



THE HONORABLE
GWEN MARSHALL

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
CLERK OF COURTS • COUNTY COMPTROLLER • AUDITOR • TREASURER • RECORDER
DIVISION OF INTERNAL AUDITING

20A-04

10/5/21

Disbursement Cycle – Purchasing Process

EXECUTIVE SUMMARY

What We Did

As part of the FY 2020-2021 annual audit plan, the Division of Internal Auditing (IA) reviewed the Clerk and Comptroller's Office purchasing cycle to assess the design of the internal controls structure and to evaluate its operating effectiveness. This engagement covered purchases from January 1, 2020, through June 30, 2021, and included the review of the vendor set-up process, maintenance of the vendor master file database, management of Information Technology (IT) equipment, and purchase orders (P.O.s). Additionally, we reviewed the system's (Banner) access controls.

IA reviewed policies, procedures, industry standards, best practices, and interviewed staff involved in the purchasing process to better understand its components and to evaluate relevant risks.

What We Observed

During our review, we noted:

- Insufficient knowledge of the system's (Banner) attributes, roles, and definitions to properly assign access to employees while adhering to segregation of duties principles.
- Lack of a formal vendor set-up process including:
 - Identification of primary and back up positions with authority to set up new vendors
 - Clear definition and assignment of roles
 - Timetables to periodically review and evaluate employees' access
- The Vendor Master File is not reviewed periodically by management.
- IT purchases are not consistently logged, inventoried, and tracked. Additionally, there is no accountability over the collection of IT equipment from terminated employees.
- Four P.O.s still open six months after the corresponding invoices were paid.
- Three P.O.s still open, but with no invoices posted against them.

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What We Recommend

To enhance the internal control structure of the purchasing process, Management should address its components by:

Vendor Set-up

- Establishing policies and procedures associated with the vendor set-up process including:
 - The number of primary and back up employees with access to enter new vendors
 - Use of a vendor set-up form (for new vendors and updates to existing vendors) that is completed by the requestor and approved by an authorized employee.
 - A vendor master file review to ensure changes to its database are authorized.
- Becoming familiar with the definitions of the roles available in Banner to ensure employees have the appropriate access levels.
- Developing a matrix, classified by department and position, with the corresponding access roles. This would ensure employees are given proper system access to perform job duties and keep key processes segregated.
- Periodically reviewing roles assigned to employees to ensure access is appropriate.

Vendor Master File

- Establishing a process to periodically review and deactivate duplicate and outdated vendors from the Vendor Master File. This will reduce the number of vendors in the database, and the risk of fraudulent or erroneous disbursements.
- Establishing a cutoff date to deactivate vendors without activity.
- Utilizing the system's one-time vendor set-up option when management can anticipate future single payments.

IT Purchases and Inventory Management

- Defining and documenting a process to tag and track IT purchases under \$1,000.
- Assigning a secure location, free from non-IT personnel, to store IT equipment. This would ensure safety of IT purchases until assigned to employees.
- Implementing a process to ensure IT purchases are logged when received and tracked when assigned to employees. This would ensure accountability over IT purchases and enhance the IT inventory management system.
- Implementing a process to assign accountability over the collection of IT equipment from terminated employees.

Purchase Orders Closure

- Establishing a process to monitor open P.O.s to ensure they are closed as soon as goods/services are received, and the invoices paid. This would ensure P.O.s do not remain open unnecessarily creating opportunities for inappropriate charges against them.

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BACKGROUND AND INTRODUCTION

The Purchasing Process

The purchasing process at the Leon County Clerk of Court and Comptroller's Office is defined by a pre-determined threshold. Purchases under \$5,000 do not require purchase orders (P.O.s) or a requisition form. Supervisors, managers, or directors are responsible for managing their department's budgets against actual expenses. They request purchases from the Purchasing Technician via e-mail and these requests are reviewed to ensure underlying support is included. Purchasing cards (p-cards) can also be used to purchase goods and services under \$5,000. These are not processed by the Purchasing Technician, and they are limited to office supplies, travel, license/certification fees, dues, memberships, and training. Currently, fifteen employees are assigned p-cards. Purchases over \$5,000 require requisition forms. These requisitions are reviewed, approved, and signed by the Department Director, Purchasing Technician, and Chief Deputy/Clerk prior to their conversion to P.O.s. Approved P.O.s are not released until the Budget Analyst provides one final review and approval.

Once invoices are paid against the corresponding P.O., the Purchasing Technician notifies the Finance Department to close them in Banner. Most P.O.s derive from the Computer Information System (CIS) and Administration Departments.

Criteria

SAS¹, a pioneer in the Accounts Payable (AP) Recovery Audit Industry, recommends maintaining a clean and updated vendor master file to mitigate related risks. Adequate maintenance of the vendor master file includes a combination of controls around the setup, maintenance, and archiving of records. Some of the controls include reviewing and approving requests for new vendors and for changes to vendor information, limiting access to add new vendors to the master file, and deactivating vendors with no activity for a defined time-period.

The Information Systems Audit and Control Association (ISACA), suggests the user access review is a key control to ensure only legitimate users have access to applications. Effective user access reviews include assigning employees adequate roles and access levels, periodically removing or changing inappropriate access, and adhering to the segregation of duties principle.

Additionally, best practice indicates the proper accounting and storing of inventory enhances the inventory management process and consequently improves organization performance. This can be accomplished by limiting and monitoring access to equipment areas and keeping a clean and updated record of information technology (IT) purchases.

The Division of Internal Auditing (IA) reviewed the purchasing process to assess whether policies and procedures exist, controls are operating as intended, proper access controls are in place, proper segregation of duties have been implemented, data management controls have been designed and operate effectively, and IT equipment purchases are managed appropriately.

¹ Strategic Audit Solutions (SAS) is a recovery audit firm that specializes in Accounts Payable Recovery Audits. SAS has developed many of the best practices and processes still in use today.

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RESULTS OF ENGAGEMENT

IA used data analytics to evaluate the vendor set-up process, the Vendor Master File, IT purchases and inventory management, and P.O. transactions.

During the review of the Vendor set-up process, we noted the following:

- No formal use of a pre-approved vendor set-up form. The vendor set-up process is initiated by the Purchasing Technician and Tax Deed Coordinator sending e-mails containing the vendor's name and address to the accountant. Sequentially, the Accountant responds via e-mail with the vendor number that has been assigned.
- Six employees were assigned access to add and modify vendors in Banner.
Management has addressed this. IA confirmed only four employees have access to add and modify vendors as of August 31, 2021.
- One employee with a superuser profile (has over 40 access roles with full access within the Finance module including the ability to enter invoices, add/modify vendors, process and void checks, and approval functions).
IA confirmed this user no longer has access to add and modify vendors as of August 31, 2021.
- There are no clear description employees' access roles. Roles in Banner are not clearly defined.
Management is working with the software developer to better understand the system's access codes.

The review of the Vendor Master File, which at the time of the review contained 29,863 records, resulted in the following:

- Identification of duplicate and outdated vendors. We used data analytics to identify:
 - a. instances (1,924 or 6.4%) of duplicate vendors, and
 - b. instances (27,931 or 94%) of vendors with no activity since 2015
- Evidence changes to the Vendor Master File are not reviewed or monitored.
Management requested that IA provide them with the listing of outdated and duplicate vendors to begin cleaning the vendor database.

During the review of IT Purchases and Inventory, we noted the following:

- IT Department does not maintain a log of IT purchases to properly record receipt of IT equipment.
- IT equipment is not stored in a secure location as the IT area is accessed by non-IT personnel (including judges, judicial assistants, other Clerk employees, and others unfamiliar to IT personnel).
- IT purchases are not inventoried unless over \$1,000 or until connected to the network.
- IT Management lacks a clear understanding of the Office's procedures to tag and track IT purchases under \$1,000 when they are essential to the operations and used on a daily basis. The organization does not have a clear process for the collection of IT equipment from terminated employees.

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During the review of P.O.s, we noted:

- Four of the ten open P.O.s were paid between September 2020 and January 2021, but, as of the date of the review, they remained open in the system. This represents 9% of the 45 P.O.s issued during this period.
- Three P.O.s still open, but no invoices were posted against them.

In general, we found an energetic management team receptive to the issues identified during the review process and actions to mitigate them were taken as the engagement progressed.

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Observation 1 – Vendor Set-up Process

Risk Score: High

Issue:

The vendor set-up process lacks clearly defined policies and procedures including identification of authorized employees to request and to set up new vendors, and the use of a formal vendor set-up form. Additionally, employees' capabilities within the system lack proper access controls and proper segregation of duties. Lastly, access roles are not clearly defined for management to fully understand the access levels granted to employees.

Condition:

During our review, we noted:

- No formal use of a pre-approved vendor set-up form. The vendor set-up process is initiated by the Purchasing Technician and Tax Deed Coordinator sending the accountant an e-mail containing the vendor's name and address. The accountant responds via e-mail with the vendor number assigned by the system.
- One employee with superuser access (has over 40 access roles with full access within the Finance module including the ability to enter invoices, process and void checks, and approval functions)
- No clear description of employees' access roles. Roles in Banner are not clearly defined.

Criteria:

Segregation of Duties principles recommend the separation of responsibilities over:

- Authorization or approval of related transactions affecting those assets
- Recording or reporting of related transactions
- Custody of assets

According to the Information Systems Audit and Control Association (ISACA), user access review is a key control to verify only legitimate users have access to applications. Best practices included under "Recommendation" derive from ISACA guidelines.

COSO's Internal Control framework, principle 10 (Control Activities) addresses segregation of duties. Management segregates incompatible duties, and where such segregation is not practical, management selects and develops alternative control activities. Maintaining a system of effective internal controls does require the appropriate segregation of duties.

Cause:

- Management has not established procedures to include the use of a vendor set-up form
- Lack of management review of employees' system access roles
- Management is not completely familiar with the descriptions/definitions of the roles

Effect:

The vendor set-up process, a sensitive process by nature, is initiated with an e-mail that lacks underlying documentation to ensure accuracy when adding new vendors. The lack a formal request (form) increases the likelihood of errors (duplicates) and unauthorized vendors.

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Access to the Vendor Master File may have been granted to more employees than needed. Similarly, employees may have more access than needed to perform their duties due to a lack of understanding of the system's capabilities. Without periodic review of access roles and adequate separation of duties, fraud and error risks are more likely to occur.

Recommendation:

To enhance the vendor set-up process and ensure system roles are defined and properly segregated, Management should:

- Establish policies/procedures associated with the vendor set-up process including:
 - the number of primary and back up employees with access to enter new vendors
 - use of a vendor set-up form (for new vendors and updates to existing vendors) that is completed by the requestor and approved by an authorized employee. Additionally, a review of the vendor master file is needed to ensure all changes are authorized.
- Become familiar with the definitions of the roles available in Banner to ensure employees have the appropriate access levels.
- Develop a matrix, classified by department and position, with the corresponding access roles. This would ensure employees are given proper system access to perform job duties and keep key processes segregated, thus strengthening internal controls.
- Periodically review roles assigned to employees to ensure access is appropriate.

Management Action Plan:

With regards to Management's lack of a review of employees' system access roles, Management was unable to perform a review of the employees' system access roles due to the lack of clear role detail and reporting. Management previously requested from CIS – Finance a list of users and Banner accesses. Unable to retrieve the relevant data from CIS, Management worked with MIS to build a custom report providing this listing. Unfortunately, this does not come with a list of definitions of the systems rule classes and object codes. However, this is an ongoing project to gain a better understanding of each and perform access audits periodically.

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Observation 2 – Vendor Master File

Risk Score: Medium

Issue:

Management does not currently have a database management program to properly maintain tables associated with the Vendor Master File. The process for maintaining a clean and current Vendor Master File lacks clearly defined policies and procedures, and periodic review.

Condition:

While reviewing the Vendor Master File, which at the time of the review contained 29,863 vendor records, we identified:

- Duplicate and outdated vendors. Utilizing data analytics, we noted:
 - instances (1,924 or 6.4%) of duplicate vendors, and
 - instances (27,931 or 94%) of vendors with no activity since 2015
- Changes to the Vendor Master File are not reviewed or monitored.

Criteria:

Best Practices indicate maintaining a clean vendor master file by using a combination of controls around the setup, maintenance and archiving of records is a control to safeguard data and reduce the likelihood of fraud, and erroneous or duplicate payments.

Cause:

Lack of a formal database management process around the Vendor Master File to ensure it is kept free of outdated vendors and duplicates.

Lack of a periodic review process to ensure only authorized changes to the Vendor Master File are processed.

Effect:

The Vendor Master File contains duplicate and outdated vendors which could lead to inappropriate payments, fraud, reporting and compliance issues.

Recommendation:

To enhance the process for maintaining the Vendor Master File, and tracking changes made to it, Management should:

- Establish a process to periodically review and deactivate duplicate and outdated vendors from the Vendor Master File. This will reduce the number of vendors in the database, and the risk of fraudulent or erroneous disbursements.
- Establish a cutoff date to deactivate vendors without activity.
- Utilize the system's one-time vendor set-up option for future single payments.

Management Action Plan:

The Finance Disbursement Division has begun a coordinated process with CIS – Finance and the Finance Administrative Assistant to review the results found during this audit and update our vendor system according to the standard agreed to by management. As well as define an ongoing review and maintenance process to occur periodically.

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Observation 3 – IT Purchases and Inventory

Risk Score: High

Issue:

IT purchases are not consistently tagged and tracked as intended by management due to a shortfall in communication in the implementation of new procedures. Additionally, the storing of new IT equipment not ready for use is inefficient as items are not logged upon receipt, they are not kept in a secure location, and they are not inventoried until they are connected to the server reducing inventory accountability. Additionally, the organization has not clearly assigned responsibility over the collection of IT equipment from terminated employees.

Condition:

During our review of this process, we noted the following:

- IT Department does not maintain a log of IT purchases to properly record receipt of IT equipment.
- IT equipment is not stored in a secure location as the IT area is accessed by non-IT personnel (including judges, judicial assistants, other Clerk employees, and others unfamiliar to IT personnel).
- IT purchases are not inventoried unless over \$1,000 or until connected to the network.
- IT Management lacks a clear understanding of the Office's procedures to properly tag and track IT purchases under \$1,000 when they are essential to the operations and used daily. Internal Audit selected 10 HP P1109w printers, 19 Asus monitors, and 11 Fujitsu document scanners, totaling \$18,296.59, for review. However, the result of this test was inconclusive as these items could not be located since they are not tagged and tracked.
- The organization does not have a clear process for the collection of IT equipment from terminated employees.

Criteria:

Best Practices indicate that properly accounting for and storing inventory improves organization performance and the efficiency of the inventory process. This can be accomplished by:

- Limiting and monitoring access to equipment areas
- Keeping a clean and updated record of IT equipment

Leon County Policy No. 02-5 (Tangible Personal Property Policy and Procedures) defines Tangible Personal Property as property with an acquisition cost of \$1,000 or more. Each item of tangible personal property located in inventory shall be marked or tagged with its property number. However, for the Clerk and Comptroller's Office, employees were instructed to tag and track items under \$1,000 essential to the operations and used daily.

Cause:

- IT Department does not currently maintain a centralized log of all IT purchases.
- IT Department has not been assigned a secure location, free from non-IT personnel. With only IT personnel and ample space where IT purchases could be properly stored.
- IT Management is not familiar with the implementation of IT inventory processes specific to the Clerk and Comptroller's Office.

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- Inefficient communication to establish operating procedures to address tagging and tracking essential IT purchases under \$1,000 and IT equipment collection upon employee termination.

Effect:

IT purchases under \$1,000 such as scanners, printers, and monitors could not be located since they are not tagged and tracked. IT purchases cannot be readily identified since no log of purchases is maintained leading to an inefficient inventory management process. As a result, Internal Audit was unable to complete its tracing of IT purchases made to physical locations due to selected items not being tagged/tracked.

Recommendation:

To enhance the purchasing of IT inventory and its management system, Management should:

- Define and document a process to tag and track IT purchases under \$1,000.
- Assign a secure location, free from non-IT personnel, to store IT equipment. This would ensure safety of IT purchases until assigned to employees.
- Implement a process to ensure IT purchases are logged when received and tracked when assigned to employees. This would ensure accountability over IT purchases and enhance the IT inventory management system.
- Implement a process to assign accountability over the collection of IT equipment from terminated employees.

Management Action Plan:

The CIS department is formulating a process to effectively tag and track IT purchases under \$1000. Utilizing, the recently acquired ManageEngine Asset Explorer application, IT assets will be managed from acquisition to disposal. The asset's profile within the software will include acquisition date, assigned user, tag number, location, and other attributes. Due to reduced storage space in the CIS area, we are temporarily storing IT purchases in the IT Server room until a permanent location can be determined. This area is secured and only accessible to a few IT staff members that has keys.

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Observation 4 – Purchase Orders Closure

Risk Score: Medium

Issue:

The Purchasing process is lacking a control at the end of the cycle to ensure Purchase Orders (P.O.s) are timely closed once corresponding invoices are paid.

Condition:

We obtained a system generated report containing 45 P.O.s issued between January 2020 through May 2021. Through inquiries and further review, we noted:

- Ten open P.O.s, totaling \$90,879.03.
 - One of the ten P.O.s was closed on August 11, 2021.
 - Two P.O.s are associated with contracts. They will remain justifiably open until the last invoice of the contract is paid.
- Three open P.O.s with no invoices posted against them.
- Four of the ten open P.O.s had already been paid between September 2020 and January 2021, but as of the date of the review they remained open in the system. This represents 9% of the 45 P.O.s issued.

Criteria:

Best Practices recommend regularly monitoring and closing P.O.s to more efficiently manage up-to-date requisition information and enable the timely and efficient release of remaining encumbrances. Timely closure of P.O.s also reduces the administrative workload at year-end.

Cause:

- Management has not established a process to monitor outstanding P.O.s and to ensure they are closed timely.
- Miscommunication between departments to ensure P.O.s are timely closed once invoices were paid.

Effect:

Four P.O.s totaling \$34,787.30 remained open in the system for over 6 months after corresponding invoices were paid.

Three P.O.s were open, but invoices were not posted against them.

Recommendation:

To ensure adequate closure of the purchase cycle, Management should:

- Establish a process to monitor open P.O.s to ensure they are closed as soon as goods/services are received, and the invoices paid. This would ensure P.O.s do not remain open unnecessarily which creates an opportunity for them to be charged against inappropriately.

Management Action Plan:

Management has addressed the issue of payments not being applied to purchase orders with Purchasing/Accounts Payable and closing purchase orders when final payments are made.

APPENDIX A – Purpose, Scope, and Methodology

The **purpose** of the engagement was to assess the effectiveness of the controls over the purchasing process, identify areas in need of improvement, assess risk and the potential for fraud to ensure the process is performed in an effective, efficient, and economical manner.

The **scope** of this engagement included the Clerk and Comptroller’s Office’s purchasing function, including policies and procedures, system-generated reports, requisitions, purchase orders, purchasing card transactions with corresponding supporting documentation, data analytics, and observations for the period January 2020 through June 2021. This engagement did not include contract management.

The **methodology** included:

- Reviewing applicable policies and procedures, industry standards, and best practices to gain an understanding of the purchasing process,
- Identifying key employees and interviewing them to obtain an understanding of the purchasing process,
- Performing data analytics to review and evaluate purchase orders, purchasing card transactions, and the Vendor Master File,
- Reviewing system (Banner) access,
- Reviewing IT purchasing, inventory management and storage processes,
- Identifying variances and presenting them to management for review; and
- Presenting engagement progression to management for review and clarification when needed.

APPENDIX B – Management Response and Action Plan

Observation 1 – Vendor Set-up Process (Finance Dept. response)

Management has previously established procedures which included the use of a new vendor form which could be located on the Clerk Intranet site FinWeb. Knowledge and use of the form by staff were not sufficient and have since been notified of the form and its use.

Authorized employees submitting requests are management staff and Purchasing which were followed during the review. Employees authorized to set up new vendors were defined and being followed during the review but have been updated since. The Finance Administrative Assistant is now the primary contact for both BOCC and Clerk payee related vendor creation. Our Accounts Receivable accountants act as secondary/backup contacts for payee related vendor creation, but act as primary for Accounts Receivable vendor creation. The superuser mentioned in the report is Management and has since requested removal of the vendor creation role.

With regards to Management's lack of a review of employees' system access roles, Management was unable to perform a review of the employees' system access roles due to the lack of clear role detail and reporting. Management previously requested from CIS – Finance a list of users and Banner accesses. Unable to retrieve the relevant data from CIS, Management worked with MIS to build a custom report providing this listing. Unfortunately, this does not come with a list of definitions of the systems rule classes and object codes. However, this is an ongoing project to gain a better understanding of each and perform access audits periodically.

Observation 2 – Vendor Master File (Finance Dept. response)

Management agrees periodic review and maintenance for the Vendor Master File has not been completed in many years. The Finance Disbursement Division has begun a coordinated process with CIS – Finance and the Finance Administrative Assistant to review the results found during this audit and update our vendor system according to the standard agreed to by management. As well as define an ongoing review and maintenance process to occur periodically.

Observation 4 – Purchase Orders Closure (Finance Dept. response)

Management agrees the process for closing purchase orders needs to be enhanced. However, each year all purchase orders are reviewed and closed after year-end. Management has addressed the issue of payments not being applied to purchase orders with Purchasing/Accounts Payable and closing purchase orders when final payments are made.

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Observation 3 – IT Purchases and Inventory: (IT Dept. response)

From: Daniel Andrew <DAndrew@leoncountyfl.gov>
Sent: Friday, October 1, 2021 5:02 PM
To: Luis Camejo <LCamejo@leoncountyfl.gov>
Subject: RE: 20A-4 Purchasing Process - Draft Report

Luis,

Here is my response:

Observation 3 – IT Purchases and Inventory:

IT purchases are not consistently tagged and tracked as intended by management due to a shortfall in communication in the implementation of new procedures. Additionally, the storing of new IT equipment not ready for use is inefficient as items are not logged upon receipt, they are not kept in a secure location, and they are not inventoried until they are connected to the server reducing inventory accountability. Additionally, the organization has not clearly assigned responsibility over the collection of IT equipment from terminated employees.

Recommendation:

- Define and document a process to tag and track IT purchases under \$1,000.
- Assign a secure location, free from non-IT personnel, to store IT equipment. This would ensure safety of IT purchases until assigned to employees.
- Implement a process to ensure IT purchases are logged when received and tracked when assigned to employees. This would ensure accountability over IT purchases and enhance the IT inventory management system.
- Implement a process to assign accountability over the collection of IT equipment from terminated employees.

Management's Response

We agree with the auditors' comments, and the following action will be taken to improve the situation. The CIS department is formulating a process to effectively tag and track IT purchases under \$1000. Utilizing, the recently acquired ManageEngine Asset Explorer application, IT assets will be managed from acquisition to disposal. The asset's profile within the software will include acquisition date, assigned user, tag number, location, and other attributes.

Due to reduced storage space in the CIS area, we are temporarily storing IT purchases in the IT Server room until a permanent location can be determined. This area is secured and only accessible to a few IT staff members that has keys.

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Nancy Shepherd, CIA, CPA

External Auditor

Taylor Harmon, CPA – Thomas Howell Ferguson, PA

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PROJECT TEAM

Engagement was conducted by:
Natalie Hill, Auditor

Under the supervision of:
Luis Camejo, CIA, Internal Audit Manager

STATEMENT OF ACCORDANCE

The Clerk and Comptroller's mission is to inspire public trust and bring credit and esteem to the organization through integrity, excellence in customer service, financial oversight, and the utilization of technology to ensure accessibility to justice.

The Division's mission is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight to the Clerk and Comptroller and the Board of County Commissioners.

This work product was prepared in accordance with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing.

Please address inquiries regarding this report to the Division of Internal Auditing at (850) 606-4019.