

Memorandum

To: Stephanie Figueroa, Director, Human Resources

From: Tim Parks, Chief Internal Audit Officer/Inspector General

Date: August 17, 2015

Re: Follow-up Audit of Public Resources

As part of our continuing program of follow-up audits, the Lee County Clerk of Courts Internal Audit/Inspector General Department has conducted a follow up review of the audit of Lee County Public Resources. The issues identified in the audit report issued in February 2014 were reviewed to determine whether corrective action has been taken.

The issues raised in the original audit have been addressed.

The revenue and expenditures for the Public Resources and MSTBU operating accounts for the prior three fiscal years are as follows:

	FY 2014	FY 2013	FY 2012
Public Resources -Revenue	\$154,092	\$191,193	\$268,503
Expenditures	\$952,960	\$1,083,546	\$1,102,324
MSTBU - Revenue	\$130,659	\$173,356	\$160,767
Expenditures	\$252,420	\$252,865	\$193,154

The following is a listing of the findings from the original audit and their current status.

Issue	Current Status
The External Fees and Charges Manual was out of date and needed to be updated. The manual included Cable Television Right-of-Way Permit fees, which are no longer collected by the County.	The External Fees and Charges Manual has been updated. The section on the Cable Television Right-of-Way Permit fees has been removed.
The Internal Fees and Charges Manual was out of date and needed to be updated. Some of the fees and account strings are no longer utilized.	The Internal Fees and Charges Manual has been updated to include the correct account strings and fees.

Four categories of permits are issued. Only one type of permit was maintained in an Access database. It was recommended that all four types be maintained on the database.	As of August, 2015, all permits will be sold by other departments and agencies rather than Public Resources. There will be no permit sales to maintain in a database.
Procedures were not in place to verify that all cash receipts received in the department are given to the Office manager or Fiscal Officer for deposit. It was recommended that once all permits are entered in the database, procedures be implemented to verify the cash receipts.	With the permit sales transferred to other departments and agencies, there will be no more permit sales receipts that need to be balanced.
It was recommended that steps be taken to update Resolution 10-08-13 to remove any committees or boards from the list that are no longer in existence or do not need to submit financial disclosure forms.	The list of committees and boards has been updated with Resolution 14-09-03.
County number tags were missing from two of the 10 fixed assets located. It was recommended that fixed assets be reviewed and replacement tags be requested when necessary.	New tags were received for the two fixed assets with missing tags.
Written operating procedures were out of date. Recommendations were made to update various sections of the written procedures, including specifics as to when and where BOCC meetings are to be advertised.	Written procedures have been updated, including the advertising of BOCC meetings.

cc: Linda Doggett, Clerk of the Circuit Court
Roger Desjarlais, County Manager
Christine Brady, Assistant County Manager