

# DIVISION OF INSPECTOR GENERAL



**SHARON R. BOCK**  
Clerk & Comptroller  
Palm Beach County

**Audit Services & Public Integrity Units**

**2013**

***ANNUAL  
REPORT***

**February 19, 2014**



**SHARON R. BOCK**  
Clerk & Comptroller  
Palm Beach County

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The Honorable Sharon R. Bock, Esq.  
Clerk & Comptroller  
Palm Beach County

On behalf of the Division of Inspector General, I am pleased to present our 2012-2013 Annual Report. This report summarizes the objectives and accomplishments of the Division of Inspector General for the fiscal year ended September 30, 2013.

I would like to extend my appreciation to the entire Clerk & Comptroller team for their assistance and cooperation throughout this past year.

We will continue to promote accountability and integrity within the Clerk & Comptroller office. We look forward to continuing to assist the organization to operate as efficiently and effectively as possible.

Respectfully submitted,

Roger Trca CPA, CIG, CIA, MBA  
Inspector General & Audit Director  
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# INTRODUCTION

## *Executive Summary*

The mission of the Division of Inspector General of the Clerk & Comptroller's office is to provide independent, objective auditing and investigative services designed to add value, improve the Clerk & Comptroller operations and preserve public trust. The Division is comprised of the Audit Services Unit and Public Integrity Unit.

The fiscal year ending September 30, 2013 was a period of continued productivity for the Clerk's Division of Inspector General. The Division issued a total of 20 reports, detailed below, which included audits, investigations, and guardianship reviews. These reports identified \$2,011,510 in potential revenue recoveries and questionable guardianship expenditures and misreported assets impacting the Clerk's office, County departments and citizens.

- The Audit Services Unit (ASU) issued six audit reports, with 75 recommendations.
- The Public Integrity Unit (PIU) handled 58 tips received from our Ethics Hotline and a variety of other sources, which resulted in completing five investigative reports.
- The PIU Guardianship Section handled 121 fraud hotline tips and investigated claims of fraud, waste and financial mismanagement involving the County's most vulnerable residents: the elderly, minor children and incapacitated individuals in guardianships. We issued nine guardianship audit reports and responded to 21 informational requests from the judiciary.
- We referred 33 cases to various law enforcement agencies and other Clerk's Office departments.

Our office is accredited by the Commission for Florida Law Enforcement Accreditation, Inc., which demonstrates our team's level of professionalism and commitment to continuing compliance with investigative standards and processes. Furthermore, we recently successfully completed an external quality assurance review of our Audit Services Unit, which validates our compliance with professional audit standards promulgated by the Institute of Internal Auditors.

# Background

The Clerk & Comptroller is an elected constitutional officer who derives her authority and responsibilities from constitutional and statutory provisions.

*The Constitution of the State of Florida, Article VIII, Section 1.(d), provides for the election of certain County Officers including a Clerk of the Circuit Court (Clerk). The latter part of this section specifies that, ". . . the clerk of the circuit court shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds." Section 16, Article V, State Constitution, also specifies that the Clerk shall have the duties quoted above. One of the Clerk's responsibilities enumerated in law is to act in the capacity of Auditor.*

According to the legal authority and responsibility cited above, the Clerk established the Audit Services Division as an independent unit in 2005 to fulfill the responsibilities of the office as they relate to auditing functions.

In 2009, the office expanded its roles and responsibilities. The Clerk & Comptroller's Audit Charter was revised to add a Public Integrity Unit (PIU). The PIU and Audit Services then joined to form the Division of Inspector General (IG). The PIU conducts investigations into Clerk & Comptroller affairs and for that purpose makes inquiries as necessary, compels the production of books and papers, and implements appropriate investigative techniques.

To provide for the independence of the Division, the Inspector General & Audit Director reports functionally and administratively to the Clerk & Comptroller. As an independent elected official, the Clerk & Comptroller is directly responsible to the citizens and taxpayers of Palm Beach County. The Division has no direct responsibility or authority over any area subject to its audit, review and investigation. Therefore, the Division is organizationally independent from those areas within the Clerk & Comptroller's office. Employees in the Division report to the Inspector General & Audit Director.

# *Staffing, Organization and Training*

The Clerk's Division of Inspector General is comprised of five staff including:

- ✚ Roger Trca CPA, CIG, CIA, MBA - Inspector General & Audit Director
- ✚ Alan Bray CPA, CIGA, CIGI, CFE, CFSA - Deputy Inspector General & Audit Manager (departed the organization on October 4, 2013)
- ✚ Charles Mansen CIGA, CIA, CFE - Audit Project Administrator
- ✚ Michael Bodle CIGA, CIGI, CFE, CIA, MBA - Senior Internal Auditor
- ✚ Anthony Palmieri CIA, CCSA, JD – Senior Internal Auditor

The Division is subdivided into the following units:

- Audit Services Unit (ASU)
- Public Integrity Unit (PIU), which includes the:
  - Investigations Section
  - Guardianships Section

The Division conducts audits, reviews, investigations and other projects. In fulfilling our responsibilities, we comply with the following auditing and investigating standards:

- *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (IIA).
- *Principles and Standards for Offices of Inspector General* of The Association of Inspectors General (AIG).

These standards collectively prescribe how our audits and investigations are performed.

## **Professional Certifications**

Staff members of the Clerk's Division of Inspector General hold the following professional certifications:

- ❖ Certified Inspector General (1);
- ❖ Certified Inspector General Auditor (3);
- ❖ Certified Inspector General Investigator (2);
- ❖ Certified Public Accountant (2);
- ❖ Certified Fraud Examiner (3);
- ❖ Certified Internal Auditor (4); and,
- ❖ Certification in Control Self-Assessment (1).

## **Professional Development & Training**

The Clerk's Division of Inspector General recognizes that the quality and effectiveness of its products are dependent upon a professionally trained staff. To this end, the Division allocates a portion of its resources to ensure continuing professional education as a key requirement of the aforementioned standards. The Division devoted 3.6% of its time in FY 2012-2013 to staff training which includes activities sponsored by:

- The Association of Local Government Auditors;
- The Institute of Internal Auditors, Inc.;
- The Association of Inspectors General;
- The Association of Certified Fraud Examiners; and,
- Florida Government Finance Officers Association

Training is vital to our function as it keeps us abreast professionally and current on auditing techniques, accounting and reporting practices, risk assessment, internal controls, information technology, investigative techniques, ethics, legislative changes, managerial effectiveness, and best practices.

## **Professional Organization Affiliations**

Staff members of the Clerk's Division of Inspector General are affiliated with the following professional organizations:

- The Association of Inspectors General;
- Florida Chapter of The Association of Inspectors General;
- The Institute of Internal Auditors, Inc.;
- The Association of Certified Fraud Examiners;
- Association of Local Government Auditors;
- American Institute of Certified Public Accountants;
- Florida Government Finance Officers Association;
- National, Florida State and Palm Beach Guardianship Associations; and,
- Various state societies of Certified Public Accountants.

## Division's Adherence to Professional Standards

Our Division of Inspector General was accredited by the Commission for Florida Law Enforcement Accreditation, Inc. (CFA) in February 2011. The recognition demonstrates the existence of the core investigative processes within our Public Integrity Unit and compliance with the Inspector General standards. The CFA requires re-accreditation every three years to ensure ongoing compliance. The on-site evaluation was scheduled for November 2013.



In accordance with the Institute of Internal Auditors (IIA) standards, an external quality assurance review was performed of our Audit Services Unit during the week of September 30, 2013. The objective of the external review was to assess the Division's compliance with the IIA's *International Standards for the Professional Practice of Internal Auditing* (the Standards). The external review reported that the Division's "internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with the Standards". Also, the external review reported that:

*"We were impressed with:*

- *The high credentials and professional certifications your staff holds.*
- *Staff's demonstration in audit workpapers of their understanding of how the federal, state, local laws and regulations apply to the audits.*
- *The risk assessment process used for the engagements is very comprehensive and provides a great framework for ensuring that staff resources are focused in areas that are auditable and important."*



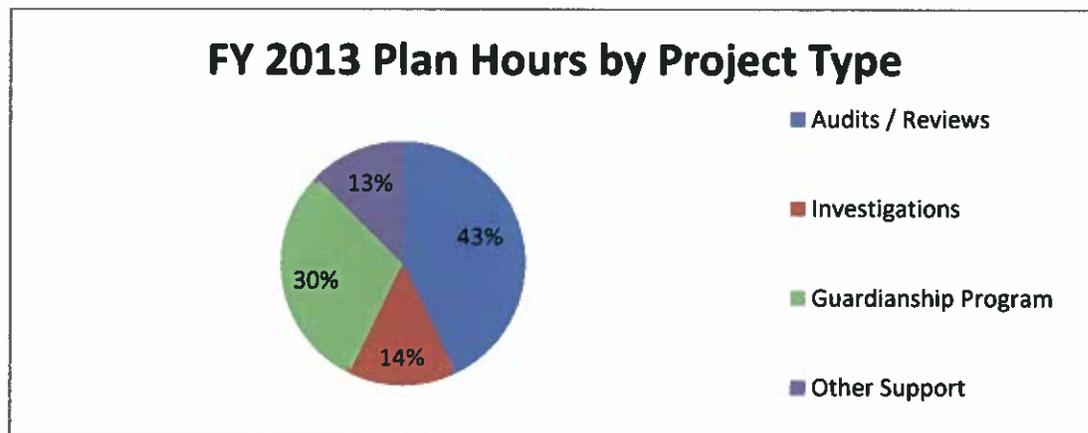
## Operations

### Audit Selection Process

To ensure the most efficient and effective utilization of resources, it is essential that areas selected for audit be carefully considered. An annual audit plan is prepared by the Division to identify planned audits. Because of the large number of possible areas to audit and limited staff resources to audit them, a strategic risk-based audit selection process is in place. The audit plan is the result of the development of a risk model to

assess risks of various operations for the purpose of indicating the need for audit. As a part of the audit selection process, we also solicit input from the Clerk, Clerk's officers and management.

The following graph depicts the types of projects that were performed in FY 2012-2013 using the available hours for the IG staff. As seen in the graph, audits/reviews (43%), investigations (14%) and the guardianship program (30%) collectively accounted for 87% of our time utilization.



# PERFORMANCE RESULTS

## *Audits & Reviews*

The objective of these projects within the Audit Services Unit (ASU) is to provide auditees with an independent appraisal of whether desired results and objectives are achieved economically, efficiently and in accordance with prescribed laws, regulations, and policies and procedures. Our opportunities for improvement represent our philosophy to work with management to improve the delivery of government service to citizens.

During FY 2012-2013, the Division issued six audit reports and memos with:

- 32 Opportunities For Improvement containing,
  - 75 recommendations, which identified \$307,837 in potential revenue recoveries, cost savings and avoidance, and other enhancements.

Recommendations are an integral part of our audits and reviews, as this is where an opportunity for change or improvement takes place. Management has proactively committed to implementing the agreed upon actions to address the recommendations provided. We monitor management responses to our recommendations and track the responses to ensure final completion and closure.

The following chart shows the status of all audits on the Annual Audit Plan for FY 2012-2013. The audit falls into one of four status categories:

- *Completed* – audit completed and report issued.
- *In Progress* – audit is in-progress and report will be issued.
- *Risk Reassessed* – As part of our continuous monitoring of the annual audit plan, some scheduled audits may have risk factors re-evaluated causing a change in the current year's audit plan.
- *Rescheduled* – audit was rescheduled to a future fiscal year.

AUDIT / REVIEW	STATUS	REPORT ISSUED
Court Evidence Limited Scope Review (carryover)	Completed	11/19/12
Criminal Court Bonds Processing (carryover)	Completed	6/6/13
Board Minutes	Completed	1/29/13
Monroe County Evidence (added to plan)	Completed	5/31/13
Monroe County Court Registry (added to plan)	Completed	5/31/13
AmeriGas Public Service Gas Tax Collection	Completed	6/6/13
Payroll - County	In Progress	
Health & Benefit Plans & Claims Administration	In Progress	
Recording Bonds Processing (added to plan)	In Progress	
Payroll - Clerk	Rescheduled	
Cash Management	Rescheduled	
Foreclosures	Rescheduled	
Record Services	Risk Reassessed	

## *Investigations*

The objective of these projects within the Public Integrity Unit (PIU) is to determine whether allegations of fraud, waste, abuse and ethical misconduct can be substantiated. Projects that uncover administrative wrongdoing typically identify violations of law, policy or regulations. These investigations also identify the individuals responsible for the violations and make recommendations for administrative action. Equally important to the investigative process is the identification of internal control weaknesses.

Therefore, the reports frequently make specific recommendations to:

- Correct the identified deficiencies;
- Provide guidance on the applicable laws and regulations; and,
- Strengthen the internal control environment.

When investigative findings are indicative of criminal conduct, they are presented to the appropriate law enforcement authorities for further action.

The investigation disposition falls into one of three categories:

1. *Substantiated:*

- The allegations are validated and there are sufficient case supporting materials to justify a reasonable conclusion that the actions occurred and there were violations of law, policy, rule or contract. A report is prepared.

2. *Not Substantiated:*

- There are sufficient case supporting materials to justify a reasonable conclusion that the alleged actions did not occur or there were no identified violations of law, policy, rule or contract.

3. *Neither Substantiated nor Refuted:*

- The allegations are not validated and there are insufficient case supporting materials to prove or disprove the allegations. A report may or may not be prepared.

During FY 2012-2013, the Clerk's Division of Inspector General handled 51 tips involving allegations from a variety of sources. The sources included various citizens, County departments and agencies, Palm Beach County Office of Inspector General, Clerk management and employees. These tips resulted in the completion of three investigations (with one additional investigation in progress) as well as the referral of ten cases to various law enforcement agencies and seven cases to other Clerk departments.

For the three completed investigations, memos were issued with four recommendations provided to management and losses and recoveries identified totaling \$2,520. The allegations were substantiated in two cases and not substantiated in one case.

# *Ethics Hotline*

The Ethics Hotline was established to promote honesty and efficiency in government and promote the public's trust in government. The hotline is managed by an independent third party reporting agency – Ethical Advocate. Clerk & Comptroller management and employees are urged to immediately report, anonymously if desired, any suspected instance of fraud, waste, abuse or ethical misconduct.

Reports may be made in several convenient ways.

- Online: Create a report at [www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com). Click on "Employee Information & Ethics Hotline" at the bottom of the page.
- Phone: Dial 1-888-WARN-PBC.
- Walk-In: Government Center, 9<sup>th</sup> Floor, 301 N. Olive Avenue, West Palm Beach, Florida 33401.

The ethics and fraud reporting program is critical to our efforts to combat fraud, waste, abuse and ethical misconduct as complaints provide the ability to generate leads from multiple sources. Investigations are initiated upon the receipt of credible information alleging an act of fraud, waste, abuse or ethical misconduct that falls within the Division's jurisdiction.

During FY 2012-2013, the Division handled seven Ethics Hotline reports. These reports resulted in the completion of two investigations as well as the referral of one case to the Palm Beach County Office of Inspector General and three other cases to various Clerk departments.

For the two completed hotline investigations, memos were issued that concluded the allegations were not substantiated, though three recommendations were provided to management to enhance the control environment.

# *Guardianships*

We accelerated our efforts to investigate allegations or indications of fraud, waste and financial mismanagement by anyone exploiting the County's most vulnerable residents: elderly, minor children and incapacitated individuals who are served by Florida Guardianship Law. This program supplements the Clerk of the Circuit Court in supporting the Court's oversight process applicable to the protection of wards' assets according to Chapter 744 of the Florida Statutes and the related Administrative Order of the Fifteenth Judicial Circuit (No.: 6306-12/10). There are more than 2,750 open guardianship cases in Palm Beach County.

The Public Integrity Unit conducts varying levels of assessments, audits and financial investigations of Guardianship activities.

## *Assessment*

- An Assessment is the initial phase for all requests, reviews, audits and investigations. Upon completion of the assessment, the Clerk's IG may discontinue any further review or proceed with a Level 2 or Level 3 audit.

## *Level 1*

- A Level 1 audit consists of a basic review by the Clerk's Guardianship auditors to ensure guardianship reports are prepared timely, completely and accurately. If they identify significant discrepancies or concerns, the Clerk's IG staff review the documents and determine if a more detailed review (Level 2 or Level 3) is warranted.

## *Level 2*

- A Level 2 audit consists of a Clerk's IG examination of the guardianship report and the attempted verification of selected questionable items. Limited inquiries and/or requests for supporting documentation may be necessary to resolve issues.

## *Level 3*

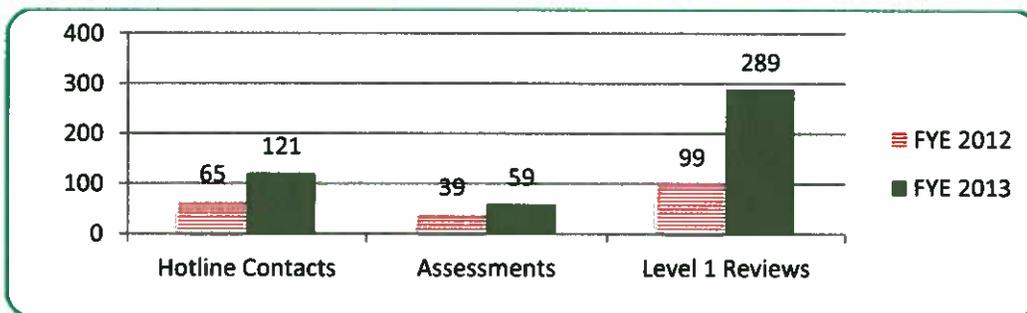
- A Level 3 audit consists of a Clerk's IG comprehensive examination and attempted verification of all significant items pertinent to the guardianship report.

The Clerk's IG PIU Guardianship Section prepares reports for Level 2 and Level 3 audits but does not issue reports for Level 1 reviews. Assessments may result in the issuance of a memo, depending on the results.

A Guardianship Fraud Hotline is in place to enable anyone suspecting fraud, waste or financial mismanagement of a ward's property and assets to report such concerns, anonymously if desired. Reports may be made in several convenient ways.

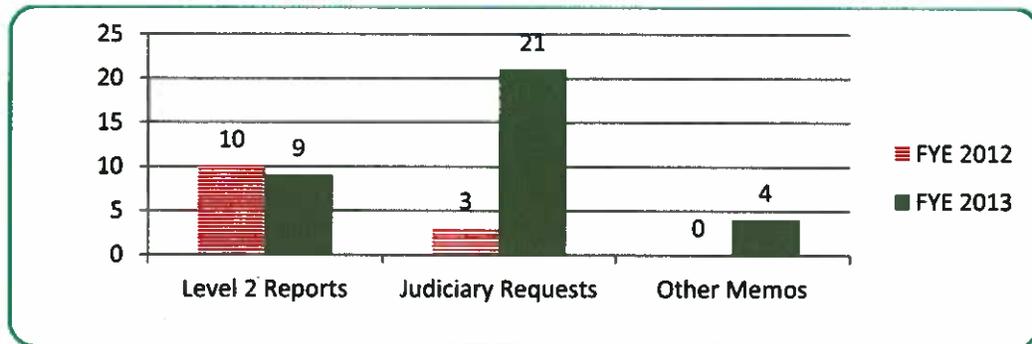
- Online: Create a report at [www.mypalmbeachclerk.com/fraud](http://www.mypalmbeachclerk.com/fraud). Click on "File a report now" in the middle of the page.
- Phone: Dial 1-561-355-FRAUD.
- Email: Send email to "fraud@mypalmbeachclerk.com"
- Mail: 301 N. Olive Avenue, 9<sup>th</sup> Floor, West Palm Beach, Florida 33401.
- Walk-In: Government Center, 9<sup>th</sup> Floor, 301 N. Olive Avenue, West Palm Beach, Florida 33401.

During FY 2012-2013, we received 121 Guardianship Fraud Hotline contacts, of which 29 required further review and investigation and 12 were referred to the appropriate agencies (e.g., Department of Children and Families, Palm Beach County Sheriff's Office, and Florida Department of Law Enforcement). We conducted 59 assessments and 289 Level 1 audits. As depicted below, these accomplishments significantly exceeded prior fiscal year results.



During FY 2012-2013, we issued nine Level 2 audit reports, which included 22 recommendations. These assessments and audits were initiated based on referrals and input from a variety of sources including but not limited to: the Guardianship Fraud Hotline, Clerk Guardianship auditors, and the judiciary. In addition, we provided 25

other memos to the judiciary to satisfy research assistance requests received (21) and well as to provide additional relevant information on open guardianship cases (4).



These audit reports and memos are not available to the public per Florida Statute and Administrative Order of the Fifteenth Judicial Circuit (No.: 6306-12/10). The reports are issued to the Courts for review and possible action.

The guardianship work performed during Fiscal Year 2012-2013 identified unsubstantiated and questionable expenditures as well as misreported assets totaling \$1,701,153 (107% increase over prior year). In addition, cases referred to local law enforcement resulted in the arrest of two suspects based on the improprieties identified, and two other potential arrests are pending.

## Education & Awareness

One of our goals is to educate the community and increase awareness on guardianship fraud, waste, abuse and exploitation. During the past year, the PIU Guardianship Section has been very proactive in sharing best practices and audit techniques at conferences and training programs hosted by various guardianship associations and related agencies at the national, state and local levels. For example, presentations were provided at the following venues:

- National Guardianship Association 2012 Annual Conference
- Tennessee Bar Association Public Hearings involving conservatorship and guardianship procedures and practices
- Florida State Guardianship Association 2013 Annual Conference
- 2013 Alzheimer's Care Convention

## Legislation

Since 1989, Florida's Clerks have been directed by state statute (Chapter 744) to audit guardianship reports and advise the court of their audit findings. In 2011, we initiated the current program, tailored after Pinellas County, to perform enhanced audits through an administrative order with the Chief Judge of the Fifteenth Judicial Circuit.

Additional guardianship legislation is under consideration within the State of Florida, which is intended to enhance the guardianship monitoring practices to detect mismanagement or fraudulent use of the ward's assets. The Clerk's Office is providing support and subject matter expertise to legislators, legislative committees, organizers, and various other stakeholders.

The legislation may broaden the definition of an audit to be more consistent with professional standards, and give Clerks the necessary tools to create a more successful program. Courts would continue to maintain oversight of guardianship cases, and legislation would further codify in statute the relationship between Clerks and courts.

## Recoveries and Cost Avoidance

During FY 2012-2013, the audits, reviews, investigations, and guardianship reviews identified \$2,011,510 (as shown in following table) in potential revenue recoveries, cost avoidance, or other economic impact to the Clerk's office, County departments and to citizens. Departmental management proactively committed to the implementation of our recommendations.

PROJECT	REPORT ISSUED	POTENTIAL CLERK IMPACT	POTENTIAL COUNTY CITIZEN IMPACT	DESCRIPTION
Monroe County Court Registry Operations	5/31/13		\$57,256	Potential incremental revenues
AmeriGas Public Service Gas Tax	6/6/13		\$250,581	Tax underpayments identified
Guardianships	Various		\$1,701,153	Unsubstantiated and questionable expenditures and misreported assets
Investigations	Various	\$2,520		Potential recoveries
	<b>SUB-TOTAL</b>	\$2,520	\$2,008,990	
	<b>TOTAL</b>		\$2,011,510	

The Clerk's Division of Inspector General is a good investment. Not only is the expense of having an Inspector General Division cost effective, the Division's importance extends beyond just the financial considerations. The impact of maintaining transparency and trust in local County government is invaluable. The Division staff's vigilance ensures taxpayers get a fair and honest accounting of their funds. Thus, the Division is productive and cost-effective.

## *Highlights of Audit Findings*

The following are highlights of audits issued by the Clerk's Division of Inspector General during the fiscal year ending September 30, 2013. If you would like to read the entire reports, please visit the Division's website at [www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com), and click on "Inspector General & Audit".

### **Limited-Scope Controls Review of Evidence Department (Report issued November 19, 2012)**

The Clerk's Evidence Department is responsible for packaging, labeling, tracking, storing, securing, retrieving and disposing of criminal and civil evidence items for the Fifteenth Judicial Circuit. At the time of the review, 175,586 evidence items were held in inventory.

The review identified various control weaknesses and opportunities to strengthen the evidence handling and safeguarding processes. The County-owned courthouse facilities and related security devices required improvement to ensure adequate safeguarding of evidence. Periodic and random evidence inventory observation and reporting practices required strengthening given the expanding inventory maintained.

Evidence clerks did not consistently and accurately record their vault access into logs. Opportunities existed to refine and improve evidence handling procedures and training practices. Post-hire criminal background checks and drug screening requirements were not strictly enforced for these safety sensitive positions.

### **Financial Services Minutes Department (Report issued January 29, 2013)**

The Clerk's Minutes Department was responsible for producing concise and accurate minutes of the official meetings of the Board of County Commissioners (BCC) and other boards and committees within Palm Beach County (PBC). Minutes clerks attend meetings and record minutes, receive and distribute key documents (e.g., BCC agendas), certify official records, assign resolution and ordinance numbers, provide public access to official records of meeting minutes and video recordings via internal and external on-line websites, and maintain and archive the official minutes and other key records. The Minutes Department attended and recorded minutes at 116 meetings in the fiscal year ending September 30, 2012.

The audit identified control weaknesses and opportunities to strengthen the processes and controls. Recordkeeping and storage practices required improvement to prevent any potential loss of historical records in the event of a disaster. We also recommended that access to the record storage room should be secured immediately after work hours. Minutes procedures required update to ensure compliance with laws and regulations as well as management directives. Opportunities existed to enhance management reporting to ensure information was accurate and reliable.

### **AmeriGas Public Service Gas Tax Collections (Report issued June 6, 2013)**

An audit requested by County management of AmeriGas disclosed that the company had not complied with Palm Beach County Ordinance 89-13. The ordinance levies a public service tax on sales of metered and bottled gas in unincorporated areas of the County.

Our review disclosed significant and various types of errors in which AmeriGas did not collect required public service taxes from customers and remit the taxes to the County. Tax rates were used that did not comply with the County ordinance and tax codes were incorrectly established and assigned to customer accounts and transactions. Based on actual sales data provided by AmeriGas for calendar year 2012, AmeriGas underpaid the County \$228,372. Interest owed as of May 31, 2013 totaled \$22,208 based on the allowable one percent monthly rate. Therefore, underpaid taxes and interest owed totaled \$250,580.

**Criminal Court Bonds Processing (Report issued June 6, 2013)**

The Clerk's Criminal Court Services handles various bonds including cash and paper (surety) bonds and in much smaller numbers, supersedeas cash and supersedeas surety bonds. Appearance bonds are used to guarantee the appearance of defendants at court ordered hearings, which may be posted as cash or surety bonds. Supersedeas bonds are posted to stay judgments of lower courts while appeal cases are established and heard. On average, approximately 370 bonds were entered into the system weekly during the period of our audit.

The audit identified that research and reporting practices of unclaimed bonds required improvement to ensure bond balances were accurately advertised and reported on the Clerk's website. For criminal cases closed in the prior Banner Court system, before conversion to the Showcase system in February 2012, bond closure and discharge practices required strengthening to ensure remaining open cash bonds were reviewed and discharged. Testing of surety bonds indicated that monitoring and processing practices required strengthening to ensure bond forfeitures were consistently handled properly. Certain Showcase court bond procedures required enhancement. Florida Statutes required bond agents to register with the Clerk's and Sheriff's offices before issuing bonds, necessitating further efforts by the Clerk's Office to verify and monitor the registrations of bond agents. Opportunities existed to enhance bond processing efficiencies within the supervisory approval process and coordination with the Palm Beach County Sheriff's Office (PBSO).