



DIVISION OF INTERNAL AUDITING
REVIEW OF CASH COLLECTION SITES
REPORT NO 24R-01

November 17, 2025

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COVER LETTER



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

November 17, 2025

The Honorable Gwen Marshall Knight
Clerk of the Circuit Court and Comptroller
301 S. Monroe Street, #100
Tallahassee, Florida 32301

Subject: Review of the Cash Collection Process, Audit Report No. 24R-1

Dear Clerk Marshall Knight:

The Division of Internal Audit (DIA) is pleased to present the internal audit report for the Review of the Cash Collections Process. This review examined operating records, counted cashiering change funds and petty cash funds, as applicable, conducted walkthroughs of the cash collection processes and reviewed the security and storage measures implemented at the cash collection sites sampled for testing during the months of May 2025 and June 2025. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing (“The Redbook”).

The objective was to assess the adequacy and effectiveness of the risk management, control, and governance processes in cash collections by authorized collection sites for the Leon County Clerk of the Circuit Court and Comptroller (Clerk) and the Leon County Board of County Commissioners (BoCC) departments.

Based on the work performed by DIA, the overall conclusion is that the controls within the cash collection processes generally operate as intended but can be strengthened by addressing the issues outlined in this report. Our recommendations are designed to help improve operational efficiency and mitigate the risks identified.

This report contains five (5) findings and one (1) observation summarized in the Summary Section of the report. More detailed information for each of these results is provided in the Conclusions and Recommendations Section of the report.

The disposition of these findings or observations and the implementation of the corrective actions is the responsibility of management. In accordance with IIA standards, DIA will follow up on the status of these recommendations to ensure timely and effective resolution.

DIA wishes to thank the departments selected for review for their cooperation and the assistance provided during this engagement.

Please let me know if you have any questions regarding the contents of this report.

Sincerely,

A handwritten signature in cursive script that reads "Kimberly S. Ferree".

Kimberly S. Ferree, CPA
Internal Audit Manager
Division of Internal Audit

RECOGNITION

This review was performed by Robert Meadows
Supervised by Kimberly S. Ferree, CPA

The Division of Internal Auditing (DIA) wants to recognize the following Clerk and BoCC staff who assisted with this review. Their dedication and professionalism as well as their desire and willingness to continually improve processes and operations is a testament to their dedication to the citizens of Leon County and guarding the public trust.

DIA also wants to thank the senior leadership of both the Clerk's and BoCC's organizations, Clerk Marshall Knight, and the Board of County Commissioners for their commitment to integrity and ethical values and leading by example to demonstrate the organization's values and philosophy to set the tone at the top and throughout the organization. Their support of audit projects with unfettered access assists with the continual improvement of processes, controls, written policy and/or procedure development to align with the organization's goals and objectives and creates the opportunities for increased effectiveness and efficiencies.

Clerk of the Circuit Court & Comptroller (Clerk)

The Honorable Gwen Marshall Knight, Clerk of the Circuit Court & Comptroller

Senior Management and Staff – Clerk of the Circuit Court & Comptroller:

Central Cashiering – Special Processing

Ken Kent, Deputy Clerk of Court (retired on September 30, 2025)

Lorraine Wells, Director of Criminal Courts

Robyn Peters, Assistance Courts Director

Demetria Franklin, Courts Services Supervisor

Leon County Clerk of the Circuit Court and Comptroller

***Senior Management and Staff – Clerk of the Circuit Court & Comptroller
(continued):***

Finance Department

Kimberly Wilder, Finance Director

Donna J. Payne, Treasury Manger*

*The Treasury Manager position was previously vacant.

Board of County Commissioners (BoCC)

Board Members:

District 1 – Commissioner Bill Proctor

District 2 – Commissioner Christian Caban, Vice-Chairman

District 3 – Commissioner Rick Minor

District 4 – Commissioner Brian Welsh, Chairman

District 5 – Commissioner David O’Keefe

At-Large – Commissioner Nick Maddox

At-Large – Commissioner Carolyn D. Cummings

Senior Management and Staff – Leon County BoCC:

Vincent S. Long, County Administrator

Shington Lamy, Assistant County Administrator

Nawfal Ezzagaghi, Assistant County Administrator

Senior Management and Staff – Leon County BoCC (continued):

Office of Intervention and Detention Alternatives (OIDA) (Senior Management and Staff):

Teresa Broxton, Director, OIDA

Kimberly Holland, OIDA Coordinator

Thomas Chezlow, OIDA Financial Analyst

Leon County Library – Administration and Main Library (Senior Management and Staff):

Pamela Monroe, Director, Library Services

Harmony Chezlow, Library Financial Analyst

Laura Fletcher, Senior Administrative Associate II

Office of Resource Stewardship, Division of Parks and Recreation (Senior Management and Staff):

Maggie Theriot, Director, Office of Resource Stewardship

Amanda Heidecker, Director of Parks and Recreation

John Leeds, Operations Director

Charles Green, Operations Analyst

Maxine Donovan, Senior Administrative Associate

BACKGROUND

The Leon County Clerk of the Circuit Court and Comptroller (Clerk) primarily collects cash receipts for civil and criminal court related costs and official records. However, the Clerk also collects cash for other government items such as fees associated with tax deeds, lobbyist registration, payment for ambulance, valuation adjustments, etc.

Court fees can be paid:

- Online with Florida Courts E-Filing portal or the TurboCourt for family law and small claims payments.
- By mail for checks and money orders.
- In person at the following locations:
 - County Courthouse located at 301 S. Monroe Street #100.
 - Northeast Branch located at 1276 Metropolitan Blvd., Room #101.
 - Government Annex Building located at 315 Calhoun Street, 7th Floor. This cash collection site is in the Finance Department and primarily collects other government items.

In addition to cash collections pertaining to the Clerk operations, some Leon County Board of County Commissioners (BoCC) departments have operations that remit their collections to the Clerk's Finance Department for recording.

DIA sampled four (4) BoCC cash collection sites: Office of Intervention and Detention Alternatives (OIDA); Leon County Library Administration; Leon County Library Main Library Cashiering; and Office of Resource Stewardship, Division of Parks and Recreation. The type of cash receipts collected at these BoCC departments is summarized below.

BoCC – OIDA collects cash receipts for administrative and court related fees for supervision administration, electronic monitoring, community service, work program no shows, restitution, alcohol testing, statutory fees for processing restitution payments, etc. These collections are received at the BoCC - OIDA location at 501 Appleyard Drive, Tallahassee, FL. On weekends and holidays the alcohol testing is performed at the Leon

County Detention Center and remitted to the BoCC - OIDA the following business day. BoCC - OIDA prepares the deposit for armored car pickup at the BoCC - OIDA location and transmits the supporting cash receipts documentation to the Clerk's Finance Department for recording into the BoCC - OIDA accounting records.

BoCC - Leon County Library system collect fees and other cash receipts for printing, non-resident cards, fines for overdue books and materials, CDs and DVDs, reference materials, and lost or damaged materials and equipment, etc. Cash receipts are collected using self-serve kiosks at the 7 library locations (main library and 6 branch libraries located throughout Leon County). Occasionally receipts are received through the mail. The library locations submit their cash receipts to Library Administration who prepares the deposit and transmits the deposit amount and the supporting cash receipts documentation to the Clerk's Finance Department. Then the Clerk's Finance Department adds the Library deposit to the armored car deposit pickup stored in the main vault and records into the Library accounting records.

BoCC – Office of Resource Stewardship (ORS), Division of Parks and Recreation collect fees and donations for various programs that include campground and community center rentals, memorial amenities, and special events. Cash collections are transmitted to the bank via armored car service, and the supporting cash receipt documentation is transmitted to the Clerk's Finance Department for recording into the Parks and Recreation accounting records.

Reservations for campground and community center rentals can be made online through the Parks reservation portal (known as RecTrac), via computer, tablet, or smartphone. The portal is accessible 24 hours a day, 7 days a week, allowing patrons to book a location or site with their debit or credit card online. Patrons can also modify and cancel reservations through the platform. Payments with cash, check, or money order can be made by visiting ORS during regular business hours located at 1907 S Monroe St, Tallahassee, FL 32301.

Leon County Parks offers the opportunity to memorialize local citizens or groups. A donor can honor an individual, not-for-profit, an organized sports team, or a veteran with engraved park furnishings (benches, tables, water fountains) or tree planting. The donor may make an additional contribution to the Leon County Parks and Recreation Memorial Fund by completing the Donor Pledge Form and mail or hand-deliver payment (cash, check, or money order) to 1907 S. Monroe Street, Tallahassee, FL 32301. The cost for park furnishings ranges between \$750 to \$4,000 and the cost for tree selection is \$200.

Combined the Clerk and BoCC have 18 primary cash collection sites as shown in the following chart.

1	Clerk	Central Cashiering – Special Processing*
2	Clerk	Civil Criminal Administration Division
3	Clerk	Civil Customer Assistance Division
4	Clerk	Finance Department
5	Clerk	Official Records
6	Clerk	Value Adjustment Board/Misc. Collections
7	BoCC	Fleet Management
8	BoCC	Leon County Library - Administration
9	BoCC	Leon County Library – Main Library Cashiering**
10	BoCC	Office of Intervention and Detention Alternatives (OIDA)
11	BoCC	Office of Management and Budget
12	BoCC	Office of Resource Stewardship, Division of Facilities Management
13	BoCC	Office of Resource Stewardship, Division of Parks and Recreation
14	BoCC	Office of Resource Stewardship, Division of Solid Waste
15	BoCC	Public Works – Admin. Engineering
16	BoCC	Public Works – Division of Operations
17	BoCC	Purchasing Department
18	BoCC	Tourist Development

*=collections at both the County Courthouse and the Northeast Branch locations

**=other branch library locations cash collections are placed with the Main Library Cashiering cash collection for transmittal to the Clerk’s Finance Department.

OBJECTIVES

The objectives of this review, that aligns with management's strategic objections and goals for cash collection, were to determine whether:

- The risk management, control, and governance processes in cash collections by authorized collection sites for the Leon County Clerk of the Circuit Court and Comptroller (Clerk) and the Leon County Board of County Commissioners (BoCC) departments were adequate and effective.
- Internal controls over cash collections and cashiering change funds were adequate to safeguard the cashiering change funds and the cash collection receipts in the cash collection process.
- Cash collections, including any applicable cashiering change funds, are adequately protected:
 - At the cash collection site.
 - During any transfer of custody in the cash collections process.:
 - To and from the vault and the cash collection site,
 - Between the vault and the bank when deposits are made.
- Cashiering change funds and daily cash collection receipts are properly recorded and reported.
- The cash collection process is consistent with the established goals and objectives of the collection site.
- The integrity of information used to identify, measure, analyze, classify, and report the cash collection receipts is reliable.
- Deposits from daily cashiering transactions are deposited timely and checks are restrictively endorsed upon receipt.
- Strategic objectives noted in the cash control narratives were appropriately identified and managed, including maintaining a list of current personnel, cashiering change funds, and other processes.
- Actions of the cash collections employees complied with policies, procedures, governance standards, and applicable laws.
- Cash collection and cashiering functions are operating effectively and efficiently.

- Cash collection systems are established with processes and systems that enable compliance with applicable policies, procedures, laws, and regulations.
- Cash collection processes are appropriately identified and managed by cash collection process managers.

SCOPE AND METHODOLOGY

As part of the 2024 & 2025 Biennial Audit Plan, DIA performed a review of the Clerk and the BoCC entities' cash collection sites on a sample basis. The 2024 & 2025 Biennial Audit Plan estimated the planned efforts would be to perform two (2) reviews depending on staffing resources. These two reviews listed in the audit plan document were not specific as to what the two reviews would encompass and indicated that the frequency and number will be determined by the staffing resources available. DIA was able to hire an internal auditor and assessed the population of the cash collection sites. DIA determined there were 18 locations (6 Clerk of Court locations and 12 BoCC locations).

DIA compiled a spreadsheet of the current population of cash collection sites for the Clerk and the BoCC entities based on the internal auditor's review of:

- The initial cash narratives that were on file with the Clerk's Finance Department as of April 2, 2025. DIA noted many of the cash collection narratives were out of date and requested the sampled cash collection sites to review their cash collection narrative on file with the Clerk's Finance Department and provide applicable updates.
- The list of Clerk cashiering locations spreadsheet, which was listed as last updated in 2023.
- Responses to the preliminary survey.
- Prior audit workpapers and reports/memorandum.

Considering the out-of-date cash collection site information initially provided, the internal auditor, in consultation with the internal audit manager (IAM), determined to select a sample of 5 cash collection sites to:

- Perform an in-depth review of the sampled cash collection site's cash control narratives.
- Review policies and procedures compliance.
- Perform cash collection site walkthroughs.
- Select a sample of daily cashiering transactions documentation to test including the tracing of the deposit to the bank statement and the bank reconciliation.
- Perform cash counts on cash change funds and petty cash funds, as applicable.

Due to the inherent risk of cash, DIA decided to place all of the cash collection sites on a rotational basis to mitigate some of the risk. The rotation will be established in such a way that each of the 18 locations will receive a cash collection site review at least once every 3 years.

The reviews will assist with cash narratives being reviewed more frequently to keep the cash control narratives up-to-date and ensure the population of current cash collection sites is reconfirmed on an annual basis.

By selecting a sample of 5 cash collection sites (Sample 1: Central Cashiering; Sample 2: OIDA; Samples 3&4: Library (Administration and Main), and Sample 5: Parks & Recreation) and placing all cash collection sites of the Clerk and the BoCC on a rotational basis, it was determined that the 2 separate reviews listed in the 2024 & 2025 Biennial Audit Plan was not necessary in the same audit period because sufficient coverage would be performed with the rotational methodology. This methodology and sample selection of five cash collection sites exceeded the initially planned review scope of two cash collection sites as listed in the 2024 & 2025 Biennial Audit Plan.

The period of review was May 1, 2025, through June 23, 2025, for the sampled cash collection sites and supporting documentation.

Analysis indicated that the Clerk's cash collection sites made up 33% (6/18) and the BoCC's cash collection sites made up 67% (12/18) of the cash collection sites population.

Our selection of the 5 cash collection sites for review in the 2024-2025 audit period considered the composition rate between the Clerk and the BoCC cash collection sites within the population over the 3-year rotational basis.

Our sample selection in this first rotational year is comprised of the Clerk's cash collection sites representing 20% (1/5) and the BoCC's cash collection sites representing 80% (4/5) of the cash collection sites in the sampled population. Future rotational period reviews will test, on a sample basis, the following composition rates of the sample population.

Rotation year 2 Clerk 43% (3/7) and BoCC 57% (4/7) Clerk to BoCC sampled population.
Rotation year 3 Clerk 33% (2/6) and BoCC 67% (4/6) Clerk to BoCC sampled population.

The sample locations selected in the Rotation Year 1 were as follows:

Clerk location: (20% of the collection sites selected)

- Central Cashiering

BoCC locations: (80% of the collection sites selected)

- OIDA
- Leon County Library – Library Administration
- Leon County Library – Main Library Cashiering
- Office of Resource Stewardship, Division of Parks and Recreation

The period of review dates for the three major areas tested: Walkthrough of the cash collection process, daily cashiering documentation, and cash collection counts are listed below.

Walkthroughs were performed on the dates shown in the table below:

Site Visit Schedule - Cash Walkthrough	
Central Cashiering – (Courthouse and Northeast Branch)	June 16, 2025 June 17, 2025
OIDA	June 10, 2025
Library Administration	June 20, 2025
Library - Main	June 20, 2025
Parks & Recreation	June 23, 2025

Daily Cashiering Transaction Records dates reviewed:

Cash Transaction Records Sample Dates Tested	
Central Cashiering – (Courthouse and Northeast Branch)	May 15, 2025 May 16, 2025 June 16, 2025 June 17, 2025
OIDA	May 5, 2025 May 6, 2025 June 9, 2025
Library - Administration	May 3, 2025 June 20, 2025
Library - Main	May 3, 2025 June 20, 2025
Parks & Recreation	May 1, 2025 May 15, 2025 May 29, 2025 June 23, 2025

Cash Count Dates for cash counts performed:

Date of Cash Count	
Central Cashiering – (Courthouse and Northeast Branch)	June 16, 2025 June 17, 2025
OIDA %	June 10, 2025
Library (Administration and Main) #	June 20, 2025
Library – Main &	June 20, 2025
Parks & Recreation*	n/a

%= receive payments but have no cash change funds, the collect exact change only.

= Auditor performed a count of the petty cash funds for this location.

& = Auditor performed a count of the replenishable change funds loaded into the 5 kiosks machines at the library which are used to make change by the kiosks machines when persons need to pay fines/fees (3 of the 5 machines) or pay for printing or copying fees (2 of the 5 machines).

*= There was no cash collected to perform a cash count on for Parks and Recreation during any of the walkthrough dates sampled.

SUMMARY

The summarized results for the cash collection sites reviewed are listed below along with recommendations. For additional detail refer to the **Conclusions and Recommendations** section of this report. The prioritization of the DIA audit work plan cash collection sites project, and the results listed in this report, are guided by a principles-based, risk-centric, and value-adding approach. In accordance with the IIA's Redbook standards, we aligned the approved projects in the audit plan with the organization's strategic objectives and emerging risks. The numeric Findings listed in this report follow the sequence of their order of prioritization for this planned scope of work.

Finding #1: Cash Control Narratives (Clerk - Central Cashiering and BoCC - OIDA)

Condition: The cash control narratives on file with the Clerk's Finance Department and the updates to the cash control narratives for the Clerk - Central Cashiering and the BoCC - OIDA cash collection sites did not always contain current and accurate information. The BoCC – OIDA cash collection narrative indicated an employee who transferred position and had their duties change, no longer needed access to the safe and a safe combination lock change was requested.

Subsequently, BoCC – OIDA updated their cash control narrative on October 29, 2025, and provided a copy to DIA. The employee noted in the prior cash control narrative as no longer needing the safe combination was determined by management to serve as a backup for safe access.

Similar findings were noted for the Clerk - Central Cashiering in the Cash Collection Walkthrough – Central Cashiering and Child Support (Courthouse) report dated November 7, 2022, referred to as CCW-3, and BoCC - OIDA in the Cash Collection Walkthrough - Office of Intervention and Detention Alternatives report dated February 16, 2022, referred to as CCW-6 in the 2023-2024 & 2024-2025 Biennial Audit Plan CAP review.

Recommendations: Management at the cash collection sites and Clerk's Finance Department must maintain a current and accurate cash control narrative for the cash collection sites.

The cash collection sites should ensure that the cash control narratives are updated for any future change in staff, their location assignments, changes to the lock combination, etc., as they occur. Clerk's Finance Department should periodically monitor the cash control narratives to ensure they have the most up-to-date version.

Additionally, management should update the Leon County Clerk of Courts, Finance Department, Operating Policies and Procedures Manual, Section 5.1, Cash Controls for the cash collection sites to specify a time limit to transmit updated cash control narratives to the Clerk's Finance Department

Finding #2: Cashiering Change Funds and Petty Cash (Clerk - Central Cashiering)

Condition: The daily cashiering records were deficient. They did not include:

- Transfer of custody records for the cashiering change funds to and from the safe location.
- A manual or electronic record to evidence that the assigned cashiering change funds were counted at the beginning and ending of the business day and signed off by the cashier and their supervisor.
- Proper handling of overages or underages which were adjusted to the cashiering change fund balance rather than marked on the deposit slip, contrary to Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, Section 8. A. Deposits.

A similar finding for underage/overage amounts was noted for the Clerk's Central Cashiering in the Cash Collection Walkthrough – Central Cashiering and Child Support (Courthouse) report dated November 7, 2022, referred to as CCW-3 in the 2023-2024 & 2024-2025 Biennial Audit Plan CAP review.

- Overage amount added to the cashiering change fund exceeded the authorized change fund amount.

A similar finding was noted for the Clerk - Central Cashiering in the Cash Collection Walkthrough – Central Cashiering and Child Support (Courthouse) report dated November 7, 2022, referred to as CCW-3 in the 2023-2024 & 2024-2025 Biennial Audit Plan CAP review.

Subsequently, Clerk - Central Cashiering department manager provided DIA an example of an underage notated and properly adjusted to the deposit amount on June 16, 2025, to demonstrate their compliance with the policy.

Additionally, effective November 4, 2025, the Clerk – Central Cashiering department manager has taken corrective actions and implemented the following:

- A Cashiering Bag Sign-Out Log to confirm the cashiering funds received and document the transfer of custody of the change fund bag to the cashier from the safe.
- An End-of-Day Cashiering Bag Verification log that documents the closing manager and cashier signed confirmation of the counted change funds to confirm the authorized balance is maintained.

Recommendations: Clerk - Central Cashiering cash collection site should:

Comply with Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, Section 1. B. General Internal Controls Requirement and ensure there are records or a log to evidence any transfer of cash between employees.

Comply with Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, Section 8. A. Deposits – Receipts should be deposited daily, intact. If any overages and shortages occur, they must be noted on the daily deposit.

If capability exists, enter the beginning cashiering change funds into the cashiering system to provide accountability of cashiering change funds in the daily cashiering record.

If there is no such capability in the software system, Clerk - Central Cashiering managers should ensure they document how they follow Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy's Administrative Controls to count the beginning and ending cashier's change funds on a daily basis.

Finding #3: Mail Receipts / Restrictive Endorsement / Mail Log (Clerk - Central Cashiering)

Condition: The checks and money orders received in the mail are not logged by the person opening the mail nor were checks and money orders restrictively endorsed upon opening.

Recommendations: Management should revise the implemented procedures to be compliant with Leon County Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, Administrative Controls section 3., and Leon County Clerk of Court, Special Processes Division, Operating Policy and Procedure Manual, and Policy #5-1 Miscellaneous Cashiering Procedures, Section 13., for logging and restrictive endorsement of checks received by mail. Management should post all of the mail receipts to a mail log at the time the mail is opened.

The mail log should be:

- Reconciled to the cashiers' posted receipts and the daily deposit.
- Signed by both parties to acknowledge the transfer of custody of the receipts and retained with the daily cashiering transactions records.

Further, the cash control narrative should be updated:

- To reflect the time of restrictive endorsement as immediately upon opening the mail prior to the recording by the cashier.
- Update the mail log process to ensure the mail logged receipts are reconciled to the cashier's recorded receipts and listed in the deposit for the daily transactions.

Subsequently, Clerk - Central Cashiering department implemented on November 10, 2025, check log procedures which includes restrictive endorsement of checks upon receipt.

Finding #4: Safe Combination Lock Change Policy (Clerk – Central Cashiering; BoCC – OIDA; BoCC - Library Administration and LeRoy Collins Leon County Main Library; BoCC - Parks & Recreation)

Condition:

Clerk – Central Cashiering

Internal controls as described in the Cash Controls General Procedure 5.5.1, Leon County Clerk of Courts, Operating Procedures Manual, regarding the safeguarding of the safe combination and change process is inadequate to provide detailed guidance to ensure a consistent process is properly initiated, approved, communicated, and documented.

BoCC - OIDA

**BoCC - Library Administration and LeRoy Collins Leon County Main Library
BoCC - Parks & Recreation**

The BoCC posts policies on their website. Policies are numbered and listed by their operational areas. There are no separate stand-alone policies on the BoCC website for the safeguards and controls over the safe and changing the locks or combinations thereof. The sampled BoCC locations also did not have written procedures regarding the safeguarding and controls over the safe and changing the combination.

BoCC - OIDA cash control narrative is out-of-date and lists the combination as last changed in February 2022. An employee (noted in the September 30, 2024, cash control narrative) had changed positions at BoCC - OIDA and their new duties no longer required them to access the safe as part of their currently assigned duties. No lock combination change had taken place as of the date of our exit conference on September 30, 2025.

Subsequently, BoCC – OIDA changed their safe combination on October 29, 2025, and updated their cash control narrative on October 29, 2025, to reflect the safe combination change and their procedures over the safe combination change process. A copy of the updated documentation was provided to DIA. The employee previously noted in the prior cash control narrative as no longer needing the safe combination was determined by management to have a continued need to know the safe combination and will serve as a backup for safe access to ensure availability when the bank armored car picks up the deposit.

A similar finding was noted in the BoCC - OIDA in the Cash Collection Walkthrough - Office of Intervention and Detention Alternatives report dated February 16, 2022, referred to as CCW-6 in the 2023-2024 & 2024-2025 Biennial Audit Plan CAP review.

Recommendations:

Clerk – Central Cashiering

A review of Cash Controls General Procedure 5.5.1, Leon County Clerk of Courts, Operating Procedures Manual should be performed to update the policy to strengthen internal controls for the safe combination change process.

In response to the finding the Clerk - Central Cashiering department has written a safe combination change procedure that was implemented effective November 4, 2025, in their department.

BoCC - OIDA

BoCC - Library Administration and LeRoy Collins Leon County Main Library

BoCC - Parks & Recreation

The BoCC should develop a policy or the BoCC departments with cash collection sites should develop a written procedure to provide guidance for safe combination changes and safe key custody and the transfer of key custody, as applicable.

In response to the finding, the BoCC departments have written safe combination lock change procedures for use in their respective departments use.

BoCC – OIDA should provide documentation of the safe combination being changed and update their cash control narrative to bring it up to date for the combination change and the reassignment of the staff to prevent unauthorized access to the safe or assign personnel duties as safe custodian backup.

As previously noted, BoCC – OIDA subsequently changed the safe combination on October 29, 2025, and updated their cash control narratives for the safe combination lock change and to include their written procedures for safe combination change process and the safe access custodians. Documentation was provided to DIA.

Finding #5: Weekend Payment Receipts Transfer of Custody / Safe Security (BoCC – OIDA)

Condition:

As noted in Finding #4, an employee (noted in the September 30, 2024, cash control narrative) had changed positions at BoCC - OIDA and their new duties no longer required them to access the safe as part of their currently assigned duties. No lock combination change has taken place.

A similar finding was noted in the BoCC - OIDA in the Cash Collection Walkthrough - Office of Intervention and Detention Alternatives report dated February 16, 2022, referred to as CCW-6 in the 2023-2024 & 2024-2025 Biennial Audit Plan CAP review.

There is no chain of custody document signed by both parties when the weekend and holiday cash collections collected at the detention center are transferred to BoCC - OIDA.

Recommendations:

The BoCC should create a written policy or the BoCC departments with cash collection sites should create written procedures to provide guidance regarding the safeguarding of cash when it transfers between departments or county organizations, including the movement of cash in and out of the safe.

Although the BoCC - OIDA does not have cashiering change funds and requires their customers to have the exact payment amount, a written BoCC policy or BoCC department written procedure should address the overall internal controls that would apply to the cash collection site. [REDACTED]

[REDACTED]

such as requiring two parties to be present whenever a safe is accessed and recording on a log to track the opening, record the purpose of the safe opening, the date and time of the safe opening, and signatures of the two persons present, etc. Additionally, transfer of custody forms should be developed and included in the policy or procedure to assign accountability and track the movement of cash receipts for transfers between departments or county organizations.

Observation #1: Security Threat / Fire Safety / General Liability (BoCC - Library Administration and LeRoy Collins Leon County Main Library)

During the audit, we identified a matter related to risk of loss and premises security that was deemed significant enough to bring to management's attention. This matter was not part of the scope of the original audit.

Condition: The Library Code of Conduct does not address concerns for potential security threats, hazardous materials and other fire safety issues, or general liability mitigation efforts to reduce opportunities that a domestic terrorist may take advantage of, causing possible harm or death to library patrons and staff as well as significant property destruction.

Recommendations: Management should update the BoCC - Library Code of Conduct Policy No. 21-3 to remove opportunities for domestic terrorism to occur and communicate the change in policy to all patrons to prevent the unattendance of personal items and ensure that potential hazardous items are not allowed onto the Library premise's interior or exterior spaces. The policy should include a zero-tolerance for leaving items unattended in common areas, including when the Library is closed. Protocols should be developed to increase security and the removal of suspicious items. Entry points should be adequately staffed and monitored to prevent unvetted items from being brought inside.

CONCLUSIONS AND RECOMMENDATIONS

Based on the sampled five (5) cash collection sites (1. Clerk – Central Cashiering; 2. BoCC – Library Administration; 3. BoCC – Main Library; 4. BoCC – OIDA, and 5. BoCC – Parks and Recreation) selected for testing, it appears the Clerk and the BoCC organizations operate their cash collection sites in a manner that is consistent with their established goals and objectives, provide effective governance for their cash collection sites, safeguards the cashiering change funds and petty cash fund assets, and adequately mitigate and manage the inherent risk of cash assets. We did not encounter any scope limitations during our testing. The project level risk assessment was the same as the planning risk assessment for cash collection and safeguarding.

Overall, the risk management, control, and governance processes over the authorized Clerk and BoCC departments cash collections sites were adequate and effective to align with management’s strategic objectives and goals for cash collection. The control processes placed into operation indicated the proper handling of cash. Generally applicable policies and procedures were followed to ensure compliance with Clerk or BoCC policies and/or procedures. Cash collection transactions were adequately documented, properly recorded, and deposits were made timely. Deposits were properly reflected on the bank statements and bank reconciliations were performed with some reconciling items being worked through to resolve.

Cash control narratives were maintained by the cash collection sites and assign cash collection responsibilities to employees. These cash control narratives also described controls used at the cash collection site and other controls over the cash collection process.

The issuance or return of cashier change funds and petty cash funds is properly documented. Separation of duties in the cash collection process appeared adequate. Cashiering locations had physical safety controls, such as enclosed cashiering areas to limit public access, cashiers do not share cashiering funds, and cash drawers are locked when not in use and stored in a secure safe at the end of the business day. Combinations to the safes are generally changed when there is a change in personnel. Generally, controls appeared to be generally adequate over the safeguarding of cash assets to prevent theft, fraud, and misuse.

Finding #1 – Cash Control Narratives

Clerk – Central Cashiering BoCC – OIDA

The cash control narratives on file with the Clerk’s Finance Department and the updates to the cash control narratives for the Clerk - Central Cashiering and the BoCC - OIDA cash collection sites did not always contain current and accurate information.

Leon County Clerk of Courts, Finance Department, Operating Policies and Procedures Manual, Section 5.1, Cash Controls, establishes policy for the understanding of internal controls and presents a set of policies, procedures, and preferred practices regarding the safeguarding of the receipt of cash. It includes the responsibilities of designing policies and procedures to provide adequate safeguarding of the collection of cash. The custodian of cash funds and receipts at each of the cash collection sites is assigned to employees at the specific cashiering locations.

To supplement the Clerk’s Operating Policies and Procedures Manual, each of the cash collection sites updates a “Questionnaire for Documenting the Cash Receipting Process” (also referred to as a cash control narrative) which provides controls and processes implementation of policies and practices listed in the Leon County Clerk of Courts, Finance Department, Operating Policies and Procedures Manual, Section 5.1, Cash Controls document. The cash control narrative also lists the personnel authorized to collect money and their supervisors at the cash collection sites.

The BoCC cash collection sites also update the “Questionnaire for Documenting the Cash Receipting Process” cash control narrative and file it with the Clerk’s, Finance Department.

Clerk – Central Cashiering

A comparison of the cash control narratives between the version on file with the Clerk’s Finance Department, dated June 23, 2022, (which was provided to the DIA as of April 2, 2025, by the Clerk’s Finance Department), and the revised version that the department reviewed and updated on June 5, 2025, disclosed the following instances in which the narrative included noncurrent and inaccurate information:

- Incorrect number and types of positions at Central Cashiering (Courthouse and Northeast Branch).

- Incorrect date of the last safe combination change.

This comparison indicated changes in staffing capacity, personnel, turnover, etc., as summarized in the bullet points below. The comparison of these two documents show where the June 23, 2022, cash control narrative on file with the Clerk's Finance Department as of April 2, 2025, was out-of-date. However, as subsequently noted, the Clerk – Central Cashiering department has begun the process to update the cash control narratives as needed on an ongoing basis, as described in the next paragraph.

Subsequent to the June 5, 2025, revised cash control narrative, there was an organizational change that shifted some of the assigned staff between the Courthouse and the NE Branch locations. The shift also moved all the NE Branch Office Central Cashiering cashiers under the supervisor that is located at the NE Branch Office location rather than continuing to split the supervisor duties for the supervisor located at the courthouse between those two locations. The Central Cashiering supervisor updated the cash control narrative again as of June 18, 2025, to reflect the changes in supervisor and the movement of cashiers at the two locations.

These June 18, 2025, changes are also included in the comparison bullet summary as mentioned, otherwise the summarized comparisons listed below compare the changes between the June 23, 2022, cash control narratives on file with the Clerk's Finance Department as of April 2, 2025, to the June 5, 2025, revised cash control narrative.

Summary of Changes Noted in the Cash Control Narratives:

- Courthouse location: Positions for employees that collect funds decreased from 8 to 6. The June 18, 2025, capacity at the Courthouse location remained the same with 6 positions, including the supervisor. However, on June 18, 2025, there was a temporary increase to 7 positions while a long-term employee worked out their two-week separation period ending June 20, 2025.
- NE Branch Office location: Positions for employees that collect funds decreased from 5 to 3. The June 18, 2025, capacity at the NE Branch Office Location remained the same with 3 positions, including the supervisor.
- Courthouse and NE Branch Office locations: Each location listed one part-time temporary position in the position totals that was no longer filled in the updated June 5, 2025, cash control narrative.

- Courthouse location: There was an 88% (7/8) turnover rate. All employees, except for one, were not the same employees listed on the updated June 5, 2025, cash control narrative. This creates the need for constant training to develop skills and institutional knowledge to perform duties.
- NE Branch Office location: There was an 80% (4/5) turnover rate. All employees, except for one, were not the same employees listed on the updated June 5, 2025, cash control narrative. This creates the need for constant training to develop skills and institutional knowledge to perform duties.
- Courthouse and NE Branch Office locations: The employees on the updated June 5, 2025, cash control narrative, were listed in entry level positions, rather than having a mix of levels.
- Courthouse and NE Branch Office locations: The updated June 5, 2025, cash control narrative indicated a 100% change in the supervision of the cash collection site since the June 23, 2022, version. The June 18, 2025, cash control narrative updated for the organizational change in the supervisor for the NE Office location.
- Courthouse location: Recruitment efforts indicated that as of the June 5, 2025, cash control narrative, the cash collection site had hired 75% of the number of positions listed in the June 23, 2022, cash control narrative. (Operating at reduced capacity)
- NE Branch Office location: Recruitment efforts indicated that as of the June 5, 2025, cash control narrative, the cash collection site had hired 60% of the number of positions listed in the June 23, 2022, cash control narrative. (Operating at reduced capacity)
- Neither the updated June 5, 2025, nor the most recent June 18, 2025, cash control narratives were updated for the change to the safe lock combination at the Courthouse safe that occurred in early November 2024 after the supervisor separated employment on October 31, 2024. However, the safe combination change was noted on the Safe Combination Change Log.
- The updated June 5, 2025, cash control narrative contained incorrect cash collection sites for two of the employees listed.
 - One employee was listed as assigned to the Courthouse location. However, this employee was noted by the auditors as being located at the NE Branch Office location at the time this employee's cash count was performed. The change in location assignment for this employee was subsequently corrected on the June 18, 2025, cash control narrative.

- One employee listed as assigned to the NE Branch Office location on the updated June 5, 2025, cash control narrative should have been listed at the Courthouse location. The employees' last day working at the NE Branch Office was June 4, 2025, they then transferred to the Courthouse location until June 20, 2025, when they separated employment. The change in location assignment for this employee was subsequently corrected on the June 18, 2025, cash control narrative.
- The June 18, 2025, cash control narrative listed two other cashiers at the Courthouse location that were listed at the NE Branch Office location on the June 5, 2025, cash control narrative.
 - One of these employees began working at the Courthouse location in May and should have been listed as such on the June 5, 2025, updated cash control narrative. The June 18, 2025, corrected their assignment.
 - The other cashier moved to the Courthouse location on June 5, 2025, and was updated on the June 18, 2025, cash control narrative which was updated to reflect the staff location assignments and supervisor changes in the organization change.

BoCC - OIDA

A comparison of the cash control narratives between the version on file with the Clerk's Finance Department, dated August 22, 2023, (which was provided to DIA as of April 2, 2025, by the Clerk's Finance Department), and the revised version reviewed and updated dated September 30, 2024, indicated the changes in staffing capacity, personnel, turnover, etc., as summarized in the bullet points below.

Summary of Changes in the Cash Control Narratives:

- Positions for employees that collect funds increased from 15 to 19, an increase of 4 positions, resulting in a 21% (4/19) increase in capacity.
- There was a 53% (8/15) turnover rate of employees since the August 22, 2023, cash control narrative. This creates the need for constant training to develop skills and institutional knowledge to perform duties.
- There was a 47% (7/18) retention rate of employees listed on the August 22, 2023, cash control narrative, who were also listed on the September 30, 2024, cash control narrative.

- The updated September 30, 2024, version is the most up to date cash control narrative. Both the August 22, 2023, and the September 30, 2024, cash control narratives list the last date the safe combination was changed as February 21, 2022.

The September 30, 2024, cash control narrative noted that a request to update the safe combination was in the process of being scheduled. DIA performed a walkthrough of the BoCC - OIDA cash collection processes on June 10, 2025, and noted the employee listed on the September 30, 2024, cash control narrative was still employed in a different capacity at BoCC - OIDA and the safe combination had not been changed over eight months later. This resulted in the cash control narrative having a person listed as having the safe combination but no longer performing the duty of opening the safe, resulting in the cash control narrative having out-of-date information.

Subsequently, BoCC – OIDA updated the cash control narrative as of October 29, 2025, and provided a copy to DIA. The updated cash control narrative continues to include the reassigned employee with safe access in order to serve in a backup capacity to the other safe access custodians.

Clerk – Central Cashiering BoCC – OIDA

Even though reduced experienced capacity, turnover, and loss of prior employee skills and institutional knowledge in human resources is noted, the Clerk – Central Cashiering and the BoCC - OIDA personnel have been active and continual in their recruitment efforts and maintaining operations with the resources they have available. Their continued dedication to recruiting and filling positions appears to have allowed for an effective continuity of daily operations. We did not note any interruption in the daily cashiering operations and deposits of receipts appeared to be deposited timely for the Clerk - Central Cashiering and the BoCC - OIDA locations.

Further, the new supervisor at the Clerk’s – Central Cashiering location, actively updated the cash control narrative to primarily bring it current and maintain its accuracy for changes that occur, even though it still needs to be updated for the last safe combination lock change.

The BoCC - OIDA personnel indicated they were waiting on the safe combination change to actually occur before updating the cash control narrative for the employee who no longer needed access to the safe. However, this was no longer deemed necessary by the BoCC – OIDA managers as noted in their response to have this person serve in a backup capacity to the other safe custodians. As noted above, they subsequently updated the cash collection narrative on October 29, 2025, for this change.

In summary: The Clerk – Central Cashiering June 23, 2022, cash control narrative and the BoCC - OIDA August 22, 2023, cash control narrative, were both on file with the Clerk’s Finance Department as the current versions as of April 2, 2025. However, both cash control narratives had changes not reflected in the narratives on file with the Clerk’s Finance Department as previously noted in the summary of changes.

Similar findings of the cash control narrative being out-of-date with incomplete or inaccurate information was noted for the: Clerk - Central Cashiering in the Cash Collection Walkthrough – Central Cashiering and Child Support (Courthouse) report dated November 7, 2022, referred to as CCW-3, and BoCC’s OIDA in the Cash Collection Walkthrough - BOCC Office of Intervention and Detention Alternatives report dated February 16, 2022 referred to as CCW-6 in the 2023-2024 & 2024-2025 Biennial Audit Plan CAP review.

Root Cause:

The significant turnover in personnel, including supervisors for Clerk – Central Cashiering contributed to the loss of institutional knowledge and the lack of follow-up or clear instruction regarding the safe combination change for the BoCC – OIDA, resulted in cash control narratives becoming out-of-date. There was no monitoring procedures to periodically review the cash control narratives, so information on file at both the cash collection site as well as with the Clerk’s Finance Department continued to remain out of date.

Effect:

Operating with less capacity and less experienced staff to carry out operations creates the potential for less effective operations until the skills and institutional knowledge are gained.

Reduced capacity and inexperienced staff frustration contributes to employee dissatisfaction and burn-out which perpetuates turnover. It also results in the need for continual skills and institutional knowledge development to ensure the cash control narrative remains current and accurate; and operations are effectively and efficiently being conducted.

The lack of ongoing and active monitoring of cash control narratives by the cash collection sites results in out-of-date or pending process items listed in the cash control narratives

from being resolved and completed in a timely manner and ensuring the updated information is maintained and filed with the Clerk's Finance Department. This lack of monitoring also results in different versions being available at the cash collection site and the Clerk's Finance Department.

Recommendations:

Management of the cash collection sites and Clerk's Finance Department must maintain a current and accurate cash control narrative for the cash collection sites.

The cash collection sites should ensure that the cash control narratives are updated for any future changes in staff, their location assignments, changes to the lock combinations, etc., as they occur. The cash collection site supervisors should send the updated cash control narrative to the Clerk's Finance Department to ensure information is accurate and reliable. Further, the Clerk - Central Cashiering and the BoCC - OIDA cash collection sites' managers should perform routine reviews of the cash control narrative to make sure that the information is the most current. The cash collection sites should determine when routine reviews should be performed (monthly, bimonthly, semi-annually, etc.). However, when reviews are performed more frequently, it's more likely the cash control narrative will be updated to reflect changes that occur throughout the year.

To increase quality assurance that the cash control narratives on file with the Clerk's Finance Department are current and accurate, the Clerk's Finance Department should also perform a monitoring function to assess the status of the cash control narratives on file with them. Periodically, the Clerk's Finance Department should make reoccurring inquiries of the cash collection sites and request they review their cash control narratives and provide them with any updated versions. This should be performed more than once a year to ensure the cash collection sites review the information filed with the Clerk's Finance Department and understand the importance of keeping the information updated.

The Clerk's – Central Cashiering June 18, 2025, and the BoCC's - OIDA September 30, 2024, cash control narratives need to be brought up to date to accurately reflect the date of the last safe combination lock changes, the reason for the update, and remove any employees who continue to have the combination to the safe but should no longer have the ability to open the safe due to changes in their responsibilities or their separation from employment.

Management should update the Leon County Clerk of Courts, Finance Department, Operating Policies and Procedures Manual, Section 5.1, Cash Controls for the cash collection sites to specify a time limit to transmit updated cash control narratives to the Clerk's Finance Department after changes have occurred to ensure the reliability of the

cash control narratives and establish a time frame to ensure the reliability of the information on file with the Clerk's Finance Department.

Management Response:

Clerk – Central Cashiering – Supervisor concurs with the audit finding regarding the cash control narrative. To address this issue, a formal process has been implemented to ensure the narrative is promptly updated to reflect any changes in staff roles or physical locations.

Additionally, management will conduct quarterly reviews of the cash control narrative to verify its accuracy and completeness. Any revisions will be communicated to the Finance Department immediately to maintain alignment, ensure transparency, and support effective oversight.

BoCC – OIDA:

BoCC - OIDA has experienced multiple career service staff (Probation/Pretrial Officers and/or technicians) that have retired or resigned from the department. However, the OIDA senior management team has remained unchanged over the past 2.5 years.

The BoCC - OIDA has updated the cash control narrative dated 10/29/2025 to accurately reflect the department's cash receipting processes. The cash control narrative reflects that the combination to the safe located in the BoCC - OIDA office was changed on 10/29/2025. Three OIDA staff members are provided the safe combination to complete their position specific tasks of securing monetary collections and preparing daily bank deposits. This includes the employee who was reassigned to other duties at the BoCC - OIDA who serves as back-up to ensure that someone is available in the office to retrieve the daily bank deposit and transfer to Loomis upon arrival.

Finding #2 – Cashiering Change Funds and Petty Cash

Clerk – Central Cashiering

The daily cashiering records did not include:

- Any documentation that records the transfer of custody of the cashier’s change funds between the safe and the cashier at the beginning or end of the day.
- Any documentation that the cashiering change funds were counted at the beginning and ending of the day and signed off by the cashier and their supervisor.
- Change funds entered into the cashiering system (Benchmark) as the beginning cash balance for the cashier and ending cash, that is replenished to the authorized change fund amounts.

The cash count indicated:

- An overage amount was added to the cashier’s change fund total rather than marked on the deposit slip, contrary to Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, Section 8. A. Deposits.

Subsequently, on October 23, 2025, the Clerk – Central Cashiering manager provided DIA an example of an underage amount of \$1.00 and properly adjusted to the deposit amount on June 16, 2025, to demonstrate their compliance with the policy.

A similar finding was noted for the Clerk’s Central Cashiering in the Cash Collection Walkthrough – Central Cashiering and Child Support (Courthouse) report dated November 7, 2022, referred to as CCW-3 in the 2023-2024 & 2024-2025 Biennial Audit Plan CAP review.

- The overage amount in the cashiering change fund exceed the authorized change fund amounts.

A similar finding was noted for the Clerk’s Central Cashiering in the Cash Collection Walkthrough – Central Cashiering and Child Support (Courthouse) report dated November 7, 2022, referred to as CCW-3 in the 2023-2024 & 2024-2025 Biennial Audit Plan CAP review.

Leon County Clerk of Courts, Finance Department, Operating Policies and Procedures Manual, Section 5.1, Cash Controls, establishes policy for the understanding of internal controls and presents a set of policies, procedures, and preferred practices regarding the safeguarding of the receipt of cash. It includes the responsibility of designing policies and procedures to provide adequate safeguarding of the collection of cash. The custodian of cash funds and receipts at each of the cash collection sites is assigned to employees at the specific cashiering locations.

Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, establishes guidelines to ensure cash controls are adequate for cashiering activities, ensuring that the cash and cash receipts are properly and timely secured and transferred, and encourages adherence to protect assets from waste, fraud and theft, and to prevent the appearance of impropriety.

Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, Section 1. B. General Internal Controls Requirement, states “Maintain adequate records for the chain of custody for funds received.” For example, there should be records or log evidence of any transfer of cash between employees taking place from point of receipt until deposit.

Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, Section 8. A. Deposits – “Receipts should be deposited daily, intact. If any overages and shortages occur, they must be noted on the daily deposit.”

Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy’s Administrative Controls section it states “Employees at each cashiering location will be responsible for: 1. Counting cash at the beginning and end of a day/shift (this must be in the presence of a supervisor). Both cashier and supervisor must sign and document daily counts.”

To supplement the Operating Policies and Procedures Manual, each of the cash collections site updates a “Questionnaire for Documenting the Cash Receipting Process” (also referred to as a cash control narrative) which provides controls and processes implementation of policies and practices listed in the Leon County Clerk of Courts, Finance Department, Operating Policies and Procedures Manual, Section 5.1, Cash Controls document. The cash control narrative also lists the personnel authorized to collect cash and their supervisors at the cash collection site.

Leon County Clerk of Court, Special Processes Division, Operating Policy and Procedure Manual, Policy #5-1 Miscellaneous Cashiering Procedures indicates the purpose of this policy is to capture miscellaneous cashiering requirements in one procedure that applies

to all cashiers. Section 4. states “Cash trays, with the keys in them and the lid in place, shall be stored in the safe overnight after verification of the contents (\$200 cash), as well as the assigned child support change bag (\$100); and Section 8 states “The change fund should be counted daily AND each time change is provided.”

The Benchmark Cashier Closeout process document summarizes the Benchmark cashier closeout process that is the default process for Florida. It provides for workflow processes in Benchmark to reconcile the money within the application, so all intake reports correctly. Menu prompts allow the cashier to enter the amount of cash they started with and the amount of cash they ended with.

On June 17, 2025, internal audit performed cash counts, on a sample basis. The cashier’s change funds were physically located in the cashier’s drawer to allow the cashier to make change for cash receipts received during the daily transactions.

During the cash count, the cashier printed out their Cashier Closeout Detail Supervisor report which shows the balance of what had been recorded in the cashiering system for the specific cashier at the time of the cash count. The cashiering change funds were not entered into the cashiering system (were not listed on the Cashier Closeout Detail Supervisor report) but remained in the cashier’s drawer.

There was no separate documentation for the daily count of the change funds signed off by the cashier and the supervisor. This appeared to be a procedure followed by the cashiering staff for all cashiers in the Central Cashiering Cash Collection Site for their cashiering change funds.

Cash collection site managers indicated that the cashiering system did not have functionality to enter the beginning or ending cash balance in the software to account for the cashiering change funds. Further, there was no manual procedure to count and sign to attest to the cash drawer amount each day by the cashier and their supervisor and no such verification of the cashier change funds were included in the daily cashiering close out records.

For one of the sampled cash counts performed, the cashier had recorded one credit card transaction in the amount of \$45.50 which was the balance recorded in their cashiering drawer at the time of the cash count. The Cashier Closeout Detail Supervisor report did not have any cash entered into the system and did not list any cash transactions as receipted into the system. This confirmed that the cashiering system did not record the cashier’s change funds as their opening cash balance.

The cashier has an authorized cashier change fund of \$200.00. The cash count of the cashier's drawer indicated a total of \$200.95, listing an overage of the authorized change fund in the amount of .95 cents. The cashiering records did not have documentation to explain the overage or when it was collected since the overage was in the cashier fund rather than from a generated cash transaction that was processed. The overage should have been recorded and deposited on the date it was collected rather than adding to the cashier change funds. By adding an overage or underage to the cashier's change funds, there is no way to ascertain when the overage or underage occurred. By counting the cashier change funds every day, an overage or underage could be discovered timely and added to the daily deposit or replenished to the authorized amount.

Cashiering System:

To ascertain whether the cashiering system's software allows for the input of the cashiering change funds as their beginning cash balance when opening their cash drawers to conduct business and replenish the cash balance to the change fund amount in the close out process, we requested management to send us a copy of the Benchmark manual.

Two manuals were provided, the Benchmark Admin User Guide and the Benchmark User Manual. A review of those two manuals indicated the Benchmark Admin User Guide provided the steps needed to create a new case within the Benchmark application and assign the rights and roles of the user. The other manual provides instruction on how to set up a court type case and record receipts pertaining to a case, etc.

Neither of these manuals appear to show the functionality for the opening and closing process for the cash drawer that sets up the beginning cash balance and the close out of the ending cash balance to reconcile to the cashiering change fund. Inquiry of the Technical Support Specialist for the software application indicated that there is a Benchmark cashier close out process that is the default process for Florida. However, a search of their documentation specific to Leon County did not find any documentation records for this function. They indicated the difference between the Benchmark Cashier Closeout process document and the actual closeout steps taken may be due to customization of Benchmark that was specific to Leon County.

Root Cause:

The Central Cashiering area has experienced turnover over the past several years, including a complete turnover in supervisors, which has resulted in a loss of knowledge of the software functionality and policies and procedures requirements to ensure operations are compliant with policy and procedure guidelines.

It is a common practice for the Cashiers in the Central Cashiering collection site to lock up their cashiering drawer with the assigned cashiering change funds at the end of the business day without a custody of transfer document to or from the safe to ensure proper transfer of custody for the cash assets.

There is no manual procedure followed that counts the cashiering change funds daily, signed by the cashier and the supervisor and includes manual count documentation in the daily cashiering records to document the validation of the cashiering change fund being replenished to its authorized amounts to safeguard the cash assets.

Possible customization of cashiering software excluded the functionality of the cashiering change funds from being entered into the cashiering system to be electronically documented and accounted for along with the other daily transactions.

Effect:

Effective cashiering and funds custody transfers rely on strong internal controls, segregation of duties, and a clear, documented process to ensure security and accountability.

When cashiering change funds are not documented as transferred between employees and counted daily, there is a lack of accountability and opportunities for an increased risk of cash being stolen without timely detection.

When there is no documented custody of the movement of the change funds, no count of the change funds assigned to the cashier attested to by the cashier and their supervisor at the close of business, the point of accountability to determine when the funds are missing becomes unassignable.

The daily replenishment of the cashiering change funds back to their authorized amounts might not be performed. Even though the overage noted in the tested cash count was immaterial, overages in the cashier's change funds not included in the daily transactions remain undeposited and demonstrate the cashiering area may not always be operating in accordance with policy or procedures.

Recommendations:

Central Cashiering cash collection sites should follow Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, Section 1. B. General Internal Controls Requirement and ensure there are records or a log to evidence any transfer of cash between employees. The transfer to and from the safe of the cashier's drawer, with the change funds locked inside, should be logged on a daily basis. The log

should be signed by the safe custodian and the cashier for the amount of funds transferred. The beginning and ending cash balances of the cashiering change funds should be verified when the cashier's drawer is obtained from or sent to the safe.

Clerk - Central Cashiering cash collection site should follow Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, Section 8. A. Deposits – Receipts should be deposited daily, intact. If any overages and shortages occur, they must be noted on the daily deposit. Any transactions not part of the cashiering change funds should be documented and explained in the daily cashiering records for the date they pertain to and properly deposited. As previously noted, the Clerk – Central Cashiering provided compliance documentation. As for the .95 cent overage in the cashiering change fund, the overage should be deposited, and all the cashiering change funds should be restored and maintained to its authorized amount.

Rather than being accounted for separately, if the cashiering system has the capacity to enter the beginning cashiering change funds into the cashiering system, the cashiering change funds should be entered into the system to provide accountability of cashiering change funds in the daily cashiering record.

Using the electronic capabilities of the software to account for the cashiering change funds in the close out process would create greater efficiencies when closing out the cash drawers each day. Management should work with the Information Technology (IT) department and research the capabilities of the cashiering software to enter the cashier's change funds in the system or verify if the functionality was not available due to customization of the software. Until an electronic process can be used to account for the beginning and ending cashiering change funds, a manual process should be developed that counts the cashiering change funds beginning and ending balances on a daily basis.

If there are no such capabilities in the software system, Central Cashiering managers should ensure they document how they follow Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy's Administrative Controls to count the beginning and ending cashier's change funds on a daily basis. At the end of the business day, the cashier's drawer change funds should be counted on a cash count sheet and signed off by the cashier and the cashiering supervisor to attest that the cashiering change funds exist, are accurate, and replenished to the authorized cashiering fund balance of \$200 per each cashier. The signed manual daily counts for the cashiering change funds should be included in the daily cashiering documentation in addition to any of the cashiering system's electronic close out documents.

Management Response:

Clerk – Central Cashiering: Management acknowledges the audit findings identifying deficiencies in the current cash handling and reconciliation processes. In response, corrective measures have been implemented to ensure compliance with Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 – *Cash Handling Policy*, and to strengthen internal controls, transparency, and accountability within Central Cashiering operations.

Corrective Actions Implemented:

1. Cash Bag Sign-Out Procedures

Effective November 4, 2025, a Cashiering Cash Bag Sign-Out Log was implemented. Each cashier is now required to sign the log at the start of the business day to confirm receipt of their assigned cash bag, including their change fund. The safe custodian also signs to verify the transfer of funds. This process ensures there is a documented chain of custody for all cashiering change funds, in accordance with Section 1.B of Policy 5.5.1.

A copy of the Cashiering Cash Bag Sign-Out Log has been provided to DIA.

2. End-of-Day Verification Process

Also, effective November 4, 2025, an End-of-Day Cashiering Bag Verification Log was implemented. At close of business, the closing manager verifies and signs off on each cashier's counted change fund to confirm that the standard authorized balance is maintained. Both the cashier and the verifying manager sign the log, ensuring dual verification and accountability.

A copy of the End-of-Day Cashiering Bag Verification Log has been provided to DIA.

3. Recording of Overages and Shortages

As previously communicated in the email dated October 23, 2025, all cashier overages and shortages continue to be recorded and monitored within the Benchmark reporting system. Copies of these reports are saved to the Finance Department's shared drive for review and reconciliation, ensuring transparency and ongoing oversight.

4. Petty Cash Fund Controls

The petty cash fund, totaling \$1,005.88, has remained unchanged as described in the previous email provided on October 23, 2025. No funds from petty cash are used to correct cashier overages or shortages.

Finding #3 – Mail Receipts / Restrictive Endorsement / Mail Log

Clerk – Central Cashiering

The checks and money orders received in the mail are not logged by the person opening the mail nor were they restrictively endorsed upon opening.

Leon County Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, establishes guidelines to ensure cash controls are adequate for cashiering activities. Under the policy’s Administrative Controls section it states, “Employees at each cashiering location will be responsible for: 3. Recording all receipts in a log.”

Leon County Clerk of Court, Special Processes Division, Operating Policy and Procedure Manual, Policy #5-1 Miscellaneous Cashiering Procedures indicates the purpose of this policy is to capture miscellaneous cashiering requirements in one procedure that applies to all cashiers. Section 13. states “All checks must be restrictively endorsed when received. Any deputy clerk that opens the mail must stamp the clerk endorsement on the back of the check at the time it is reviewed. Foreign checks are not accepted.”

The June 5, 2025, cash control narrative indicates that checks received through the mail are not restrictively endorsed until all checks and money orders are entered into the Benchmark cashiering system. The June 18, 2025, updated version of the cash control narrative does not indicate the point at which checks received in the mail are restrictively endorsed only that the endorsement stamp and case number are added to all checks.

The June 18, 2025, cash narratives states effective June 9, 2025, all checks and money orders are received by the supervisor or director and then distributed to the cashiers rather than the cashiers receiving the mail and processing any receipts received through the mail.

Root Cause:

A common practice of not immediately endorsing checks is described in the June 23, 2022, cash control narrative, which indicated that checks were not endorsed until they are recorded in the cashiering system. It appears this procedure resulted because of past issues with “prematurely endorsing checks” for which the check had to be returned to the customer because not enough information was provided to determine where to apply the payment.

If a check is returned to the customer because of not knowing how to apply the payment, it is irrelevant whether or not the check contains the restrictive endorsement, since the customer can void their check or destroy it.

Effect:

Not restrictively endorsing checks immediately upon receipt and not recording the checks and money orders on a log by the person opening the mail to account for all payments received through the mail for reconciliation to the recorded receipts by the cashiers creates an opportunity for a theft or fraud to occur and not be detected timely.

Further, cash control narratives create a potential lack of proper separation of duties when they do not require the person opening the mail to log the checks and money orders received (names, check number, and amounts, etc.). The mail receipts log can then be reconciled to the checks and money orders recorded into the cashiering system by the cashiering staff and verified in the deposit at the close of business.

Not logging and endorsing checks when received results in noncompliance with Policy Number 5.5.1 Cash Handling Policy, Administrative Controls section 3., which states cash receipts should be logged and Policy #5-1 Section 13., which requires all checks to be restrictively endorse when received.

Recommendations:

Management should revise the implemented procedures to be compliant with Leon County Clerk of the Circuit Court and Comptroller, Finance Department, Policy Number 5.5.1 Cash Handling Policy, Administrative Controls section 3., and Leon County Clerk of Court, Special Processes Division, Operating Policy and Procedure Manual, and Policy #5-1 Miscellaneous Cashiering Procedures, Section 13., for logging and restrictive endorsement of checks received by mail.

Management should post all of the mail receipts to a mail log at the time the mail is opened. The mail log should be used to reconcile the receipts by mail to the cashier's receipts and the daily deposit to ensure that all mail receipts were recorded in the system and included in the deposit. The transfer of custody of the receipts by mail from the person opening and recording the receipt on the mail log to the person who records the transaction in the cashiering system should be signed by both parties to acknowledge the transfer of custody of the receipts. The mail log should be retained with the daily cashiering transactions records.

The cash collections site supervisor should revise the cash control narrative for the receipts by mail to reflect the time of restrictive endorsement immediately upon opening the mail prior to the recording by the cashier. The mail log process should be updated to ensure the mail logged receipts are reconciled to the cashier's recording of the receipt and listing on the deposit for the daily transactions.

Management Response:

Clerk – Central Cashiering - Effective June 2025, a revised process was implemented to strengthen internal controls over checks received by mail and to ensure compliance with restrictive endorsement requirements. The supervisor or designated staff member is responsible for receiving all incoming checks for the department.

Additionally, on November 10, 2025, a written procedure was implemented to include batch copying of all checks upon receipt. Checks are restrictively endorsed and distributed equitably among the cashiers for processing. This procedure has been provided to DIA.

This procedure establishes proper segregation of duties, enhances accountability, and ensures comprehensive documentation of all mailed receipts.

Finding #4 – Safe Combination Lock Change Policy

Clerk – Central Cashiering

BoCC - OIDA

BoCC - Library Administration and LeRoy Collins Leon County Main Library

BoCC - Parks & Recreation

Clerk – Central Cashiering

Internal controls as described in the Cash Controls General Procedure 5.5.1, Leon County Clerk of Courts, Operating Procedures Manual, regarding the safeguarding of the safe combination and change process is inadequate to provide detailed guidance to ensure a consistent process is properly initiated, approved, communicated, and documented.

BoCC - OIDA

BoCC – Library Administration and LeRoy Collins Leon County Main Library

BoCC - Parks & Recreation

The BoCC posts policies on their website. Policies are numbered and listed by their operational areas. The BoCC has a policy (Policy No. 96-13) to establish petty cash accounts (under the Administrative Operations area listed as 2.07, Petty Cash Accounts, Establishment of) but there are no separate stand-alone BoCC policies for cashiering change funds or the safeguards and controls over the safe and changing the locks or combinations thereof. The sampled BoCC locations all indicated they were not aware of any formal BoCC written policy that provided guidance on safe lock combinations, and key changes and custody, as applicable. Further, none of the departments had written procedures for safeguards and controls over the safe and changing the lock combinations.

BoCC Policy No. 06-4, Article I, Purpose, Sections 1.-2., states that on April 21, 2004, Leon County and the Leon County Clerk of Court entered into an Interlocal Agreement for the Clerk to provide accounting, financial reporting, Board secretary, insurance processing, treasury management, payroll, billing, auditing, accounts receivable, and general financial support services to the County.

Leon County Clerk of the Circuit Court and Comptroller, Policy No. 5.5.1, Cash Handling Policy, Section 4.b.-d., establishes the guidelines for petty cash funds or change funds. To establish a change fund or petty cash fund, the requesting BoCC officer shall furnish a

letter to the Clerk's Treasury Manager which sets forth the purpose, amount, and the justification of the establishment or increase in the amount of the fund. When approved, the Clerk's Treasury Manager requests a county warrant in the approved amount payable to either the responsible Clerk or BoCC employee, who will sign the check establishing the change funds.

Leon County Clerk of the Circuit Court and Comptroller, Policy No. 5.5.1, Cash Handling Policy, Section 9. provides for the safeguarding of cash by using a safe. The policy states that "Safe combinations shall be safeguarded and communicated to a limited number of employees. When a written safe combination is maintained, it must be kept in a secure location. Safe combinations shall be reconfigured every five years or upon turnover of staff with knowledge of the safe combination, whichever occurs first."

DIA review of a sample of cash collection sites and walkthroughs of those sites indicated the following:

Clerk – Central Cashiering

The Clerk of the Circuit Court and Comptroller, Policy No. 5.5.1, Cash Handling Policy, Section 9. does not include what forms are used to document that the safe combination was changed or the proper segregation of duties in that process. There should be clear separation of duties to demonstrate proper controls are being used in the safe combination change process.

Policy development should include, at a minimum, safeguarding considerations such as the following:

- If an outside vendor, such as a locksmith, is used to change a lock combination, which locksmith companies are approved to perform the service (licensed, bonded or insured, etc.)
- Who is authorized to initiate the request (cashiering area supervisor, no change fund or petty cash custodians, etc.)
- Who is authorized to approve the request (should be persons in the organization that are not directly performing cashiering duties in the cashiering area and have sufficient authority in the organization to authorize/approve the request, such as division director).
- If the change to the lock combination is performed internally, who has authority to be able to make the change to the combination. Where are the instructions on how to make the change to the combination stored to ensure they are not able to be used by

someone who is a cash custodian or other party that should not have access to the safe.

- How and who maintains a record of the new combination to ensure continuity of operations (should be the custodian of the safe who should be separate from the cashiering function and describe how the record is stored for future reference and who can review the record, etc.)
- Who in the organization should be notified of the lock change request and completion. (senior management, Clerk's Finance Department - with an updated cash control narrative, etc.)
- Summary log recording the safe combination log changes (who initiated, date requested, who approved, date approved, date the actual combination was changed, what company changed the lock codes, if applicable, and the supporting documentation for logged safe combination change transactions, i.e., the forms developed and referred to in the procedures to support the lock change and record the process.)

The safe combination was changed at the Leon County Courthouse location in November of 2024 and at the Northeast Branch location in June of 2025 after staffing changes occurred. However, the policy guidance in The Clerk of the Circuit Court and Comptroller, Policy No. 5.5.1, Cash Handling Policy, Section 9., is vague and does not outline what documentation should be generated and maintained in the process.

The only documentation regarding the safe combination change was a log that recorded the date and the person who changed the combinations. The change was not updated on the cash control narrative and there was no documentation available to indicate communication to senior management or the Clerk's Finance Department of the safe combination change.

In summary, the DIA review noted there was inadequate documentation to show who initiated the request, the reason for the request, who approved the request, the date and time the combination of the safe was changed or where the new combination was kept for safe keeping if there is a future need to access the safe due to personnel changes or difficulty recalling the combination when trying to open the safe, etc.

BoCC – OIDA

BoCC - OIDA stated in the cash control narrative their written procedures are currently being updated for changes to safe combinations. They also stated that the safe combination was in the process of being changed after an employee who previously had access was assigned different duties. The August 22, 2023, (cash control version on file with the

Clerk's Finance Department as of April 2, 2025) and the September 30, 2024, cash control version indicate that last time the combination was changed occurred in February 2022.

As of the exit conference date on September 30, 2025, when the preliminary and tentative findings were discussed with the applicable departmental managers, the cash control narrative procedures have not been updated to reflect the safe combination change from the staffing change noted on the September 30, 2024, cash control narrative version that indicated "a request for the safe combination to be changed is currently in progress" to update the combination change date.

Subsequently, BoCC – ODIA stated they changed the safe combination on October 29, 2025, and updated their cash control narrative as of October 29, 2025, to reflect the safe combination change and outline the procedures to be used regarding the safe combination change process. It was also determined the employee noted would retain access to the safe combination as a backup for safe access. A copy of the updated cash control narrative and other supporting documentation was provided to the DIA on October 29, 2025, and October 30, 2025.

A similar finding was noted in the BoCC - OIDA in the Cash Collection Walkthrough - Office of Intervention and Detention Alternatives report dated February 16, 2022, referred to as CCW-6 in the 2023-2024 & 2024-2025 Biennial Audit Plan CAP review.

BoCC - Library Administration and LeRoy Collins Leon County Main Library

The library collects cash at kiosks for printing and fees. The collections are included in the library's prepared weekly deposit which is stored in a locked fire-proof safe at the library until transported to the Clerk's Finance Department for bank pickup and recording in the accounting ledger for the library operations.

In addition to the combination lock, the safe also requires a key to be used simultaneously to unlock the Library safe. The key to the safe is stored in a location separate from the safe.

The library staff were not aware of any formal written BoCC policies to:

- Safeguard the safe combination or the safe key custody, to provide guidance on documenting how often or when the combination to the safe should be changed or the separation of duties for initiating and approving a request to change the combination of the safe.
- Establish controls over the transfer of custody for the safe key when the safe is being unlocked.

The library has multiple locations which require a Supervisor of the Day. The custodian for the safe access changes daily and is assigned to all Library Supervisors who function as “Supervisor of the Day” or the Senior Library Specialist, resulting in numerous employees knowing the safe combination.

DIA’s walkthrough observations confirmed there was no log to document when the safe key is checked out, when it is returned, who it was signed out to, the purpose it was signed out, or the signatures of the key custodian and the person checking the key in and out of its secured storage area to control the custody of the key.

The combination to the safe located at the library was last changed in June 2015, when the style of the safe was changed from a push button to a combination lock. Library management indicated the safe combination was not changed after the separation of an employee who had previously had access. It was noted that the combination was not changed when this former employee left because they moved out of state in 2018. They indicated that a change to safe combination was not required because the safe requires a combination code and key to open and the location of the safe, in a locked room with restricted access, mitigates the risk of unauthorized safe access.

Subsequent to DIA’s walkthrough of the BoCC Library department’s cash collection process on June 20, 2025, the Library Department developed Standard Operating Procedure for Safe Usage, dated and effective as of October 14, 2025. A copy was provided to the DIA staff on October 20, 2025, in response to the preliminary and tentative results of the audit that were discussed with the Library Director and managers at the exit conference that was held on October 3, 2025.

The Standard Operating Procedures for Safe Usage developed procedures and provides guidance for the safe combination change process, including the level of authority to perform certain functions in the process to provide for proper segregation of duties, access control, authorized safe usage, PIN/combo changes, logging access into the safe and logging key access, etc. The cash control narrative will be updated when any safe combination lock is changed and provided to the Clerk’s Financial Department. Based on the procedures provide in their management’s response and the Standard Operating Procedures for Safe Usage procedures, no further corrective actions are deemed necessary regarding BoCC Library Administration and LeRoy Collins Leon County Main Library portion of this finding.

BoCC - Parks & Recreation

Parks and Recreation handle small amounts of cash from infrequent in person payments. Most of their payments are made online. At the time of DIA's walkthrough, Parks and Recreation had not changed their safe combination since 2019 and did not have a safe change procedure. It is noted that there have not been any staffing changes since 2019.

Subsequent to DIA's walkthrough of the BoCC Parks & Recreation department's cash collection process on June 23, 2025, the Office of Resource Stewardship developed Standard Operating Procedures for Safe Usage, dated July 20, 2025, with an effective date of August 1, 2025. A copy was provided to the DIA staff at the exit conference that was held on September 30, 2025, and also provided along with their management response to the preliminary and tentative results of the audit that was submitted to DIA on October 9, 2025.

The Standard Operating Procedures for Safe Usage developed procedures and provides guidance for the safe combination change process, including the level of authority to perform certain functions in the process to provide for proper segregation of duties, as well as when a safe combination change is required, how often safe combination changes should occur, etc. In accordance with their new procedure, the safe combination was changed on October 9, 2025, and logged in accordance with their new policy. A copy of the updated log was provided for the safe combination change. The cash control narrative was also updated as of October 9, 2025, for the October 9, 2025, safe combination change. The updated cash control narrative was provided to DIA on October 10, 2025. No further corrective actions are deemed necessary regarding Parks and Recreation portion of this finding.

Root Cause:

Clerk – Policy is too vague and requires additional information to provide adequate guidance.

BoCC – There is no written BoCC policy established to provide guidance to apply uniformly for all BoCC departments with cash collection sites and safes where cash is held for safekeeping. Additionally, at the time of our walkthrough, none of the BoCC departments had written procedures to address internal controls over the changing of safe combinations.

As previously noted in response to the audit finding discussed with the various department managers at their respective exit conferences, the BoCC sampled departments have subsequently developed procedures to address safe access controls and lock changes.

Effect:

It is critical to change safe combinations after an employee separation or change in duties that no longer requires access to the safe to prevent unauthorized access, mitigate the risk of theft, or reduce the entity's liability. Having a written policy and/or procedures in place protects against disgruntled ex-employees seeking to harm the entity out of anger or revenge or committing a theft. Access to a safe provides an easy opportunity to steal sensitive documents and cash assets. Even trustworthy employees who leave amicable could have written the combination down or shared it with a co-worker or have it accidentally discovered by someone else. Changing the combination removes the risk from a known or recorded safe combination code exposure. The greater frequency of staff turnover, the increased chance of a safe combination being widely known among employees. Changing the code regularly is a proactive step to prevent past knowledge from being a future security problem. Failing to change safe combinations is considered a negligent security practice.

Recommendations:

Clerk – Central Cashiering

A review of Cash Controls General Procedure 5.5.1, Leon County Clerk of Courts, Operating Procedures Manual should be performed to update the policy to strengthen internal controls for the safe combination change process. The supervisor of the cash collection site should work cooperatively with the Clerk's Finance Department and the Clerk to establish a comprehensive policy and procedures including forms used in the process, so adequate guidance, approval, and documentation is provided.

The policy's safe combination section should include a description of the safe combination change process step by step, including the level of authority to perform certain functions in the process to provide for proper segregation of duties, such as when a safe combination change is required, who requests a combination change, who approves a combination change, how these requests and approvals are documented, etc. At a minimum the process approvals should be made by senior management with notification given to the Clerk and the Clerk's Finance Department.

Management's Response:

Clerk – Central Cashiering - The safe combination was changed at the Leon County Courthouse location in November of 2024 when a safe custodian separated from employment. To address this issue on safe documentation change, management has developed and implemented a formal written procedure governing the safe combination change process. This procedure outlines the steps for notification, initiation, approval, completion date, and name of vendor on all safe combination changes. These actions are designed to ensure proper documentation, accountability, and strengthened internal controls over the safe combination change process. A copy of the procedure has been provided to DIA.

BoCC - Library Administration and LeRoy Collins Leon County Main Library
BoCC – OIDA
BoCC - Parks & Recreation

The BoCC should develop a policy for their cash collection sites to provide guidance for safe combination change, safe key custody, and transfer of key custody for all of the BoCC cash collection sites or delegate to the departments to write procedures that provide internal controls for safe combination changes, safe key custody, and transfer of key custody for each of the BoCC cash collections sites.

The policy or procedures safe combination section should include a description of the step by step safe combination change process, including the level of authority to perform certain functions in the process to provide for proper segregation of duties, such as when a safe combination change is required, who requests a combination change, who approves a combination change, how these requests and approvals are documented, how often safe combination changes should occur, who safe combination changes should be communicated to, how instructions to change a safe combination are stored to restrict access to them, etc. At a minimum the process approvals should be made by the operational area directors or managers, with notification given to the Clerk 's Finance Department.

BoCC – OIDA should provide documentation of the safe combination request being made and follow up as to why it has become stale without being performed. Since the request appears to be old, they should make another request. After the changes have been made they should update their cash control narrative to bring it up to date for the reassignment of the staff to prevent unauthorized access to the safe.

Subsequently the BoCC – OIDA updated the safe combination and their cash collection narrative for the change as noted in their response listed below and provided DIA a copy. As previously noted, the employee who was reassigned to a different position with different duties was determined to need continued safe access to serve as a backup.

Management’s Responses:

BoCC – OIDA

The combination to the BoCC - OIDA safe was changed on October 29, 2025, and the OIDA staff members who were determined to need to know the combination were listed in the updated cash control narrative.

In accordance with auditor recommendations, BoCC - OIDA updated the Cash Narrative with a section titled, Requests for Safe Combination Changes which requires the Safe Combination Request Form (Attachment 1) to be completed by the BoCC - OIDA Financial Analyst following any changes to BoCC - OIDA personnel with knowledge of the safe combination through resignation, termination, or change in position and/or responsibilities.

The Safe Combination Request Form outlines and documents all steps in the safe combination change process beginning with the request and reason for the request, department director approval, date work order is submitted to Facilities Management, date combination is changed, and names and titles of BoCC - OIDA staff receiving the new combination.

Additionally, the BoCC - OIDA Financial Analyst is responsible for submitting an updated cash control narrative to the BoCC - OIDA Director within 15 days of the personnel change requiring the safe combination to be changed. Upon approval, the Financial Analyst must submit the approved updated cash control narrative to the Clerk’s Finance Department.

BoCC - Library Administration and LeRoy Collins Leon County Main Library

Library will develop a written procedure for handling safes in all buildings.

1. Update all combinations yearly or as the custodial employee is terminated or leaves.
This will happen within the first month of each fiscal year.
 - a. The Branch Manager will be responsible for updating and choosing the new combination at each Branch location.

- b. The Financial Analyst will choose the combination for the Safe located in the Library Services Coordinator for Circulation's office.
 - c. The Senior Administrative Associate II will choose the combination for the safe located on the third floor of the main library in the Financial Analyst's office.
 - d. If a safe combination needs to be changed for any other reason the Library Director must approve that request.
2. Create a list of employees who have been granted access to each safe. This list will be maintained and updated by the Financial Analyst, Senior Administrative Associate II and Branches Manager, and will be kept up to date in the cash control narrative maintained by the Financial Analyst.
 - a. At the Branch locations the Library Services Coordinator will be the primary employee to have the safe combination. Each location will have one Information Professional or Senior Library Services Specialist (FTB) who will act as a backup. The Branches Coordinator will have all the combinations for the branch locations to access each safe, in case both personnel are unavailable.
 - b. At the Main Library for the safe in the Financial Analyst's office, the Financial Analyst will be the primary person with the combination. The Senior Administrative Associate II will be the backup person. The Public Services Manager will also have the combination in case both personnel are unavailable.
 - c. At the Main Library for the safe in the Library Services Coordinator for Circulation's office, the Library Services Coordinator for Circulation will be the primary person with the combination, and the Senior Library Services Specialist will be the backup. The Public Services Manager will also have the combination in case both personnel are unavailable.
3. All safes have and will use the key provided, each location will keep a safe log, as well as a key log to monitor access.
4. Any employee who opens the safe will do the following:
 - a. Have a witness to opening and closing.
 - b. Sign, date and time- key log and safe log each time it is accessed.
 - c. Witness will also sign, date and time.

5. When the combinations are updated, we will update the date in the cash narrative which tracks all our monetary records. We will send the updated narrative to Clerk_AR@leoncountyfl.gov and let them know that we have updated our combinations.

BoCC - Parks & Recreation

The Office of Resource Stewardship has written and implemented an internal Standard Operating Procedure (SOP) for safe combination use, effective August 1, 2025. This SOP outlines personnel responsibilities and the process for changing safe combinations. It aligns Parks & Recreation practices with the recommendations outlined in the audit report No. 24R-01.

Action Taken:

On October 9, 2025, the Office of Resource Stewardship completed a safe combination change in accordance with the new procedure. All personnel have been informed of their updated responsibilities.

Finding #5 – Weekend Payment Receipts Transfer of Custody / Safe Security

BoCC - ODIA

A similar finding was noted in the BoCC's OIDA in the Cash Collection Walkthrough - Office of Intervention and Detention Alternatives report dated February 16, 2022 referred to as CCW-6 in the 2023-2024 & 2024-2025 Biennial Audit Plan CAP review efforts.


There is no chain of custody document signed by both parties when the weekend and holiday cash collections collected at the detention center are transferred to OIDA. Management is responsible for the development and implementation of internal controls through policies and procedures to safeguard assets and prevent loss due to fraud, waste, or abuse within the organization. When no policies and procedures have been developed, management should rely on good business practices to ensure operations can prevent and detect a fraud in a timely manner.

Examples of common good business practices for operations include:

- Security camera monitoring the access to a safe to provide a layered security approach by acting as a deterrent to potential thieves, offering evidence for investigations if a crime occurs, and providing real-time monitoring to detect suspicious activity and prevent crime.
- When physical cash is moved from one location to another, a chain of custody form should be used to track the transfer of custody and serve as an official paper trail that documents everyone who has handled the cash, ensuring accountability and security through the transfer process.

DIA performed a walkthrough of BoCC - OIDA operations on June 10, 2025, which indicated the following:

Safe surveillance:



DIA noted a potential internal control weakness at this location as follows: A current employee, who has access to the area under camera surveillance and the digitally recorded access doors, was also the person noted in the cash control narrative that had knowledge of the safe combination but had a change of duties, and a safe combination change was requested but had not taken place. At the exit conference held on September 30, 2025, to discuss the findings with BOCC - OIDA manager, the manager indicated this employee should continue to have access to the safe because they serve as a backup for safe access.

Chain of Custody Form - Leon County Detention Facility:

As listed in the BoCC - OIDA cash collection narrative, operating hours for the BoCC-OIDA facility are Monday through Friday from 7 am to 6 pm. The BoCC - OIDA location accepts payments in the form of cash, credit card, cashier's check, or money order. Any alcohol testing fees collected over the weekend, or County observed holidays are performed at the Leon County Detention Facility during the hours of 2 pm to 6 pm. BoCC - OIDA personnel indicated collections received at the detention facility only accept cash or money orders.

The Leon County Detention Facility fee collections are placed in a locked bank bag that is provided to the BoCC - OIDA office on Monday morning along with documentation of the receipts generated at the time of payment. During the cash transfer of custody between the Leon County Detention Center and BoCC - OIDA, a cash count is not conducted to verify the amount being transferred. Additionally, there are no documented cash counts for any transfers of custody between weekend and holiday dates if the person collecting the payments at the Leon County Detention Facility was different during the weekend/holiday collection dates.

BoCC - OIDA staff indicated there is a compensating control to ensure the validity of the cash balance being transferred from the weekend/holiday collections in that the supporting documentation is stapled to the customer's order slip along with a receipt and a signed check-in log of expected customers that the BoCC - OIDA uses to prepare the deposit when verifying the cash received. The customers listed on the expected customers list for the date of collection is prepared in advance of the collection date and funds collected should agree with the anticipated collections for the persons' known charges on the expected customer list. Any expected customer that does not show up is marked as a no show. BoCC - OIDA staff who prepare the deposit stated they have not experienced instances of missing cash when reconciling the cash to the receipt documents.

Root Cause:

[REDACTED]

Neither the BoCC nor the BoCC - OIDA have written policies to provide guidance for the safeguarding of cash including transfers of cash between custodians and the detection and deterrence of unauthorized access into the safe.

Effect:

Safe surveillance:

[REDACTED]

This delayed awareness can hinder any subsequent investigation and recovery efforts. The security breach is less likely to be detected right away, and the criminal is more likely to escape unseen since accountability of the access is unassignable.

[REDACTED] Visible security cameras act as a major deterrent, causing many intruders to think twice before attempting unauthorized access. [REDACTED]

[REDACTED] video evidence which can readily provide identification of the suspect for law enforcement (face, clothing, and other identifying characteristics of the perpetrator). Without this, police have far less information to work with. Additionally, insurance companies often rely on evidence to process a claim. A video record of the theft can provide indisputable proof of the loss and details of the crime.

Chain of Custody Form - Leon County Detention Facility:

Dispute resolution and theft prevention are compromised when cash is not counted at the point of transfer and acknowledged by both parties. A transfer of custody document provides a clear trail to follow ensuring all cash is accounted for at each step in the process. By requiring dual verification and signatures on the form, the risk of cash disappearing during transport is reduced. The chain of custody form provides:

- **Auditing:** The documentation provides a clear trail for auditors to follow, ensuring all cash is accounted for.
- **Theft prevention:** By requiring dual verification and signatures, the form reduces the risk of cash disappearing during transport.
- **Dispute resolution:** If a discrepancy is found, the custody form shows exactly who handled the cash and when, narrowing down the point of a potential error or theft.
- **Legal protection:** A complete chain of custody is essential in legal proceedings to prosecute.

Recommendations:

The BoCC should create a policy or delegate each BoCC cash collection site to develop written procedures to provide guidance regarding the safeguarding of cash when it transfers between departments or county organizations, including the movement of cash in and out of the safe.

Safe Access:

Although the BoCC - OIDA does not have change funds, they have cash collections and require their customers to have the exact payment amounts. A BoCC policy or BoCC departmental procedures should address the overall internal controls that would apply to cash collection sites [REDACTED]

Controls to consider when developing a policy or procedures may include requiring two parties be present whenever a safe is accessed and recording on a log to track the opening. Minimal elements of the safe access log are noted below. The BoCC policy for BoCC departmental procedures may consider adding other pertinent information.

Elements of a safe access log:

- **Names and signatures:** The full name and signature of both the person present at the opening of the safe, the safe custodian and the cash custodian. The cash custodian is the person moving cash in or out of the safe. For proper segregation of duties these should be different persons.
- **Printed names:** Clear, printed names to ensure legibility.
- **Reason the safe was opened:** A brief description, such as "receive cash collections at the end of the day" or "obtain deposit and supporting documents to make the deposit", etc.

- Date and Time: the log should reference the date and time the safe was opened.

Further, any change to the duties of an employee or the separation of an employee should have the safe's combination changed immediately to prevent the opportunity for any unauthorized access.

Transfer of Custody Forms:

When physical cash is moved, a chain of custody form should track the transfer of custody between everyone who handles the cash to ensure accountability and security throughout the transfer process and create an official paper trail. For the BoCC - OIDA this should include: any transfers that occur at the Leon County Detention Facility if the persons making the collections are different on the days collected; cash collected by persons who receipted the payment at the BoCC - OIDA facility when transferring the funds to the OIDA accounting office or directly into the safe, etc.

Policy or procedure development should consider key information that is specific and detailed to provide a valid and accurate record on the chain of custody form. Minimal elements of the chain of custody form are noted below. The BoCC policy or the BoCC departmental procedure may consider adding other pertinent information.

Elements of a chain of custody form:

- Unique identifier: A receipt or reference number to track the specific transfer.
- Total amount: The exact dollar amount being transferred, verified by at least two individuals.
- Transfer date and time: The precise moment the custody transfer took place.
- Names and signatures: The full name and signature of both the person relinquishing custody and the person receiving it.
- Printed names: Clear, printed names to ensure legibility.
- Reason for transfer: A brief description, such as "transport for bank deposit," or "transfer between departments", etc.
- Destination: The location where the cash is being transported (safe, cashiering station, point of collection, etc.).
- Method of transport: The procedure is used to move the cash, such as armored car or departmental transport.

Management's Response:

BoCC - OIDA has [REDACTED]

[REDACTED] The safe combination was changed on 10/29/25. [REDACTED]

[REDACTED] OIDA has developed a Safe Access Log (Attachment 2, Cash Narrative). The Safe Access Log has sequentially numbered pages to account for each page. The log includes the following fields to document the person who is accessing the safe, the observer, and the reason the safe is being accessed. The safe combination will be limited to the OIDA staff previously identified to minimize the number of staff with the combination and therefore limits access to the safe.

OIDA has developed a Deposit Bag Exchange Log (Attachment 3, Cash Narrative). The log will be utilized to document the transfer of sealed tamper evident deposit bags. The Probation/Pretrial Officers are responsible for balancing and reconciling cash receipts to cash collections and securing cash recorded under their Point-of-Sale user profile in a sealed tamper evident deposit bag. Each Probation/Pretrial Officer begins their shift with a zero-dollar cash drawer and because the cash collected is contained in a sealed evident tamper bag, the need for dual reconciliation is eliminated. The transfer of cash is recorded on the Deposit Bag Exchange Log and no one other than the identified cashier touches the money. At shift change, the Probation/Pretrial Officer will complete the Deposit Bag Exchange Log documenting the transfer of the deposit bag to the oncoming Probation/Pretrial Officer. At the conclusion of alcohol testing hours, the Probation/Pretrial Officer assigned to the 3 PM to 11 PM shift will deliver two sealed tamper evident deposit bags (one for the 7 AM to 3 PM shift and one of the 3 PM to 11 PM shift) to the Booking and Releasing Sergeant to be secured in Leon County Detention Facility's safe until department transport to the OIDA Main Office the following business day.

Observation #1 – Security Threat / Fire Safety / General Liability

The audit objective was to test the governance and controls over the cash collection sites. During the audit, we identified a matter related to risk of loss and premises security that was deemed significant enough to bring to management’s attention. This matter was not part of the scope of the original audit. This observation is provided for additional context and disclosure of the potential risks noted below.

BoCC - Library Administration and Leroy Collins Leon County Main Library

The Library Code of Conduct addresses leaving unattended items, sleeping at the facility, and some potential obstruction issues. The policy does not address concerns for potential security threats, hazardous materials and other fire safety issues, or general liability mitigation efforts to reduce opportunities that a domestic terrorist may take advantage of, causing possible harm or death to library patrons and staff as well as property destruction.

Unattended bags, bookbags, and shopping carts, on the Library premises, whether internal or external, provides an opportunity for bad actors, under the guise of being a patron or impersonating a homeless person, to plant a bomb or introduce toxic chemicals or other hazards to harm the patrons and staff of the Library in their performance of domestic terrorism.

In Florida, state laws prohibit leaving unattended belongings, such as bags, bookbags or shopping carts filled with possessions, in a public building. These rules apply to everyone, regardless of housing status, and are primarily enforced for public safety, sanitation, and obstruction.

For instance, Chapter 705, Florida Statutes defines and regulates how law enforcement handles property found on public land; Chapter 823, Florida Statutes declares that any place that tends to annoy the community or injure the health of the community is a public nuisance and can be abated. Leaving unsanitary belongings or large collections of items that create unhygienic environment can fall under this regulation. Recently Florida passed legislation in House Bill HB 1365, that prohibited counties from allowing people to regularly engage in public camping or sleeping on public property, including buildings. This legislation defines public camping to include the storage of personal belonging in a way that suggests a person is using the space as a living area. Beyond state law, other governmental entities have their own specific codes of conduct that apply to public buildings. BoCC has BoCC Policy No. 21-3, Library Code of Conduct.

BoCC Policy No. 21-3, Library Code of Conduct, dated June 8, 2021, was established to protect the rights of individuals to use and enjoy library property, materials, and services as they were intended: to conduct library business without improper interference; to preserve library materials and facilities from harm; and seek to ensure the rights and safety of library users, staff, and volunteers.

The Code of Conduct applies to all Library premises, including buildings, interior and exterior; walkways; entryways; grounds; and parking lots. The policy applies to all individuals in or on the Library premises. Violations of any federal, state, local criminal statute or ordinance is considered a violation of the Library rules.

The Library Code of Conduct imposes reasonable restrictions on Library access and behavior. The policy outlines various unacceptable behaviors including the following:

§1.a. Disruptive noise, loud talking, yelling, singing, using devices without headphones or at a volume to hear despite headphones use.

§1.c. Failing to maintain control of personal items by either leaving items unattended, allowing items to block access to Library materials, or equipment, or by allowing items to interfere with Library staff members or individuals use of the Library.

§1.j. Sleeping in or on Library premises.

§1.o. Using skateboards, scooters or similar motorized and non-motorized recreational conveyances inside Library buildings on Library property.

§2.d. Smoking, using smokeless tobacco products, electronic cigarettes or similar devices in the Library or near a Library entrance.

§2.e. Trespassing on Library premises beyond regularly scheduled hours.

§6. Offensive body order or personal hygiene that unreasonably interferes with another patron's ability to use the Library.

Unfortunately, domestic terrorism and other acts of violence have become more prevalent in American society with an uptick of domestic terrorist threats and actions, such as bombings of buildings, exposure to hazardous or toxic materials, active shooters, etc. There is some thought that being located in a capitol city carries a greater risk exposure for domestic terrorists who wish to make a statement or create more sensationalism with their act of terrorism. This increased risk highlights the vulnerability of government buildings.

Leon County has not been without incidents with two college active shooting events, and a recent incidence of a citizen who was under distress that stabbed other citizens at a local downtown park. The possibility for a domestic terrorist to scout out opportunities looking for lax controls, requires a proactive approach to reduce the potential risk by removing the opportunity to target the library.

Although the BoCC Policy No. 21-3, Library Code of Conduct, §1.o. provides for some items such as skateboards, scooters or similar motorized and non-motorized recreational conveyances inside Library buildings on Library property, it does not cover other large objects inside the Library building or Library property, such as shopping carts, filled to the brim with possessions, which may impose safety and sanitary concerns or conceal a weapon or bomb device.

The Library Code of Conduct also indicates violations of any federal, state, local criminal statute or ordinance is considered a violation of the Library rules. The possession of a local business entity's shopping cart by a patron on the Library premises appears to be possession of stolen property, indicating the patron is in violation of the Code of Conduct and should be addressed in accordance with the policy.

On May 27, 2025, DIA staff had a scheduled 10:00 am appointment with Library personnel at the LeRoy Collins Main Library. This coincided with the time the library opened. DIA staff arrived early and waited outside the main entrance. This provided time for observation of the Library grounds and exterior security features. Observations noted what appeared to be many violations of the Library Code of Conduct by the patrons on the external premises, such as numerous unattended bags and bookbags along the front wall and on the porch railings; smoking near the top of the handicap ramp area of the front porch; and loud yelling to provide encouragement to an acquaintance who appeared to be intentionally disturbing the peace with a Tallahassee City police officer just off the premises at the end of the parking lot by West Call Street.

Unattended bags and bookbags are targets for theft. Most concerning, the presence of unattended items can signal to an opportunist a lack of security oversight. They can readily conceal bombs or toxic substances planted by a domestic terrorist.

Once the doors to the library were unlocked, some but not all of the bags were picked up by the patrons who had been waiting on the porch area at a distance away from their items, and others who quickly arrived from the sides of the library building who had left their bags unattended until they reappeared. However, not all of the items had been picked up by the time DIA staff entered the building after the other patrons waiting on the front porch or nearby had entered the facility, leaving some items still abandoned.

It was also observed, when entering the building, one of the patrons entered the building with a shopping cart from another business enterprise that was filled with various possessions. This cart was big and upon entry impeded the flow of traffic coming into the building. The surface area of the cart appeared to have contents that would be considered recyclable or trash items and other debris that looked unsanitary. Many of the items appeared to consist of combustible materials, such as rags, papers, or cloth items that could increase the fire load inside a building. Attempting to exit with such a large item could impede making a quick exit if the fire alarm goes off, potentially trapping citizens in the building if an emergency occurs.

A determination could not be made as to what the unseen contents may have consisted of. Therefore, there was no way to ascertain if items in the cart may pose a threat to public health or safety, such as those that attract vermin or pose an explosive or fire hazard, etc., to the other patrons and staff at the library. Allowing this type of cart on the premises provides the opportunity for the concealment of hazardous materials, weapons, bombs, etc.

Root Cause:

BoCC Policy No. 21-3, Library Code of Conduct, is inadequate to address the possible opportunities for other security threats, such as domestic terrorism, to the Library facility or the enforcement of Code of Conduct rules violations outside of business hours.

Effect:

Potential for catastrophic harm to the structure, staff, and patrons.

Recommendations:

Management has a duty to maintain reasonably safe conditions for patrons. Management should update the policy to communicate and implement a clear policy regarding the storage and handling of personal items to prevent their unattendance and ensure that hazardous items are not allowed onto the Library premise's interior or exterior spaces. The policy should include a zero-tolerance for leaving items unattended in common areas, including when the Library is closed.

The Library should install signage in high-traffic areas to remind staff and patrons of the policy and inform patrons of the policy updates to develop compliance with any policy change. Entry points should be adequately staffed and monitored to prevent unvetted items from being brought inside.

The BoCC should increase security and document periodic walkthroughs to ensure compliance. Any update to the policy should consider that unattended items should be considered potential security threats and should not be moved by staff and wireless communications, such as cell phones or radios, should not be used within 300 feet of the unattended bags.

Since not all unattended items that could possibly be a security threat may contain obvious signs of a hazard, such as a powdery substance or unusual odor or in the case of explosive devices have visible wires, batteries, bottles, or tanks, etc., the risk should be assessed by law enforcement to ensure they are safe to remove prior to being touched. The items should be immediately reported to the appropriate authority, and the area should be cleared or evacuated.

The Library should consider methods to allow personnel to vet the contents of items coming into the facility such as requiring clear bags or clear bookbags; having patrons open their bags for screening; installing a metal detector or using handheld wands, and disallowing or restricting shopping carts, like similar restrictions for skateboards, scooters, and non-motorized recreational conveyances, in or on Library grounds.

Management's Response:

BoCC – Library Administration and LeRoy Collins Leon County Main Library

None provided.

DESCRIPTION OF CORRECTIVE ACTION PLAN PROCESS

DIA held exit conferences with the cash collection site managers as noted on the chart below. The purpose of the exit conference was to:

- Discuss the preliminary and tentative (P&T) findings prior to their inclusion in this final report and consider any input the department has.
- Provided an opportunity for the departments to provide any additional information within the next 30 days for consideration regarding the cash collection review results which have been overlooked to ensure a fair assessment.
- Provided input on the root causes for the conditions noted during the review and/or to confirm the root causes listed in the P&T.
- Provide any written responses the department has to the findings/observations within 30 days of the date of the exit conference for inclusion in the final report.
- Request the department to provide feedback on DIA services regarding this project and complete a Feedback Survey.

Any items provided or corrective actions taken prior to the final report being published were added to the final report to show the actions taken as of the date of the final report.

For any remaining items that are not resolved by the time the final report is published, it was explained at the exit conference that a separate correction action plan (CAP) project will be opened six (6) months after the date of this final report.

The CAP will have the findings summarized on a CAP form for management to fill out their planned corrective actions and the date it is to be finalized.

Then DIA will follow up on those actions at three (3) month intervals until all of the correction actions have been completed. At which time the departmental managers will receive a close out letter that officially closes out the CAP project for this final report.

Exit Conferences:

Location	Date	Time
Clerk - Central Cashiering	10/9/25	12:00 pm
BoCC - OIDA	9/30/25	10:00 am
BoCC – Library - Administrative	10/3/25	10:00 am
BoCC – Library - Main	10/3/25	10:00 am
BoCC – Parks and Recreation	9/30/25	2:00 pm

PROJECT LEVEL RISK ASSESSMENT

The Leon County Clerk of the Circuit Court & Comptroller and the Leon County Board of County Commissioners entities face a variety of risks from external and internal sources. Risk is defined as the possibility that an event will occur and adversely affect the achievement of objectives. Risks to the achievement of these objectives is considered across the entities relative to risk tolerances. Risk assessment forms the basis for determining how risk should be managed.

Internal Audit assesses risk throughout the audit cycle. Initially risk is assessed during the development of the annual audit plan as part of the planning phase of the audit cycle. This risk assessment considers the entity wide risk as well as the department risk. The project topic's risk is assessed while performing the audit procedures and compared to the planning risk for any adjustments that need to be made based on results and the risk initially assessed.

This project considered risks regarding the controls over cash collections and the safeguarding of cash to attain the achievement of the objectives to: adequately safeguard cash, properly record and report its collection, make timely deposits, appropriately identify and maintain up to date cash controls policies and cash control narratives, ensure the reliability of documentation, operate effectively and efficiently in the cash collection process, and maintain compliance with policies and procedures.

Due to the inherent risk noted for cash assets, planning risk was noted as high. We planned our procedures accordingly to test a sufficient number of documents and processes to ascertain if more testing should be performed in order to rely on the results. Our testing did not note any unknown, unanticipated, unusual or extraordinary items that could have caused us to expand testing to achieve our risk tolerance. Therefore, we did not have a change in our risk assessment. Additionally, we did not encounter any scope limitations.

The risk assessment at the project level based on the results of our testing should be considered by management regarding the impact of possible changes in the external environment and within the entity that may assist with the effectiveness of internal controls over the cash collection process and other observed risks noted for which written policy changes may need to be updated or written departmental procedures to offset the risks noted in this report.

DISTRIBUTION LIST

Clerk of the Circuit Court & Comptroller (Clerk)

The Honorable Gwen Marshall Knight, Clerk of the Circuit Court & Comptroller

Senior Management and Staff – Clerk of the Circuit Court & Comptroller:

Central Cashiering – Special Processing

Ken Kent, Deputy Clerk of Court*

Lorraine Wells, Director of Criminal Courts

Robyn Peters, Assistance Courts Director

Demetria Franklin, Courts Services Supervisor

*until retirement on September 30, 2025

Finance Department

Kimberly Wilder, Finance Director

Donna J. Payne, Treasury Manger

Board of County Commissioners (BoCC)

Board Members:

District 1 – Commissioner Bill Proctor

District 2 – Commissioner Christian Caban, Vice-Chairman

District 3 – Commissioner Rick Minor

District 4 – Commissioner Brian Welsh, Chairman

District 5 – Commissioner David O’Keefe

At-Large – Commissioner Nick Maddox

At-Large – Commissioner Carolyn D. Cummings

Senior Management and Staff – Leon County BoCC:

Vincent S. Long, County Administrator

Shington Lamy, Assistant County Administrator

Nawfal Ezzagaghi, Assistant County Administrator

Office of Intervention and Detention Alternatives (OIDA) (Senior Management and Staff):

Teresa Broxton, Director, OIDA

Kimberly Holland, OIDA Coordinator

Thomas Chezlow, OIDA Financial Analyst

Leon County Library – Administration and Main Library (Senior Management and Staff):

Pamela Monroe, Director, Library Services (WHO was at the entrance)

Harmony Chezlow, Library Financial Analyst

Laura Fletcher, Senior Administrative Associate, II

Senior Management and Staff – Leon County BoCC (continued):

Office of Resource Stewardship, Division of Parks and Recreation (Senior Management and Staff):

Maggie Theriot, Director, Office of Resource Stewardship

Amanda Heidecker, Director of Parks and Recreation

John Leeds, Operations Director

Charles Green, Operations Analyst

Maxine Donovan, Senior Administrative Associate

Audit Advisory Committee:

Nancy Shepherd, Chair, CPA, CIA, CRMA

Ted Sauerbeck, Vice Chair, CPA

Cindy Welter, CIG, FCCM

Jeffrey Caines, CIA, CFE, CGAP

Valery Peacock, CFE, CIA, CIG, CIGA, CISA

External Auditor for Financial Statement Audit:

Taylor Harmon, Director Assurance Services

Thomas Howell Ferguson (THF)

APPENDIX I - Criteria

The following criteria were applied to the sampled cash collection sites and their daily cash transaction records tested, as applicable.

Overall Assessment:

- A.1. Was the Cash Collection Narrative on file with the Finance Department current?
- A.2. If no, was the Cash Collection Narrative updated to bring it current?

Cash Control Narrative/Policies and Procedures:

- B.1 Is there a formal policy or procedure to establish how, when, by whom, and the documentation required to change the safe combination?

General Cash Collection Site Process:

- C.1. Did the methods of payment listed on the preliminary survey response for the sampled cash collection site agree with the method of payment listed in the most current Cash Collection Narrative?
- C.2. Did the methods of payment received as noted on the daily cash transactions cashiering records include receipts only for the method of payments listed in the most recent cash narratives and preliminary survey responses?
- C.3. Is the cashiering fund beginning balance entered into the cash collection software as the beginning cash balance?
- C.4. If cashier change funds are not entered into the software as the beginning cash balance, are they maintained securely with only the assigned cashier having access to them?
- C.5. If cashiering change funds are maintained separately from the cash drawer receiving the cash collections processed through the electronic software, are the cashiering funds counted and reconciled to the change fund's approved imprest amount during the daily close out prior to their transfer to the safe for storage?
- C.6. Does the electronic cash collection software generate a sequentially numbered receipt for each transaction?
- C.7. Did the customer have the option of receiving the receipt?

- C.8. Are the sequentially numbered receipt books used to log the transaction and provide a copy of the receipt?
- C.9. For checks received at the cashiering window as well as through the mail, are they restrictively endorsed upon receipt?
- C.10. Are cash overages or shortages in the cashier's daily transactions close out documentation maintained and analyzed?
- C.11. Are corrective actions taken for excessive or frequent overages or underages?
- C.12. Does the cashier and their supervisor sign the daily collections records when verifying the balances and counting the collections for the deposits?

Separation of Duties:

- D.1. Does the electronic cashiering process allow for the voiding of transactions?
- D.2. If so, is the person who is authorized to void a cash collection separate from the cashier?
- D.3. Was the count of the change fund balance documented and signed by the assigned change fund custodian and their supervisor at the close of business?
- D.4. For all change funds regarding using an electronic or manual cash collections process, if any overages or underages in the daily collections were noted, were they explained and signed off by the cashier and their supervisor?
- D.5. For payments received by mail, do the mailroom staff log the payment on a tracking log and prepare a deposit slip for payments received?
- D.6. After logging, does the mailroom staff transfer the payments received along with the deposit slip to the accounting office verify and record into the accounting records and verify the deposit slip provided by the mailroom?
- D.7. Are payments received via mail processed and recorded timely?
- D.8. Does the accounting staff sign documentation to acknowledge the transfer of custody from the mailroom staff to the accounting staff?
- D.9. For payments received at the cashiering site as well as through the mail, is the person who makes the deposit different from the person who recorded the transaction into the accounting system?
- D.10. Are prepared deposits verified by more than one person?
- D.11. Is the staff preparing the deposit different from the person who recorded the transaction and are those staff members different from the staff making the deposit?

D.12. If the answer to the previous question is no, are there compensating controls to mitigate the risk of theft of cash?

D.13 Is the deposit location number recorded in the daily transaction documentation?

Cash Collection Site Cashier/Cash Custodian Change Funds:

E.1. Are the cashiers for the sampled cash collection site provided with training?

E.2. Do the cashiers for the sampled cash collection site have a copy of their duties & responsibilities?

E.3. Do the cashiers for the sampled cash collections have a copy or access to policies over the cash collection process cycle, including safeguards over the safe for their respective entity?

Assignment and Return of Cashiering Change Funds:

F.1. Was the cashier change fund assigned to the cashier documented with a transfer of custody document signed by the cashier and their supervisor?

F.2. Was the petty cash fund assigned to the cash custodian with a transfer of custody document signed by the custodian and their supervisor?

F.3. Do cashiers sign to receive their cashiering change funds from the safe manager at the beginning of the day when they obtain their assigned change funds to begin processing transactions in their cashiering drawer?

F.4. Do cashiers recount their change funds prior to entering it as the beginning cash balance?

F.5. Are cashiering changes funds specifically assigned to a specific cashier and not shared among cashiers?

F.6. Do cashiers share terminal access to the same terminal?

F.7. Did this cashiering change fund assignment document list the amount of the change fund that was assigned to the specific cashier?

F.8. When terminating employment with the Clerk or BoCC (as applicable), does the cashier sign a transfer of custody document to document the return of the cashiering change funds upon termination?

F.9. Is there a backup custodian or a process to ensure continuity of operations if a cashier is on PTO?

Petty Cash:

G.1. Does the sampled cash collection site have a petty cash fund?

G.2. If so, what is the amount of the petty cash fund, and does it agree with the amount of petty cash in the updated cash controls narrative?

- G.3. Who is the custodian of the petty cash funds, and do they agree with the petty cash custodian listed in the updated cash controls narrative?
- G.4. Is the petty cash fund amount, and custodian included in the cash control narrative, if applicable?
- G.5. Is the petty cash fund custodian included in the preliminary survey response and do they agree with the petty cash custodian in the cash controls narrative as well as the staff observe with custody of the petty cash funds?
- G.6. Is the petty cash secured when not in use?
- G.7. Are there any overages/underages in the petty cash funds explained and signed off by the petty cash custodian and their supervisor?
- G.8. Are IOUs from petty cash disallowed?

Safeguarding Measures:

- H.1. Are cash collections receipted (at the cashiering site or via mail) including the prepared deposit, secured in a safe until deposited?
- H.2. Are change funds locked in a secure bag and stored in the safe at the close of business?
- H.3. If cash and other receipts are not stored in the safe, are they stored in a locked storage area?
- H.4. Are cash collection sites monitored by camera surveillance?
- H.5. Are cash storage areas (safes, locked kiosks, locked filing cabinets, etc.) monitored by camera surveillance?
- H.6. Are safes located in a secure area off limits to the public?
- H.7. When not in use, are cashiering stations and any cashing imprest funds (if maintained separately from the cashing drawer) locked?
- H.8. When opening for the business day, does the cashier sign to receive their change funds from the safe?
- H.9. Is the cashiering area secured?
- H.10. Is the safe combination ever changed?
- H.11. Are designated persons with sufficient authority in the organization authorized to change the safe combination?
- H.12. Are changes to the safe combination documented and filed in a secure manner?
- H.13. Are safe combinations changed after a termination of an employee who had the safe combination?

- H.14. Does a staff with sufficient authority have the safe combination as a backup in case the staff responsible for opening the safe is unavailable?
- H.15. Are cashiers prohibited from knowing the safe combination?
- H.16. Are designated supervisors or safe or locked area custodians the only personnel who know the combination to the safe or have keys to the secure storage area?
- H.17. Are deposits made timely?
- H.18. Do cashier's test for counterfeit bills at the point of receipt?

Bank Reconciliations:

- I.1. Were the deposits listed in the daily cash transaction documentation deposited into the bank account in a timely manner?
- I.2. Was the bank statement reconciled timely?
- I.2. Was the bank statement reviewed and approved by the preparer's supervisor?
- I.3. Did the bank reconciliation have supporting documentation and records for the items listed?
- I.4. Were outstanding items resolved?