

MEMORANDUM

To: Honorable Andrew D. Owens Jr., Chief Judge of the Twelfth Judicial Circuit

From: R. B. "Chips" Shore, Clerk of the Circuit Court and Comptroller

Date: June 15, 1998

Subject: Judicial Operations Follow-Up Audit

The Internal Audit Department has completed a follow-up audit based on the Audit Report of Judicial Operations Funded by the Board of County Commissioners issued on February 4, 1997. The follow-up consisted of reviewing corrective actions implemented by Court Administration for the areas where we provided constructive criticism and recommendations in the original audit. Internal Audit did not perform tests of compliance with these newly implemented controls. We will review compliance during the next regularly scheduled audit of the Judicial Operations to determine whether the controls are functioning effectively and efficiently in accordance with management's designs and objectives.

Internal Audit reviewed the corrective actions implemented on the findings and recommendations included in the original audit report and found most of the areas addressed by management. The following areas, however, still require management's attention:

1. Documentation was not available to support competition for small purchases and reasons for sole source procurement as required by the Manatee County Procurement Code.

To ensure compliance with the Manatee County Procurement Code, Internal Audit recommends that competition be obtained and documented for all small purchases and for documentation to include an explanation of why sole source procurement is necessary. In addition, we recommend that documentation be retained at least three years in compliance with the State of Florida's record retention requirements.

2. The Twelfth Judicial Circuit is in the process of establishing a Circuit Conflict Committee as required by Florida Statutes 925.037 and Administrative Order ACC-82-007A. We understand it is the circuit's intent to have the committee active by the end of 1998.

Internal Audit supports management's pursue of the re-establishment of the Circuit Conflict Committee to ensure compliance with the requirements of Florida Statutes 925.037 and Administrative Order ACC-82-007A.

Honorable Andrew D. Owens Jr., Chief Judge, Twelfth Judicial Circuit

June 8, 1998

Judicial Operations Follow-up Audit

2. Rule 2.070 of the Rules of Judicial Administration requires the Twelfth Judicial Circuit Court Reporting Plan be approved by an administrative order from the Chief Judge. We understand the Court Administrator is currently reviewing a draft of the plan and management anticipates it to be completed and properly approved by the end of 1998.

Internal Audit recommends the Twelfth Judicial Circuit Court Reporter Plan be approved and implemented by administrative order of the Chief Judge of the Circuit as required by the Rules of Judicial Administration.

Internal Audit has discussed these finding with you and your staff and it is our understanding that you agree with and are currently implementing the recommendations. Based on management's effort to implement these audit recommendations, an additional follow-up audit will not be necessary. We would like to thank you and your staff for the attention given to the audit findings and the cooperation given to the Internal Audit staff.

RBS/RJO/MDB

MEMORANDUM

To: Terry Turner, Director of Courts

Through: R. B. "Chips" Shore, Clerk of the Circuit Court and Comptroller

From: Richard Orienti, Director of Internal Audit

Date: June 8, 1998

Subject: Judicial Operations Funded by the Board of County Commissioners Follow-Up Audit

The Internal Audit Division performed a follow-up audit based on the Clerk of the Circuit's Audit Report of the Judicial Operations Funded by the Board of County Commissioners issued on February 4, 1997. The

follow-up consisted of reviewing corrective actions implemented for areas where we provided constructive criticism and recommendations in the original audit. One of the recommendations from the original audit included the establishment of guidelines for the payment of court costs in compliance with Florida Statutes, Administrative Orders and any other related regulations. This responsibility was subsequently transferred from Judicial Operations to the Clerk of the Circuit Court's office with the passing of Resolution 96-121. This memo reports solely on the recommendation of payments authorized in accordance with the approved resolution, Administrative Orders and applicable Florida Statutes, which is now performed by your office.

The Clerk of the Circuit Court's office has implemented ample controls over the payment of court-related costs. Internal Audit believes the controls implemented will significantly improve the accountability over these payments. The majority of the issues raised in the original audit regarding the court-related costs have been addressed, however rates are still required for deaf interpreters and videotaping services. We understand the County Attorney's office has been contacted regarding these issues and a response is pending. Internal Audit encourages management to pursue the establishment of guidelines for the payment of the deaf interpreters and videotaping services from the County Attorney's Office.

RBS/RJO/BJW