



Internal Audit Report

Office of State Attorney Transition Audit



Report Number: 2019.05
Date: January 10, 2019



**Office of State Attorney
20th Judicial Circuit of Florida
Transition Audit**



To: The Honorable Linda Doggett, Lee County Clerk of the Circuit Court & Comptroller

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

Date: January 10, 2019

Re: Office of State Attorney, Transition Audit

Dear Ms. Doggett,

The Inspector General Department has completed a transition audit for the Office of State Attorney, 20th Judicial Circuit of Florida. Lihong Xia, CPA, Senior Internal Auditor conducted this review.

This audit activity conforms to the Institute of Internal Auditor's (IIA) *International Standards for the Professional Practice of Internal Auditing (Red Book)* and the Association of Inspectors General (AIG) *Principles and Standards for Offices of Inspector General (Green Book)*.

The audit client's response is attached to this report. We wish to express our appreciation for the cooperation and assistance provided us by management and staff during this review.

This report will be posted to the Clerk of Courts website, www.leeclerk.org under Inspector General, Audit Reports. A link to this report has been sent to the appropriate parties.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Tim Parks".

Tim Parks, Chief Internal Audit Officer/Inspector General
Inspector General Department

TJP/GK



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Executive Summary

Our conclusions are:

- The Office of State Attorney has an effective system of reconciling its petty cash accounts and tracking capitalized assets.
- The petty cash balances matched their authorized amounts and had proper receipts.
- The state-owned and county-funded capitalized equipment for Lee, Collier, Hendry, Glades, and Charlotte counties all existed and were properly reflected on the inventory lists; with the following exceptions:
 - One printer in Collier County CC#10002619 was unrepairable and disposed of during the audit.
 - Some items were relocated since the last inventory count. The records were subsequently updated to reflect the current status.

Background

The Office of State Attorney, 20th Judicial Circuit (SAO) is transitioning between the outgoing State Attorney, Stephen B. Russell and incoming Amira D. Fox as of January 2019. At the request of the SAO, the Lee County Clerk of Courts, Inspector General Department engaged in a transition audit subject to the agreed upon objective and scope per a Memorandum of Understanding (MOU).

Assets that cost \$1,000.00 or more are tracked in a fixed asset inventory system. The SAO provided the auditor with the three most updated asset inventory lists since the prior inventory count, which was completed in June 2018. The inventory lists were comprised of state-owned assets located at Fort Myers, Cape Coral, Naples, Punta Gorda, Labelle, and Moore Haven; and county funded assets were located in Lee, Collier, and Charlotte counties. There were no county funded assets for Hendry and Glades Counties. The SAO maintains the inventory lists and updates them on an annual basis.

Objective, Scope, and Methodology

The objective of the SAO Transition Audit was to ensure the physical verification of petty cash and capital equipment for the transition between Stephen B. Russell and Amira D. Fox for the Office of State Attorney, 20th Juridical Circuit.

The audit scope was limited to a review of the petty cash and capital equipment. The scope included:



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- Determine the petty cash balances and associated receipts and capitalized equipment that exist and is properly reflected to insure the conveyance of these assets between the outgoing and incoming State Attorneys as of the completion of the audit.

Methodology: To fulfill the objectives of the audit, the Clerk's auditors did:

- Review Petty cash accounts for accuracy.
- Inventory assets as applicable to ensure transition of custody between the outgoing and incoming elected officials.
- Perform testing as may be deemed necessary

Observations and Recommendations

The physical verification of petty cash and capital equipment was completed. There were no recommendations made as a result of the transition audit.

Lihong Xia

From: Stanbro, Debbie <dstanbro@sao.cjis20.org>
Sent: Wednesday, December 19, 2018 3:01 PM
To: Lihong Xia; Timothy Parks
Cc: Linda Doggett; Stephen Russell; Fox, Amira D.; Robin Mccarley
Subject: Internal Audit report #2015.05
Attachments: internal Audit.pdf

Lihong and Tim,

First and foremost, thank you both for your time in assisting us with the transitional process. It was a pleasure meeting with you today to review the observations and recommendations of the audit.

As we discussed, all verifications were completed and no discrepancies were found, no recommendations were made as a result of the transitional audit.

Respectfully,
Debbie Stanbro
Executive Director