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CLERK OF THE COURT AND COMPTROLLER  
OF MIAMI-DADE COUNTY

## **Audit Management Division**



### **Final Audit Report**

**Cashiering Procedures and Internal Controls Review  
Felony Information Unit  
Mar–Apr 2024, incl. Select FY 2023 Data**

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September 29, 2025



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September 29, 2025

The Honorable Juan Fernandez-Barquin, Esq.  
Clerk of the Court and Comptroller of Miami-Dade County

We performed an audit of Cashiering Procedures and Internal Controls Review at the Felony Information Unit for the period March and April 2024 and as well as certain data through Fiscal Year (FY) 2023, in accordance with the Fiscal Year (FY) 2024 *Clerk of the Court and Comptroller of Miami-Dade County (COCC) – Audit Management Division Annual Audit Plan* and Administrative Order No. AO-2014-01, which governs internal audit functions.

Findings and corrective actions are presented in this Final Audit Report.

The majority of corrective actions are expected to be completed by October 31, 2025. We appreciate the courtesies and assistance extended to auditors throughout the audit.

Respectfully submitted,

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## **EXECUTIVE SUMMARY**

In April 2024, the Clerk Finance Department received notifications from a banking institution regarding deposit irregularities on two occasions. On April 18, 2024, a \$400 shortage was reported, and on April 24, 2024, a \$637 shortage was identified, which was later located and deposited on April 26, 2024. Both incidents involved the same personnel. To ensure adherence to cashiering procedures and the safeguarding of public funds, the Clerk's Finance Director requested the Audit Management Division to conduct an audit focused on evaluating internal controls, identifying deficiencies, and recommending measures to mitigate the risk of errors, fraud, or misappropriation of funds.

The audit identified significant weaknesses across all cashiering operations, spanning beginning, end-of-day, and next-day procedures. These weaknesses included inadequate cash safeguarding, insufficient segregation of duties, and several documentation issues. Notable concerns involved incomplete or inaccurate entries in the Chain of Custody and Safe Access Log (COC&SAL), as well as irregularities such as personnel signing the COC&SAL on off-duty days. Additionally, there were inconsistencies in Deposit Bag preparation and IBI International Logistics (IBI) pick-up of funds and approvals. These vulnerabilities undermine the overall security and efficiency of operations. This report identifies 13 findings and offers actionable recommendations to address control gaps, strengthen compliance, and enhance accountability.



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## **PURPOSE AND SCOPE**

We performed an audit of cashiering procedures and internal controls at the Felony Information Unit (FIU) for the period of March and April 2024, as well as certain data through Fiscal Year (FY) 2023. The audit focused on evaluating FIU's compliance with established cashiering procedures, the adequacy and effectiveness of internal controls, and potential risks of errors, fraud, or misappropriation of funds.

The audit's primary objectives were to:

1. Gain an understanding of FIU's operations and its use of Cashiering Procedures.
2. Evaluate the adequacy and effectiveness of internal controls related to cashiering operations, including segregation of duties, authorization procedures, and physical security measures.
3. Assess compliance with the COCC's Cashiering Procedures, revised in August 2022 and effective during the audit period, which govern cash register management, cash counting, and deposit handling protocols.
4. Identify weaknesses or deficiencies in internal controls and recommend improvements to mitigate risks of errors, fraud, or misappropriation of funds.

To achieve these objectives, we performed the following activities:

1. Conducted interviews and discussions with key personnel in the audited area to observe and understand processes and the control environment.
2. Performed walkthroughs and process reviews of key operations to evaluate activities and control mechanisms.
3. Examined documentation for cash collections during March and April 2024.
4. Reviewed and validated segregation of duties, authorization procedures, physical security measures, and deposit handling protocols.
5. Conducted variance analysis to identify discrepancies or anomalies.
6. Assessed compliance with revised cashiering procedures and evaluated related internal controls.



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## **BACKGROUND**

The Miami-Dade Criminal Court operates at two levels: Circuit Criminal and County Criminal.

The Circuit Criminal Court handles felony cases, which are serious offenses typically punishable by more than one year in prison. Its responsibilities include processing probable cause affidavits, grand jury indictments, and arrest warrants. It also conducts video felony bond hearings between the courtroom and the pre-trial detention center.

The County Criminal Court manages misdemeanor cases, which are less severe offenses punishable by shorter jail terms or fines. It also conducts misdemeanor jail arraignments and handles other related proceedings.

To facilitate the efficient operation of the judicial process, the Criminal Court Department within the COCC provides administrative and clerical support to the Circuit Criminal Courts.

The FIU, the focus of this audit, delivers critical services to the public and various agencies. Its responsibilities include the collection of court costs and restitution, filing pleadings, issuing subpoenas, and supporting both internal and external operations. Additionally, the FIU plays a key role in managing a broad range of functions on behalf of the COCC, such as:

- Securing and relinquishing passports based on court orders.
- Adjusting the Criminal Justice Information Services (CJIS) database to reflect returned payments that were previously processed by the Clerk's Finance Department.
- Preparing satisfaction of judgment, filing petitions to seal and expunge records.
- Processing motions for the return of property, change-of-address requests, and managing clemency requests.
- Handling affidavits for reinstating driver licenses, collecting the Florida Department of Highway Safety and Motor Vehicles (FLHSMV) reinstatement fee, and updating driver records in the Comprehensive Case Information System (CCIS).
- Processing court orders for removing defendants from collections.
- Preparing certified documents for agencies and the public.
- Processing indigency affidavits, providing disposition letters, and exemplifying file court documents for the State Attorney.
- Processing orders prohibiting defendants from filing without the assistance of an attorney.
- Processing Bureau of Voters Registration Services (BVRS) request, and providing certified documents to the Elections Department.



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- Handling online public records requests and retrieving files from microfilm and/or the Records Center.
- Processing all incoming mail correspondences for the Criminal Court Department and managing applications for payment plans.
- Monitoring and processing various research requests, including those received via the COCC's Research Inbox.

During March and April 2024, the FIU collected the following amounts through its various services:

**Table I**  
**Financial Collections by Payment Method (March–April 2024)**

Payment Name	Cash Payments		Credit Card Payments				Exempt Transactions (non-cash)	Total Collections
	Cash	Check	Visa Card	Master Card	American Express	Discover		
Felony Case Fee	\$ 43,848	\$ 9,639	\$ 66,304	\$ 18,633	\$ 3,185	\$ 653	\$ -	\$ 142,262
Felony Miscellaneous	\$ 5,128	\$ 644	\$ 5,401	\$ 2,274	\$ 338	\$ 21	\$ 4,077	\$ 17,884
Misdemeanor Case	\$ 3,215	\$ 144	\$ 6,271	\$ 490	\$ 395	\$ -	\$ -	\$ 10,514
Felony Restitution	\$ 1,025	\$ 1,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,230
Felony Case Collection Fee	\$ -	\$ -	\$ 1,841	\$ -	\$ -	\$ -	\$ -	\$ 1,841
Misdemeanor Miscellaneous	\$ 485	\$ -	\$ 321	\$ 187	\$ 14	\$ -	\$ 72	\$ 1,079
<b>Total</b>	<b>\$ 53,700</b>	<b>\$ 11,633</b>	<b>\$ 80,137</b>	<b>\$ 21,584</b>	<b>\$ 3,932</b>	<b>\$ 674</b>	<b>\$ 4,149</b>	<b>\$ 175,809</b>

Source: iNovah records March and April 2024





## SUMMARY RESULTS

Auditors evaluated compliance with the *Clerk of the Court and Comptroller of Miami-Dade County's Cashiering Procedures*, which govern cash register management, cash counting, and deposit handling. The assessment included a review cash collection records from March and April 2024, certain data through FY2023, validation of segregation of duties, examination of authorization procedures, and verifying physical security measures and deposit protocols.

Based on our review, we determined that the FIU is not fully compliant with the *Clerk of the Court and Comptroller of Miami-Dade County's Cashiering Procedures*, effective during the audit period. The findings are summarized in Table II and discussed in detail throughout this report.

**Table II**  
**Summary of Findings**

<b>FINDING</b>	<b>Report page Number</b>
1. Inadequate Safeguarding of Cash and Lack of Access Controls	10
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In accordance with Administrative Order AO-2014-01, each department with findings identified in this Final Audit Report submitted a written response outlining corrective actions to address the audit recommendations, along with estimated completion dates. Audit Management reviewed these responses to ensure clarity and to confirm that all identified issues were appropriately addressed. A summary of the departmental responses has been incorporated into this Final Audit Report, indicating that most corrective actions are expected to be completed by October 31, 2025.



## **FINDINGS AND CORRECTIVE ACTIONS**

### **Finding # 1: Inadequate Safeguarding of Cash and Lack of Access Controls**

The cash safeguarding practices review revealed significant weaknesses in cash protection and access control management, including the safe passcode has not been updated in several years, and inadequate segregation of duties with the same personnel having access to the door key and the safe passcode. Current procedures do not specify a required frequency for updating the safe passcode, nor do they establish a formal process for obtaining the director's approval when granting access to both the safe passcode and the door key. Additionally, cash is not being counted in the designated office, further compromising security.

### **Recommendation(s):**

- 1. Assignment of Cash-Handling Responsibilities:** Establish and enforce controls to ensure that individuals with documented history of noncompliance with cash management procedures, exceeding one year and remaining uncorrected, are not assigned to cash-handling duties or training activities. Additionally, restrict their access within electronic systems to prevent actions such as modifying, approving, processing payments, or closing batches. Documented history of noncompliance, listed in order of severity, include written reprimands (e.g., supervisor notes, records of counseling, and disciplinary action reports.)
- 2. Enforce Proper Cash Handling Location:** Ensure that cash is counted exclusively in the designated secure office to prevent unauthorized access and enhance oversight. Deviations from this procedure should be strictly prohibited and monitored to maintain the integrity of cash-handling practices.
- 3. Establish a Dual-Control System:** Strengthen security and supervision by ensuring no individual can access the safe independently. Personnel with access to the room key must not have access to the safe code, and vice versa. Additionally, limit the number of authorized personnel who can access both the room and the safe to further reduce security risks and improve oversight.
- 4. Install a Video Recording System:** Implement a video recording system to monitor and safeguard all cash-handling areas.



## Auditee Response and Action Plan

### Felony Information Unit – Management Response:

#### 1. Assignment of Cash-Handling Responsibilities:

- **Screening and Assignment Controls:** Prior to assigning any individual to a cash-handling role or training activity, we will review their compliance history to identify any unresolved issues older than one year. Individuals with such records will be deemed ineligible for these responsibilities until satisfactory resolution and demonstrated compliance are documented.
- **Access Restrictions:** We immediately restricted access to cash handling portion of cashier's duties for individuals involved in the discrepancy. This will include limitations on their ability to modify, approve, or process payments, as well as restrict the ability to close cash batches.
  - **Target completion date: Completed, no further action is needed.**

#### 2. Enforce Proper Cash Handling Location: Reinforce the requirement that all cash counts be conducted in the designated secure office area to maintain confidentiality and security.

#### 3. Establish a Dual-Control System: As part of our corrective action plan, we will:

- Implement a policy requiring the safe passcode to be updated on a regular basis (e.g., at least annually) or immediately following any staff changes.
- Establish formal procedures for granting access to both the safe passcode and the door key, including documented approval from the director.
- Review and revise staff roles to ensure adequate segregation of duties, so that no individual has access to both the door key and the safe passcode without appropriate oversight.
- Reinforce the requirement that all cash counts be conducted in the designated secure office area to maintain confidentiality and security.

#### 4. Install a Video Recording System: We agree that implementing such a system is a valuable step in enhancing the security, transparency, and accountability of our cash-handling operations. We will conduct a site assessment to identify all critical cash-handling locations that require monitoring.

- **Target completion date: October 31, 2025**



## **Finding # 2: Deficiencies in Chain of Custody and Safe Access Log (COC&SAL) Within the Cashiering Process**

The COC&SAL tracks all fund movements during daily operations to ensure accuracy, oversight, and accountability. Its purpose is to provide a secure and transparent framework for handling funds throughout the cashiering process.

### **Beginning-of-Day Cashiering Procedures:**

A review of the 42-day period covering March and April 2024 was conducted to validate compliance with the cashiering procedures. The following observations were noted:

1. There is a lack of segregation of duties between the Safe Custodian and the 1st Tier Reviewer, as the same individual is signing the COC&SAL in the morning section.
2. On three occasions, three temporary cashiers signed the COC&SAL<sup>1</sup> in the “Cashier Float Pick-up” section to acknowledge receipt of change funds. However, no batch was opened for these cashiers, and the timesheet reports indicate they were not working on those days.
3. On three occasions, two regular employees performing as cashiers, signed the COC&SAL<sup>1</sup> in the “Cashier Float Pick-up” section to acknowledge receipt of change funds. However, no batch was opened for these cashiers, and verifying whether they were working on those days is challenging due to the absence of requested timesheets.
4. On 11 occasions—5 in March and 6 in April 2024—three cashiers did not sign the COC&SAL<sup>1</sup> in the “Cashier Float Pick-up” section at the beginning of the day to acknowledge receipt of change funds.
5. No record of the COC&SAL was found for March 28, 2024.
6. On March 1st and 4th, 2024, there were no signatures from the Safe Custodian documenting the placement of collections in the safe.

<sup>1</sup>To preserve user confidentiality and protect information that may be exempt under Florida Statutes section 119.071, certain exception details originally included in the Draft Audit Report have been excluded from this Final Audit Report.



**End-of-Day Closing Cashiering Procedures:**

Cash handling procedures are designed to ensure segregation of duties, accuracy of recorded collections, and safeguarding of funds. Procedures include documentation, independent review, and secure storage of deposits to maintain accountability and transparency.

A review of the 42-day period covering March and April 2024 was conducted to validate compliance with the cashiering procedures. The following observations were made:

1. There is a lack of segregation of duties between the Safe Custodian and the 1st Tier Reviewer, as the same individual is signing the COC&SAL<sup>1</sup> in the afternoon section.
2. On twelve occasions, cash transfers totaling \$4,677 were acknowledged by cashiers in the COC&SAL<sup>1</sup> but not recorded by the Safe Custodian. As a result, there was no documented confirmation that these funds were secured in the safe.
3. According to iNovah records, on four dates in March and one day in April, cash collections did not reconcile with the amounts reported in the COC&SAL<sup>1</sup>, resulting in a total discrepancy of \$613.
4. On three dates in March 2024, iNovah showed no batches or collections for two regular employees acting as cashiers. However, these employees signed the COC&SAL<sup>1</sup> to acknowledge transfers of funds, and the Safe Custodian recorded \$461 in cash collections. Verification of their work status was not possible as the requested timesheets were not provided.
5. According to iNovah records, no batches were opened, and no collections were recorded by two regular employees performing as cashiers. However, they signed the COC&SAL<sup>1</sup> indicating the return of change funds to the 1st Tier Reviewer. Verifying whether these employees were working on those days is challenging, as the requested timesheets were not provided.
6. According to iNovah records, two cashiers collected \$775 in cash; however, this amount was neither recorded by the Safe Custodian nor signed by the cashiers in the COC&SAL<sup>1</sup> to confirm the transfer of funds to the 1st Tier Reviewer at the end of the day.

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<sup>1</sup> To preserve user confidentiality and protect information that may be exempt under Florida Statutes section 119.071, certain exception details originally included in the Draft Audit Report have been excluded from this Final Audit Report.



7. According to iNovah records, on March 11, 2024, no batches were opened, and no collections were recorded for a temporary cashier. Furthermore, the timesheets indicate that this temporary employee was not at work on March 11, 2024. However, the cashier signed the COC&SAL<sup>1</sup> on that day to denote the transfer of funds to the 1st Tier Reviewer, and the Safe Custodian reported \$210 as cash collections in the COC&SALs.
8. According to the timesheet reports, three temporary employees performing as cashiers were not at work on March 11 and 27, and April 10, 2024. However, the COC&SAL<sup>1</sup> for those days were signed by them denoting transfer of funds to the 1st Tier Reviewer.
9. On March 7, 2024, the cash change funds of \$200 were not recorded in the COC&SAL<sup>1</sup> by the Safe Custodian, for collections made by two temporary cashiers.
10. On March 6 and 8, 2024, the cash change funds, totaling \$200, were neither reported by the Safe Custodian nor signed in the COC&SAL<sup>1</sup> by the cashier to confirm the return of funds at the end of the day.
11. According to iNovah records, on five days, four cashiers collected \$1,669.50 in cash; however, they did not sign the COC&SAL<sup>1</sup> for the total collections made to denote the transfer of cash collections to the 1st Tier Reviewer.
12. On seven days, five cashiers did not sign the COC&SAL<sup>1</sup> at the end of the day to denote the return of change funds totaling \$1,800 to the 1st Tier Reviewer.
13. According to iNovah records, on March 4, 2024, cashiers collected \$1,054.50 in cash; however, the Safe Custodian inaccurately recorded these collections in the COC&SAL<sup>1</sup> by attributing them to different cashiers.
14. On April 29, 2024, all tender collections were recorded in the COC&SAL<sup>1</sup>; however, only cash collections should have been reported to reconcile the cash at the end of the day. Additionally, cashiers did not sign the COC&SAL to denote the transfer of funds to the 1st Tier Reviewer.

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<sup>1</sup> To preserve user confidentiality and protect information that may be exempt under Florida Statutes section 119.071, certain exception details originally included in the Draft Audit Report have been excluded from this Final Audit Report.





15. According to iNovah records, on April 30, 2024, a temporary cashier collected \$1,689.50 in cash (currency and checks). However, the COC&SAL<sup>1</sup> reflects \$1,467 in cash collections and does not account for the \$222 in checks, which should have been included to reconcile the total cash at the end of the day. Additionally, the cashier did not sign the COC&SAL to denote the transfer of funds to the 1st Tier Reviewer.
16. According to iNovah records, on April 29, 2024, a cashier collected \$437 in cash, with total tender collections of \$1,383. The COC&SAL<sup>1</sup> reflects all collections made totaled \$1,383; however, only cash collections should have been reported to reconcile cash at the end of the day.
17. On March 25, 2024, the 1st Tier Reviewer and Safe Custodian did not sign the afternoon section of the COC&SAL<sup>1</sup> to denote that they had returned the change fund bags and sealed deposit envelopes to the safe.

#### **Next Work Day Review of Cashiering Procedures**

Auditors reviewed cashiering processes related to deposit preparation, review, and approval. Responsibilities are segregated among different staff to ensure accuracy, accountability, and oversight. Each stage of the process requires documented confirmation by designated personnel, providing assurance that funds are properly recorded, reviewed, and acknowledged in accordance with established procedures.

- Auditors reconciled iNovah collections from March 1 through April 30, 2024, totaling \$65,333, with the afternoon section of the COC&SAL for the same period, which reported \$60,522. Discrepancies were noted on 13 of the 42 days reviewed (31%), resulting in an understatement of \$4,811 in the COC&SAL.
- Auditors also reconciled iNovah collections for the same period with the morning section of the COC&SAL, which reported \$63,465. Discrepancies were identified on 13 days (31% of the period reviewed), resulting in an unexplained understatement of \$1,868 in the COC&SAL.
- In addition, auditors reconciled total bank deposits of \$64,933 to iNovah collections of \$65,333 for the period. This reconciliation identified an unexplained shortage of \$400, corresponding to the missing funds reported on April 18, 2024.

<sup>1</sup> To preserve user confidentiality and protect information that may be exempt under Florida Statutes section 119.071, certain exception details originally included in the Draft Audit Report have been excluded from this Final Audit Report.



**Deposit Procedures: COC&SAL Procedures for the Deposit Bag and IBI Manifest Book:**

Deposit procedures were reviewed to assess how deposits are documented and amounts verified. Responsibilities are assigned to ensure deposits are accurately recorded, independently reviewed, and acknowledged by designated personnel. These procedures provide assurance that deposits are properly verified, documented, and secured in accordance with established requirements.

A review of the 42-day period covering total collections made from March and April 2024, and respective deposits, was conducted to assess compliance with cashiering procedures. The following observations were made:

1. Auditors reconciled total deposits from March 4 through May 1, 2024, recorded in the IBI Manifest Book, totaling \$65,970, with the total deposit reported in the COC&SAL for the same period, totaling \$61,462. Discrepancies were identified on 7 (17%) of the 42 days under review, where the amounts reported as deposits picked-up by the IBI Manifest Book did not match the amounts recorded in the deposit section of the COC&SAL, resulting in an understatement of \$4,508.
2. From January 2024 through June 4, 2024, auditors noted that the Safe Custodian did not sign the right margin of the IBI Manifest Book next to the IBI guard's signature and pick-up date/time to confirm that the Safe Custodian witnessed the IBI guard physically take the Deposit Bag.

**Recommendation(s)**

1. **Segregation of Duties:** The Safe Custodian should not serve as the 1st Tier Reviewer or 2nd Tier Approver to ensure proper segregation of duties.
2. **Preparation and Accuracy of the COC&SAL:** The COC&SAL must be prepared as required at each step of the process, without exception, with designated personnel ensuring the recorded information is complete and accurate.
3. **Oversight and Documentation:** Supervisors must ensure that the COC&SAL is fully completed, accurately maintained, and securely stored at the end of each day without exception.
4. **Handling Inconsistencies:** If the COC&SAL is missing or contains inconsistencies, such as missing signatures or inaccurate information, supervisors must conduct a timely investigation and document the findings to prevent recurrences.





**Addressing Irregularities:**

5. Supervisors must timely investigate instances where temporary cashiers sign the COC&SAL on dates the timesheets indicate the employees were not at work. Appropriate measures must be taken to prevent recurrences.
6. Supervisors must investigate cases where regular cashiers signed the COC&SAL despite no batches being opened or collections recorded in iNovah. Measures must be implemented to prevent recurrences.

**Auditee Response and Action Plan**

**Felony Information Unit – Management Response:**

1. **Segregation of Duties:** *We will review all current role assignments and make necessary adjustments to ensure compliance with segregation of duties requirements.*
  - **Role Separation:** *The Safe Custodian will not be assigned as either the 1st Tier Reviewer or 2nd Tier Approver. These roles will be designated to individuals who are independent of daily cash-handling responsibilities to maintain objectivity and oversight integrity.*
  - **Policy Update and Communication:** *Our internal procedures will be updated to formally reflect this restriction. Staff will be informed of the changes and trained on role-specific responsibilities to support compliance and accountability.*
2. **Preparation and Accuracy of the COC&SAL:** *We acknowledge the critical importance of properly preparing the COC&SAL at each step in the process. We will reinforce the requirement that designated personnel complete the COC&SAL with full accuracy and without exception as mandated within the Cashiering Procedures and Internal Controls Manual in conjunction with the Felony Information Unit Manual. Staff will receive refresher training to ensure they understand their responsibilities, and periodic reviews will be conducted to verify compliance.*
3. **Oversight and Documentation:** *Supervisors will be held accountable for daily oversight of the COC&SAL to ensure that all entries are complete, accurate, and properly stored at the close of each business day.*
4. **Handling Inconsistencies:** *We agree that prompt action is required when inconsistencies in the COC&SAL are identified. Supervisors has been instructed to immediately investigate any discrepancies, document findings, and implement corrective measures to prevent recurrence. A formal log of such incidents will be maintained to support accountability and identify any emerging patterns.*



***Addressing Irregularities:***

5. *Supervisors have been reminded of the importance of reviewing both documents for accuracy and are expected to take immediate corrective action when inconsistencies are found. Additional oversight measures are being implemented to prevent future occurrences, including cross-verification protocols and documentation of any exceptions.*
6. *Supervisors have been directed to investigate such discrepancies thoroughly to determine whether access to the cash drawer was for valid non-transactional purposes, such as preparatory tasks. Moving forward, any such access must be clearly documented with a written justification to ensure transparency and accountability.*

*To prevent recurrences, the following measures are being implemented:*

- *COC&SAL entries must align with iNovah activity unless otherwise justified in writing.*
- *Supervisors will perform routine reconciliations between the COC&SAL and iNovah batch records.*
- *Any cashier who repeatedly fails to comply with documentation procedures may be subject to progressive disciplinary action, up to and including removal from cashiering duties.*
- *Persistent discrepancies without proper explanation will be escalated to upper management for further review and action.*

- *Target completion date: October 31, 2025.*

**IBI INTERNATIONAL LOGISTICS (IBI): PROCEDURES OVERVIEW**

**Finding # 3: Irregularities in Deposit Bag preparation and Cash Pick-Ups process**

1. A review of the Next Workday Procedures for preparing the Deposit Bag for IBI pick-up revealed significant non-compliance on 36 out of the 42 days (86%) under review. Specifically, critical fields on the “Deposit Bag Seal Label”, including the date, amount, and preparer's information, were not completed as required.

Furthermore, on March 11, and April 18, (the day when a \$400 shortage was noted but not recovered), there was no record of the “Deposit Bag Seal Label”. These discrepancies went unnoticed and were not addressed by the 2nd Tier Reviewer.

2. Additionally, a review of cash pick-up records (IBI Manifest Book) for the 42-day period from March 1 to April 30, 2024, revealed that cash deposits were not consistently picked up daily by IBI as contractually required.



Specifically, IBI missed pick-ups twice in March and four times in April. Auditors investigated the reasons for the missed pick-ups with IBI, which provided the “IBI Downtown Route” checklist and other relevant information to identify the causes. As a result, the following observations are noted below in Table III:

**Table III**  
**Days IBI Did Not Conduct Pick-Ups**

Detail	Reasons provided by IBI for Cash not being picked up as scheduled
Tuesday March 19, 2024	Mechanical Malfunction
Wednesday March 27, 2024	Mechanical Malfunction
Monday April 8, 2024	No Deposit
Wednesday April 17, 2024	No Deposit
Thursday April 11, 2024	Office Closed
Friday April 19 Friday, 2024	Office Closed

*Source: IBI Manifest Book and IBI Downtown Route*

1. On Tuesday, March 19, and Wednesday, March 27, 2024, according to the “IBI Downtown Route” checklist, pick-ups were not performed due to mechanical issues. IBI indicated they would process a credit for billed services not provided after auditor notification.
2. On Monday, April 8, and Wednesday, April 17, 2024, according to the "IBI Downtown Route" checklist, pick-up trips were performed. However, upon arrival at the FIU, the IBI guard was reportedly informed that there were no deposits available for transport.
  - a) No records were noted in the information provided by IBI confirming that a COCC employee stated there were no deposits available on those days.
  - b) Based on iNovah records, on Friday, April 5, 2024, a total of \$2,488 was collected. This deposit should have been processed and prepared for pick-up on Monday, April 8, 2024.
  - c) Based on iNovah records, on Tuesday, April 16, 2024, a total of \$2,220.30 was collected. This deposit should have been processed and prepared for pick-up on Wednesday, April 17, 2024.
3. On Thursday, April 11, and Friday, April 19, 2024, according to the “IBI Downtown Route” checklist, pick-up trips were conducted, but the IBI guard reportedly found the FIU closed. Under these circumstances, IBI is authorized to charge for services rendered. However, COCC offices were operational on both days. What remains unclear is why, despite the IBI guard’s attempt to complete



a scheduled pick-up on operational days, the FIU was alleged to have been closed, preventing completion of the process.

4. From January through June 2024, the 2nd Tier Approver and the Safe Custodian failed to initial the IBI Manifest Book, which indicates their respective reviews and confirms the Safe Custodian witnessing the IBI guard physically taking the Deposit Bag.

#### **Recommendation(s):**

##### **1. Enforce Contractual Obligations:**

- Follow up with IBI to ensure that credits are processed for missed services on March 19, and March 27, 2024.
- Ensure that the amounts reimbursed to the COCC comply with the IBI contract, which allows for a reimbursement of up to twenty-five percent (25%) of the total invoice submitted for the corresponding shipments.
- Conduct a monthly contract performance review to identify areas where penalties or credits should be applied, based on monthly reports received from each COCC location.

##### **2. Ensure Compliance and Enhance Oversight of Cashiering Procedures:**

- Reinforce the requirement that cash deposits must be processed, reviewed and ready for IBI daily pick-up no later than the next business day after collections are made, without exception.
- Strengthen oversight cashiering procedures performed during the 2nd Tier Review to ensure deposit slips are properly documented, reviewed and approved. Additionally, ensure that the IBI Manifest Book is initialed to indicate the review was performed.
- Reinforce the requirement that the Safe Custodian must initial the log to confirm they witnessed the IBI guard physically taking the Deposit Bag.

##### **3. Implement Monitoring System:**

- The Safe Custodian must track and verify daily IBI pick-ups, ensuring that missed pick-up dates are promptly identified and reported monthly to the Clerk's Finance Department for credit processing.

##### **4. Improve Documentation Compliance with IBI Contract:**

- Require the IBI guard sign the IBI Manifest Book to confirm that a pick-up was performed, even if no deposit was processed due to the absence of collections. The IBI Manifest Book must include the date of the visit, the name and title of the COCC employee confirming that no deposit was made, and the signature of the IBI guard.
- When the FIU is scheduled to be closed, ensure timely cancellation of the pick-up by providing IBI with the required twenty-four (24) hours' notice to avoid unnecessary service charges.



## **Auditee Response and Action Plan**

### **Clerk Finance Department Response:**

1. **Enforce Contractual Obligations:** *The Clerk's Finance Department will follow-up with the vendor to verify that the credits are processed for the missed services on March 19th and March 27, 2024, and that refunds align with the contract amounts. Prospectively, the Clerk's Finance Department will verify if credits are due from the vendor.*
  - **Target completion date:** *Prospectively, all COCC locations will be required to inform the Clerk's Finance Department about any missed pick-ups. This requirement will be enforced effective the 3rd Quarter of Fiscal Year 2025.*

### **Felony Information Unit – Management Response:**

2. **Ensure Compliance and Enhance Oversight of Cashiering Procedures:**
  - *We will reinforce the requirement that all cash deposits must be processed, reviewed, and ready for IBI Logistics pick-up no later than the next business day following collections—without exception. The Safe Custodian and 1st Tier Reviewer will be reminded of their responsibilities to complete deposit verification and documentation timely, and any delays will be documented in the Chain of Custody and Safe Access Log for accountability and audit purposes.*
  - *We will reinforce the requirement that all deposit slips must be thoroughly documented, reviewed, and approved as part of the end-of-day process. The 2nd Tier Reviewer will also be required to initial the IBI Manifest Book to confirm that the deposit details have been reviewed and verified for accuracy.*
  - *We will reinforce the requirement that the Safe Custodian must initial the IBI Manifest Book to confirm they personally witnessed the IBI guard physically taking possession of the deposit bag.*
3. **Implement Monitoring System:** *The Safe Custodian will be required to track and verify all daily IBI pick-ups, ensuring that each transaction is accurately recorded in the COC&SAL. Any missed pick-up dates must be promptly identified and documented, and a summary of these occurrences will be reported monthly to the Clerk Finance Department to initiate credit processing with IBI Logistics.*
4. **Improve Documentation Compliance with IBI Contract:**
  - *In accordance with the COC&SAL procedures, even when no deposit is processed due to the absence of collections, documentation must still reflect the IBI Logistics guard's visit.*



- *When the Felony Information Unit (FIU) is scheduled to be closed, the Safe Custodian must notify IBI Logistics at least twenty-four (24) hours in advance to cancel the scheduled pick-up.*
  - *Target completion date: October 31, 2025.*

#### END OF DAY CLOSING PROCEDURES OVERVIEW

#### Finding # 4: Lack of Proper Segregation of Duties in Batch Approval Process

A review of approvals from FY 2023 through April 2024 identified six occasions where the segregation of duties was compromised. Specifically, four occurrences were noted during FY2023 and two during FY2024 (Table IV). In these instances, the 1st Tier Reviewer performed both the cashier responsibilities—such as balancing the batch—and the 1st Tier Reviewer responsibility of authorizing batches. This breach of protocol undermines the fundamental principle of segregation of duties, which is essential for maintaining the integrity of the cashiering process.

**Table IV**  
**Instances of compromised Segregation of Duties (FY 2023 – April 2024)**

Batch Date	Batch Number	Title of the Balancing & Authorizing Person	Payment Total
2/22/2023	479252	Court Records Specialist, Lead Worker	\$ 4,576
9/19/2023	498189	Court Records Specialist	\$ 398
10/12/2023	500412	Court Records Specialist, Lead Worker	\$ 2,193
10/25/2023	501559	Court Records Specialist, Lead Worker	\$ 290
2/16/2024	511640	Administrative Officer	\$ 1,652
3/7/2024	513368	Court Records Specialist, Lead Worker	\$ 200
			<u>\$ 9,309</u>

*Source: iNovah Transactions Detail Report FY2023 & FY2024*

#### Recommendation(s):

1. **Backup Review Protocol:** Implement a backup review system for instances when a cashier experiences technical difficulties and is unable to balance their batch, requiring intervention from the 1st Tier Reviewer. In such cases, a different supervisor—other than the one who balanced the batch—must authorize and close the batch.
2. **Automated Segregation of Duties Controls:** Implement automated system controls within iNovah to prevent the same supervisor from both balancing and approving the same batch. These controls should be designed to trigger alerts or halt the process if segregation of duties is not maintained.
3. **Rotational Supervisory Oversight:** Establish a rotational supervisory schedule to regularly assign different supervisors to oversee the batch approval process. This approach reduces familiarity-





related oversights, prevents any single supervisor from repeatedly handling the same tasks, and promotes accountability.

### Auditee Response and Action Plan

#### Felony Information Unit – Management Response:

- 1. Backup Review Protocol:** *We will reinforce that when a cashier experiences technical difficulties and is unable to balance their batch, the 1st Tier Reviewer may assist with accessing the register and verifying collections. However, in such instances, a different supervisor—who did not participate in the balancing process—must be assigned to authorize and complete the batch closure.*
- 2. Automated Segregation of Duties Controls:** *To effectively enforce segregation of duties, technical enhancements within iNovah will be required. In the meantime, since system controls are not yet in place to prevent the same supervisor from both balancing and approving a batch, manual safeguards will be followed to maintain segregation of duties.*
- 3. Rotational Supervisory Oversight:** *At this time, implementing a rotational supervisory schedule is not feasible due to the specific supervisors currently assigned to the unit. Their roles and responsibilities are designated based on operational needs and existing workflow structures. We will revisit this recommendation should staffing assignments or operational demands change in the future.*

- **Target completion date: October 31, 2025.**

### Finding # 5: Batch Approval Delays and Processing Variations

A review of FY2023 through April 2024 was conducted to assess the elapsed time between a cashier balancing a batch in iNovah and the 1st Tier Reviewer's approval. The results are summarized below in (Table V):

**Table V**  
**Batch Processing Time and Collections Summary for FY2023 and FY2024**

Processing Time	FY2023		FY2024	
	Batch Number Count	Collected Amount	Batch Number Count	Collected Amount
Less than 5 minutes	290	\$ 423,748	230	\$ 229,393
5 to 40 minutes	448	\$ 522,924	288	\$ 271,619
40 to 60 minutes	50	\$ 44,870	12	\$ 13,951
1 hour to under 2 hours	20	\$ 21,105	6	\$ 6,325
Over 2 hours but up to 7 hours	13	\$ 5,332	3	\$ 3,750
Next-Day Approval	3	\$ 4,406	0	\$ -
<b>Total</b>	<b>824</b>	<b>\$ 1,022,385</b>	<b>539</b>	<b>\$ 525,038</b>

Source: iNovah Transactions Detail Report FY2023 & FY2024



1. **Average Approval Time:** The average approval time is approximately 40 minutes. This duration is largely attributed to the completion of end-of-day closing procedures, required reviews, and the time it takes for the 1st Tier Reviewer to approve and close each batch in iNovah.
2. **Batches Approved in 5 Minutes or Less:** The review identified 290 batches in FY2023, totaling \$423,748, and 230 batches in FY2024 (October 2023 to April 2024), totaling \$229,393, where the end-of-day cashiering review process took between 0 minutes and 5 minutes.
3. **Batches Exceeding 40 Minutes:** The review identified 83 batches in FY2023, totaling \$71,307, and 21 batches in FY2024 (October 2023 to April 2024), totaling \$24,026, that exceeded the 40-minute approval threshold, with some taking up to seven hours.
4. **Delayed Approvals:** Three batches dated October 18, 2022, with total collections of \$4,406, were not approved until the following day, October 19, 2022, at 7:20 AM, by the Court Records Specialist.

#### Recommendation(s):

1. **Handling of Collected Funds:** 1st Tier Reviewers should not transport collected funds to their desks for batch approval. Instead, batch approvals should be conducted at the cashier's stations to ensure process integrity and minimize the risk associated with transporting funds around the workplace.
2. **Thorough and Efficient Reviews:** The 1st Tier Reviewer must conduct a thorough, precise, and efficient review, with due diligence, to ensure compliance with internal controls, while maintaining a reasonable review time that upholds accuracy and accountability.

#### Auditee Response and Action Plan

##### Felony Information Unit – Management Response:

1. **Handling of Collected Funds:** *We will reinforce established cashiering procedures, requiring 1st Tier Reviewers to conduct batch approvals at the cashier's station and should not transport collected funds to their desks or any other location. This measure is essential to uphold the integrity of the end-of-day closing process and to minimize the risk associated with moving funds within the workplace.*
  - o *Target completion date: June 30, 2025*
2. **Thorough and Efficient Reviews:** *As part of our commitment to maintaining strong internal controls, 1st Tier Reviewers are expected to perform thorough, precise, and efficient reviews with due diligence. It is essential that these reviews ensure full compliance with established procedures*





*while also being completed within a reasonable timeframe to uphold both accuracy and accountability.*

- **Target completion date: October 31, 2025**

#### **Finding # 6: Exempt Transaction Compliance and Documentation Issues**

According to cashiering procedures, exempt transactions require verification of the customer's eligibility and proper documentation within the cashiering system. Supporting records must be retained in accordance with established requirements and included as part of the closing process.

A sample review of 41 exempt transactions processed during April 2024 revealed the following:  
(Table VI):

1. **Cash Transactions Recorded with \$0:** Out of 41 transactions, 10 (24%) were recorded as cash transactions with a \$0 charge, citing Florida Statute 940.04, which mandates providing certified copies of legal documents free of charge for clemency applicants. These transactions should have been recorded as exempt in iNovah. Additionally, the only supporting documentation provided was a "Request for Criminal Documents", which does not confirm the documents were requested for a clemency process.
2. **Unsupported Exempt Transaction:** Three transactions lacked supporting documentation to justify exempt status.
3. **Missing Receipts for Transactions:** Out of 41 transactions, 10 (24%) lacked receipts in the supporting documentation for closing. This raises concerns about the execution of closing procedures and the validation of exempt transactions in the absence of invoices.
4. **Inadequate Validation of Exempt Agencies:** Photo ID was not requested to validate exempt agencies; instead, the FIU solely relied on the requester's email for validation.



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**Table VI**  
**Summary of issues regarding Exempt Transactions**

Count	Batch Date	Batch Number	Employee	Receipt Number	Trans. Num	Tender Code	Exempt Amount per iNovah
<b>Florida Statute 940.04 requires the Clerk of Court to provide certified copies for executive clemency free of charge.</b>							
1	4/16/2024	517032	Regular Employee #1	2460002	2	CA	\$ -
2	4/18/2024	517310	Regular Employee #1	2390004	4	CA	\$ -
3	4/5/2024	516084	Temporary Cashier #1	2100004	4	CA	\$ -
4	4/5/2024	516084	Temporary Cashier #1	2100009	8	CA	\$ -
5	4/24/2024	517794	Temporary Cashier #1	2290001	1	CA	\$ -
6	4/2/2024	515661	Temporary Cashier #3	2120019	6	CA	\$ -
7	4/1/2024	515552	Temporary Cashier #3	2120002	2	CA	\$ -
8	4/1/2024	515552	Temporary Cashier #3	2120003	3	CA	\$ -
9	4/5/2024	516084	Temporary Cashier #1	2100008	8	CA	\$ -
10	4/15/2024	516891	Temporary Cashier #1	2190006	2	CA	\$ -
Count	Batch Date	Batch Number	Batch Owner	Receipt Number	Trans. Num	Tender Code	Payment Amount per iNovah
<b>No receipt and support document were found</b>							
1	4/15/2024	516891	Temporary Cashier #1	2190006	2	CA	\$ -
2	4/24/2024	517750	Temporary Cashier #2	2640008	7	EX	\$ 5
3	4/25/2024	517920	Temporary Cashier #2	2340013	12	EX	\$ 107
							\$ 112
Count	Batch Date	Batch Number	Batch Owner	Receipt Number	Trans. Num	Tender Code	Payment Amount per iNovah
<b>No receipt was found</b>							
1	4/5/2024	516084	Temporary Cashier #1	2100008	8	CA	\$ -
2	4/19/2024	517379	Temporary Cashier #2	2080001	1	EX	\$ 3
3	4/19/2024	517379	Temporary Cashier #2	2080002	2	EX	\$ 6
4	4/19/2024	517379	Temporary Cashier #2	2080003	3	EX	\$ 37
5	4/19/2024	517379	Temporary Cashier #2	2080004	4	EX	\$ 7
6	4/19/2024	517379	Temporary Cashier #2	2080005	5	EX	\$ 4
7	4/19/2024	517379	Temporary Cashier #2	2080006	6	EX	\$ 14
8	4/19/2024	517379	Temporary Cashier #2	2080007	7	EX	\$ 13
9	4/19/2024	517379	Temporary Cashier #2	2080008	8	EX	\$ 336
10	4/19/2024	517379	Temporary Cashier #2	2080009	9	EX	\$ 144
							\$ 564

Source: iNovah Transactions Detail Report FY 2023 & 2024 FIU and exempt transactions support documentation.

**Recommendation(s):**

- 1. Validate Exempt Transactions:** Ensure all exempt transactions are properly recorded as exempt in iNovah with documented justification and required supporting documentation. Conduct regular reviews to verify compliance with exemption criteria.



**Enhance Documentation for Clemency-Related Transactions:**

2. Clarify and enforce documentation requirements for clemency-related transactions. Ensure that the "Request for Criminal Documents" explicitly references the clemency process to validate the exemption.
3. Reinforce requirement that transactions under Florida Statute 940.04 qualify as exempt and must be accurately recorded in iNovah.
4. **Implement ID Validation for Exempt Agencies:** Require valid photo ID to verify exempt agencies rather than relying solely on the requester's email. Implement a system to confirm the identity and authority of the individual(s) requesting exemptions to ensure compliance with statutory requirements.

**Auditee Response and Action Plan**

**Felony Information Unit – Management Response:**

1. **Validate Exempt Transactions:** *We will reinforce that all exempt transactions must be properly documented and supported with appropriate justification. Reviewers are responsible for verifying that exempt receipts are accurate, properly categorized, and compliant with established criteria during the daily closing process. Regular reviews should continue to ensure ongoing adherence to these standards.*

**Enhance Documentation for Clemency-Related Transactions:**

2. *In accordance with our cashiering procedures and internal control standards, all clemency-related transactions must be clearly documented to validate any exemptions applied. Moving forward, the "Request for Criminal Documents" form must explicitly state that the request is related to a clemency process. This documentation will serve as the required justification for exempting applicable fees. 1st Tier Reviewers must ensure that all such transactions are reviewed for compliance during end-of-day procedures, and that supporting documentation is retained and attached to the exempt receipts.*
3. *During end-of-day procedures, 1st Tier Reviewers must verify that these exempt transactions are properly entered, supported, and included in the appropriate tender category for review and reconciliation.*
4. **Implement ID Validation for Exempt Agencies:** *All staff must ensure that the identity and authority of individuals requesting exemptions are confirmed at the point of service. This verification must be documented and retained as part of the transaction's supporting*



*documentation. 1st Tier Reviewers are responsible for confirming that proper ID validation has been conducted during end-of-day reviews to ensure compliance with statutory and procedural requirements.*

- **Target completion date: October 31, 2025**

#### **Finding # 7: Delayed Approval of Voided Transactions**

Voided transactions must be authorized by a supervisor with proper approval rights. Each void is required to be documented, justified, and retained with supporting records as part of the end-of-day documentation to ensure accountability and proper record-keeping.

During the months of March and April 2024, 10 voided transactions totaling \$1,331 were processed. Of these, six transactions (60%), totaling \$385 (Table VII), were approved between two and eight hours after the original transactions were voided.

**Table VII**  
**Approval Time for Voided Transactions**

Batch Owner	Batch Number	Batch Date	Tender Code	Transaction Total	Transaction Status	Authorizing Voided Transaction	Transaction Time	Time elapse between voided request and approval	Comments
Temporary Cashier #1	514760	3/21/2024	CK	\$ 303	Voided	Supervisor #1	13:52:39	1:58:39	Customer Change mind, Original receipt was not found
Temporary Cashier #1	514760	3/21/2024	CK	\$ (303)	Voiding	Supervisor #1	15:51:18		Customer Change mind
Temporary Cashier #1	515549	4/1/2024	CA	\$ 1	Voided	Supervisor #1	10:58:47	4:47:01	Customer Change mind
Temporary Cashier #1	515549	4/1/2024	CA	\$ (1)	Voiding	Supervisor #1	15:45:48		Customer Change mind
Temporary Cashier #3	515552	4/1/2024	CA	\$ 1	Voided	Supervisor #1	10:21:06	5:25:40	Customer Change mind
Temporary Cashier #3	515552	4/1/2024	CA	\$ (1)	Voiding	Supervisor #1	15:46:46		Customer Change mind
Temporary Cashier #1	516235	4/8/2024	CK	\$ 50	Voided	Supervisor 2	09:07:45	6:39:55	Wrong tender / error tender amount
Temporary Cashier #1	516235	4/8/2024	CK	\$ (50)	Voiding	Supervisor 2	15:47:40		Wrong tender / error tender amount
Temporary Cashier #1	516611	4/11/2024	CK	\$ 5	Voided	Supervisor #1	08:39:40	7:03:35	Wrong Case entered
Temporary Cashier #1	516611	4/11/2024	CK	\$ (5)	Voiding	Supervisor #1	15:43:15		Wrong Case entered
Temporary Cashier #1	517401	4/19/2024	CK	\$ 25	Voided	Supervisor #1	08:42:26	8:01:14	Wrong case entered
Temporary Cashier #1	517401	4/19/2024	CK	\$ (25)	Voiding	Supervisor #1	16:43:40		Wrong case entered
				<u>\$ 385</u>					

Source: iNovah Transactions Detail Report FY2023 & FY2024 FIU and transactions support documentation

#### **Recommendation(s):**

- 1. Enforce Timely Void Approvals:** Require supervisors to approve void transactions immediately or within a reasonable timeframe, not exceeding two hours.
- 2. Strengthen System Controls for Voids:** Designate backup supervisors with void authority to maintain real-time approvals during all transaction hours.



### Auditee Response and Action Plan

#### Felony Information Unit – Management Response:

1. **Enforce Timely Void Approvals:** *Adherence to cashiering procedures will be enforced to ensure that all void transactions are approved by a supervisor immediately or within a reasonable timeframe not to exceed two hours.*
2. **Strengthen System Controls for Voids:** *To ensure uninterrupted processing and real-time approvals of void transactions in accordance with the Miami-Dade County Clerk of Court and Comptroller's Cashiering Procedures, it is essential to designate backup supervisors with void authority. This will strengthen internal controls and ensure that voids are approved immediately or within the required two-hour window, regardless of primary supervisor availability. Backup supervisors must be trained on the void approval process, including logging in with authorized credentials, selecting the appropriate reason, entering comments if applicable, and properly signing and filing the original and void receipts.*

○ *Target completion date: October 31, 2025*

#### **Finding # 8: Delays and Inconsistencies in End-of-Day Transaction Reporting**

As part of the end-of-day procedures, supervisory staff are required to generate and retain reports that support the reconciliation and review process. These reports provide essential information to ensure documentation is properly organized, discrepancies are addressed, and closing procedures are completed accurately.

A review of all supporting documentation for collections made during March and April 2024, covering 42 days and 181 batches, revealed the following exceptions:

1. The Supervisor Override Report, Batch Summary Report, and Batch Tender Totals Report, which are required as daily support for collections, were printed the following day for 22 batches, which undermines the effectiveness of this control. This issue affected 12% of the total population, with a combined value of \$19,099.
2. The Supervisor Override Report, Batch Summary Report, and Batch Tender Totals Report, were not printed for four batches and were missing from the supporting documentation for collections. The total amount affected was \$2,895.



3. The Batch Summary Report and Batch Tender Totals Report for Batch #517197, dated April 17, 2024, were printed on April 27, 2024, ten days after the collections were made. The total amount affected was \$57.

**Recommendation(s):**

**Enforce Same-Day Report Printing:** Require the 1st Tier Reviewer to print the Supervisor Override Report, Batch Summary Report, and Batch Tender Totals Report on the same day collections are made. These reports must be used during end-of-day closing procedures to verify that collected amounts align with cashier records and to clarify any discrepancies, ensuring accuracy and completeness in financial documentation.

**Auditee Response and Actions**

**Felony Information Unit – Management Response:**

**Enforce Same-Day Report Printing:** *In order to ensure the accuracy and completeness of our financial documentation, the 1st Tier Reviewer will print the Supervisor Override Report, Batch Summary Report, and Batch Tender Totals Report on the same day collections are made as outlined in the Cashiering Procedures and Internal Controls Manual. These reports must be utilized during the end-of-day closing procedures to verify that the collected amounts align with cashier records and to address any discrepancies. This step is critical in maintaining the integrity of our financial records.*

***Target completion date: October 31, 2025***

**Finding # 9: Discrepancies in Credit Card Tender Types**

As part of end-of-day closing procedures, cashiers must reconcile collections by payment type and ensure that recorded transactions align with actual funds received. Any discrepancies are required to be identified, documented, and resolved before the batch is finalized and reviewed by supervisory staff.

A review of transactions from March and April 2024 identified 48 instances, totaling \$1,671, (Table VIII) where the credit card brand on the receipt did not match the credit card brand recorded in iNovah. Although the total collection amounts were correct, allocations among the credit cards were incorrectly recorded on the receipt at the time of payment.



**Table VIII**  
**Summary of Credit Card Payment Allocation Discrepancies**

Employee	Transaction Count	Amount
Regular Employee #2	19	\$ 491
Temporary Cashier #3	12	\$ 202
Regular Employee #1	6	\$ 665
Temporary Cashier #1	5	\$ 217
Temporary Cashier #2	3	\$ 21
Regular Employee #3	3	\$ 75
	<u>48</u>	<u>\$ 1,671</u>

Source: iNovah Transactions Detail Report March & April 2024 and transactions

**Recommendation(s):**

**Ensure Adherence to Cashiering Processes:** Require cashiers to strictly follow established procedures, including counting all tender type collections, clarifying discrepancies during closing procedures, and reprinting receipts with the correct credit card brand when necessary to maintain accurate documentation. Reviewers must verify that total credit card collections reconcile with the specific credit card brand recorded in iNovah.

**Auditee Response and Action Plan**

**Felony Information Unit – Management Response:**

**Ensure Adherence to Cashiering Processes:** *To maintain accurate and reliable financial documentation, it is imperative that cashiers strictly adhere to established cashiering procedures. This includes counting all tender type collections, addressing any discrepancies during the closing procedures, and reprinting receipts with the correct credit card brand when necessary. Reviewers must ensure that total credit card collections reconcile with the specific credit card brand recorded in iNovah.*

- *Target completion date: October 31, 2025*

**NEXT WORK DAY PROCEDURES OVERVIEW**

**Finding # 10: Missing Documentation in E-Filing and Daily Reports**

The Next-Day procedures require the 1st Tier Reviewer to print several reports, including the Daily Category Report (DCR) and Daily Report of Receipts (DRR) for E-Filing. These reports are reviewed to ensure accuracy, identify and resolve discrepancies, and maintain proper documentation. Once verified, the documentation is sent to the Clerk Finance Department to ensure that all financial records are complete. A review of all supporting documentation for collections made during March and April 2024 found no evidence that the DCR and DRR E-filing reports were printed on 15 out of 42 days.





#### Recommendation(s):

**Ensure Supporting Documentation for E-Filing Transactions:** Require the DCR and DRR reports to be printed for all E-Filing transactions, including cases where no transactions were processed, to provide proper documentation and verification.

#### Auditee Response and Action Plan

##### Felony Information Unit – Management Response:

**Ensure Supporting Documentation for E-Filing Transactions:** *In order to provide proper documentation and verification for all E-Filing transactions, both the DCR and DRR reports be printed for each workday, including days where no transactions were processed. This will ensure that we maintain a complete and accurate record for all E-Filing activities.*

- *Target completion date: October 31, 2025.*

#### Finding # 11: Unreported Discrepancies between ELAVON (Payment Insider) and On-Demand Reports

As part of the Next Work Day procedures, the 1st Tier Reviewer must print and review the ELAVON Merchant Connect Settlement Report against the Daily Bank Deposit Summary (DBD). Any discrepancies must be investigated, documented in the DCR comments section, and reported to the Clerk Finance Department.

An examination noted that out of the 42 days reviewed for March and April 2024, there were five days with discrepancies between the collections reported by ELAVON and the DBD. These discrepancies were not investigated by the FIU and not reported to the Clerk Finance Department (Table IX).

**Table IX**  
**Reconciliation of Credit Card Collections:**  
**ELAVON Report vs. On-Demand Reports**

Date	Total Credit Card Collections per Elavon Report	Total Credit Card Collections per On Demand	Difference	Visualization
4/17/2024	\$ 2,007	\$ 1,977	\$ (30)	
4/9/2024	3,215	3,288	73	
4/4/2024	2,414	2,463	49	
4/3/2024	2,509	2,429	(80)	
4/1/2024	4,907	4,858	(49)	
	<u>\$ 106,364</u>	<u>\$ 106,327</u>	<u>\$ (37)</u>	

Source: ELAVON Daily Reports and On-Demand Daily Reports for March & April 2024





#### Recommendation(s):

1. **Prompt Reporting:** Promptly report discrepancies to the Clerk Finance Department as specified in the cashiering procedures.
2. **Annual Reconciliation:** Perform an annual reconciliation to determine the total annual difference and assess the financial impact of any discrepancies. This helps in identifying long-term trends and implementing corrective measures as needed.

#### Auditee Response and Action Plan

##### Felony Information Unit – Management Response:

1. **Prompt Reporting:** *We will reinforce that any discrepancies identified during end-of-day closing procedures must be promptly reported to the Clerk Finance Department. This includes discrepancies between the cashier's records and the iNovah system or any other discrepancies found during the verification of collections.*
  - *Target completion date: October 31, 2025.*
2. **Annual Reconciliation:** *As part of our ongoing commitment to internal control and financial accuracy, your recommendation for an annual reconciliation being performed to determine the total annual difference in cashiering activity cannot be done by FIU due to the level of accounting experience that would be required to complete this assessment. This process is essential for assessing the cumulative financial impact of discrepancies, identifying long-term trends, and implementing any necessary corrective measures could possibly be done by the Clerk Finance Department.*
  - *Target completion date: December 31, 2025.*

#### Finding # 12: Delays in Clearing Times for Deposits

A review of transactions from March to April 2024 identified delays in the clearing of funds. Typically, funds clear one day after the deposit is made; however, the deposit from Monday, April 1, 2024, cleared on Thursday, April 4, 2024. Similarly, the deposit made on Friday, April 5, 2024, cleared on Wednesday, April 10, 2024. In both cases, the funds took three business days to clear after pick-up.

#### Recommendation(s):

**Monitor clearing Times:** The Clerk Finance Department should continue to monitor deposit clearing times to promptly identify any deviations from expected timeframes. The department is effectively managing this task, ensuring timely identification and resolution of discrepancies, and should maintain this level of diligence moving forward.



### Auditee Response and Action Plan

#### Clerk Finance Department Response:

**Monitor clearing Times:** *Our records indicate that the April 1, 2024 deposit was posted in the bank on April 3, 2024, one day after the expected date. The deposit for April 5, 2024 is confirmed as clearing late at the bank.*

- **Target completion date:** *Finance is very diligent in confirming bank deposits and researching discrepancies. The team will continue to keep their current process and an open communication with all COCC locations.*

### Finding # 13: Permanent Deletion of Payments by Cashiers without Justification

During February 29, 2024, to May 1, 2024, auditors noted that four cashiers used the option “permanently delete payment transactions” on 84 occasions. Although the system allows for the cancellation of transactions to accommodate client changes or correct human errors, there should be no operational basis to permanently delete payment details without proper justification.

Table X  
Permanently Deleted Payment Transactions

Employee	# of Permanently deleted payment transactions
Temporary Cashier #1	68
Regular Employee #2	10
Regular Employee #3	5
Temporary Cashier #4	1
Total	84

Source: iNovah Transactions Detail Report February to May 2024

### Recommendation(s):

**Add a Deletion Justification Feature in iNovah:** Implement a pop-up menu in iNovah that prompts cashiers to select a reason for permanently deleting payment transactions, thus improving the traceability of deleted transaction types.

### Auditee Response and Action Plan

#### Technical Services Department – Management Response:

*Transactions that were not completed are not permanently deleted, but rather, remain in the iNovah system(s) audit tape for record-keeping purposes. Since these transactions were not finalized, they do not impact financial reporting or reconciliation but are retained to ensure data integrity and auditability.*



### General Observations and Best Practices

Based on observations and testing, the following general findings were noted:

1. The 1st Tier Reviewer and 2nd Tier Approver count cash, prepare the Deposit Bag, and perform cash reviews and approvals within their respective offices.
2. The 1st Tier Reviewer fills out the deposit slip without counting the cash in the envelopes, relying solely on on-demand reports. This practice makes it difficult to detect discrepancies between the cash collections and the amounts recorded in iNovah.
3. Supervisors or work leaders do not consistently use the iNovah cash counter to verify cash counts, making it challenging to confirm daily cash counts. Additionally, the cash tape is not always signed or dated.

### General Recommendation(s):

1. **Strict Adherence to Procedures:** All staff must strictly adhere to the procedures outlined in the *Miami-Dade County Clerk of Court and Comptroller's Cashiering Procedures* without exception.
2. **Cash Handling Restrictions:** Prohibit the removal of cash from the designated office for the 1st Tier Reviewer, 2nd Tier Approver and Safe Custodian. Tasks involving cash manipulation, such as change counting, deposit preparation and approval activities, must take place within the secure area.
3. **Encourage iNovah Cashier Counter Use:** Encourage all staff to use the iNovah cashier counter feature for daily cash collections to confirm the count as required by cashiering procedures.
4. **Reinforcing Procedural Adherence Through Training:** Conduct all-staff training sessions divided by role (e.g., cashiers, 1st Tier Reviewer, 2nd Tier Approver, and Safe Custodian). This will ensure that all employees clearly understand their roles and responsibilities, promoting accountability and compliance.
5. **Accountability and Consequence Management:** Implement clear consequences for non-compliance with cashiering procedures. Employees involved in repeated failures to adhere to established guidelines should face corrective actions, including additional training, performance evaluations, or progressive disciplinary measures. This will create a culture of accountability and encourage diligence.



**6. Workstation Organization:** Cashiers must maintain organized workstations at all times, without exception.

#### **Auditee Response and Action Plan**

##### **Felony Information Unit – Management Response:**

1. **Strict Adherence to Procedures:** *This is a reminder that all staff must strictly follow the procedures outlined in the Miami-Dade County Clerk of Court and Comptroller's Cashiering Procedures Manual without exception. These procedures are in place to ensure the accuracy, security, and integrity of all financial transactions. Supervisors are expected to monitor compliance daily, and any deviations must be addressed immediately to maintain accountability and consistency across all cashiering functions.*

2. **Cash Handling Restrictions:** *The removal of cash from the designated office is strictly prohibited for the 1st Tier Reviewer, 2nd Tier Approver, and Safe Custodian.*

*All tasks involving cash handling—such as change fund counting, deposit preparation, and batch approvals—must be performed within the designated secure area. This measure is critical to maintaining the integrity of our internal controls and minimizing the risk of loss or mismanagement.*

3. **Encourage iNovah Cashier Counter Use:** *All staff must use the iNovah Cashier Counter feature when processing daily cash collections. This tool is essential for accurately confirming cash counts and ensuring consistency with end-of-day reconciliation procedures.*

*Please reinforce the use of this feature with your teams and ensure it is utilized as part of the standard cashiering process. Compliance with this requirement is critical to maintaining accurate financial records.*

4. **Reinforcing Procedural Adherence Through Training:** *During cashier training, all cashiers and supervisors are advised to sign the COC&SAL every time the cash changes hands. (Response provided by the Clerk Finance Department)*

5. **Accountability and Consequence Management:** *To uphold the integrity of our financial operations, it is essential that all staff comply fully with the Miami-Dade County Clerk of Court and Comptroller's Cashiering Procedures. Moving forward, clear consequences will be implemented for repeated non-compliance.*



*Employees who fail to adhere to established guidelines may be subject to corrective actions, including targeted retraining, notations in performance evaluations, or formal disciplinary measures as appropriate.*

*Establishing accountability at all levels is necessary to ensure procedural integrity and foster a culture of diligence and responsibility.*

6. **Workstation Organization:** *All cashiers are required to maintain clean, organized, and professional workstations at all times—without exception. An orderly workstation supports accuracy, enhances efficiency, and ensures the security of all financial transactions and documents. Supervisors should regularly monitor workstation conditions and address any issues promptly.*

- *Target completion date: October 31, 2025.*

#### **Recommendations for Updating Cashiering Procedures**

A set of recommendations was issued to update specific areas of cashiering procedures and enhance safeguards. The details of these recommendations are not included in this report, as disclosure could compromise the security of cashiering operations. Nonetheless, the recommendations were discussed with the Clerk Finance Department during the exit meeting, documented in the draft Audit Report, and formally addressed in the Clerk Finance Department's subsequent responses.

#### **Auditee Response and Action Plan**

##### **Clerk Finance Department Response:**

- *We acknowledged the need to strengthen safeguards over cashiering processes and confirmed that measures are being considered, with procedures to be updated as communicated to Audit Management in response to their recommendations.*



JUAN FERNANDEZ-BARQUIN  
CLERK OF THE COURT AND COMPTROLLER  
OF MIAMI-DADE COUNTY

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