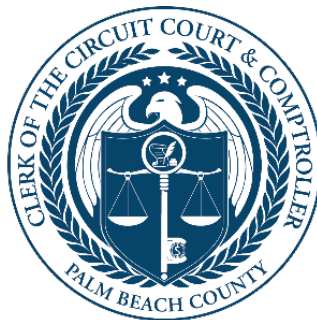


**CLERK OF THE CIRCUIT COURT  
& COMPTROLLER  
PALM BEACH COUNTY, FLORIDA**

**Coronavirus Aid, Relief, and Economic  
Security (CARES) Act for Coronavirus  
(COVID-19) Audit**



**JOSEPH ABRUZZO**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
PALM BEACH COUNTY

**Division of Inspector General  
Audit Services Unit  
April 6, 2021**



**JOSEPH ABRUZZO**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
PALM BEACH COUNTY



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**Division of  
Inspector General  
Audit Services Unit**  
205 North Dixie Highway  
West Palm Beach, FL 33401

Phone: 561-355-2722

**Guardianship Fraud  
Hotline**  
561-355-FRAUD  
[fraud@mypalmbeachclerk.com](mailto:fraud@mypalmbeachclerk.com)

**Ethics Hotline**  
888-WARN-PBC

[www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com)

April 6, 2021

The Honorable Joseph Abruzzo  
Clerk of the Circuit Court & Comptroller – Palm Beach County, Florida

We conducted an audit of the disbursements made by Clerk's Finance Services on behalf of Palm Beach County related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act for Coronavirus (COVID-19). The County received a grant of \$261 million on April 23, 2020, which the Board of County Commissioners (BCC) allocated to several economic relief programs.

Our objectives were to determine whether adequate internal controls were in place to mitigate risks of processing and disbursing payments in compliance with the CARES Act provisions, and to perform data analyses of disbursements totaling \$228.3 million processed from March 16, 2020 through January 21, 2021 to verify compliance with related criteria and requirements.

The audit disclosed the Clerk's Finance processes and controls were generally effective, and enabled compliance with pertinent laws as well as established policies and procedures. We identified duplicate disbursements and payments made in excess of program's maximum awards totaling \$59,787.65 of the \$228.3 million (0.03%) processed during the period of our review. We also noted other opportunities for improvement.

We appreciate the cooperation of management and staff during the course of this audit.

Respectfully submitted,

Roger Trca, CIG, CPA, CIA  
Inspector General  
Clerk of the Circuit Court & Comptroller Office  
Palm Beach County, Florida

cc: Shannon R Chessman, Chief Deputy Clerk  
Radcliffe Brown, Chief Operating Officer - Finance  
Michael Florio, Manager – Payables  
Tracy Ramsey, Manager – Grants, Contracts & Compliance

# Executive Summary

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An audit was performed of disbursements made by Clerk's Finance Services on behalf of Palm Beach County (County or PBC) related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act for Coronavirus (COVID-19) related purposes.

On March 27, 2020, the President signed the CARES Act into law. It allocated \$2.2 trillion in economic relief to County residents, businesses and governments. The County received a grant of \$261 million on April 23, 2020. On May 15, 2020, the Board of County Commissioners (BCC) approved the allocation of funds into several programs. As of January 26, 2021, BCC had adjusted the individual programs as well as the total grant to \$263.2 million. The Grants, Contracts & Compliance (GCC) and Payables Departments disbursed the CARES Act funds based on the County-approved applications.

The objectives of this audit were to:

- determine whether adequate internal controls were in place to mitigate risks of processing and disbursing payments in compliance with the CARES Act provisions, and
- perform data analytics of all disbursements in the scope period as well as conduct sample testing of individual disbursements to verify compliance with related criteria and requirements.

The audit scope included all CARES Act COVID-19 related disbursements processed from March 16, 2020 through January 21, 2021 totaling \$228.3 million.

The audit disclosed the GCC and Payables Departments' processes and controls related to the disbursements of CARES Act COVID-19 funds to County businesses and residents were generally effective, and enabled compliance with pertinent laws as well as established policies and procedures. The audit determined opportunities exist to improve internal controls. Our sample testing of 45 disbursements disclosed funds were disbursed timely upon receipt of County-approved grant applications, though one disbursement was made with incomplete supporting documentation. Our data analytics review of 100% of selected programs disclosed there were duplicated disbursements, disbursements were made in excess of program's maximum awards, and one business' grant disbursement was classified to an incorrect accounting line. These duplicate and excess disbursements represented a small portion of the total disbursements (\$59,787.65 of \$228.3 million or 0.03%; refer to Table 5). We also noted opportunities to improve policies and procedures.

The report contains five (5) observations and eight (8) recommendations for both the GCC and Payables Departments.

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# Introduction

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## Overall Conclusion

The audit identified internal controls were adequate to process CARES Act related disbursements. Our review of disbursements from March 16, 2020 through January 21, 2021 determined opportunities exist to improve internal controls. Our sample testing disclosed COVID-19 funds were disbursed timely upon receipt of County-approved grant applications, contained proper approvals, though one disbursement was made with incomplete supporting documentation. Our data analytics review of 100% of select programs disclosed duplicated disbursements were made to the same businesses or residents, disbursements were made in excess of program's maximum awards, and one business' grant was classified to an incorrect accounting line. These duplicate and excess disbursements, totaling \$59,787.65, accounted for a small portion (0.03%) of the select programs' disbursements reviewed (\$228.3 million). We also noted opportunities to improve policies and procedures.

## Objectives, Scope and Methodology

The Clerk of the Circuit Court & Comptroller's (Clerk's office) Division of Inspector General (Clerk's IG) performed an audit of disbursements made by Clerk's Finance Services on behalf of Palm Beach County related to the CARES Act for Coronavirus (COVID-19) related purposes.

The objectives were to:

- determine whether adequate internal controls were in place to mitigate risks of processing and disbursing payments on behalf of Palm Beach County (County) in compliance with the CARES Act provisions, and
- perform data analytics of all disbursements in the scope period as well as conduct sample testing of individual disbursements made by the Clerk's Grants & Contracts (GCC) and Payables Departments to verify compliance with related criteria and requirements.

The audit scope included the review of internal controls related to the disbursements of CARES Act's grants made on behalf of the County. Testing included all COVID-19 disbursements processed from March 16, 2020 through January 21, 2021 totaling \$228.3 million.

The audit methodology included, but was not limited to, the following:

- Conducted interviews and reviewed departmental policies and procedures.
- Identified pertinent CARES Act requirements, Florida Statutes and other regulations.
- Reviewed key performance volumes / metrics and relevant statistics, documented key processes and performed walk-throughs.
- Performed reviews of internal controls such as: appropriateness of policies and procedures (e.g., procedures reflected current operations), evaluated whether duties were properly segregated among staff (e.g., the person who maintained custody of checks did not have access to submit payments), proper monitoring of CARES Act disbursements, among others.
- Coordinated with Clerk's Payables and Clerk's Information Technology (Clerk's IT) Departments to obtain all COVID-19 related disbursements in our scope period. Judgmentally selected 45 disbursements based on each program type (e.g., business grants, rent grants) and amount, and verified compliance with Clerk's office policies and procedures, statutes and regulations.

In addition to the reviews mentioned above, we also utilized data analytics software (Galvanize) to design specific tests to apply to the full population of disbursements in our scope period totaling \$228.3 million. We organized the data into select grant categories (e.g., restart business grants, business grants, mortgage, and rent/utilities). The data analytics included, but was not limited to, the following:

- Duplicate disbursements: We devised data analytic tests to identify duplicate entries based on a combination of factors including: same vendor name, same invoice number, same amount, same resident, same mortgage loan number, and overlapping rental or utility service dates. For example, we designed tests to identify whether the same resident received duplicate mortgage grants for the same loan or the same resident received duplicate grants for the same rental/utility period.
- Grants in excess of the maximum awards: For select programs, which included County-approved pre-established maximum awards, we identified whether disbursements exceeded the programs' maximum awards on an individual disbursement basis as well as on a cumulative basis.
- Budget code review: We devised tests to verify the total disbursements did not exceed the maximum budget for each program approved by the County.
- Review of proper accounting line (funding codes): For select programs, we devised tests to determine whether the correct accounting lines were used by reviewing the programs' recommended descriptions within the Advantage System and identifying any inconsistencies.

We performed other procedures deemed necessary under the circumstances. This audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

## Background

The Clerk of the Circuit Court & Comptroller (Clerk’s office) Division of Inspector General (Clerk’s IG) performed an audit of controls over the processing and disbursing of payments on behalf of Palm Beach County (County or PBC) related to the Coronavirus Aid, Relief, and Economic Security (CARES) Act for Coronavirus (COVID-19) related purposes.

On March 27, 2020, the President signed the CARES Act into law. It allocated \$2.2 trillion in economic relief to County residents, businesses and governments affected by COVID-19. The CARES Act disbursed grant funds to units of general government below the state level with a population exceeding 500,000. Governments in the fifty states were allocated a total of \$139 billion and no state received less than \$1.25 billion. Florida received over \$8.2 billion. The County received a grant of \$261million (“County Grant”) on April 23, 2020. On May 15, 2020, the Board of County Commissioners (BCC) approved the CARES Act Fiscal Strategy Expenditure budget amendment authorizing the Office of Financial Management & Budget (OFMB) to allocate the County Grant to 10 programs (\$250 million) and a reserve fund (approximately \$11 million). As of January 26, 2021, BCC had adjusted the individual programs as well as the total grant to \$263.2 million.

Table 1 below summarizes the CARES Act allocations made by BCC to the various programs as well as the disbursements totaling \$228.3 million issued during the scope period of this audit.

Unit Code	Program Name	Description	Board Approved Amount (\$) (Note 1)	Total Disbursed Amount (\$) (Note 2)	Difference (\$)
CV01	General Government Expenses	PPE's, staffing, BCC COVID-19 expenses Infrared, other constitutional officers COVID-19 related expenses	\$52,529,536	\$43,656,092	\$8,873,444
CV02	Emergency Food Distribution	Food distribution exceeding normal base expenses	\$39,277,538	\$36,886,489	\$2,391,049
CV03	Individual and Family Housing Assistance	Emergency mortgage, rental, and utility assistance	\$37,380,746	\$36,806,444	\$574,302
CV05	Restart Small Business Grant	Business with < 25 employees	\$79,107,950	\$78,804,902	\$303,048
CV06	Business Grants > 25 Employees	Business with > 25 employees	\$678,760	\$678,760	\$0
CV07	Countywide Testing	COVID-19 and antibodies testing, HCD medical vehicle	\$16,230,177	\$10,237,013	\$5,993,164
CV10	Broadband Enhancements	Teleworking and long distance learning capabilities	\$15,750,000	\$9,116,337	\$6,633,663
Others	Human Services Assistance (CV04) , Sheltering (CV08), Child Care (CV11), Cultural Programs (CV12), Non-Profit Org. (CV13), Health Department, Contact Tracing (CV14), Reserves	Unmet needs; Non-Congregate Sheltering for individuals requiring isolation or exposed to COVID-19; Childcare expenses; Cultural programs affected by COVID-19; Vaccines, Reserves, others.	\$22,270,116	\$12,131,664	\$10,138,452
<b>Total</b>			<b>\$263,224,823</b>	<b>\$228,317,701</b>	<b>\$34,907,122</b>

Table 1



*Note 1: The Palm Beach County Board of County Commissioners (BCC) Agenda Item Summary as of January 26, 2021 displays adjusted individual programs as well as total County grant to \$263.2 million.*  
*Note 2: COVID-19 disbursements from March 16, 2020 to January 21, 2021 retrieved from Advantage Launchpad system.*

The CARES Act expense requirements included the following:

- Expenditures were incurred due to the public health emergency with respect to the COVID-19;
- Expenditures were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the state or government; and,
- Expenditures were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021. (Note: the end date was extended from the original December 30, 2020). Any unused funds must be returned to the Department of the Treasury.

The CARES Act programs required the collaboration between various government entities. The Palm Beach County (County) departments developed the criteria for grant eligibility, received the grant applications from the County's residents and businesses, verified compliance with their criteria, managed the setup of the vendor record, approved and forwarded the applications to the Clerk's office for disbursement.

The County (or PBC) launched several programs to businesses and residents at different periods since the onset of the COVID-19 pandemic. The programs included, but were not limited to:

- The PBC CARES Restart Small Business Grant and Business Grant programs were launched on May 22, 2020.
- The PBC CARES Mortgage Assistance program was launched on June 29, 2020.
- CARES ACT- Coronavirus Relief Fund – Rent and Utilities Assistance Program was launched on June 1, 2020.

Based on the available CARES Act funds remaining, the County re-opened its programs' applications to eligible business and residents with additional changes to programs as needed. For example, the County decreased the maximum award for business grants from \$25,000 to \$15,000 in its last round of applications made available to the public and increased the rental grant maximum award from its initial \$5,800 to \$10,000 per resident. Businesses and residents were eligible to apply for multiple grants as long as they met the pre-established criteria and the cumulative disbursements remained within the approved maximum award.

As part of its constitutional duties, the Clerk's office audits County disbursements to ensure they serve a public purpose, comply with the law and are within the County's budget. Clerk's Finance Services is responsible for processing the disbursements on behalf of the County, ensuring requests are supported by proper



evidence of receipt of goods or services ordered, and are within authorized appropriations.

Within the Clerk's Finance Services function, the Grants, Contracts & Compliance (GCC) and Payables Departments are responsible for disbursing the CARES Act funds based on the County-approved applications.

- The Payables Department, composed of the Purchase Orders Unit and the Special Payables Unit, manages the County's spending, including payments for commodities, goods and services (acquired through a centralized master agreement as well as competitive bidding). CARES Act payments were made for individual assistance programs for rental and utilities grants. The Payables Department is led by one manager, an assistant manager and 18 senior/staff personnel.
- The GCC Department is responsible for processing payment requests for executed vendor contracts and grant agreements, including payments for capital projects, non-profit agencies, tourism agencies, and various federal and state grants. CARES Act payments were made for business and mortgage grant assistance. The GCC Department is led by one manager, an assistant manager and nine senior/staff personnel.

The GCC and the Payables Departments utilize several systems and applications to conduct daily business. This includes, but is not limited to:

- Advantage Financial System (Advantage): This core financial system is used by County departments and the Clerk's office.
- OnBase System: The majority of accounts payables documents are scanned, indexed and routed through the OnBase System, which was implemented on August 24, 2020. The OnBase System serves as the primary workflow where invoices and payment requests are processed pending entry into Advantage. Documents move through workflow queues as they are approved, rejected, researched or audited during their lifecycle and then retained as a part of the official record.
- TrakMan System: Records were retained as a part of the official record in the Trakman System prior to the implementation of the OnBase System.
- SharePoint: The Payables Department processed rent and utility applications submitted through the SharePoint interface. After November 20, 2020, payments were directly interfaced into the new Online System for Community Access to Resources and Social Services (OSCARSS) queue in the OnBase System. OSCARSS was used by County residents to submit rental and utility applications.

The GCC and the Payables Departments published the cumulative totals by amount of select CARES Act programs via a dashboard in the Clerk's office public website on a daily basis. This dashboard was also forwarded to applicable Clerk's office staff and County Administration daily.

Radcliffe Brown (Chief Operating Officer - Finance) oversees the Grants, Contracts & Compliance Department (led by Tracy Ramsey, Manager) and the Payables Department (led by Michael Florio, Manager). Radcliffe Brown reports to Shannon R. Chessman, Chief Deputy Clerk.

**Audit Team:**

Monica Alvarenga, Inspector General, Senior

# Observations & Recommendations

The audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the observations and recommendations presented in this report may not be all-inclusive of areas where improvements may be needed.

## 1. Duplicate grants were disbursed to the same businesses or residents.

Our review disclosed there were eleven (11) duplicate disbursements for \$44,787.67, representing 0.02% of the disbursements totaling \$228.3 million from March 16, 2020 through January 21, 2021. These duplicate payments were made to one (1) business and eight (8) residents.

**Objective of Testing:** The objective of our review was to identify duplicate disbursements to businesses or residents.

**Method of Testing:** We performed data analytics on 100% of all disbursements issued from March 16, 2020 through January 21, 2021 for select grant programs. We grouped the disbursements based on program types and developed data analytics tests based on the specific programs' requirements. The duplicate search criteria included a combination of factors including: same vendor, same invoice number, same amount, same resident, same mortgage loan number, and overlapping rental or utility service dates. We then conducted detailed testing of the potential duplicates flagged by verifying each disbursement against supporting documentation.

**Overall Summary of Results:** The summary below (Table 2) provides a breakdown of each program reviewed and pertinent details (total disbursed amount, total amount of duplicate checks identified, and the percentage of duplicate checks to total amount disbursed).

Unit Code	Program Name	Total Disbursed Amount (\$)	Total Amount Duplicate Checks (\$)	Percentage Duplicate Checks (%)
CV03	Family Housing Assistance - Mortgage	\$12,167,223	\$4,525.56	0.05%
CV03	Family Housing Assistance - Rent (CV28)	\$19,786,333	\$14,872.54	0.08%
CV03	Family Housing Assistance - Utility (CV49)	\$2,720,778	\$389.57	0.01%
CV05	Restart Small Business Grant (< 25 Employees)	\$78,804,902	\$25,000.00	0.03%
CV06	Business Grants (> 25 Employees)	\$678,760	\$0.00	0.00%
Note 1	Payables (Refer to Note 1)	\$114,159,705	\$0.00	0.00%
<b>Total</b>		<b>\$228,317,701</b>	<b>\$44,787.67</b>	<b>0.02%</b>

Table 2: COVID-19 related disbursements from March 16, 2020 through January 21, 2021.

Note 1: The Payables category included General Government Expenses (CV01), Emergency Food Distribution (CV02), Individual and Family Housing Assistance (C03), Human Services Assistance (CV04), Countywide Testing (CV07), Non-Congregate Sheltering (CV08), Broadband Enhancements (CV10), Child Care (CV11), Cultural Programs (CV12), Non-Profit Organizations (CV13), Health Department Contact Tracing (CV14), and Coronavirus (D20A).

Details of overall results are noted below:

**1.1 Business and Mortgage Grants:** The GCC Department processes the County-approved business and mortgage grant applications.

**GCC Auditing & Payment Processing Procedure** (GC-GE-003, revised April 28, 2016):

*“10. Invoice Numbers & Invoice Dates: ...Once an invoice scheme has been determined, it is imperative to use the same scheme for future invoices for the contract in order to prevent duplicate payments”.*

**GCC Review over Duplicate Payment Requests:** Business and mortgage grant applications received from the County are pre-audited and input into the Advantage System. The systematic functionality within the Advantage System notifies the specialist of a duplicate invoice number and prevents the creation of an additional document. For both business and mortgage grants, GCC utilized the grant’s application number as the invoice number.

**Results of Testing:** Our results showed there were four (4) duplicate checks totaling \$31,442.82. Of these, three (3) checks were cashed by the business or residents totaling \$29,525.56.

The summary below (Table 3) displays pertinent details of the four duplicate checks. For example, for exception #1, two mortgage grant checks were issued to different vendor codes, same invoice number, same amount, on different dates, to the same resident and same loan number.

#	Same Vendor Code	Same Invoice Number	Amount - Checks Issued	Checks cashed by Business / Resident	Same Date	Same Resident	Same Loan Number	Description
1	No	Yes	1,917.26	-	No	Yes	Yes	Mortgage Grant
2	No	Yes	2,822.18	2,822.18	No	Yes	Yes	Mortgage Grant
3	No	Yes	1,703.38	1,703.38	No	Yes	Yes	Mortgage Grant
4	Yes	No	25,000.00	25,000.00	No	N/A	N/A	Business Grant
<b>Total</b>			<b>31,442.82</b>	<b>29,525.56</b>				

Table 3

We noted the following:

- Exceptions #1 to #4: These duplicate checks were not detected by GCC because the current controls were not designed to identify these types of exceptions (e.g., different invoice numbers, different vendor code). Additional controls would need to be implemented to detect these types of exceptions. The systemic control set up within the Advantage System would prevent duplicate checks only when invoice numbers and vendor codes are the same in both submissions.
- Exception #1: The County submitted one (1) mortgage application for \$1,917 for one resident. However, the Clerk's office issued a duplicate check for \$1,917 in error.
  - We noted this was a clerical error that occurred during the processing of the application.
  - Upon audit discovery on February 2, 2021, management noted the check issued on November 30, 2020 had not been cashed by the resident. We noted the check was not likely released to the resident, as it remained outstanding over 60 days from date of issuance. However, there was no documentation to support whether the additional check had been shredded or released to the resident. The transaction was voided in the Advantage System and a stop payment processed in the Wells Fargo bank on February 4, 2021.
  - There was no financial impact, as the resident did not cash the duplicate check.
- Exceptions #2 to #4: Clerk's management stated the County acknowledged and responded in written communications that multiple applications were submitted to the Clerk's office in error.

**Recommendation:**

- A. GCC Department management should consider implementing controls to detect duplicate business and mortgage payment requests involving the same key elements (e.g., vendor name, amount, resident name, and loan number).

**Management Response:**

- A. During the course of the audit, GCC Department management instituted additional controls to detect duplicate business and mortgage payment requests involving the same key elements (e.g., vendor name, amount, resident name, and loan number). This corrective action involves the use of the Vendor Invoice Registry (VIR) table within Advantage.

During the course of the audit, the County instituted additional controls to detect duplicate business and mortgage payment requests prior to routing to the Clerk's office for processing. This corrective action involves a verification system utilizing the general ledger.

Target Completion Date: Completed

**1.2 - Rental and Utility Grants:** The Payables Department processes the County-approved rental and utility grant applications.

**CARES Act Rental/Utility Payments Procedure** (effective on June 3, 2020, revised September 15, 2020):

*"...the OSCARSS Application should show pertinent information related to rent and utility vendors, service dates, and amounts due and requested for payment. The vendors, dates of service, and amounts requested, MUST match the Authorization and Billing invoice. ...Check Vendor Invoice Registry and Vendor Transaction History to confirm invoice(s) for same Client for same service dates and amounts has not previously been paid..."*

**Payables' Review over Duplicate Payment Requests:** Rental and utility grant applications received from the County are processed into the Advantage System. The systematic functionality within the Advantage System notifies the Payables' specialist of a duplicate invoice number and prevents the creation of an additional document. For both rental and utility grants, Payables utilized the grant application number as the invoice number. In addition to the systemic review, the specialist also identifies potential duplicate submissions by reviewing the same invoice for the same amount, to the same vendor and for the same resident (client) number in the Vendor Invoice History (VIH) and Vendor Transaction History (VTH).

**Results of Testing:** Our results showed there were seven (7) duplicate disbursements totaling \$15,262.11

The summary below (Table 4) displays pertinent details of the seven duplicate checks. For example, for exception #1, two utility grant checks were issued to the same vendor code, different invoice numbers, same amount, on different dates, to the same resident and same period of service.

#	Same Vendor Code	Same Invoice Number	Amount	Date	Same Resident/Client #	Same Period	Same Account Number	Description
1	Yes	No	\$ 220.58	No	Yes	Yes	Yes	Utility Grant
2	Yes	No	\$ 168.99	No	Yes	Yes	Yes	Utility Grant
3	Yes	No	\$ 1,000.00	No	Yes	Yes	N/A	Rental Grant
4	No	Yes	\$ 3,819.00	No	Yes	Yes	N/A	Rental Grant
5	No	Yes	\$ 5,544.54	No	Yes	Yes	N/A	Rental Grant
6	Yes	No	\$ 3,450.00	No	No	Yes	N/A	Rental Grant
7	Yes	No	\$ 1,059.00	No	No	Yes	N/A	Rental Grant
<b>Total:</b>			<b>\$15,262.11</b>					

Table 4

We noted the following:

- Exceptions #1 to #7: Clerk’s management stated the County acknowledged multiple applications were submitted to the Clerk’s office in error.
- Exceptions #1 to #5: Existing controls did not detect the duplicate payment requests submitted by the County. We noted the payment requests included either different vendor codes or different invoice numbers. As such, the systemic control set up within the Advantage System could not detect the duplicate transactions as it relies on the same invoice number to the same vendor code. However, the existing manual review of the Check Vendor Invoice Registry (VIR) and / or Vendor Transaction History (VTH) should have detected the duplicate submissions. Each transaction was related to the same resident number.
- Exceptions #6 to #7: The current systemic and manual controls were not designed to identify exceptions when the invoice numbers were different or when the resident’s unique client identification number was different.

**Recommendation:**

- A. Payables Department management should continue to enforce its current controls to detect duplicate disbursements. In addition, management should consider implementing enhanced controls to detect duplicate rent and utility payment requests involving the same key elements (e.g., resident name, amount, vendor name, utility account numbers and service period).



## Management Response:

- A. We concur those existing controls should be upheld and utilized during the pre-audit process. We will also consider other enhancements to controls that can feasibly be put in place.

Target Completion Date: 07/02/2021

## 2. Grants were disbursed in excess of the maximum award.

Our review disclosed disbursements were made to two (2) businesses and four (4) residents that exceeded the County-approved, program specific, maximum award. The excess payments totaled \$41,288.70, representing 0.04% of the disbursements for these programs totaling \$114.2 million from March 16, 2020 to January 21, 2021.

The County launched several programs with pre-established maximum awards to serve a greater number of businesses and residents impacted by the COVID-19 pandemic. The County later adjusted related program requirements as well as maximum awards due to funds availability.

**Objective of Testing:** The objective of our review was two-fold: (1) determine whether individual grant disbursements exceeded approved maximum awards, and (2) determine if cumulative disbursements to the same business or resident exceeded the maximum awards.

**Method of Testing:** We performed data analytics for select programs on 100% of all disbursements from March 16, 2020 to January 21, 2021. We grouped the disbursements based on program types and developed data analytic tests based on the specific program requirements. We then conducted detailed testing of potential exceptions as a result of the analytics by verifying each disbursement against supporting documentation. Two tests were performed:

- Individual grants in excess of maximum award: We filtered the data by program type and identified individual grants exceeding maximum award.
- Cumulative grants in excess of maximum award: We tallied individual disbursements based on vendor name and identified instances in which the cumulative grant to the business or resident exceeded the maximum award.

**Overall Summary of Results:** The summary below (Table 5) highlights the payments made totaling \$41,288.70 in which the cumulative disbursements to the business and resident exceeded the maximum award for the specific program. The results also indicate no individual payment was made to a business or resident that exceeded the maximum award.

Unit Code	Program Name	Maximum Award (\$)	Total Disbursed Amount (\$)	Individual Disbursements in Excess of Maximum Award (\$)	Cumulative Disbursements in Excess of Maximum Award (\$)	Percentage in Excess of Maximum Award (%)	Cumulative Disbursements in Excess of Maximum Award (\$) - Excluding Duplicates
CV05	Restart Small Business Grant: < 25 Employees) (Note 1) (Note 2)	\$25,000	\$ 78,804,902	\$0.00	\$35,300.00	0.04%	\$10,300.00
CV06	Business Grants: (> 25 Employees)	\$25,000	\$ 678,760	\$0.00	\$0.00	0.00%	\$0.00
CV03	Family Housing Assistance: Mortgage (Note 2)	\$10,000	\$ 12,167,223	\$0.00	\$1,288.72	0.01%	\$0.00
CV03	Family Housing Assistance: Rent (CV28) (Note 3)	\$10,000	\$ 19,786,333	\$0.00	\$4,500.00	0.02%	\$4,500.00
CV03	Family Housing Assistance: Utility (CV49)	\$1,200	\$ 2,720,778	\$0.00	\$199.98	0.01%	\$199.98
<b>Total</b>			<b>\$114,157,996</b>	<b>\$0.00</b>	<b>\$41,288.70</b>	<b>0.04%</b>	<b>\$14,999.98</b>
Total Duplicates (from Table 2)							<u>\$44,787.67</u>
Total Excess Minus Duplicates - Note 2							\$59,787.65

Table 5: COVID-19 related disbursements from March 16, 2020 to January 21, 2021.

Note 1: From May 22, 2020 to October 6, 2020, the maximum award was \$25,000. The maximum award changed to \$15,000 for applications received between October 26, 2020 and November 6, 2020.

Note 2: The results for one (1) business (for \$25,000) and one (1) resident's mortgage (for \$2,822) disbursements are also included in Observation #1. The total cumulative disbursements in excess of the maximum award minus the duplicated disbursements was \$14,999.98 (last column in Table 5). The overall duplicate and excess disbursements identified in this report totaled \$59,787.65 (refer to Executive Summary).

Note 3: The rental grant program was initially launched on June 1, 2020 (maximum \$5,800) and was revised on October 7, 2020 (maximum \$10,000).

Further details of testing results are provided below.

**2.1 Individual Disbursement in Excess of Maximum Award:** The review of each individual disbursement in excess of each program's respective maximum award disclosed no exceptions. Refer to Table 5 above.

**2.2 Cumulative Disbursements in Excess of Maximum Award:** The review of cumulative grant disbursements disclosed two (2) businesses and four (4) residents received funds in excess of the program's maximum award totaling \$41,288.70. Refer to overview in Table 5 above and detailed testing below.

**2.2.1 Business and Mortgage Grants:** The GCC Department processed all business and mortgage grant applications.

- Businesses that met the County's established criteria were allowed to receive up to \$25,000 for the first two rounds and \$15,000 for the last round. (Note: due to data limitations, we reviewed business grants up to the \$25,000 maximum award).

- Eligible residents were entitled to receive multiple mortgage grants up to the maximum award of \$10,000.

**Palm Beach County (PBC) Guidelines:**

- *PBC CARES for Business - Restart Business Grants (25 Employees or Fewer)*
- *PBC CARES for Business - Restart Business Grants (More than 25 Employees)  
May 22, 2020 to June 12, 2020  
Assistance Offered: \$25,000 maximum award (Grants & Forgivable Loans received by businesses related to COVID-19 will be reduced from eligible maximum award)...*
- *Palm Beach County CARES for Business - Restart Business Grants  
September 25, 2020 to October 9, 2020  
Assistance Offered: \$25,000 maximum award (Grants & Forgivable Loans received by businesses related to COVID-19 will be reduced from eligible maximum award)...*
- *Palm Beach County CARES for Business - Restart Business Grants  
October 26 to November 6, 2020  
Assistance Offered: \$15,000 maximum award, subject to funding availability.  
Businesses are eligible to apply for a one-time Restart Business Grant if it:  
...  
Has not received any COVID-19 relief funds in the form of a grant or forgivable loan exceeding \$15,000.  
Did not previously receive a Restart Business Grant...*
- *PBC CARES Mortgage Assistance Program  
"...Maximum Award: \$10,000 (Up to six {6} months mortgage and HOA payments, but not to exceed \$10,000 nor December 2020)..."*

**GCC Review over Disbursements Exceeding Maximum Award:** We noted GCC's procedures did not include processes and controls to identify individual or cumulative grant disbursements in excess of maximum awards.

**Results of Testing:** Our results showed two (2) businesses and one (1) resident received funds in excess of the business and mortgage grant program's maximum award totaling \$36,588.72. (Note: The results for one (1) business and one (1) resident are also included in Observation #1).

The summary below (Table 6) displays pertinent details of the three exceptions. For example, for exception #1, two business grant checks were issued to the same business totaling \$35,300, exceeding the maximum award by \$10,300.

#	Same Vendor Code	Same Resident Name	Same Loan Number	Individual Amount Disbursed	Date	Cumulative Amount Disbursed	Maximum Award	Disbursed in Excess	Description
1	Yes	N/A	N/A	\$10,300.00	11/13/2020	\$ 35,300.00	\$ 25,000.00	\$ 10,300.00	Business Grant
	Yes	N/A	N/A	\$25,000.00	6/4/2020				
2	Yes	N/A	N/A	\$25,000.00	10/14/2020	\$ 50,000.00	\$ 25,000.00	\$ 25,000.00	Business Grant
	Yes	N/A	N/A	\$25,000.00	7/22/2020				Business Grant
3	Yes	Yes	Yes	\$ 5,644.36	8/20/2020	\$ 11,288.72	\$ 10,000.00	\$ 1,288.72	Mortgage Grant
	Yes	Yes	Yes	\$ 2,822.18	12/4/2020				Mortgage Grant
	No	Yes	Yes	\$ 2,822.18	12/8/2020				Mortgage Grant
<b>Total:</b>								\$ 36,588.72	

Table 6

We noted the following:

- Exceptions #1 to #3: Management stated the County acknowledged and responded in written communications that multiple applications were submitted in error to the Clerk’s office.
- Exception #2: The business received a duplicate payment of \$25,000, which resulted in an excess payment for the same amount. This duplicate disbursement was detailed in *Observation #1*.
- Exception #3: The resident received three payments totaling \$11,288, which exceeded the maximum award by \$1,288. We noted one of the three payments was a duplicate (\$2,822). This duplicate disbursement observation was detailed in *Observation #1*.

**Recommendation:**

- A. Grants, Contracts & Compliance (GCC) should enhance procedures by including reviews of individual or cumulative grant disbursements that exceed the pre-established maximum awards.

**Management Response:**

- A. The review of grant limits does not fall under the Finance team’s purview and, therefore, is not a part of the established pre-audit process. Federal programmatic requirements governing Cares Act funding permit the County to develop their own program parameters. As a result, the County developed

the program caps and has both the authority and ability to adjust award amounts, as well as the threshold on how many months of assistance an applicant may receive.

The Clerk's office partnered with Palm Beach County in designing the Cares Act funded programs. Our office was both intricately involved and well represented, including participation by the Legal Compliance Officer. In designing these programs, we were both careful and intentional with all decisions, including the distinction between the County's role and responsibilities versus that of the Clerk's office. The decisions that were made align with our office's statutory responsibilities and are consistent with existing standards.

Incorporating a review of cumulative grant disbursements in the designed process would result in unintentional payment delay caused by the required level of manual effort. The additional manual effort is due to the design of the process which was not fully compatible with existing conditions and requirements of the financial system. This resulted in the system being unable to perform all the edits built into the system. In order to meet the needs of the community, as well as County expectations, it was determined and agreed by the involved parties, that the benefit the designed process outweighed the potential risk.

A reasonable solution is to define a timeline to conduct a post-audit analysis. In this scenario, there is no negative impact to the payment cycle time, however, there is an opportunity to identify and, if warranted, recuperate expenses.

Target Completion Date: 05/31/2021

**2.2.2 Rent and Utility Disbursements in Excess of Maximum Award:** The Payables Department processes rental and utility grant applications, launched by the County on June 1, 2020.

- The rental grant assistance program had an initial maximum award of \$5,800. On October 7, 2020, the maximum award was adjusted to \$10,000. (Note: due to data limitations, we reviewed rental grants up to the revised \$10,000 maximum award).
- The utility grant program allowed for any combination of utilities (e.g., electric, water, gas) up to a \$1,200 maximum award.

**Clerk's office CARES Act Rental/Utility Payments Procedure** (effective on June 3, 2020, revised September 15, 2020):

*"17B. Review PPM CS-E-003 for maximum amounts of rent and utility assistance..."*

**County’s Policies and Procedures Memoranda (PPM) (CS-E-003)** (issued June 1, 2020, and revised October 7, 2020)

*“...Benefits are allowed for current and past due services between March and December 30th with maximum benefits as follows:*

*Rental Assistance: up to \$10,000*

*Utility Assistance: up to \$1,200 (may be any combination of electricity, water, and gas) ...”*

**Payables’ Review over Disbursements Exceeding Maximum Award:** Payables’ specialists reviewed the County-approved applications to determine whether the cumulative requests for disbursements were within the program’s maximum award.

**Results of Testing:** Our results showed three (3) residents received funds in excess of the rental and utility grant program’s maximum award totaling \$4,699.98.

The summary below (Table 7) displays pertinent details of the three exceptions. For example, for exception #1, three utility checks were issued to the same resident (client) number totaling \$1,383.94, exceeding the maximum award by \$183.94.

#	Same Resident Number	Same Resident Name	Individual Amount Disbursed	Date	Cumulative Amount Disbursed	Maximum Award	Disbursed in Excess	Description
1	Yes	Yes	\$ 560.33	7/16/2020	\$ 1,383.94	\$ 1,200.00	\$ 183.94	Utility Grant
	Yes	Yes	\$ 304.23	7/16/2020				Utility Grant
	Yes	Yes	\$ 519.38	8/3/2020				Utility Grant
2	Yes	Yes	\$ 407.13	10/23/2020	\$ 1,216.04	\$ 1,200.00	\$ 16.04	Utility Grant
	Yes	Yes	\$ 808.91	8/4/2020				Utility Grant
3	Yes	Yes	\$ 4,500.00	12/17/2020	\$14,500.00	\$10,000.00	\$ 4,500.00	Rental Grant
	Yes	Yes	\$ 5,500.00	10/13/2020				Rental Grant
	No	Yes	\$ 4,500.00	11/12/2020				Rental Grant
<b>Total:</b>							\$ 4,699.98	

Table 7

We noted the following:

- Exceptions #1 to #3: Management stated the County acknowledged multiple applications were submitted in error to the Clerk’s office.
- Exceptions #1 and #2: We noted existing controls did not detect the payment requests issued in excess of the maximum award. We noted that based on Payables’ existing controls, these disbursements in excess of the program

limit should have been detected as the additional applications had the same resident (client) number.

- Exception #3: The current Payables' controls were not designed to identify exceptions when two different client identification numbers were submitted for the same client. We confirmed the three payments were made to the same resident name, with the same social security number, and at the same address. However, one of the applications was approved with a different resident (client) number.

**Recommendation:**

- A. Payables Department management should continue to enforce its current controls to detect payment requests that exceed the maximum awards. In addition, management should consider enhancing its current controls to detect payments in excess of maximum awards based on other available data (e.g., resident name).

**Management Response:**

- A. Shortly after commencement of the Rent and Utility Assistance programs, some changes in the documentation provided by the County was made in the payment submissions sent to the Payables Department. One of the noteworthy changes requested by the Clerk's Office, to streamline requirements of expedited payment processing, was for the County to provide an attestation statement printed on the face of the invoice payment request. The attestation statement clarified that all individual approvers within the County department, certify the referenced client meets all established criteria for the program, and that various discrepancies including name and address have been reviewed, and are correct as presented on the invoice. This attestation statement also includes the amount approved for the payment request. As part of our written procedure, Payables staff were trained and expected to act as a check and balance, to ensure payment requests received did not exceed those established program thresholds. In these two specific cases identified during this audit, that confirmation was not sufficiently reviewed. Considering the manual, non-systematic approach required to validate total disbursements on behalf of any individual client does not exceed program limits, under the expectation of being able to process hundreds of payments per day on an expedited basis, additional tools may be required for the payment processor to more seamlessly perform this validation task. We will continue to monitor and enforce those controls already established, and consider whatever other enhancements to controls can feasibly be put in place.  
Target Completion Date: 07/02/2021



### 3. One disbursement was issued with incomplete supporting documentation.

Our review disclosed one (1) of 45 sampled items was disbursed with incomplete supporting documentation. The one disbursement for \$19,970.75 represented 0.3% of the total sampled amount of \$6.8 million.

**Objective of testing:** The objective was to review whether grant disbursement requests processed within the GCC and Payables Departments complied with Clerk's policies and procedures.

**Sample Selection:** We judgmentally selected 45 disbursements totaling \$6.8 million issued from March 16, 2020 to October 29, 2020 through the various program types.

**Method of Testing:** Each program type had a specific Clerk's policy and procedure delineating respective audit elements used by the GCC and Payables Departments when reviewing payment request submissions.

- GCC and Payables created new audit elements to review business, mortgage, rental, utility grant applications submitted by the County.
- The Payables Department updated its pre-existing emergency procedure to review all other COVID-19 related expenses.

The scope of this review included, but was not limited to, verifying the accuracy of the following elements for the 45 disbursements sampled:

- Accounting line matched the supporting documentation
- Amount approved matched the total disbursed
- Disbursements complied with the Federal CARES Act requirements and Florida Prompt Payment Act
- Disbursements complied with three core criteria: (1) budgeted, (2) lawful, and (3) served a legitimate public purpose
- Disbursements were made to correct resident for the correct period
- Individual and cumulative disbursements complied with maximum award
- Information on invoices matched data in the Advantage System (e.g., document and line descriptions)
- Invoices matched information in contracts or purchase orders
- Post-audit reviews were performed
- Proper supporting documentation was included
- Properly authorized signature cards and approvals
- Three or two-way matches between invoices, purchase orders and receivers
- Timeliness between County's request submission and final disbursement
- Vendor name, address and electronic payment matched supporting documentation

**Overall Results of Testing:** The summary below (Table 8) shows pertinent details of the sample selections for each program type and overall results.

Unit Code	Program Name	Total Disbursed Amount (\$) (Note 1)	Sample Amount (\$)	Percentage of Sample Amount to Total Disbursed	Sample Size (#)	Exception Noted (\$)	Percentage Exception Noted (%)
CV01	General Government Expenses	\$23,992,290	\$4,275,675	18%	17	\$19,970.75	0.47%
CV02	Emergency Food Distribution	\$7,445,472	\$601,478	8%	3	\$0.00	0.00%
CV03	Family Housing Assistance - Mortgage	\$5,695,775	\$19,126	0%	2	\$0.00	0.00%
CV03	Individual Housing Assistance - Rent	\$4,050,655	\$22,885	1%	4	\$0.00	0.00%
CV05	Restart Small Business Grant	\$51,079,288	\$311,424	1%	15	\$0.00	0.00%
CV06	Business Grants	\$613,916	\$25,000	4%	1	\$0.00	0.00%
CV07	Countywide Testing	\$2,282,139	\$385,767	17%	1	\$0.00	0.00%
CV08	Non-Congregate Sheltering	\$972,842	\$280,408	29%	1	\$0.00	0.00%
CV11	Child Care	\$900,000	\$900,000	100%	1	\$0.00	0.00%
<b>Total</b>		<b>\$97,032,377</b>	<b>\$6,821,763</b>	<b>7%</b>	<b>45</b>	<b>\$19,970.75</b>	<b>0.29%</b>

Table 8

Note 1: COVID-19 related disbursements from March 16, 2020 to October 29, 2020.

**Clerk’s office Grants & Contracts Auditing & Payment Processing Procedure (GC-GE-003, Issued April 28, 2016).**

The CGC procedure requires each payment to include adequate supporting documentation: “...supporting documentation is audited thoroughly to match the Invoice /Request for Payment (ex: names, dates, zero balance, etc.).”

- **Results of Testing:** We noted one (1) of 45 disbursements (for \$19,970.75), reviewed did not include complete supporting documentation for one of the line items within the invoice.

**Recommendation:**

- A. GCC Department should continue to ensure payment requests from the County include proper supporting documentation prior to disbursing payments.

**Management Response:**

- A. The instance cited was a unique and complex situation involving two separate but related invoices. Additional supporting documentation and explanations were added to the record during the course of the audit. The GCC Department will continue to ensure ALL payment requests from the County include proper supporting documentation prior to disbursing payments and are in alignment with existing pre-audit standards.  
Target Completion Date: Completed

## 4. One business grant was coded to an incorrect accounting line.

Our review disclosed one (1) business grant application’s accounting line totaling \$15,000 was entered incorrectly into the Advantage System. This error represented 0.02% of the disbursements made for the specific programs reviewed totaling \$114.2 million from March 16, 2020 to January 21, 2021.

**Objective of testing:** The objective of the test was to determine whether accounting lines were properly assigned to disbursements based on each program’s directive.

**Method of Testing:** We performed data analytics on 100% of all disbursements from March 16, 2020 and January 21, 2021. We grouped the disbursements based on program types and reviewed whether each disbursements’ description in the Advantage System reflected the correct accounting line. For example, the mortgage grant disbursement description should have included the recommended keywords such as “pbcmortg covid-19 individual & family housing assistance”.

**Overall Summary of Results:** The summary below (Table 9) shows pertinent details of the total disbursements of the grant programs reviewed and overall results.

Unit Code	Program Name	Accounting Line	Total Disbursed Amount (\$)	Incorrect Accounting Line (\$)	Percentage Incorrect Accounting Line (%)
CV03	Family Housing Assistance - Mortgage	1160-143-CV03-8301	\$12,167,223	(\$15,000.00)	(0.02%)
CV03	Family Housing Assistance - Rent (CV28)	1160-140-CV03-8301	\$19,786,333	\$0.00	0.00%
CV03	Family Housing Assistance - Utility (CV49)	1160-140-CV03-8301	\$2,720,778	\$0.00	0.00%
CV05	Restart Small Business Grant (< 25 Employees)	1160-143-CV05-8201	\$78,804,902	\$15,000.00	0.02%
CV06	Business Grants (> 25 Employees)	1160-143-CV06-8201	\$678,760	\$0.00	0.00%
<b>Total</b>			<b>\$114,157,996</b>	<b>\$0.00</b>	<b>0.00%</b>

Table 9: COVID-19 related disbursements from March 16, 2020 to January 21, 2021.

### The Clerk’s office procedure CARES Act Business & Restart Small Business Grant (GC-PA-070, effective May 28, 2020)

The procedure recommends disbursements to include the following description: “...If the accounting line is 1160-143-CV05-8201 (Restart Small Business Grant), the description typed in the Document Description box on the Header, General Information tab in Advantage is “PBCCARES COVID-19 RESTART SMALL BUSINESS GRANT...”

**Results of Testing:** Our results showed one (1) disbursement totaling \$15,000 was incorrectly coded. We noted the following:

- The disbursement was coded as a mortgage grant (1160-143-CV03-8301); however, it included a description for the Restart Business Grant program.
- We retrieved the application and noted the accounting line did not match the accounting line approved by the County. The disbursement should have been coded to the Restart Business Grant program (1160-143-CV05-8201).

**Recommendation:**

- A. GCC Department should continue to ensure each disbursement includes the accounting line as approved in the application.

**Management Response:**

- A. This was an unintentional oversight by the responsible team member which has been corrected using a journal voucher (JV) during the course of the audit. The GCC Department will continue to ensure that each disbursement includes the accounting line as approved by the County.  
Target Completion Date: Completed

## 5. Opportunities exist to improve procedures.

Best practices indicate written procedures provide guidance to employees, help ensure processes are performed accurately and consistently in accordance with management’s directives, and help achieve departmental goals. Processes involving GCC and Payables activities are documented in several policies and procedures. A review of policies and procedures involved in disbursing CARES Act funds disclosed the following opportunities for improvement.

**GCC’s Policies and Procedures:**

- The following procedures did not refer to underlying laws, ordinances, and County Policies & Procedures Manuals (PPMs).
  - Void Procedure
  - Manual Warrant
  - Check and Voucher Audit
  - Spoiled Check Stock
  - Electronic Payment File Submission
  - Positive Pay
  - Safe Procedure
- Existing procedures did not consistently reflect current operations in some areas. For example, we noted the Voiding Current Fiscal Year Transactions procedure (GC-GE-003) did not reflect changes to processes since the

implementation of the OnBase System. We noted a void request was initiated, but not finalized in the Advantage System until our discovery of the incomplete transaction.

**Payables' Policies and Procedures:**

- The Payables Intake Desk procedure did not refer to underlying laws, ordinances, and County Policies & Procedures Manuals (PPMs).
- The Emergency Management Procurement (EMP) procedure did not identify individuals' positions responsible for performing the related work tasks. Therefore, it could not be determined if duties were properly segregated. Upon audit discovery, the procedure was updated during the audit to identify the individuals' positions responsible for performing the related work tasks.
- Existing procedures did not consistently reflect current operations in some areas. For example, we noted the Payables Intake Desk (Intake 101) procedure had not been updated to reflect changes since the implementation of the OnBase System.

**Recommendations:**

- A. GCC management should enhance existing policies and procedures by addressing the observations noted above.
- B. Payables management should enhance existing policies and procedures by addressing the observations noted above. (Note: The EMP procedure was updated during the audit and no further action is required to this procedure).

**Management Responses:**

- A. There are policies and procedures that are not governed by a formal authority such as a law, statute, ordinance, etc. These are established in accordance with best practices, generally acceptable accounting principles (GAAP), internal controls, past audit recommendations, and other guiding principles.

Existing GCC Department policies and procedures are undergoing updates to ensure current practice is reflected (e.g., OnBase implementation).  
Target Completion Date: 05/31/2021

- B. The Intake Desk procedure provides a guide at the administrative specialist level on how to manage incoming mail, phone calls, handling of documents for scanning, obtaining information from County vendors to assist with enrollment in electronic disbursement (EFT/EFTC), and processing Card-In-Hand. Many of the functions related to the Intake Desk are not specific to any

particular law, ordinance, or County PPM. However, the core function of Intake is to assist the Payables Team in meeting the requirements of the Prompt Payment Act, as well as other related requirements delineated by our office in Finance Department Advisory FDA-002. We will add reference in the procedure to the Prompt Payment Act and FDA-002.

Since the implementation of OnBase, other documents have been created by the Finance Systems Solutions Department, including guides on indexing documents, as well as general functionality and workflow processing in OnBase. Due to the timing of OnBase go-live just prior to fiscal year-end in August 2020, and being short staffed in Intake until December of last year, the opportunity has not been afforded to incorporate the OnBase guides and related information into a newer, more updated procedure for Intake. We concur that effort should be undertaken and are in process of completing that update.

Target Completion Date: 07/02/2021