



THE HONORABLE
GWEN MARSHALL

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

CLERK OF COURTS • COUNTY COMPTROLLER • AUDITOR • TREASURER • RECORDER

DIVISION OF INTERNAL AUDITING

To: Kenneth Kent, COO and Chief Deputy Clerk

Cc: Gwen Marshall, Clerk of the Circuit Court and Comptroller
Carter Young, Staff Attorney and Civil Court Director
Edward Burke, Finance Director
Travis Stephens, Assistant Finance Director
Wade England, Treasury Manager
Jamey Maine, Supervisor – Court Services
Liz Alford, Supervisor – Supervisor Civil Processing
Sharon Drinkard, Supervisor – Civil Intake
Kristy Mickler, Official Records Manager
Natalie Hill, Staff Auditor

From: Luis Camejo, CIA, CFE, Internal Auditor Manager

Subject: Consulting Service - Cash Collection Expansion Initiative

Date: 3/6/2023

As part of an ongoing effort to continuously improve the Clerk of Court's operations, management engaged The Division of Internal Auditing (IA) to assist Chief Deputy Clerk, Kenneth Kent, with the cash collection expansion initiative. This project entailed:

- Learning about the structure of the collection process
- Identifying cash collection points
- Defining new cash collection points
- Coordinating the purchase and implementation of cash drawers
- Assisting with the orientation for new cashiers
- Coordinating training for new cashiers, and supervisors
- Assisting management and supervisors to streamline the cash collection process, and
- Following up with management after the go-live date

As a result of this effort, five cash drawers were added; two at the Help Center and three at the Civil Court Counters. Supervisors requested cash to maintain a change fund for the new drawers. On February 13, 2023, and with everyone's cooperation and active participation, this initiative became a reality at the courthouse.

IA thanks management for the opportunity to continue assisting, through assurance and consulting services, in improving the Clerk of Court and Comptroller's internal operations. During this process, we identified a deviation from the intended process which we inform management in the below paragraph for consideration.

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Deviation from the Intended Process

IA interviewed different levels of management to obtain an understanding of the cash collection process. During these interviews, IA learned the intent, at the executive level, is to have one standard process where all cash collection and change funds are bagged and placed in the safe located in the saferoom for security purposes. IA also learned the Official Records Division has historically maintained its own safe (a secure fireproof cabinet) where its \$400 change fund, is kept overnight.

IA **recommends**, if the executive intent continues to be the standardization of the cash collection process, that management instructs the Official Records supervisor to align with overall safety procedures of maintaining change funds in the saferoom.

MANAGEMENT COMMENTS AND ACTION PLANS

Management Action Plans	Expected Completion Date
1) Align the Official Records Division to the intended cash collection process	
In reviewing this anomaly, we looked at the scope of the issue, the existing storage location and operations. Based on input from the Official Records staff and senior management review, we have decided to keep the current location for the Official Records change fund in place. The primary consideration was having the change fund available for operations promptly at 8:00 AM each work day. The secondary consideration was the existing location is a secure fireproof cabinet. We will continue to evaluate this issue and provide a follow up response once we are six months into the Cash Collection Expansion Initiative.	