



Audit Report

Glades County Clerk of Circuit Court & Comptroller (GCCC) Transition Audit

Inspector General Department



LeeClerk.ORG
LINDA DOGGETT : CLERK OF COURT

Tim Parks, Chief Internal Audit Officer/Inspector General



Glades County Clerk of Circuit Court & Comptroller (GCCC) 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: February 22, 2021

Re: Glades County Clerk of Circuit Court & Comptroller (GCCC) Transition Audit

Dear Ms. Doggett,

The Inspector General Department has completed a transition audit for the Glades County Clerk of Circuit Court & Comptroller (GCCC). Bharat Vallarapu, CISA, CIA, CRISC, CRMA, 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, CIA, CIG, CIGI, CGI
Chief Internal Audit Officer/Inspector General
Inspector General Department

TJP/GK



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Glades County Clerk of Circuit Court & Comptroller (GCCC) Transition Audit



Executive Summary

The Glades County Clerk of Court & Comptroller Office was successfully transitioned from outgoing Clerk and Comptroller Sandra Brown to incoming Clerk and Comptroller Tami Pearce Simmons. The effective custody date was January 1, 2021.

Our conclusions are:

- Cash on hand, cash in bank, investments, and financial paper were conveyed between the outgoing and incoming Glades County Clerk of Circuit Court & Comptroller
- The predecessor Clerk acknowledged cutoff and transfer of custody for court-related items and other Clerk controlled items
- Tangible personal property and other items in the care or possession of the Clerk, related to being an elected official were accounted for
- Custody of court records and official records were transferred effective January 1, 2021

The following were noted as partially completed tasks under the prior Administration:

- Board Meeting minutes were not documented and signed off during fourth quarter 2020
- Not all Tax deed surplus letters were sent
- Checks payable to individuals were not signed and delivered
- Not all Resolutions were signed
- Not all fixed asset records were fully updated and tagged from fourth quarter 2020
- November and December Finance reports (Clerk and BCC Reconcile Cash Accounts) were not signed off from fourth quarter 2020

Background

The Glades County Clerk of Circuit Court & Comptroller (GCCC) transitioned between the outgoing Clerk & Comptroller, Sandra Brown and incoming Clerk & Comptroller, Tami Pearce Simmons as of January 1, 2021. At the request of the incoming GCCC, the Lee County Clerk of Courts (LCCC), Inspector General (IG) Department engaged in a transition audit subject to the agreed upon objective and scope per a Memorandum of Understanding (MOU) dated January 14, 2021.



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Tami Pearce Simmons was elected as Glades County Clerk of Circuit Court & Comptroller, and she assumed the office as of January 1, 2021. She became accountable and responsible for certain Glades County assets totaling approximately \$26 million.

Chapter 219.05(3) – 2020 Florida Statutes notes that:

“Whenever a county office is vacated by any officer who carries a depository account carried under this act, the retiring officer shall transfer each of his or her official depository accounts to the incoming officer, and if the retiring officer should fail to do so, the depository shall transfer such account or accounts to the person succeeding to the office, upon his or her written request, and exhibition to the said depository of his or her commission.”

Objective, Scope, and Methodology

The objective of the GCCC Transition Audit was to ensure the transition of duties between Sandra Brown and Tami Pearce Simmons were completed effective January 1, 2021.

The audit scope was limited and included:

- Determine that cash on hand, cash in bank, investments, and financial paper were properly conveyed between the outgoing and incoming Glades County Clerk of Circuit Court & Comptroller as of January 01, 2021
- Determine that the predecessor Clerk acknowledged cutoff and transfer of custody for court-related items and other Clerk controlled items
- Determine that tangible personal property and other items in the care or possession of the Clerk, related to being an elected official were accounted for
- Ensure that the custody of court records and official records were properly transferred effective January 1, 2021

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

- Review depository accounts
- Verify that Civil and Criminal evidence was inventoried, secured, and transferred to the custody of the incoming Clerk
- Inventory assets as applicable to ensure transition of custody between the outgoing and incoming elected officials



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- Perform testing as deemed necessary

Observations and Recommendations

The physical verification of Finance Fixed Assets and Property, and Court Evidence handling was completed. There were no recommendations made as a result of the transition audit.