



THE HONORABLE
GWEN MARSHALL

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

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DIVISION OF INTERNAL AUDITING

To: Shannon Cash-Russell, Criminal Courts Director
Jamey Maine, Supervisor - Court Services
Wade England, Treasury Manager

Cc: Gwen Marshall, Clerk of the Circuit Court and Comptroller
Kenneth Kent, COO and Chief Deputy Clerk
Luis Camejo, Internal Audit Manager
Edward Burke, Finance Director
Travis Stephens, Assistant Finance Director

From: Natalie Hill, Internal Auditor

Subject: Cash Collection Walkthroughs – Central Cashiering and Child Support (Courthouse)

Date: 11/7/2022

The Division of Internal Auditing (IA) conducted a walkthrough of the cash collection process associated with the Central Cashiering and Child Support locations on October 18, 2022, and October 25, 2022.

The objective of the cash counts and cash collection walkthroughs was to evaluate the control environment over these processes, to determine whether the change fund and daily cash receipts were accounted for at the time of the visit, and to tie physical counts to recorded balances. The Finance Division's records show a cash balance of \$3,900. This was corroborated by the Supervisor during our interview. We learned the allocation of cash on hand (change fund) is as follows:

Central Cashiering

Change Fund	\$600
Cash Drawers (6)	\$1,200
<u>Child Support Bags (5)</u>	<u>\$500</u>
Total at Courthouse	\$2,300

Northeast Branch

Change Fund	\$600
<u>Cash Drawers (5)</u>	<u>\$1,000</u>
Total at Courthouse	\$1,600

IA evaluated these processes by performing the following auditing procedures:

- Reviewed the Central Cashiering cash narrative updated as of June 30, 2022,
- Observed the counting of cash and checks by the cashier/custodian of funds for one central cashiering drawer and one child support drawer,



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- Interviewed the Supervisor and a Court Specialist III (acts as the Supervisor’s backup) to understand the current processes and evaluate the control environment over the cash collection processes,
- Reviewed the list of cash custodians and the list of employees with access to the safe, and
- Compared the physical balances counted at the collection points to accounting balances.

RESULTS

- Cashiers’ keys are unique and cannot open other cashier’s drawers.
- The safe, where deposits and change funds are kept, is inside a code-locked room with a camera.
- During closeout of a cashier’s drawer (for central cashiering), a \$2 overage was noted.
 - The cash receipts totaled \$3,685.10, but the cash collected totaled \$3,687.10
- The closeout of the child support drawer was \$1,147; no overage or shortage noted.
- The change fund existed but had an immaterial overage of one cent: \$600.01 (counted on 11/1/22) instead of the \$600 authorized amount.
- The narrative does not include a description of the nature of the money/funds collected within Central Cashiering nor an approximate amount collected each month.
- The narrative does not include the cash held in the cashiers’ drawers as part of the change fund.

POINTS TO CONSIDER

During our evaluation, we noted the narrative should be updated to include:

- A description of the nature of the money/funds collected within Central Cashiering and an approximate amount collected each month.
- All cash held in cashier drawers in the change fund.

MANAGEMENT COMMENTS AND ACTION PLANS

Management Action Plans	Expected Completion Date
1) Update narrative and provide it to Finance	
Narrative was updated on 11/14/22	11/14/22