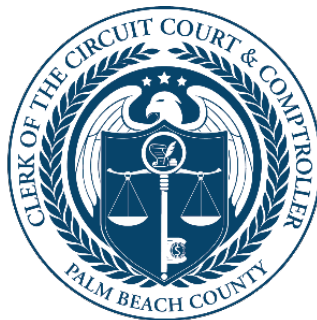


CLERK OF THE CIRCUIT COURT & COMPTROLLER

PALM BEACH COUNTY, FLORIDA

**Court Operations & Official Records
Receipts Processing**



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

Division of Inspector General

Audit Services Unit

May 3, 2022



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



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May 3, 2022

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

We performed an audit of the Court Operations & Official Records Receipts Processing function, which was included in the annual audit plan.

The objectives of this audit were to: perform a risk assessment to identify risks and vulnerabilities; evaluate the overall effectiveness and efficiency of processes and related internal controls to mitigate the risks; verify compliance with pertinent laws, regulations and policies; and, compare processes with accepted standards and best practices.

The audit scope included transactions from October 1, 2020 through September 30, 2021 as well as walkthroughs and testing of the Clerk's office through February 3, 2022. The scope included all locations in which receipts were processed and reconciled in the Main Courthouse, five branches, mailroom, and Clerk's Accounting.

The audit determined that receipts handling processes within the Clerk's office were functioning in a generally satisfactory manner, with opportunities for improvement noted.

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: Amy Borman, Chief Operating Officer – Courts & Official Records
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Rob Daly, Manager – Finance Services
Taneisha Edwards, Manager – West & Mid County Branches
Ralph Foreman, Manager – South County Branch
Beatrice Lovelace, Manager – North County Branch
Richard Markoe, Manager – Gun Club
Michele Nelson, Director – Legal Records & Operations Systems
Tracy Ramsey, Director - Finance
Karina Rodriguez-Matzen, Director – Civil Court Services
Louis Tomeo, Director – Criminal Court Services

Executive Summary

The Clerk of the Circuit Court & Comptroller (Clerk's office) Division of Inspector General (Clerk's IG) performed a risk-assessed audit of Court Operations & Official Records Receipts Processing.

The objectives of this audit were to:

- Perform a risk assessment to identify risks and vulnerabilities impacting the Court Operations and Official Records receipts processes,
- Evaluate the overall effectiveness and efficiency of processes and related internal controls to mitigate the risks,
- Verify compliance with pertinent laws and regulations as well as established policies, and
- Compare processes with accepted standards and best practices.

The audit scope included transactions from October 1, 2020 through September 30, 2021 as well as walkthroughs and testing of the Clerk's office through February 3, 2022. The scope included all locations in which receipts were processed and reconciled in the Main Courthouse, five branches, mailroom, and Clerk's Accounting.

The audit determined that receipts handling processes within the Clerk's office were functioning in a generally satisfactory manner though opportunities for improvement were noted. Our audit disclosed some locations' safe combinations were not changed periodically, some individuals had sole access to the safes, and safe logs did not consistently document individuals accessing the safes. There were locations in which only one (1) individual was present during the cash-out process, and surprise counts of all funds were not conducted. Clerk employees were granted unnecessary access to void and revise receipts in ShowCase. We noted opportunities exist to improve the physical safeguarding of funds at locations where cameras or secured partitions were missing and signs were not consistently displayed in public areas encouraging customers to expect and ask for a receipt for payments made. We also noted opportunities to improve processes related to opening and transporting mail containing cash and checks, endorsing checks, and updating policies and procedures.

The report contains six (6) observations and 23 recommendations.

Table of Contents

- Introduction..... 4**
- Overall Conclusion 4**
- Objectives, Scope and Methodology 4**
- Background..... 6**
- Observations & Recommendations 8**
- 1. Controls over safe access require improvement..... 8**
- 2. Controls safeguarding cash and checks during mail opening and processing need improvement..... 11**
- 3. Opportunities exist to improve processes related to cash bags/drawers/boxes/tills..... 16**
- 4. Opportunities exist to improve the physical safeguarding and security of funds..... 19**
- 5. Access was inappropriately granted to void and revise receipts in ShowCase. 21**
- 6. Cash handling policies and procedures require improvement... 22**

Introduction

Overall Conclusion

Our audit of Court Operations & Official Records receipts processing determined opportunities exist to improve internal controls and related processes. Our testing disclosed controls over the safekeeping of funds (e.g., cash, checks, money orders, and credit cards) were mostly compliant with policies and procedures. Our surprise visits disclosed that Court Operations' attestations of its internal controls were generally reflective of current practices. The receipts cash-out processes in Court Operations and Official Records as well as the daily and monthly reconciliation processes within Clerk's Accounting were mostly effective to detect discrepancies. We noted several opportunities to improve controls over safe access, and safeguarding of cash and checks during mail opening and receipts processing. Various other improvement opportunities were identified related to ShowCase system user access and the physical safeguarding of funds.

Objectives, Scope and Methodology

The Clerk of the Circuit Court & Comptroller (Clerk's office) Division of Inspector General (Clerk's IG) performed a risk-assessed audit of Clerk's office receipts processing that was included on the Clerk's IG Audit Services Unit 2021-2022 Annual Audit Plan.

The objectives of this audit were to:

- Perform a risk assessment to identify risks and vulnerabilities impacting Court Operations and Official Records receipts processing,
- Evaluate the overall effectiveness and efficiency of processes and related internal controls to mitigate the risks,
- Verify compliance with pertinent laws and regulations as well as established policies, and
- Compare processes with accepted standards and best practices.

Our scope included the review of receipts, deposits and recording of all cash and other forms of payment (e.g., checks, money orders, credit cards) received by the Clerk of the Circuit Court Operations and Official Records (Clerk's Operations) for services, fee collections, and other receipts. The scope also included the daily and monthly reconciliation processes within Clerk's Accounting and mail handling process within the mailroom at the Main Courthouse and each branch location. The audit covered the following locations:

- Main Courthouse: All departments collecting and/or handling receipts
- Five (5) branches: North County, South County, Gun Club, Mid County and West County
- Mailroom at Main Courthouse and each branch location
- Clerk's Accounting

Testing performed included the period from October 1, 2020 through September 30, 2021, with additional testing performed in certain areas through February 3, 2022.

In order to meet the objectives, we conducted interviews, reviewed departmental policies and procedures, and identified pertinent Florida Statutes and other laws and regulations. We developed a comprehensive Internal Control Statement Checklist (ICS Checklist) that included a series of statements representing best practice controls and Clerk policy requirements related to receipts handling and processing in the following areas:

- Human Resources & Hiring
- Supervision
- Cashiers' Operations
- Reconciliation Operation
- Deposit Preparation
- Physical Security
- Mailroom Procedures
- System Access Rights

We issued the ICS Checklist to 16 departmental locations and requested management to respond whether related controls were in place that addressed the best practice controls. One example of an internal control statement was as follows: “*deposit bag is sealed and stored in safe for later collection by armored car service*”. We conducted surprise visits to evaluate the receipts processing control environment at 16 locations as well as the mailrooms at the Main Courthouse and each branch. We compared the results of our surprise visits to management responses to the ICS Checklist, and followed up with each location as necessary.

We performed an overall risk assessment by documenting workflows and activities, identifying key risks and vulnerabilities, and evaluating the adequacy of the internal control environment to mitigate the risks identified. Professional standards require audits to consider risks due to potential fraud.

We performed other procedures and testing deemed necessary under the circumstances. We utilized our Clerk's IG data analytics software (Galvanize) to process over 850,000 records in New Vision and ShowCase for select testing (e.g., accuracy of amount received and type of payment received). The data analytics included, but were not limited to, testing user access to void and revise receipts in ShowCase, inactive employees who remained active in the systems, ShowCase receipts that were not finalized, and employees involved in daily close-out who also initiated cash transactions. We also obtained an understanding of several analyses conducted by Clerk's Accounting, including ShowCase users who voided receipts and also performed cashier close out, open miscellaneous civil cases, and other audit reports.

This audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Background

The Clerk serves as the Comptroller, Chief Financial Officer, Auditor and Treasurer for Palm Beach County by monitoring the County budget, revenue, debt and spending. The Clerk performs the following in satisfying their constitutional and statutory roles:

- Acts as the official “watchdog” of all County funds, providing the necessary checks and balances on the County’s budget, revenue and spending.
- Performs unbiased accounting and auditing of funds to ensure every County expense is lawful, budgeted and serves a public purpose.
- Invests and earns interest income on County funds to reduce the tax burden on the residents of Palm Beach County.
- Maintains financial records and produces all required financial statements and reports to comply with state and federal laws and Generally Accepted Accounting Principles (GAAP).

The Clerk's office Court Operations is made up of four (4) divisions: Official Records & Operations Systems, Criminal Court Services, Civil Court Services, and Branch Court Services. Each division is comprised of multiple departments offering services such as: Records Services, Recording, Self-Service, Circuit Criminal, Traffic/Misdemeanor, County Criminal, Customer Services, Unified Family Court, Circuit Civil, County Civil, and Tax Deeds & Foreclosures. The ShowCase system is the case management system that supports Court Operations. As the County Recorder, the Clerk's office maintains and ensures the integrity of the Official Record Books of Palm Beach County and records documents into a computer system that is available to the public online and at all office locations.

The major sources of Clerk’s office receipts include filing fees, court fines and costs, and court registry deposits, which are captured in ShowCase. The Clerk's office New Vision Official Records Information System (New Vision), implemented in October 2001, is used to process recording fees, documentary stamps and intangible taxes. Receipts are collected from various channels (e.g., walk-in, eFiling, eRecording, U.S. postal mail) and via numerous payment methods (e.g. cash, checks, money orders, credit cards, electronic transfers). The Clerk’s office is currently in the process of implementing the Landmark and Taxsmart systems to replace New Vision.

Approximately 280 cashiers process receipts in 16 locations and departments throughout the Main Courthouse and the five (5) branches. All receipts collected are reconciled daily to system reports. Cash and checks are picked up daily by the Brinks armored car service. Cash reconciliation support (e.g., deposit slips, receipt reports) are sent to Clerk’s Accounting via email. Within Clerk’s Accounting, daily system cash reports are reconciled to deposits and data is entered into respective systems for update to the general ledger. Bank statements are received and reconciled to the deposit information. Credit card transactions are reconciled in the daily close-out reporting process. The credit card receipts are included in the packets sent daily to Clerk’s Accounting for reconciliation with settlement reports. Other forms of electronic payments are received and reconciled.

For fiscal year ending September 30, 2021, receipts totaled approximately \$695 million within the New Vision and ShowCase systems, as summarized in Table 1 and Table 2 respectively. Checks and cash accounted for approximately \$94 million (18%) in New Vision and \$15 million (8%) in ShowCase. Cash alone accounted for \$7.4 million (1%) of total receipts in the two systems.

LOCATION	CASH	CHECK	CREDIT	ACH	CHARGE	ESCROW	TOTAL
e-Recording (Note 1)	\$ -	\$ -	\$ -	\$ 420,793,201.40	\$ -	\$ -	\$ 421,675,590.60
Recording	\$ 116,862.90	\$ 66,959,587.48	\$ 282,282.40	\$ -	\$ 79,795.70	\$ 108,568.74	\$ 67,547,097.22
Tax Deeds	\$ 51,430.48	\$ 12,776,083.37	\$ -	\$ -	\$ 23,885.20	\$ -	\$ 12,851,399.05
South County (Note 2)	\$ 51,197.72	\$ 8,875,515.39	\$ 231,141.99	\$ -	\$ 10.60	\$ 2,281.92	\$ 9,160,158.22
North County	\$ 32,708.88	\$ 3,517,223.88	\$ 90,977.86	\$ -	\$ 46.30	\$ 5,287.53	\$ 3,646,244.45
Mid County	\$ 24,376.70	\$ 1,286,818.16	\$ 47,424.38	\$ -	\$ 4,461.80	\$ 8,934.92	\$ 1,372,015.96
PhotoCopy	\$ 36,947.10	\$ 134,358.55	\$ 33,491.10	\$ -	\$ 511.00	\$ 54,606.00	\$ 259,913.75
West County	\$ 3,062.35	\$ 55,797.00	\$ 2,904.70	\$ -	\$ -	\$ 509.90	\$ 62,273.95
TOTAL	\$ 316,586.13	\$ 93,605,383.83	\$ 688,222.43	\$ 420,793,201.40	\$ 108,710.60	\$ 180,189.01	\$ 516,574,693.20

Table 1: Official Records Financial Report from October 1, 2020 to September 30, 2021 (as of February 11, 2022)

Note 1: There is a difference of \$882,389.20 (Total \$421,675,590.60 - ACH \$420,793,201.40). These were payments received in ShowCase by the Tax Deeds Department (location "T") and allocated by the Clerk's Accounting Department.

Note 2: There is a difference of \$10.60 caused by a system error, which was identified by Clerk's Accounting and Clerk's IT.

LOCATION	CASH	CHECK	FORECLOSURE ACH WIRE	REGISTRY CHECK	Efiling CREDIT CARD	EPAY	Efiling ACH	OTHER (e.g., Web)	TOTAL
Main Branch - Circuit Civil/Probate/Marriage License	\$ 182,134.95	\$ 610,777.10	\$ 77,023,098.77	\$ 27,541,051.39	\$ 431.00	\$ -	\$ -	\$ 7,840,485.97	\$ 113,197,979.18
Main Branch - County Criminal	\$ 1,818,119.67	\$ 3,927,365.00	\$ -	\$ -	\$ -	\$ 11.00	\$ -	\$ 1,435,114.75	\$ 7,180,610.42
Main Branch - Circuit Criminal	\$ 492,221.49	\$ 1,351,289.36	\$ -	\$ -	\$ -	\$ 5,021.50	\$ -	\$ 1,175,341.47	\$ 3,023,873.82
Main Branch - County Civil	\$ 47,311.00	\$ 241,970.34	\$ -	\$ 1,041,710.87	\$ -	\$ -	\$ -	\$ 449,238.98	\$ 1,780,231.19
Main Branch - Unified Family Court	\$ 166,078.95	\$ 243,917.35	\$ -	\$ 74,077.75	\$ -	\$ -	\$ -	\$ 339,933.43	\$ 824,067.48
Main Branch - Self Service	\$ 55,304.80	\$ 2,165.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,613.15	\$ 108,083.65
South Branch - Criminal	\$ 1,574,048.51	\$ 399,487.02	\$ -	\$ -	\$ -	\$ 51.00	\$ -	\$ 930,378.95	\$ 2,903,965.48
South Branch - Civil	\$ 236,317.33	\$ 311,059.89	\$ -	\$ 1,266,772.17	\$ -	\$ -	\$ -	\$ 686,970.31	\$ 2,501,119.70
North Branch - Criminal	\$ 889,334.90	\$ 331,916.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 681,235.36	\$ 1,902,486.46
North Branch - Civil	\$ 113,099.65	\$ 186,870.80	\$ -	\$ 666,571.62	\$ -	\$ -	\$ -	\$ 378,180.76	\$ 1,344,722.83
Gun Club	\$ 868,881.49	\$ 62,703.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,619.25	\$ 1,370,204.42
West Branch	\$ 459,094.92	\$ 102,230.00	\$ -	\$ 11,138.00	\$ -	\$ -	\$ -	\$ 289,934.04	\$ 862,396.96
Mid Branch	\$ 210,075.48	\$ 62,152.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,385.75	\$ 523,614.03
Efiling	\$ -	\$ -	\$ -	\$ -	\$ 11,700,522.40	\$ -	\$ 9,047,765.70	\$ -	\$ 20,748,288.10
nCourt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,450,936.33	\$ -	\$ -	\$ 6,450,936.33
E TRAFFIC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,010,354.38	\$ 6,010,354.38
Paynt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,332,365.15	\$ -	\$ -	\$ 4,332,365.15
Collections (Linebarger, Penn Credit, CheckMark)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,983,936.52	\$ 1,983,936.52
Professional Probation Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,384,373.42	\$ 1,384,373.42
TOTAL	\$ 7,112,023.14	\$ 7,833,905.24	\$ 77,023,098.77	\$ 30,601,321.80	\$ 11,700,953.40	\$ 10,788,384.98	\$ 9,047,765.70	\$ 24,326,156.49	\$ 178,433,609.52

Table 2: ShowCase Receipts from October 1, 2020 to September 30, 2021 (as of October 25, 2021)

Court Operations & Official Records is led by Amy Borman Esq., Chief Operating Officer, supported by six (6) direct reports (directors or managers). Ms. Borman reports to Shannon R. Chessman, Chief of Staff & Chief Deputy Clerk. The Finance team is currently supported by four (4) director/managers reporting to Ms. Chessman, as the Chief Operating Officer of Finance position is currently vacant. These combined areas are supported by approximately 520 employees.

Audit performed by: 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. Controls over safe access require improvement.

Various instances were noted in which Clerk's office departments did not adhere to Clerk's policies regarding access to safes and related controls.

The Cash Handling Policy, updated and released on January 28, 2013 ¹ states:

Item #B.1:

- *"Any funds whether processed or unprocessed at the close of business must be properly secured until the next business day (e.g., processed funds should be placed in locked cash bags/trays and secured in the safe; unprocessed checks should be restrictively endorsed and placed in the safe or a locked drawer)..."*
- *"Once prepared, the daily deposit must be secured in a locked safe awaiting retrieval by armed courier personnel."*

Item #B.2:

- *"All safes/vaults must be locked at all times when not in use or otherwise unaccompanied."*
- *"Combinations and/or keys to safes/vaults shall be changed periodically as needed but no less than once per year."*
- *"The assignment of combinations and keys to safes/vaults shall be restricted to Clerk & Comptroller employees."*
- *"The departmental management team shall maintain a log reflecting each employee who has been assigned access to any safe/vault under their charge and the type of access assigned to each (i.e., key or combination)."*
- *"No one person may have sole access to any safe/vault containing funds. This means:*
 - *No individual may be assigned both key and combination access to any safe/vault.*
 - *There shall be at least 2 people present when any safe/vault is unlocked.*
 - *Both persons are responsible for anything being placed into or removed from the safe/vault and the remaining contents, and for logging and*

¹ We noted a draft version of the Cash Handling Policy included documented changes (via tracked changes and comments). However, these changes were not finalized in a published version and communicated to Clerk employees. Therefore, we did not consider these changes as implemented processes.

initialing such activities. Both will ensure that the safe/vault is properly locked and secured when the business at hand is complete...”

Item #B.12:

- *“Like assigned funds and passwords, manual receipt books shall not be shared among cashiers. Each cashier shall be assigned his/her own from which to operate and when changing hands, receipt books must be inventoried to ensure that all receipt forms and copies are properly accounted for. This information shall be recorded and maintained.”*

A review of the 16 Clerk’s locations and/or departments responsible for receipts processing determined that controls over access to the safes need improvement to comply with Clerk policies, as detailed below.

- At five (5) locations, safe combinations were not changed periodically (e.g., annually) or when individuals with access departed the organization. We noted Circuit Civil, County Civil, South County Civil and South County Criminal stated that their combinations were changed approximately every two (2) years. West County management stated the safe combination was last changed in July 2018.
- At one (1) location (Gun Club), the safe was not locked at all times when not in use or otherwise unattended. The safe was maintained in a locked vault and only one (1) individual had the key to the vault. This key was maintained in the manager’s office inside an unlocked drawer. Cameras were located in the office.
- At three (3) locations, one (1) individual had sole access to safes as follows:
 - West County: A supervisor had access to both the key and combination to the safe.
 - Circuit Civil: Four (4) individuals, one (1) manager and three (3) supervisors, had access to all combinations without the need for a second individual to access the safe. We obtained a list of employees with access to the combinations and noted the list did not identify individuals with access to more than one (1) combination.
 - Unified Family Court (UFC) Self Service Center: The key to the safe was accessible to all cashiers during the surprise visit. We noted at least one (1) individual, who had the combination to the safe, could open the vault without the presence of a second individual. Management stated attempts have been made to upgrade the safe with a dual combination access requirement.
- At two (2) locations, access to the safe was not consistently monitored.
 - In West County, we noted that the Safe Access Log was not consistently signed when the safe was accessed. The Safe Access Log requires dual signatures by individuals with access to the key or combination. We noted there was no dual signature (combination access) on the Safe Access Log, from November 1 to November 4, 2021, to document the retrieval of the bank bag by Brinks carrier.
 - At the UFC Self Service Center, we noted the Safe Access Log had not been signed by a second individual on November 1, 2021. The head cashier

confirmed during the surprise visit that the Safe Access Log had not been consistently signed off.

- Manual pre-numbered receipts were not consistently maintained within the safe after business hours. Some locations maintain the manual receipts in locked drawers overnight. The Cash Handling Policy addresses the need for manual receipts in the event of a system failure, power outage, and/or emergency situation. The policy requires manual receipts to be treated like assigned funds, and maintained in the safe during non-business hours.

Recommendations:

The Operations departments should adhere to Clerk policies and best practices as follows:

- A. Change the safe combinations on a periodic basis, but not less than once per year as required by policy, and consider changing when an individual no longer requires access. Ensure employees do not share combination codes with each other.
- B. Reinforce the need to keep the safe secured when not in use as prescribed in the Cash Handling Policy.
- C. Ensure that no individual is assigned both the combination and key access. Management should continue efforts to acquire a dual access combination for the UFC Self Service Center.
- D. Ensure that the Safe Access Log is signed by at least two (2) individuals when the safe is accessed.
- E. Ensure manual receipts are maintained in locked drawers or the safe during business hours and in the safe during non-business hours similar to assigned cashier funds in accordance with procedures. In addition, management should ensure that receipt books are inventoried and all receipt forms and copies are properly accounted for.

Management Responses:

- A. Operations will change safe combinations on an annual basis at the minimum effective immediately.
Target Completion Date: Completed
- B. Branches/Criminal: Operations will reinforce the need to keep safes secured.
Target Completion Date: Completed
- C. Civil: Currently, none of the Self Service Center staff has both combination and key access. If it is believed that the combos know where the safe key is maintained, the lead key will change the location of where the key is stored and only notify the other staff with key access. Our current vendor has indicated that the current safe and/or lock located in the Self Service cannot be replaced without incurring an exorbitant cost.
Target Completion Date: Completed

Operations will ensure that no person has both key and combination access.
Target Completion Date: Completed

D. Operations will ensure that the Safe Access Log is thoroughly completed when the safe is accessed.

Target Completion Date: Completed

E. Branches: Operations will ensure that manual receipts are secured when not in use overnight. Manual receipts will also be kept in a secure location during the business day.

Target Completion Date: Completed

2. Controls safeguarding cash and checks during mail opening and processing need improvement.

Various improvement opportunities were noted involving the Clerk's office handling of cash and checks.

Courthouse Mailroom Policy - The Processing & Sorting Incoming Mail procedure (August 2021) states:

- *"Ensure two team members are present to begin the processing of each piece of mail..."*
- *"If money is included in any piece of mail after opening, do the following:*
 - a. Count the money in the presence of another team member.*
 - b. Write the amount of money and the current date on the outside of the envelope.*
 - c. Both team members must initial the total amount written on the outside of the envelope.*
 - d. Once verification is completed, place mail in the priority section of the mailroom (front cubicle).*
 - e. Add the mail to the Sendsuite system.*
 - f. Include a note in the Sendsuite system comment field stating the amount of money received in the envelope.*
 - g. Deliver the mail to the appropriate department, notifying the recipient that money is included in the envelope.*
 - h. Once delivery has been completed, update the Sendsuite system with the recipient's name in the department."*

South County Policy - The Opening and Distributing Mail procedure states *"NOTE: Make sure that any cash received in the mail goes directly to a supervisor to be receipted"*.

North County Policy - The Criminal Mail Processing, Distribution, and Tracking procedure (December 3, 2021) states:

2. *“Two assigned team members go to the designated Mail Area to open mail...
 - a. *IF Cash is discovered during the opening of the mail, the process is stopped, and the team members are to notify the Supervisor immediately...
 1. *Remain with the mail and cash together until the supervisor is present:*
 2. *Count the cash with the supervisor present*
 3. *Enter the mail on the North County Criminal Mail Log noting Cash and the amount. Supervisor will initial the log entry*
 4. *Deliver the mail with the cash payment to VB Cashier this is done by the supervisor*
 5. *Receipt the cash payment immediately by VB Cashier*
 6. *Sign the Mail Log once the receipt is completed by the VB Cashier under the “Mail Payment processed by”***

The Cash Handling Policy states:

- *Item #B.1: “Any funds whether processed or unprocessed at the close of business must be properly secured until the next business day (e.g., processed funds should be placed in locked cash bags/trays and secured in the safe; unprocessed checks should be restrictively endorsed and placed in the safe or a locked drawer).”*
- *Item #B.4: “Funds” includes currency, coin, checks, money orders, and credit card receipts either assigned, accepted, or otherwise generated as a part of the Clerk & Comptroller’s official business... All checks, immediately upon receipt issuance, must be restrictively endorsed with the proper Clerk & Comptroller endorsement stamp.”*

During our site visits, we noted a variety of risks and challenges related to the safeguarding of cash and checks, as detailed below:

2.1. Opening Mail Process:

At Gun Club, Mid and South County, mail is opened by one (1) individual. This process is inconsistent with policies and practices established at the Main Courthouse as well as North County, which require at least two (2) individuals present when opening mail to enhance accountability and controls over cash and checks.

- **Gun Club:** The Main Courthouse Mailroom processes the vast majority of Gun Club’s mail with the exception of limited mail received from the Palm Beach County Sheriff’s Office (PBSO) or mailed directly to Gun Club, which may include some form of customer payment. Previously, Gun Club management would forward all mail received from PBSO or mailed directly to Gun Club back to the Main Courthouse County Criminal Department via the Main Courthouse Mailroom. Gun Club management stated the Gun Club team started processing these payments locally at the Violation Bureau (VB) in October 2021. Management stated this was done to improve processing time and efficiency, and decrease the risk of losing payments. Most of the mail received from PBSO is opened by their mailroom and then forwarded to Gun Club. Mail sent directly to Gun Club is opened and reviewed by a member of management and then distributed to VB clerks for processing. We noted this practice was not documented in a policy.

- Mid County: The Clerk's office website requires all customer payments to be sent to the West County P.O. box, which is then processed by the Main Courthouse Mailroom. However, we were informed during the site visit that some mail is opened and processed locally in Mid County. This practice was not documented in a policy.
- South County: The South County policy did not specifically address the number of individuals required to open and process the mail. Management stated one (1) individual opens and sorts the mail.

2.2. Mail Containing Cash and Checks:

The Main Courthouse Mailroom personnel retrieve mail from several designated P.O. boxes, process and deliver mail to the various departments in the Main Courthouse as well as branches. We noted the process to handle cash and checks contained in open mail was not consistent across the Clerk's office Operations.

- South County, Gun Club, and Mid County: The mailroom personnel did not log/document the cash received via postal mail or count the cash in the presence of two (2) individuals. This practice was not consistent with the policies at the Main Courtroom Mailroom Department as well as North County, which require cash to be counted in the presence of two (2) individuals, cash amount received to be logged/documentated upon receipt and delivered to the respective locations (e.g., Main Circuit Civil, North County Criminal).
- Main Courthouse, South County, Mid County, and Gun Club: The mailroom personnel did not log/document checks received via postal mail in any manner. This practice was not consistent with the North County's mailroom process to log checks received via postal mail prior to delivery to respective locations (e.g., North County Criminal or Civil departments).
- Main Courthouse: Most locations did not log/document cash or checks received from the Main Courthouse Mailroom. This practice was not consistent with some Main Courthouse locations (e.g., Self Service Center, County Civil), which log/document checks prior to distribution to cashiers for processing.
- At all Clerk's office branches, one (1) mailroom individual delivered open mail with cash and checks to the respective locations/departments.
- The Cash Handling Policy did not address the handling of cash and checks received via postal mail. As noted above, there are mailroom policies within Main Courtroom Mailroom, South County, and North County addressing special handling of cash received in the mailroom. However, these policies do not address how cash and checks are handled once delivered to the locations or departments.

2.3. Safeguarding of Unprocessed Checks during Business Hours:

Processed checks receipted into ShowCase or New Vision are stored in the cashiers' locked drawers during business hours. We noted the following regarding unprocessed checks:

- The Cash Handling Policy (Item #B.1) did not specifically address the storage/safekeeping of unprocessed checks during business hours. The policy states “...funds ... processed or unprocessed at the close of business must be properly secured until the next business day...” The current practice includes the storage of processed checks in the cashiers’ locked drawers during business hours, but not the safekeeping of unprocessed checks as noted below.
- Unprocessed checks received via postal mail were not consistently stored in the safe or locked drawers during business hours, though they were maintained in employee-only restricted workspaces (not accessible to the public). Management stated that mail containing checks are assigned to cashiers on a daily basis as part of their workload. These unprocessed and unendorsed checks are generally maintained at the cashiers’ desks or in centralized bins that staff retrieve for processing. Management stated all processed and unprocessed checks are secured in the safe at the close of business day.

2.4. Processed and Unprocessed Check Endorsements:

Throughout Main Courthouse and branch operations, checks entered into New Vision are systematically endorsed during processing. Checks entered into Showcase are endorsed manually after receipt issuance. The Cash Handling Policy requires processed checks to be restrictively endorsed immediately upon receipt issuance (Item #B.4) and unprocessed checks to be restrictively endorsed at the close of business (Item #B.1).

- During the site visit, we noted that in one (1) location (South County), checks receipted into ShowCase were not immediately and restrictively endorsed upon receipt issuance as required by the policy (Item #B.4). Checks were endorsed by the balance clerk during the cash-out process, which occurs at end of day or the following day after the transaction completion. Management stated processed, but unendorsed checks are maintained in the cashiers’ drawers during business hours and in the safe after business hours.
- Unprocessed checks were not restrictively endorsed at the close of business as required by policy (Item #B.1). Management confirmed the current practice accurately reflects the business needs. Management stated many checks are incorrectly addressed to the Clerk’s office and must be returned to the sender. For example, citizens may send checks to the Clerk’s office instead of the Tax Collector’s office. As such, these checks cannot be endorsed until the proper information has been determined during processing. Management stated unprocessed checks are secured after business hours as per policy.

Recommendations:

The Operations departments should:

- A. Ensure at least two (2) individuals are present when mail is opened at the South County, Mid County and Gun Club locations to the extent practicable. For the Gun Club and Mid County locations, re-assess and document in procedures the optimal method to open and process mail given the space and staffing limitations.

- B. Implement consistent controls over open mail containing cash and checks throughout Clerk's Operations.
 - o Cash received in the mail should be counted in the presence of two (2) individuals and logged before and after delivery to the respective locations.
 - o Review the current practices (e.g., some locations log checks received via mail) and related controls to handle checks at select locations for consistency at all locations. Determine the appropriate practice and corresponding risk deemed acceptable to management.
 - o Revise policies and procedures accordingly based on any changes and control enhancements implemented to ensure consistency throughout Clerk's Operations.
- C. Assess the safeguarding of unprocessed checks during business hours and consider additional control enhancements to protect funds. Any changes should be implemented throughout Clerk's Operations to ensure consistency, with policy and procedures updated accordingly.
- D. Restrictively endorse all processed checks immediately upon receipt issuance (as per Cash Handling Policy, Item #B.4), to the extent practicable, throughout Clerk's office Operations to ensure consistency. Alternatively, if checks cannot be endorsed immediately upon receipt issuance, the policy should be revised to reflect business requirements.
- E. Align the Cash Handling Policy requirement regarding endorsement of unprocessed checks at close of business (Item #B.1) to reflect the practices and risks deemed acceptable by management. Policy changes should be documented.

Management Responses:

- A. Branches/Criminal: Operations will review the recommendation requiring two individuals to be present when mail is opened as it is not feasible all locations. We will document any changes in our procedures by July 1, 2022.
Target Completion Date: July 1, 2022
- B. For the Mailroom: The Main Courthouse mail processing procedure has been updated and requires two mailroom employees to count and verify any cash received by mail and document the amount on the cash log and the cash received form. The mail with cash is delivered to the department by one mailroom clerk. The department recipient will count and verify the amount in the presence of the mailroom clerk, and both parties must sign the cash received form. The form is maintained in the mailroom.
Target Completion Date: Completed

Branches/Criminal/Civil: Operations will review current practices with regard to opening mail. Appropriate and consistent policies and procedures will be reviewed and modified to document any procedural changes by July 1, 2022.
Target Completion Date: July 1, 2022

- C. Recording and Records Service Center team members will take sufficient work for the day. During times the team members are away from their desks, checks will be locked in their desks/cash drawers along with their cash. Recording and Records Service Center will lock any additional unprocessed checks in a locked work room where only limited team members have access. All unprocessed checks will be locked in the safe during non-business hours.

Target Completion Date: Completed

The mailroom will lock up all mail with cash or checks at the end of the work day.

Target Completion Date: Completed

Operations will review current procedures for safeguarding unprocessed checks during work hours to ensure consistent adherence to the policy. Any revisions to current processes will be documented in established procedures by July 1, 2022.

Target Completion Date: July 1, 2022

- D. Operations: Management will ensure that all checks will be restrictively endorsed upon processing/receipt issuance.

Target Completion Date: Completed

- E. Operations: Policy will need to be amended to reflect that checks cannot be endorsed until they are processed. The policy will be revised by July 1, 2022.

Target Completion Date: July 1, 2022

3. Opportunities exist to improve processes related to cash bags/drawers/boxes/tills.

Various instances were noted in which Clerk's office departments did not adhere to Clerk policies regarding handling of cash bags and other cash holding devices.

The Cash Handling Policy states:

- *Item #B.3: "All cash bags/drawers/boxes/tills must be locked at all times when not in use or otherwise unaccompanied."*
- *Item #B.3: "Single-person cash counts are strictly prohibited. Whenever cash is counted, there must be at least two persons present. This includes but is not necessarily limited to the following processes:*
 - *Daily balancing/cash-out*
 - *Making change (the exchange of coin/currency)*
 - *Audits"*
- *Item #B.4: "The daily cash-out process for each individual cashier shall be performed by said cashier and the assigned balance clerk."*
- *Item #B.11: "The departmental management team shall conduct periodic "surprise" audits and inventories to ensure that all monies (cash, checks, credit card receipts, etc.) assigned to the department have been accounted for."*

During our surprise visits to 16 locations and departments, we noted the following opportunities to improve processes to secure cash bags:

- At one (1) location (West County), the head cashier's change fund (e.g., used to make change to cashiers) was not properly secured when unaccompanied. The supervisor maintained the change fund in an unlocked drawer inside the safe room, which was accessible by a limited number of employees. The safe room was kept locked during business and non-business hours, and included a camera to monitor access. We noted the change fund was counted only when used.
- At one (1) location (Gun Club), one (1) cashier did not sign the Cash Sign-out Sheet to indicate the cash bag had been returned to the safe as required.
- At one (1) location (South County), the New Vision End of Day Close-out report indicated one (1) cashier had a \$150 change fund whereas our review disclosed the cashier had a \$100 change fund in her cash bag. The \$50 difference was accounted for in the Civil Balancing Spreadsheet. The supervisor stated the \$150 may have been the initial default amount originally set up in New Vision. Upon further inquiry, the system analyst, responsible for adding users to New Vision, stated amounts are established per management's specifications.
- At eight (8) locations, management did not perform surprise cash counts for all monies (cash, checks, credit card receipts, etc.) assigned to the department. These locations included: Gun Club, South County (Civil and Criminal), Circuit Criminal, Unified Family Court (UFC) Family & Juvenile, UFC Self Service, UFC Child Support, and Tax Deeds & Foreclosures. In most locations, cash bags and funds were counted daily or when used. Tax Deeds & Foreclosure has only one cashier with limited funds (\$25).
- At six (6) locations (County Criminal, Gun Club, Self Service, West Branch, South Branch Civil and Criminal), two (2) individuals were not present during the entire cash-out process, which helps ensure safekeeping of the daily receipts. During the site visits, we noted only one (1) individual had sole custody of the daily receipts at some point during the cash-out process.
- The frequency of change fund counts varied among locations. For example, in some locations, change funds were counted daily during the cash-out process, others were counted when used, and others were counted monthly. During the surprise visits, we requested the head cashier to count the change fund even if the daily process did not include a daily change fund count and reconciliation. We noted the Cash Handling Policy did not address the frequency of counting change funds whether or not the change fund is used.
- In some locations, a second recount of cash receipts was not performed during the daily cash-out process. We noted there were generally two (2) individuals present during the count: one (1) individual who physically counted the cash and another who recounted the cash. However, in some locations, the head cashier physically counted the cash, but the verifier only observed the count. Best practices suggest a secondary count may detect inaccuracies and miscounts.

Recommendations:

The Operations departments should:

- A. Maintain all cash bags/drawers/boxes/tills locked at all times when not in use or otherwise unaccompanied, as required by policy.
- B. Ensure cashiers document the retrieval and return of all cash bags in the Cash Sign-out Sheet to signify custody of funds.
- C. Ensure South County management reconciles the opening balance (till) amount in New Vision to the amount in each cashier's cash bag.
- D. Conduct periodic surprise audits and inventories to ensure that all monies (cash, checks, credit card receipts, etc.) assigned to the department and individual cashiers have been accounted for as required by policy. Alternatively, management should update the Cash Handling Policy to reflect the current practice, if acceptable.
- E. Enhance the Cash Handling Policy by specifying how often the head cashiers' change fund should be counted (e.g., daily, monthly, when used).
- F. Implement the consistent use of a minimum of a two (2) individual counts of cash receipted during the daily cash-out process to detect any potential errors.

Management Responses:

- A. Branches: Operations will ensure that all cash bags/drawers/boxes/tills are locked at all times when not in use or unaccompanied.
Target Completion Date: Completed
- B. Operations will ensure that the retrieval and return of all cash bags in the Cash Sign-out Sheet is thoroughly completed.
Target Completion Date: Completed
- C. Branches: Operations will ensure South County management and balance clerks reconcile the opening balance (till) amount in New Vision to the cashier's cash bag.
Target Completion Date: Completed
- D. Operations: Daily surprise audits are impractical, particularly for front counter employees assisting staff, as it would be disruptive to business operations. Cash bags are audited daily at the time of cashier close out. Safe audits will be conducted at least on a monthly basis effective May 2, 2022.
Target Completion Date: Completed

The cash handling policy will be revised to reflect safe audits will be conducted at least on a monthly basis.

Target Completion Date: July 1, 2022

- E. All Divisions: The cash handling policy will be revised to reflect the head cashiers change fund will be counted at least on a monthly basis, effective July 1, 2022.
Target Completion Date: July 1, 2022
- F. Operations will ensure that two individuals count cash during the daily close-out process effective immediately.
Target Completion Date: Completed

4. Opportunities exist to improve the physical safeguarding and security of funds.

Various instances were noted in which Clerk's office departments did not adhere to Clerk policies regarding the physical safeguarding of funds.

The Cash Handling Policy states:

Item #A

- *"Physical safeguards - Use of cameras, locks, physical barriers, etc. to protect property/funds".*

Item #B.4

- *"A receipt must be issued upon acceptance of funds for any official business transaction whether by cash, check, money order, credit card, or other tender. A copy of such receipt, reflecting exactly the same information, must be provided to the customer. Signs must be posted in all payment areas encouraging customers to ask for their receipt in the event the cashier does not provide one".*

We noted the following opportunities to improve the physical safeguarding and security of funds.

- There were no cameras installed at the Circuit Criminal/Felony front counter at the Main Courthouse. Most locations visited had video cameras at the front counter/office. Management stated the Clerk's office is coordinating with the County to add the required security measures at the front counter.
- Main Courthouse Circuit Civil partitions were not fixed to the counter though most locations visited had secure partitions. During fiscal year ended September 30, 2021, Circuit Civil accounted for \$182,134 (2.5%) of all ShowCase cash receipts and \$113.2 million (63%) of all ShowCase receipts (refer to Table 1 on page 7).
- Signs were not consistently displayed in public areas encouraging customers to expect and ask for a receipt for payments made. We noted in some locations the signs were either not posted in all cashiers' windows or were hidden by other objects.

- Access to the Main Courthouse Mailroom is not adequately restricted:
 - The Unified Family Court Self Service Center (UFC-SSC) shares the work area with the Main Courthouse Mailroom. As such, access to the Main Courthouse Mailroom should be restricted only to these individuals.
 - The security code is not restricted only to the Main Courthouse Mailroom and UFC SSC personnel. Management stated that any individual with access to the first floor security code could gain access to the Main Courthouse Mailroom.
 - Management stated the Clerk's office and Court Administration are planning a new centralized Main Courthouse Mailroom, which will include more restrictive access protocols.

Recommendations:

The Operations departments should:

- A. Continue coordinating with the County to implement security measures and finalize installation of video cameras at the Circuit Criminal/Felony front counter.
- B. Enhance security within Circuit Civil by securing the see-through customer partitions to the counters similar to other areas within Court Operations.
- C. Ensure signs are posted encouraging customers to ask for receipts for payments made.
- D. Review the current access capabilities for the Main Courthouse Mailroom and eliminate any unnecessary access.
- E. Continue to pursue a long-term solution by coordinating with Court Administration and the County to implement security measures to more thoroughly restrict access to the Main Courthouse Mailroom.

Management Responses:

- A. Criminal: Criminal Operations is continuing to work with Clerk Facilities to purchase security cameras for the front counter. There is currently no timetable for the purchase and installation of security cameras.
Target Completion Date: Open
- B. Civil: At the time of this audit, the County was not available to provide this service to Circuit Civil, however we will continue to request the securing of the glass partitions through our facilities department. There is currently no timetable for the purchase and installation of glass partitions.
Target Completion Date: Open
- C. Operations will ensure that signs are posted in lobbies encouraging customers to ask for receipts for payments made.
Target Completion Date: Completed

- D. Civil: We would like to clarify that the Self Service Center and the Main Courthouse Mailroom currently share a space. Structurally, there is no way to restrict the Self Service Center's access to the mailroom, absent moving the mailroom out of the Self Service Center. Both departments share the same entry/exit doors so they all know the door codes for the area.

Mailroom: The Main Courthouse mailroom shares space with the Self Service Center, and access via the keypad is provided to only those employees requiring access to this space for business reasons. Current access is granted using a keypad code. Once the building security upgrades are completed and badge access is in place, management will be able to monitor entry into the workplace and restrict access to only approved personnel. There is currently no timetable for the completion of the County's building security upgrade project. We have followed up with several inquiries requesting a status update on this project, but the County has been unresponsive.

Target Completion Date: Open

- E. Mailroom: A centralized mailroom in the Main Courthouse basement is in development by the County. Access to this space will be restricted to mailroom team members and approved management for each agency. There is currently no timetable for the completion of the centralized mailroom.

Target Completion Date: Open

5. Access was inappropriately granted to void and revise receipts in ShowCase.

Our review identified opportunities to improve system access to void and revise receipts in the ShowCase.

The Cash Handling Policy, states:

Item #B.9: "...Cashiers must not be assigned the ability or system security to void or revise any receipt. Such transactions may only be completed by a member of the management team OR by a balance clerk only if reviewed and signed off by a member of the management team..."

We obtained and reviewed the void and revise system access reports on February 3, 2022, and noted the following:

6.1. Access to void receipts:

- There were 51 individuals with improper or unnecessary access to void receipts in ShowCase. These individuals were not members of the management team, balance clerks, or back up support, as required by policy.
- Management confirmed the 51 users should not have the void receipts access in ShowCase.
- Management stated the systemic set up may explain the reason the access to void receipts was improperly added. For example, clerks are assigned to a group based

on the permissions needed for the position. In some instances, a clerk specialist may only need some of the permissions of the group but not all. In other words, the void access was not specifically requested for the some or all employees listed with void access.

- We did not perform analytics to determine whether the 51 individuals with improper void access had initiated void transactions in ShowCase.

6.2. Access to revise receipts:

- There were 245 individuals with access to revise receipts in ShowCase that did not possess a job title of lead or above and did not appear to be a member of the management team as required by policy. The 51 individuals with improper access to void receipts (as noted in 6.1 above) also had access to revise receipts. This listing of 245 individuals was provided to management for their review and determination as to whether access was required.
- We did not perform analytics to determine if these 245 individuals had improperly revised receipts in ShowCase.
- At certain locations, management indicated that clerk specialists need access to revise receipts as part of their daily duties. This practice is not in alignment with the Cash Handling Policy.

Recommendation:

- A. Review the Clerk's IG audit analysis provided, determine if access to void and/or revise receipts is required for the individuals identified, and take the necessary actions to remove individuals not requiring such access. If access is deemed appropriate, management should update the policy to reflect the current practice.

Management Response:

- A. Operations: Management has already worked with IT to remove Void access from Clerks who should not have Showcase void/revise capability.
Target Completion Date: Completed

6. Cash handling policies and procedures require improvement.

Our review identified opportunities to improve procedures involving the cash receipts handling and safeguarding processes.

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.

We reviewed the Clerk's office policies and procedures related to receipts processing and identified the following opportunities for improvement.

- The following procedures did not include identifying references (e.g., name of the person who was responsible for creation or update, date of first issuance and subsequent revision dates, references to laws, regulations, and purpose). In addition, some of these procedures did not include the Clerk's office updated logo and format.
 - Cash Handling Policy – Main Courthouse and Branches
 - Civil Safe Access Cash Bag Policy - Main Courthouse
 - Civil Department Procedure Collecting Fees Due – Main Courthouse
 - Cash Room Policies and Procedures – Recording - Main Courthouse and Branches'
 - Processing and Sorting Incoming Mail – Main Courthouse - Mail
 - Criminal Mail Processing Distribution and Tracking – North Branch
 - Civil Mail Procedure – North Branch
 - Opening Mail Procedure - South Branch
 - Payit Express Recon Procedure – Clerk's Accounting
 - ShowCase Cash Report Procedure – Clerk's Accounting
 - ShowCase Refund Reports Procedure – Clerk's Accounting
 - Record Services & Recording Cash Report Procedure – Clerk's Accounting
 - Tax Deeds Cash Report Procedure – Clerk's Accounting
- Procedures were not in alignment with current practices or fully documented:
 - The Cash Handling Policy:
 - There was a draft version of the policy, which included changes (via tracked changes and comments). However, these changes were not finalized in a published version and communicated to Clerk employees. As such, we did not consider these draft changes as implemented processes.
 - The policy addresses the safekeeping of checks at the close of business; however, it does not address the safekeeping of checks and cash received by mail while being processed during business hours (refer to Observation #2).
 - The policy does not address the frequency of counting the head cashier' change fund (refer to Observation #2).
 - The policy does not address the handling of cash and checks received via postal mail by the respective departments/locations (refer to Observation #2)
 - The policy requiring only the management team or balance clerks to possess access to revise receipts is not in alignment with current practice. Management at certain locations indicated clerk specialists need access to revise receipts as part of their daily duties (refer to Observation #5).
 - Main Courthouse Mailroom: The Courier Runs to Annexes procedure did not include deliveries to West and Mid County. During the audit, management submitted the updated procedure, inclusive of delivery routes.
 - South County: The Opening and Distributing Mail procedure requires mail inspection and submission of mail count to the supervisor. However, this is no longer performed in practice.

- Gun Club and Mid County: The current practice to open and process mail at the location is not documented (refer to Observation # 2).
- Clerk's Accounting procedures did not include the following processes:
 - Reporting of cash received > \$10,000 to the Internal Revenue Service (IRS).
 - Audits of ShowCase's transactions/reports:
 - All Cash Pay Type Receipts - Revised or Voided
 - Overage or Shortage for payment types not permitted
 - Cashier Closeout Audit
 - Finance Audit Report
 - User who voided receipt and also performed supervisor / head cashier closeout

Recommendation:

The Operations departments and Clerk's Accounting should:

- A. Update the policies and procedures by incorporating the observations noted above.

Management Response:

- A. Accounting Manager: The procedures identified above as Clerk's Accounting have been updated in accordance with the recorded observations. Copies of the updated procedures were provided along with this response.
Target Completion Date: Completed
- B. Operations will review and modify procedures by July 1, 2022.
Target Completion Date: July 1, 2022