

**Brandon J. Patty**

Clerk of the Circuit Court and  
Comptroller



**Nilsa Arissa**

Inspector General

**Office of the  
Inspector General  
St. Johns County, Florida**

**REPORT NO. 2021-04**

**DATE:** September 24, 2021

**TO:** Brandon J. Patty  
St. Johns County Clerk of the Circuit Court and Comptroller

**CC:** Mark P. Miner, Chief Deputy Clerk  
Dwala Reid, Chief Financial Clerk  
Julio Cruz, Chief Operations Clerk

**FROM:** Nilsa Arissa, CIG, Inspector General  
Hailey Malacos, Assistant Inspector General

**SUBJECT:** Unannounced Audit of the Cash Drawers and Change Funds for the Clerk of Court Customer Service, Recording, and Traffic Divisions

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The Office of Inspector General (OIG) conducted an unannounced cash drawer / change fund audit of the St. Johns County Clerk of Court and Comptroller's (SJCCOC) Customer Service, Recording and Traffic divisions, located at the Richard O. Watson Judicial Center, 4010 Lewis Speedway, St. Augustine, FL 32084. The audit was scheduled and completed on September 24, 2021.

The purpose of the audit is to periodically verify the existence and amounts of these funds, to observe, to the extent possible, the cash collection process, and to review the physical safeguards for protecting funds at this location and confirm policies and procedures in place are being followed.

The amounts recorded in the General Ledger were compared to the cash counts and change funds for each division audited. There were no cash discrepancies found.

Policies and procedures were requested and reviewed during the observation of the cash count process to ensure they were current and applicable. The following opportunities for improvement were identified:

Observation 1:

For one safe, there were six employees with access, and all others, the number of employees was unclear. To control excessive access to the safes, OIG recommends limiting the access to only essential personnel based on justified need, document authorized access, and thereby minimizing the risk for potential misappropriation and access to funds.

Observation 2:

The audit revealed inconsistencies with each cashier within divisions with how checks were handled. During the observation it was noted that each cashier placed the checks received either in the drawer, in a bin by the keyboard, in an envelope on the desk, on the desk, or in the back of the till. There was no designated place for the checks to be held and secured through the course of the day. To minimize the risk of misplacing and losing checks, OIG recommends SJCCOC order tills that offer a slot for the consistent placement of checks or instruct users to place the checks under the till until close of business.

Observation 3:

During the observation, non-compliance with current cashiering policies were noted as follows: change order requests are made verbally, credit and debit card payments are accepted over the phone, sensitive documents are not shredded timely, change funds are not reconciled weekly, and current policies do not reflect departmental changes within SJCCOC. To ensure compliance with cashiering policies and procedure, OIG recommends:

- SJCCOC Finance and Division Supervisor enforce the use of change order request form in compliance with Cashiering Policy No. 352.4, which states: *“Complete a change order request form, place large bills and the request form in the spare bank bag and leave in safe...”*
- SJCCOC Finance and Division Supervisor modify the policy wherein the cashier taking the credit card information can process the transaction in real-time at their own workstation which differs from the current policy: Cashiering Policy No.351.11, which states: *“Once the customer has authorized the transaction and the form is complete, the form is to be walked or faxed to the customer service cashier. In no instance is a completed form to be sent to a customer service cashier via email or an inter-office envelope.”*
- Sensitive documents be shredded before the close of business each day in compliance with Cashiering Policy No. 352.11, which states: *“The Payment Plan/Collections Coordinator will shred processed intake forms daily.”*
- The change funds are reconciled weekly in compliance with Cashiering Policy No. 352.4, which states: *“The change fund should be reconciled at least weekly...”*
- The language of the cashiering policy be updated to reflect the departmental changes that took place within SJCCOC in 2021, specifically the merging of the Recording and Records Department.

Management responses were requested and will be provided in a supplementary report.

The audit was conducted in accordance with *the International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*.

We would like to thank your staff for their cooperation and professionalism during this audit.