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DIVISION OF INTERNAL AUDITING

To: Carter Young, Civil Courts Director
Liz Alford, 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 Walkthrough – Civil Courts Department

Date: 11/9/2022

The Division of Internal Auditing (IA) conducted a walkthrough of the cash collection process associated with the Civil Courts department on October 26, 2022, and November 2, 2022.

The objective of the cash counts and cash collection walkthrough 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. This department performs the daily closeout for the following divisions: Civil Processing (Liz Alford), Civil Intake (Sharon Drinkard), Records (Patti Graham), and Family Law (Robyn Peters).

IA evaluated these processes by performing the following auditing procedures:

- Reviewed the Civil Processing cash narrative updated as of June 23, 2022,
- Observed the counting of checks by the custodian of funds,
- 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, and
- Reviewed the list of employees that collect funds/take in money.

RESULTS

- The safe, where deposits are kept, is inside a code-locked room with a camera. Employees in the divisions mentioned above, do not have access to the safe.
- Front cashiers could not void a receipt; only supervisors can.
- The November 2, 2022, closeout of \$739.50 in checks and money orders tied to the amount of check/money order receipts; no overage or shortage noted. No Foreclosure funds were collected on this day.
- No cash is collected in these divisions and a change fund is not authorized.

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