safe box where cash deposit bags are secured overnight and prior to pick up:
  - Has no camera directly pointing at it to record who accesses it
  - Multiple (6) staff have knowledge of the safe box's access code



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- The combination to the safe has not been changed since 2014, even though terminated cash custodians were familiar with the combination
- 4) The cash narrative has not been updated to indicate at the end of the day, **two** employees count the cash collected and reconcile it to the transactions recorded in the system.
- 5) Additionally, this site does not offer the option to receive payments online. This option should be contemplated, as:
  - Not all customers live in the city of Tallahassee
  - The current system (Bindo POS), experiences connectivity interruptions periodically
  - The Office does not maintain a change cash fund

**MANAGEMENT COMMENTS AND ACTION PLANS**

Management Action Plans	Expected Completion Date
<b>2) Unaccounted for/missing page from pre-printed receipt book</b>	
<p>All staff responsible for cash collections has received training on the following process:</p> <p><i>If a pre-numbered manual receipt must be voided for any reason, the technician will draw a line through the receipt and write "VOIDED" and initial the receipt. All copies of the pre-numbered receipt will be left in the bounded receipt book. The IDA Coordinator or other Sr. Manager will be required to initial the voided receipt and document on the receipt the reason for voiding (i.e. wrong amount entered, wrong date, etc.). The IDA Coordinator (or designee) will scan a copy of the voided receipt to Wade England in Finance for documentation purposes.</i></p> <p>Additionally, the Cash Narrative has been updated to reflect this process.</p>	2/23/2022
<b>3) Security and Access to Safe Box</b>	



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<p>A. OIDA staff schedule a service call and the combination to the safe was changed.</p> <p>B. OIDA has extended hours of operations during which money is collected for services. OIDA Management will evaluate the minimum number of staff members requiring the combination to ensure all collections are secured at end of each shift.</p> <p>C. Facilities management has been contacted to coordinate with vendor on the installation of a security camera over the safe.</p>	<p>2/23/2022</p> <p>2/23/2022</p> <p>2/17/2022</p>
<p>4) Updating of the narrative and providing updated version to Finance</p>	
<p>The cash narrative has been updated to include procedure requiring two staff members to count the cash collected and reconcile it to the transactions recorded in the system.</p> <p>The updated case narrative has been e-mailed to Wade England in Finance.</p>	<p>2/23/2022</p>
<p>5) Option to receive payments online</p>	
<p>OIDA Management will explore the feasibility and costs associated with online payments through the existing vendor.</p>	<p>3/1/2022</p>