Finance & Records Department
Strategic Plan

Framework for the Lee County Clerk of Courts, Finance & Records Department

LEE COUNTY, FLORIDA

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Finance & Records Department Strategic Plan
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Run, Grow, Transform!
The Clerk of Courts is referred to as the Clerk to the Circuit Court and Ex Officio Clerk to the Board in the Florida Constitution and Statutes. This elected Office handles functions for both the State of Florida and the Board of County Commissioners. The Lee County Clerk of Courts and Comptroller Office has a focus on our customers' needs. We recognize that to improve service, we must be a learning organization that seeks continuous improvement.

Organizational Vision Statement
Continually strive to improve services and to reach out to our community with information and transparency.

Organizational Mission Statement
The mission of the Lee County Clerk of Courts Office is to find the best and most effective ways to perform our duties while adhering to the highest ethical and professional standards.

Organizational Values
Trust ~ Respect ~ Effective Communication ~ Positive Attitude ~ Fun ~ Innovation

Organizational Goals
Five outstanding goals have been incorporated throughout the Office of the Lee County Clerk of Courts thereby are also the ultimate goals of the Finance & Records Department.

Provide exceptional customer service
Ensure accurate, timely and meaningful work
Effectively perform our duties while managing cost
Enlist and mentor positive professional team members
Empower our workforce by recognizing and valuing differences


**Overview**

The Finance & Records Department is comprised of eight offices devoted to providing mandated and necessary financial reporting and services for the Lee County Board of County Commissioners (“County”), Lee County Port Authority (“Port Authority”), Lee County Clerk of Courts (“Clerk”), and County funded portion of Lee County Court Administration (“Court Administration”).

The finance functions include complete responsibility for the payroll, financial reporting, cash management, banking, investing and portfolio management, accounts payable, and fixed asset functions. We are also responsible for the County’s debt functions, which include; being an active part of the County’s debt issuance process; handling the debt service responsibility; ensuring continuing disclosure; ensuring compliance; and arbitrage oversight. The department’s other functions include responsibility for maintaining the Official Records, and taking and keeping the Board and Port Authority meeting minutes. We have support offices that focus on internal controls and help ensure that our main functions and responsibilities are performed properly, accurately, efficiently, and timely.

**Principles**

The following principles are contained in the Lee County Clerk of Courts’ *Enterprise Strategic Plan* which guides the Finance & Records Department within the Lee County Clerk of Courts; while working cohesively with the enterprise as a whole, as well as an individual department within the agency.

- Produce accurate and timely financial statements, financial reporting, and tax reporting.
- Safeguard the County’s financial integrity by ensuring the County’s adherence to financial-related Federal, State, and Local laws, rules, regulations, and requirements.
- Secure the County’s borrowing ability by protecting their bond/debt ratings.
- Implement proper and effective internal controls to safeguard the County’s assets.
- Implement conservative and effective investing policies to ensure safety of principal.
- Effectively perform the pre-audit function to ensure the proper use of public funds.
- Employ standards which allow accurate maintenance and retrieval of all non-court records including the Official Records.
- Implement/utilize technology that will enable us to accomplish our goals in the most effective and efficient manner.
Values

1. **We act with integrity.** As guardians of public funds, we uphold the highest ethical and professional standards.
2. **We strive for excellence.** Our high standards promote operational excellence and are integral to realizing our goal to provide exceptional products and services.
3. **We work as a team.** The value we place on our different experiences and perspectives creates a collaborative spirit that enables us to produce outstanding results.
4. **We lead with vision.** As stewards of public funds, we understand that due diligence measures are crucial.
5. **We think creatively.** We thoughtfully question established practices as we work to strengthen internal controls and find efficiencies.

Run, Grow, Transform!

Our visions do not often change, typically only to enhance an existing vision. Our missions change to accommodate our visions. Directives from the Clerk are incorporated into our goals and consequently our tangible objectives. Our goals and objectives can overlap into multiple Enterprise Strategies thereby can simultaneously be a component of running the organization while also being part of the growth and transforming strategies.

Vision, Mission, Goals, and Objectives

A **Vision** is what we pursue.

A **Mission** is our purpose and what we want to accomplish.

A **Goal** is the approach we take to realize our mission.

A **Tangible Objective** is a measurable step we take to achieve a goal.

Vision Statement

Our vision is to provide accurate, timely, and meaningful information.
Mission Statement

Our mission is to provide an accurate and timely product/service while adhering to the highest professional and ethical standards.
General Accounting Office

Overview

The General Accounting Office ("General Accounting") is responsible for a comprehensive system of accounting, fiscal and tax reporting, and internal controls. They provide the Board of County Commissioners (County), Port Authority, and Clerk of Court officials with (1) reliable information for effective management of their fiscal activities, (2) assurance as to the proper accountability for and prudent use of public funds, and (3) evidence of the degree of compliance with applicable Federal, State and local laws and regulations.

The financial statements contained within the Lee County Comprehensive Annual Financial Report ("CAFR") are prepared in accordance with Generally Accepted Accounting Principles (GAAP), which are governed by a set of complex governmental accounting standards set by the Governmental Accounting Standard Board ("GASB"). The accounting team must routinely interpret and implement applicable new or revised GASB pronouncements, Florida Statutes, Florida Law, Florida Administrative Codes, Rules of the Auditor General, IRS Rules and Regulations, regulations set by the Municipal Securities Rulemaking Board, County Administrative Codes, County Ordinances, County Resolutions, and any other applicable Federal, State, or County laws and regulations.

General Accounting provides the final examination for the financial information of the County, Port Authority, and the Clerk. This office monitors the budget and financial transactions for accuracy and proper accounting treatment, records and tracks fixed assets inventory for the County, Port Authority, and all the Constitutional Offices (except for the Sheriff). This office reads all debt documents for new money bond issues, refunded bond issues, loans, and commercial paper. They monitoring budget and debt compliance, including reporting any significant changes to our financial ability to meet our debt commitments to the Municipal Securities Rulemaking Board’s ("MRSB") Electronic Municipal Market Access ("EMMA") portal, and prepare and monitor IRS arbitrage calculations and reporting. In addition, they reconcile all the bank accounts for the County, Port Authority, and Clerk.

General Accounting prepares various financial reports including those related to bond compliance; federal and state tax returns; audited financial statements; state financial reports; various interim financial reports; and various state and granting agency reports. Reports that they prepare, while not a complete listing, include: Lee County Comprehensive Annual Financial Report; Lee County Port Authority Component Unit Report; Lee County Single Audit Report; State of Florida Annual Local Government Financial Report; State of Florida Solid Waste Management Facility Letter from Chief Financial Officer to Demonstrate Financial Assurance; Auditor General Local Governmental Entity Audit Report; Statement of County Funded Court Related Functions; Continuing Disclosures filed with the MSRB; Department of Environmental Protection Petroleum Report; Annual Certification for State Revolving Loans; Commercial Paper Report; Local Highway Finance Report; Lee County Leasing Corporation Federal and State Tax Returns; the monthly Financial Report to the Board of
Superior Customer Support
- Actively pursue information between departments to ensure accuracy of data
- Research authority and practice of operations to ensure compliance
- Gather and present complex information in the most transparent and comprehensive manner possible.

Accurate and Timely Reporting
- Implement any changes in reporting structure as soon as feasibly possible
- Continually verify authority and data
- Maintain a schedule of reporting requirements that meets or exceeds all directive authority

Accountability and Assurance
- Employ and adhere to a system of strong internal controls
- Develop a proper training program and have effective updated procedures
- Maintain an open environment where information flows easily

Vision Statement
The General Accounting Office continually strives to improve efficiency and transparency while producing reliable financial information by employing competent professionals who are innovative, resourceful, collaborative, and committed to integrity and excellence.

Mission Statement
Our mission is to provide support and oversight of financial records for the customers we serve at the Clerk, Board of County Commissioners and Port Authority for the purpose of providing accurate and timely financial information as well as audited financial statements for use by both public and private entities to evaluate the financial position of our local government.
Cash Management & Investments Office

Overview

The Cash Management and Investment Office (“CMI”) is responsible for all aspects of the cash management functions for the County, Port, and Clerk. CMI is responsible for managing the daily cash flow movements and needs for the County, Port Authority, and the Clerk. CMI continually evaluates the County and Port Authority investment portfolio’s short term and long term positions to determine proper cash movement and placement. In order to make proper investing decisions, CMI closely monitors the financial markets to develop appropriate investment strategies.

CMI effectively manages the County’s approximate $1 billion (average balance) cash and investment portfolio. On a weekly basis, CMI analyzes the portfolio’s composition to allow proper coverage of the known cash needs of the County, Port Authority, and Clerk. Based on our current investment strategy, CMI will contact multiple brokers to secure the purchase of fixed income securities and bring these bids, as well as current investment information, to a weekly investment meeting for the Investment Committee to evaluate and vote on. CMI maintains the broker relationships and ensures primary broker/dealer status to remain on our current participation list. As part of their oversight, CMI values security collateral weekly and annually marks-to-market fixed income investments.

CMI created and routinely updates the County’s Investment Policy whose primary objective is to ensure the safety of principal. Each investment transaction first seeks to ensure that capital losses are avoided, whether from security defaults or erosion of market value. To accomplish this, while also minimizing credit and investment rate risks, the Investment Policy is structured to restrict investment options and requires diversification.

This office oversees all banking functions and maintains the banking relationships, including periodically negotiating the banking contract. To ensure protection of public funds, CMI evaluates and implements antifraud products/options, such as positive pay. CMI manages and reconciles the investment accounts and handles all banking-related paperwork and reporting, including submitting the Public Depositor Annual Report to the Chief Financial Officer.

Furthermore, CMI manages daily cash management work papers waterfall, prepares daily wires, records all revenues, and confirms that all funds have cash and budget availability to allow payments and/or posting of all transactions. In addition, they process the County’s interfund loans, manage the petty cash and change funds, and perform the Clerk’s accounts receivable function.

Vision Statement

To be accessible, inclusive, and continuity striving to find ways to improve performance and services.
Mission Statement
Our mission is to provide a product/service completed timely and accurately with efficiency.
Payroll Office

Overview

The Payroll Office is responsible for the accurate and timely payroll processing for employees within the County, Port Authority, Clerk, and Court Administration (County funded portion). Each of the four pay companies has their own policies, leave accruals, and unique requirements. The County has two unions in their Public Safety Department and the Port Authority has one union in their Fire Department. This brings the total up to seven different policy manuals that the Payroll team must understand and apply.

The Payroll Office performs the pre-audit function by verifying all time and attendance submissions are authorized to be paid and processes a minimum of two payrolls a week using a bi-weekly cycle for all companies. During week one, the Port Authority and Court Administration are processed. During week two, the Clerk of Courts and the County are processed. Voids and manual (out of cycle) payments are also routinely processed in any given week, which must go through the whole payroll process. Annually, this office processes payments in excess of $150 million in salaries to an average of 3,500 employees and creates approximately 4,000 W2’s.

The payroll process involves making accurate, timely monetary and reporting submissions to the United States Department of Treasury, IRS, Florida Retirement System (“FRS”), Florida Department of Revenue, and applicable credit unions, deferred compensation organizations, payroll-related vendors, and court-mandated payments. Also required is maintaining a permanent record of earnings, retirement benefits and deductions for employees. In addition, the Payroll Office is responsible for testing existing internal controls to identify control weaknesses and analyzes the need for additional internal controls. Moreover, they must follow and know applicable state statutes, IRS regulations, applicable Federal and State reporting requirements, FRS regulations and requirements, County Administrative Codes, and each company’s Employee Manual and guidelines.

In addition to payroll processing, this office is responsible for numerous voluntary and involuntary deductions, the proper application of the various payroll taxes, the quarterly 941 Reports, Unemployment Compensation reporting, and monthly Florida Retirement System contributions. The Payroll team continuously processes employee changes (address, bank, pay, department, deductions, etc.) that need to be updated and verified prior to the following payroll after receipt. Much time is devoted to maintaining employee payroll information and records. The Payroll Office works with the County Human Resources and Benefits Departments, and Clerk’s Technology Service Department to ensure a smooth experience for all employees from “new hire” to “retirement.”

The focus for the last several years has been “going green” while providing enhanced features to the employees and managers. The elimination of paper time sheets was made possible by time-tracking software. The Payroll team then focused on the elimination of paper checks followed by the elimination of paper check stubs and other paperwork/forms by offering on-line paystubs, on-line open enrollment, on-line address changes, on-line W-4 review, and on-line delivery of the annual W-2’s is now offered.
Vision Statement
The cost effective delivery of excellent customer service to employees via a highly trained staff and the use of technology and paperless initiatives.

Mission Statement
To provide employees with the accurate and timely handling of their wages, deductions, and benefits, while maintaining outstanding customer service.

GOALS

Business Continuity
Three deep coverage strategy for all functions

Accuracy/Timeliness
Prepare calendars and checklists to ensure timely completion of all tasks

Collaboration/Staff Development
Bi-weekly Team Meetings

Tangible Objectives

Embrace technology, Work-From-Home, and paperless initiatives

Maintain strong disaster recovery and business continuity plans

Verify balances as needed weekly, monthly, quarterly

Ensure correct pre and post time entry balances before each payroll

Be receptive to new ideas and suggestions

Provide comprehensive training and cross-training
Accounts Payable Office

Overview

The Accounts Payable Office handles the vendor payments of the County, Port Authority, Court Administration (County funded portion), and Clerk. They are responsible for the pre-audit function of all payment requests made by vendors providing goods and services to the agencies, paying vendor and contract invoices, tracking payments according to the agency’s contracts, withholding and balancing contract retainage, and reconciling monthly vendor statements to invoices paid. Invoices are monitored for accuracy and compliance with vendor quotes and contracts, County ordinances and Administrative Codes, Florida statutes, and Federal law. They also handle the various financial and tax reporting required by Federal and State law related to vendor/contractor payments, which includes 1099 reporting to the IRS. The Accounts Payable staff must be knowledgeable of applicable state statutes, IRS regulations, County Administrative Codes, relevant legal opinions, each company’s purchasing manuals and guidelines, the Florida Uniform Accounting System object code listing, and familiarity with the various County, Port, and Clerk offices and departments.

Except for the check writing, the Accounts Payable Office operates in a paperless environment, utilizing a document imaging software with workflow to move the image throughout the county offices rather than paper. Most Accounts Payable clerks work from home for the majority of the month utilizing remote desktops and images of invoices, statements and contracts. They also encourage vendors to utilize electronic check payment processing, ACH (Automatic Clearing House) or ePayables, to avoid issuing paper checks. The Accounts Payable team implemented ePayables in 2014, which will not only result in additional paperless vendor payments but also a spending rebate for the County. The paperless environment is crucial for business continuity and disaster recovery since it enables us to work from anywhere there is an internet connection available.

The Accounts Payable Office adheres to strict deadlines and must follow the Prompt Payment Act mandated by Chapter 218, Florida Statutes, which as the name suggests sets the requirements for prompt payments. Once received in our office, the invoice is filtered to the appropriate persons for verification, approval, processing, and payment. The Accounts Payable team processes a monthly average of approximately 13,000 invoices for goods and services provided across all entities.

Vision Statement

Our primary vision is to be recognized as a role model for following the highest of Governmental Accounts Payable practices.
Mission Statement

It is our mission to ensure that all vendor invoices are paid timely and accurately while adhering to all applicable laws, policies and guidelines and to maintain a high level of professional service to vendors and County departments.
Finance Business Information Analysts

Overview
The Finance Business Information Analysts ("FBIA's") are subject matter experts and initial application testers for project upgrades and implementations. The utilization of these analysts enables the front line personnel to carry on their normal duties with minimal interruption to daily business while these implementations take place. The FBIA team, because of their in-depth knowledge of the applications, also serve as emergency backup for personnel in a very flexible, wide variety of finance-related positions. As a result of our high dependence on software, it has become beneficial for us to have personnel who can translate between our Technology Services Department personnel and the users. The analysts provide user support for the software programs used for payroll, timekeeping, financial functions, document images and workflow, and Official Records.

The analysts are the first line of support for the users. They identify areas impacted and analyze issues such as user error versus a software problem. Their analysis includes suggesting, developing, testing, documenting, and training on enhancements or changes to workflow procedures. They use observations, Visio workflows, brainstorming sessions, and workshops to identify and analyze workflow processes and potential improvements. They communicate with all parties involved to foster an open dialogue and gain the most information available about and incident or change. They ensure new tools and applications are effectively integrated with office operations to meet the necessary criteria and provisions for technical, security, and statutory requirements. The team also provides training in the various applications to the Clerk, County, Port Authority, and Court Administration employees.

The FBIA Team focuses on internal controls by testing existing controls for effectiveness and comprehensiveness, identifies new requirements, and designs and implements new internal controls as needed. They troubleshoot issues and analyze data to determine what oddity or normality is out of place to isolate a problem or potential internal control weakness. They assist managers with documenting procedures to implement proper controls and train users on new software, enhancements and changes to workflow processes.

Vision Statement
Encourage and support the use and implementation of technology to enable business units to accomplish their goals in the most effective and efficient manner.
Mission Statement

Our mission is to use an eye for detail, logic, and subject matter expertise to ascertain, analyze, and resolve failures or interruptions in business continuity while also striving to improve internal controls and department business processes.
Finance Operations Support Office

Overview
The Finance Operations Support Office ("FOPS") performs functions to support the Finance production offices. To support the accounts payable function, the FOPS team receives and scans in all vendor invoices averaging approximately 13,000 documents monthly. This is the start of the extensive pre-audit responsibility for the accurate and timely payment of vendor invoices for the County, Port Authority and Clerk. The FOPS team actively participates in the check stop payment/void process. To support the General Accounting Office, the FOPS team enters journal entries and indexes posted batches into our document imaging software. The FOPS team is also responsible for the stale dated/abandoned property process and criminal cash bond forfeiture function. To support the Cash Management & Investments Office, the FOPS team indexes revenue batches into our document imaging system.

In addition, the FOPS team opens purchase orders, handles the travel arrangements for Finance and Records employee training, manage the files (hardcopy in storage and imaged), manages office supplies, mail, and reception responsibilities for the Finance Department.

Vision Statement
Using technology and efficient processes to handle the work of a growing County, with minimal financial impact.

Mission Statement
The mission of the Finance Operations Office is to provide timely fiscal and clerical support in order to promote accuracy and transparency.
Recording Office

Overview
The Recording Office maintains the official records of the County. The office is paperless and the clerks work from scanned images of the original documents which are returned to the document originator at the time of recording. Additionally, the office provides an eRecording service where a customer can record documents without leaving their home or office. The service requires the use of a third party vendor who, for a fee, provides various quality control reviews prior to sending the document to Recording to be recorded.

The Recording Office is responsible for recording documents that are presented to us from the public, mail, electronically and from the courts. Pursuant to Section 28.222, Florida Statutes, the Clerk of the Circuit Court is the official recorder of all instruments that may, by law, be recorded in the county. The Clerk is required to record all instruments in one general series of books called the “Official Records.” Some of the documents presented to the Recording Office are deeds, mortgages, liens, affidavits, subdivision plats, judgments, and declaration of domiciles, satisfactions and releases, powers of attorney and a variety of other documents. In addition, the Recording Office issues marriage licenses, performs marriage ceremonies, and acts as a passport acceptance agent for the Department of State. On average the Recording Office records 22,000 documents per month and receives 3,500 calls.

The Land Records area of the Recording office is responsible for fulfilling record requests presented through the mail and by walk-in customers. In addition, they also receive electronic requests through the website MyFloridaCounty.com. Clerks assist in locating records on microfilm and help the customers at the public search terminals. They also scan subdivision plats and maintain the Historical Document Library (“the Library”). The Library consists of two rooms that are filled with original plat maps and marriage license books dating back to the 1800’s. The earliest recorded document dates back to 1887 when Lee County first became a County. These documents are digitized and also available on the Clerks website.

Vision Statement
The vision of the Lee County Clerk of Courts Recording Office is to provide the highest quality of service through the use of automated and integrated technology, along with having a completely cross-trained team of professional and diverse customer focused staff.
Mission Statement

The mission of the Lee County Clerk of Courts Recording Office is to efficiently and accurately process, provide and maintain the Official Records as well as issue marriage licenses, perform ceremonies and act as an acceptance agent for the Department of State for processing passport applications.
Minutes Office

Overview
The Minutes Office fulfills the requirements for the Ex Officio Clerk to the Board and is responsible for maintaining the permanent file of all documents presented to the Board, Port Authority, and Governmental Leasing Corporation during their meetings and maintaining the minutes of those meetings. Documents that are presented to the Boards, but not fully executed, are tracked until filed with the Minutes Office. Minutes are provided online with scanned images of the documents, once approved by the various Boards. Additionally, the Minutes Office is responsible for all independent district filings and maintaining all lobbyist registrations, quarterly reports and Commissioner and County personnel lobby logs.

The Minutes Office, as the ex-Officio Clerk to the Value Adjustment Board ("VAB") files, tracks, and archives petitions to the VAB for changes in appraisal value and exemption status. Petitioners can file online or by coming in to the Minutes Office. The petitions are scanned and provided electronically to the special magistrates and Property Appraiser’s Office for the hearing process. The Minutes Office schedules and records the VAB hearings and resulting decisions, distributes the results of the hearing to the petitioners and manages administration of the VAB’s revenues and expenditures.

Vision Statement
Our vision is to always provide an accurate and professional service.

Mission Statement
Our mission is to provide superior services to the Board of County Commissioners, Port Authority Commissioners, and the Citizens of Lee County in a courteous and efficient manner while maintaining a professional level of service in all aspects of our office.