



SIX-MONTH STATUS REPORT

Auditor General Report No. 2014-008

Honorable Sharon Bock
Palm Beach County
Chair

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Leon County
Vice Chairman

Honorable Ken Burke
Pinellas Clerk
Secretary/Treasurer

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Polk County

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Madison County

Supreme Court
Honorable Ron Ficarrotta
Judge

Senate
Honorable Kyle Hudson
Holmes County

House
Honorable Paula S. O'Neil, Ph.D
Pasco County

Joe Boyd
General Counsel

John Dew
Executive Director

2560-102 Barrington Circle
Tallahassee, Florida 32308

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Recommendation 1: CCOC management should provide for an adequate separation of duties to the extent possible with existing personnel or implement compensating controls.

As noted in our original audit report responses, we concurred and initiated the separation of duties for several of the financial responsibilities from the Administrative Assistant position to others. The CCOC office has continued to work to assure there are adequate controls and oversight in place concerning the duties of the CCOC Executive Assistant and other staff that are involved in financial transactions. This oversight includes removing and reassigning certain duties to assure there are adequate separations of duties, providing a regular review by an independent CPA contractor that reviews all financial transactions, and developing and implementing policies that help assure separation of duties.

Recommendation 2: The CCOC should establish written policies and procedures for administering its credit card program and ensure that credit card receipts are signed by the cardholder and approved by an authorized official. Also, the CCOC should provide, in the event that credit cards are issued to other CCOC employees, for an adequate separation of credit card duties to the extent possible with existing personnel or implement compensating controls.

As noted in our original audit report responses, we concurred and updated our credit card policy. Since then the CCOC did approve at their November 2013 meeting a revised policy for administering its credit card program. In June 2014 we internally had a review by an independent CPA contractor of these policies to assure they were being followed.

Recommendation 3: The CCOC should ensure that travel voucher forms are completed and timely signed by the appropriate parties.

As noted in our original audit report responses, we concurred and implemented a process to assure travel voucher forms are completed and timely signed.

Recommendation 4: The CCOC should establish written policies and procedures for tangible personal property, and ensure that property records are adequately maintained and a physical inventory is appropriately performed and documented each year.

As noted in our original audit report responses, we concurred and developed policies and procedures. The CCOC Executive Council approved policies and procedures for tangible personal property in November 2013.

Recommendation 5: The CCOC should ensure that sufficient property insurance coverage is maintained.

As noted in our original audit report responses, we concurred and the CCOC obtained property insurance coverage. A periodic or annual review of insurance policies will be performed to ensure all necessary coverage remains in effect.

Recommendation 6: The CCOC should ensure that all contracts include provisions that clearly specify the scope of work and include quantifiable, measureable, and verifiable deliverables.

As noted in our original audit report responses, we concurred with the recommendation and had already implemented the procedures. Our contractual CPA reviewed the implementation of those procedures in June 2014.

Recommendation 7: The CCOC should consult with the LBC regarding actions it should take regarding those clerks that received funds in excess of that authorized by law for the 2012-13 fiscal year.

As noted in our original audit report responses, we did not concur with their interpretation that the process used by the Corporation for implementing revisions in Clerks' first quarter appropriations was not consistent with the law. We also noted we would seek the guidance of the Legislature on this issue. We expect guidance will be provided as we work with them on implementing the newly established budget process.

Recommendation 8: The CCOC, in consultation with the clerks, should continue its efforts to ensure that clerks submit workload measures reports within the timeframes established.

As noted in our original audit report responses, we concurred with the recommendation and have continued efforts to ensure reports are submitted timely. We recently had a review by our contractual CPA in June 2014 to monitor our progress in this area.

Recommendation 9: The CCOC should enhance its follow-up procedures for clerks' assessment and collection data to include a threshold expressed in absolute dollar amounts to ensure that inquiries are made for all significant fluctuations in reported assessments and collections.

As noted in our original audit report responses, we concurred with the recommendation and noted at that time that there were currently efforts being made to resolve significant fluctuations in reported assessments and collections. Currently the CCOC software program is being refined and new forms will be provided to Clerks that should help reduce significant fluctuations being reported.

Should you have any questions regarding the report, please contact CCOC Executive Director John Dew at (850) 386-2223.

Sincerely,

A handwritten signature in black ink that reads "Sharon R. Bock". The signature is written in a cursive style with a large, looped initial "S".

Sharon Bock,
Chair, Florida CCOC

Cc: CCOC Executive Council
John Dew, Executive Director
Joe Boyd, General Counsel