

**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. 2022A-02**

**DATE:** September 1, 2022

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

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

**FROM:** Nilsa Arissa, CIG, CIGI, 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 County 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 August 26, 2022.

The purpose of the audit is to periodically verify the existence and amounts of these funds, to observe the cash collection process, review the physical safeguards for protecting funds at this location and confirm policies and procedures in place are being followed. During the current year, OIG noted that 90% of the employees who have access to cash drawers were hired within the year. The audit provides assurance appropriate training is provided.

OIG reviewed and addressed recommendations from the prior year during the audit process. The amounts recorded in the General Ledger were compared to the cash counts and change funds for each division audited. No cash discrepancies were found. We requested and reviewed policies and procedures during the observation of the cash count process to ensure they were current and applicable. The following opportunities for improvement were identified:

Observation 1:

The audit revealed inconsistencies in every division with how tills are locked when a cashier leaves their station. During our observation, we noted that each cashier is assigned keys for both the till drawer cover and mechanical cash drawer. There were instances where cashiers leave their stations and do not lock the mechanical cash drawer. Instances also occurred in which the cash drawer was locked, but the key was placed inside an unlocked desk drawer. To ensure compliance

with cashiering policies and procedures, OIG recommends SJCCOC Finance and division supervisors enforce cash drawer management with Cashiering Policy No. 350.6, which states: “After the till is assigned, always lock your cash drawer when you need to leave your post and take the key with you.”

**Management Response:**

Finance will get with the cashier’s individual supervisors and recommend that they lock the drawer if they are stepping away from their desk and take their key with them. However, we do not think it is a good idea for a staff member to take the key off the premises in case of an emergency and they are unable to come back. We would need to ensure that there are duplicate copies of the keys before that procedure could be put into place.

Observation 2:

The audit revealed inconsistencies in every division with how checks were handled by each cashier. During the observation OIG noted that each cashier placed the checks received either in the drawer, in a basket by the keyboard, 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. This observation was also identified in the 2021 audit report, in which OIG recommended purchasing tills that offer a slot for the consistent placement of checks. During the current year, Management attempted to order the replacement tills but was unsuccessful. As a result, OIG recommends the following: (1) Purchasing appropriate tills, (2) placing checks under the till until close of business, and (3) documenting procedures for safeguarding checks in the cashiering policies and procedures.

**Management Response:**

Finance will try researching for new till drawers once more that will fit in the allotted space without having to reconfigure everyone’s workspace to accommodate a bigger till.

Observation 3:

During the audit, OIG observed daily cashier reports were not shredded within a reasonable time. OIG noted the Payment Plan/Collections Coordinator’s office had a bin containing several weeks of daily cashier reports. OIG recommends when daily cashier reports are scanned and uploaded to Papervision, they be maintained and organized for an identified reasonable period of time prior to shredding.

**Management Response:**

The cashier reports have no sensitive or personal information on them. To my knowledge, there is no specific time frame that they must be shredded in. Reports are disposed of after we have ensured all balancing is correct and verified all documents scanned properly.

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.