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DIVISION OF INTERNAL AUDITING

April 10, 2025

Kristy Mickler – Official Records Manager

Via Email: kc Mickler@leoncountyfl.gov

RE: Close Out Letter for Consulting Service – Cash Collection Expansion Initiative

Dear Kristy Mickler:

The Division of Internal Auditing (IA) conducted a review of the cash collections process in an expansion initiative project. Results of the project were provided in a Memorandum dated March 6, 2023 (Attached). The expansion initiative project considered both the capacity and the storage security over cash collections and cashiering change funds. The project considered compliance of the cashiering change funds with the executive level intent to have one standard process which would have all cash collections and bagged cashiering change funds placed in the safe located in the saferoom for security purposes.

The Memorandum noted there was a deviation for three cashiering change funds totaling \$400, assigned to the Official Records department that were not stored in accordance with the one standard process. These three cashiering change funds were stored in locked bank bags, in a locked fireproof filing cabinet rather than placed into the safe at the close of business. However, deposits for the three cashiers were stored in the safe. Therefore, the exception to the one standard process only pertained to the \$400 cashiering change funds.

The Memorandum indicated the three cashiering change funds have been historically stored in the locked fireproof cabinet overnight rather than in the safe in the saferoom. The Memorandum indicated these three cashiers would continue this practice primarily due to the accessibility of the funds for opening operations by 8:00 am and the fireproof feature of the filing cabinet.



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The Memorandum further indicated the continuation of the process would be re-evaluated and a follow up response would be provided in six months. Since the report included the six month follow up action, we reviewed prior audit files to determine the disposition of the six month follow up and did not find a documented record of that meeting.

IA initiated a corrective action plan (CAP) to document the determination made at the six month review and to ascertain the current storage status of these three cashiering change funds at the close of business. On February 19, 2025, IA conducted a CAP planning meeting with the department to discuss the CAP process and obtain any documentation of the six month determination. At the meeting, the supervisor stated the six month meeting had taken place, but no documentation of the meeting was recorded. This was affirmed by others who were present at the CAP planning meeting and also in attendance at the six month meeting. After the CAP meeting, the supervisor followed up with a written statement to document their understanding of the six month meeting's determination to continue using the fireproof cabinet storage method rather than the one standard process.

IA reviewed the documented understanding and requested additional information of the cash drawer close out documentation, which was provided and reviewed. As for the scope of the CAP, we were able to ascertain that the six month follow up meeting occurred and the exception to the one standard process was allowed to continue for the same reasons noted in the Memorandum. Further, it was our understanding the procedure using the fireproof filing cabinet was still the process being followed for these three cashiering change funds during our CAP review.

IA is providing this close out letter specifically to document the occurrence of the six month follow up determination only. No further information is needed related to the March 6, 2023 Memorandum review, which is considered, closed.

However, to strengthen controls, IA recommends the storage process for the three cashiering change funds should be updated to follow the one standard process and cashiering change funds should be documented as counted every business day and signed off by the cashier and their supervisor.



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IA will perform future reviews regarding controls over the cash collection process, cashiering change funds, and cash counts which will confirm any updates made to the storage and accountability over the three cashiering change funds. These future reviews will include, but will not be limited to, the daily verification of the cashiering change funds including the sufficiency and retention of the daily cashiering change funds opening and closing cash balance documentation to validate the existence of the funds collected, controls over cash counts, reconciliation of the issued cashiering change funds per cashier to the assigned custody transfer document the cashier signed when receiving the cashiering change funds, returned cashiering change funds documentation for cashiers no longer employed during the period of review and the accounting for the returned cashiering change fund amounts into the accounting records, the storage of the cashiering change funds at the close of business for adherence to the one standard process, controls over safe combinations, etc. The review and determination of these items are separate from the CAP and this close out letter. Therefore, no assurance of these controls and procedures should be implied by the receipt of this close out letter, which only pertains to the six month meeting determination noted in the March 6, 2023, Memorandum.

This close out letter will be available on the IA webpage along with the cash collection walkthrough memorandum, which are considered public documents.

If you have any additional questions, please give me a call at (850) 606-4019.

Kimberly Ferree

/s/

Kimberly S. Ferree, CPA
Internal Audit Manager

Attachment

xc: **Clerk's Office:**

The Honorable Gwen Marshall Knight, Leon County Clerk of Circuit Court & Comptroller
Kenneth Kent, Chief Deputy Clerk and Chief Operating Officer (COO)
Travis Stephens, Assistant Finance Director