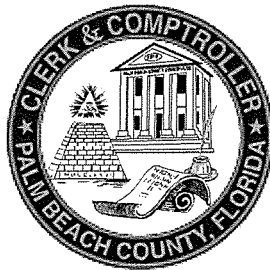


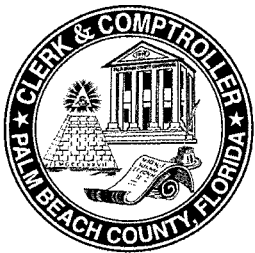
**CLERK & COMPTROLLER
PALM BEACH COUNTY
REVENUE & CASH MANAGEMENT
DEPARTMENT
REVENUE COLLECTION PROCESS REVIEW**



SHARON R. BOCK
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Palm Beach County

**Division of Inspector General
Audit Services Unit**

August 12, 2010



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Palm Beach County

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The Honorable Sharon R. Bock, Esq.
Clerk & Comptroller

We conducted a review of the Revenue & Cash Management Department revenue collection process.

Our objectives were to determine if the Revenue & Cash Management Department was properly executing their revenue function responsibilities to, 1) collect, safeguard, deposit, record and monitor the revenues received, 2) coordinate efforts with County departments to facilitate revenue processing and identify revenue sources, and 3) achieve their goals in the most effective, efficient and economical manner possible.

Our review was neither designed nor intended to be a detailed study of every process, procedure, transaction or system in each area. Accordingly, the observations and recommendations included in this report are not all-inclusive.

The review disclosed that revenues received on behalf of the County were generally processed in an accurate and timely manner. Instances were noted, however, in which revenues were not timely received, follow-up was not monitored or documented, and required reports were not received from vendors to substantiate the accuracy of revenues. Opportunities existed to take a more proactive role in assessing and reporting untimely submissions of revenue due on set schedules. In addition, security measures over the safekeeping and processing of checks and cash received via mail required strengthening.

We appreciate the cooperation of management and staff during the course of this review.

Respectfully submitted,

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Introduction

Background

The Clerk's Revenue & Cash Management Department is responsible for receiving, depositing, and posting revenue on behalf of Palm Beach County. Revenue is received from private individuals, other government entities, and departments of the County. Revenues handled in Fiscal Year (FY) 2009 totaled \$1.4 billion, representing a 16% reduction from FY 2008, as shown in the table below. Revenues are received primarily via wire transfers, with a smaller portion received via cash and checks (6.4% in 2009).

Revenue Type	FY 2008	FY 2009	% Decrease
Cash/Checks	\$ 103,099,184	\$ 91,394,312	11%
Wire Transfers	\$1,604,091,284	\$1,339,870,709	16%
Total	\$1,707,190,468	\$1,430,636,674	16%

For FY2009, the Revenue & Cash Management Department posted revenue in 180 revenue source categories (RSCs). For example, ad valorem taxes (received by wire transfer) comprised 59.8% of total revenues in FY2009 (52.6% in FY2008).

Revenue Source	FY2009 Amount	FY09 %	FY2008 Amount	FY08 %
Ad Valorem Taxes	\$ 855,759,852	59.8%	\$ 897,780,635	52.6%
Sales & Tourist Develop Taxes	\$ 149,647,249	10.5%	\$ 163,121,596	9.6%
Grants – Federal & State	\$ 86,088,558	6.0%	\$ 90,960,562	5.3%
Bond & Loan Proceeds	\$ 81,767,797	5.7%	\$ 288,005,900	16.9%
Public Safety Charges & Fees	\$ 59,045,483	4.1%	\$ 51,139,460	3.0%
Public Service Taxes, Electricity Franchise Fees	\$ 83,484,749	5.8%	\$ 75,095,535	4.4%
Other Revenue	\$ 114,842,986	8.0%	\$ 141,086,780	8.3%
Total Revenue	\$1,430,636,674	100.0%	\$ 1,707,190,468	100.0%

In addition, various County departments are responsible for accounting for other revenue sources, including receipt and deposit when appropriate, without any involvement by the Revenue & Cash Management Department. These revenues totaled \$1.58 billion in FY 2009, which included constitutional officer fees (\$88

million), water utilities fees (\$135 million), and transfers to County revenue from other funds (\$574 million).

The revenue function of the Revenue & Cash Management Department is supported by the Standard Revenue Unit with four staff positions and the Special Revenue Unit with five staff positions. The cash management function was added to the Revenue & Cash Management Department in January 2009 as part of a reorganization within the Finance Division.

The Revenue & Cash Management Department uses four automated applications as well as the standard Microsoft Office applications. Cash and checks received directly are first entered into the department's stand alone receipting system. The majority of checks received are electronically transferred to the County bank account using Wachovia's on-line remote deposit capture application. Special revenue assessments are recorded in the Finance Special Assessment system. Accounting for all revenue is maintained in the County's Advantage financial system.

Scope and Methodology

The Clerk's Audit Services Unit of the Division of Inspector General conducted a review of the processes for identifying sources of revenue and collecting and monitoring remittances to ensure compliance with Florida statutes, county ordinances and contract terms. Revenue collected in FY2009 was the principal focus of our risk assessment, with FY2009 and FY2010 revenue included in our analysis as deemed relevant and appropriate. The scope of this review focused on the revenue function; cash management processes and related controls were excluded.

The objectives of the review were to determine if the Revenue & Cash Management Department was properly executing their revenue function responsibilities to:

- Collect, safeguard, deposit, record and monitor the revenues received;
- Coordinate efforts with County departments to facilitate revenue processing and identify revenue sources; and,
- Achieve their goals in the most effective, efficient and economical manner possible.

In order to meet these objectives, we conducted interviews, reviewed key Revenue & Cash Management Department processes, gathered statistical data regarding revenue collection for the County, performed testing and evaluated the internal control environment. We performed other procedures that were deemed necessary under the circumstances.

We are in the process of performing a separate review of the internal processes within the Revenue & Cash Management Department involving the public service tax revenue. In addition, an investigation of propane gas vendors is in progress to determine if public service taxes are accurately remitted.

Conclusion

The review by the Clerk's Audit Services Unit determined that the Revenue Department generally processed (receipted, deposited, and recorded) revenues received on behalf of the County in an accurate and timely manner. Instances were noted, however, in which revenues were not timely received, follow-up was not monitored or documented, and required reports were not received from vendors to substantiate the accuracy of revenues. The department could increase its value to the Clerk and the County by taking a more proactive role in assessing and reporting untimely submissions of revenue due on set schedules. Management has relied upon the Office of Financial Management and Budget (OFMB) to identify revenue budget variances and late payment situations for appropriate collection actions.

In addition, security measures over the safekeeping and processing of checks and cash received via mail require strengthening. Opportunities exist to improve safe access controls and monitor the contents for adherence to retention requirements. Performance monitoring tools in place could be improved by ensuring their relevance and accuracy and some procedures required update.

Review Team:

Alan Bray, Deputy Inspector General & Audit Manager

Michael Bodle, Senior Auditor

Stuart Grifel, Senior Auditor

Observations & Recommendations

The review identified certain policies, procedures and practices that could be improved. The review was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the observations and recommendations presented in this report may not be all-inclusive of areas where improvement may be needed.

1. The department's approach to ensuring timely collection of revenues needs improvement.

The department's principal responsibilities are to maximize the collection of County revenues, monitor receipts to ensure adherence to policies and contractually established due dates, ensure funds are deposited safely and timely, and maintain accurate recordkeeping. Our review identified instances in which revenue was not timely remitted to the Revenue & Cash Management Department and follow-up was not monitored or documented. Management has historically relied upon OFMB staff for identifying and collecting overdue and unpaid revenues.

- a. One of the two electricity providers subject to the public service tax has been routinely paying after the due date (15th of the following month). A review of the tax payments totaling \$1.4 million received from Lake Worth Utilities from August 2008 through April 2010 indicated that payments were late in 17 of the 21 months (average of 14 days past the 15 day allotment).
- b. The review of lease payment revenues indicated that the South Florida Water Management District took 28 days to remit to the County its portion (\$57,907) of a lease payment it received on or before January 1, 2010.
- c. Revenue payments from Global Spectrum, manager of the Palm Beach County Convention Center, were consistently remitted after the contractual due date (30 days after month-end). The revenues, which averaged over \$240,000 per month for calendar year 2009, were remitted on average 29 days later than required.

In general, no actions were taken by the Revenue & Cash Management Department to attempt to track timeliness of remittances or to report late payments to the

County. Opportunities exist for the department to demonstrate a more proactive approach in monitoring receipts and maximizing the collection of all revenues received on behalf of the County.

Recommendation:

- A. Monitor receipt of revenue, document and follow up on late payments, take appropriate actions to improve timeliness, and consider opportunities to proactively maximize revenue collections.

Management Response:

- A. The Revenue Department has never been tasked with the responsibility for the collection or monitoring of County revenues. The County created a collections coordinator position in OFMB, which is responsible for identifying and collecting overdue or unpaid receivables. In addition, County PPM CW-F-046 states that the individual County departments shall be responsible for monitoring their departmental revenues and OFMB shall be responsible for monitoring non-departmental revenues. County PPM CW-L-023 states that the Property & Real Estate Management Department shall have full responsibility for management of the countywide in-lease program. Only the Palm Beach County Airports Department shall manage its own in-lease program for lands controlled by the Airports Department through the Federal Aviation Administration. Nonetheless, management will consider the recommendation to enhance the payment and documentation process so that the County collection coordinator's office and the County departments may have the information necessary to identify late payments and take the appropriate steps to maximize revenue collection.
Target Completion Date: 1/31/11

2. Reports received from electric utility providers do not meet the County ordinance requirements.

Two vendors (FP&L and Lake Worth Utilities) provide electricity services that are subject to monthly public service taxes owed to the County, which totaled over \$28 million in FY 2009. The vendors do not submit reports to the Revenue & Cash

Management Department as prescribed by County ordinance (#2001-064, codified in Palm Beach County Code Section 17.225(a)), making it impossible to determine whether the tax payments received are correct.

- FP&L provides an information return on its website and via email to the Revenue & Cash Management Department to support the payments made. The return does not list the following required information: amount of sales on which the tax was collected, amount of sales exempted from tax, and the percentage tax applied to taxable sales. The latter is important only for customers with monthly purchases of electricity in excess of \$4,000 who are subject to lower tax percentages on monthly sales in excess of that amount.
- Lake Worth Utilities does not provide a remittance return of any type.

Without this necessary information, the Revenue & Cash Management Department can not verify that the public service taxes received are complete and accurate.

Recommendations:

- A. Discuss with the County the feasibility of obtaining sales and exemption data from FP&L as part of their return to allow validation of the accuracy of the amount submitted monthly for public service utility taxes.
- B. Obtain a remittance return from Lake Worth Utilities to allow validation of the accuracy of the amount submitted monthly for public service utility taxes.

Management Responses:

- A. Management concurs with this recommendation and will follow up with FPL to attempt to obtain sales and exemption data on their monthly public service utility tax remittance form.
Target Completion Date: 9/30/10
- B. Management concurs with this recommendation and will follow up with Lake Worth Utilities to have them send a properly completed remittance form along with monthly electric public service utility tax payments.
Target Completion Date: 9/30/10

3. Controls over checks and cash during mail opening and processing need improvement.

Security measures over the safekeeping and processing of checks and cash received via mail require strengthening.

The Revenue & Cash Management Department collected \$1.3 billion (94%) of the revenues in FY 2009 in the form of electronic payments (wire transfers and ACH payments) directly into bank accounts. Nonetheless, the department collected over \$91 million in checks and cash in FY 2009. Of this, the department deposits the vast majority of all checks using Wachovia's on-line remote deposit capture (RDC) software.

Due to RDC limitations, certain checks, primarily those received from the Value Adjustment Board (VAB), must be deposited manually. These VAB checks and cash receipts are handled by the department deposit clerk, who is responsible for preparing deposit tickets, placing funds in bank bags, and ensuring pickup by Brinks' for delivery to Wachovia Bank. From September 2008 through December 2009, a total of \$1,121,445 was deposited manually per departmental records. Excluding one day when the RDC was not functioning, which required manually depositing \$465,945, the average deposit during the 16-month period was \$2,862.

A review of the check and cash receipt and deposit processes identified the following observations and improvement opportunities.

- a. Mail containing checks is delivered by one individual from the Courthouse mailroom to the Finance reception area on the second floor of the Government Center.
- b. Mail is opened and checks are removed from envelopes by one individual (receipting clerk) in the reception area. This same individual is responsible for entering the check information into the receipting system.
- c. Checks were not restrictively endorsed upon opening the mail; rather, checks were endorsed in the Revenue & Cash Management Department later in the receipting process. During the review, the process was changed and checks are now restrictively endorsed immediately upon opening at the reception desk.

- d. The deposit clerk counts all cash receipts and prepares deposit slips without a witness present. Best practices in internal controls recommend that a witness should independently count and sign off on deposits.
- e. The deposit clerk prepared a deposit each day that cash was on hand, regardless of amount. Deposits as low as 10 cents were noted during the review.
- f. The department manager acts as a back up to the cash receipt clerk and the cash deposit clerk when needed. We did not observe the manager act in both roles for any funds received, though these roles should be segregated.

Recommendations:

- A. Implement enhanced safeguard controls over checks received by mail. While recognizing the organization must balance the risk-reward and cost-effectiveness of added controls, consideration should be given to deploying a second person during the mail delivery, opening and initial check receipting process.
- B. Ensure that a witness independently verifies all deposits and the related deposit slips prepared by the deposit clerk.
- C. Ensure that backup responsibilities are realigned and one individual does not act as the receipt clerk and deposit clerk.
- D. Consider establishing a minimum threshold by which cash received should be held and accumulated until reaching that amount to be deposited.

Management Responses:

- A. Management concurs with this recommendation and understands the possible risks of the current staffing situation. However, current budget constraints make the deployment of additional staff to the mail delivery, opening and receipting process cost prohibitive. Management currently has a staff member designated to opening, stamping, and receipting all checks that come into the office. A separate staff member processes deposits and a third staff member records deposits into the Advantage Financial System.

Target Completion Date: N/A

- B. Management concurs with this recommendation. Management has established a process to ensure that a witness independently verifies all deposits and the related deposit slips prepared by the deposit clerk.

Target Completion Date: Completed

- C. Management concurs with this recommendation. Management has realigned and documented backup responsibilities to ensure that one individual does not act as a receipt clerk and a deposit clerk.

Target Completion Date: Completed

- D. Management concurs with this recommendation and will establish and document a minimum threshold by which cash received will be held and accumulated until reaching that amount to be deposited.

Target Completion Date: 9/30/10

4. Safeguarding controls and practices over the department's safe require strengthening.

The Revenue & Cash Management Department maintains a safe primarily for use of the deposit clerk to store checks and cash received but not yet deposited.

Opportunities exist to improve safe access controls and monitor the contents for adherence to retention requirements.

An inventory of safe contents and access controls during the review identified the following:

- a. Checks on hand during our inventory were found to be appropriately included in the next day's deposit.

- b. The manager has access to both the key (spare contained in key box, to which he has access) and combination to the safe. Best practices in internal controls recommend that safe access should require two persons for entry, one with a key and one with a combination.
- c. No evidence of recent inventories of the safe was found.
- d. Access to the safe is not monitored as individuals entering the safe are not required to sign a log. Also, deposits placed into and removed from the safe are not recorded.
- e. No record was in place to document which employees were given access to the safe combination and key.
- f. Microfiche records from 1991 comparing actual revenue to budgeted revenue were found in the safe. According to Florida State Records Retention schedules for use by local government agencies, such records are appropriate for disposal after 3 fiscal years.
- g. An envelope in the safe contained keys for the minutes check signing machine. Those keys are used to remove and replace the signature dies in the check signing machine and are maintained in the safe for security purposes. No record was found indicating if and when the keys were last removed from and/or replaced in the safe. The envelope also included a die for a prior Chief Financial Officer, who left the Clerk's office at the end of 2006. Management stated that various Finance departments use the safe, and each is responsible for monitoring and maintaining their articles.
- h. Six checks totaling over \$66,000 from American Express made payable to the Board of County Commissioners were noted, which were dated in August and November of 2005. The Revenue manager later provided documentation indicating these checks were issued in error, canceled, and replaced by deposits into the appropriate account. The manager further stated that these checks were

retained in case questions arose and retention schedules indicate that these checks will be available for destruction in December 2010.

- i. A small change envelope from Wachovia Bank contained \$331 in currency, which was verified during the review. The balance and related entries were written on the outside of the envelope, with the latest entry in 2007 showing a withdrawal of \$25. The Revenue manager stated that the cash was for the Finance refrigerator fund in which the former Clerk and Finance Office had requested new Finance hires to deposit \$5 for an intended replacement of the lunch room refrigerator. The requirement was not enforced over time and the disposition of the funds had not been tracked. The manager stated that various Finance departments use the safe, and each is responsible for monitoring and maintaining their articles.

Recommendations:

- A. Require dual access to enter the safe. No individual should be assigned both the combination and key access.
- B. Implement and maintain a log that is signed by both individuals when the safe is accessed. The log should track deposits moved in and out of the safe.
- C. Implement and maintain a log that records each employee that is provided combination or key access.
- D. Conduct an annual inventory of the contents maintained in the safe.
- E. Dispose of the outdated materials found in the safe.
- F. Determine whether the owners of the amounts in the refrigerator fund can be identified and, if so, return the funds to them. Deposit the remaining funds to an appropriate Clerk's account or donate the funds to a charity, and document the unclaimed monies.

Management Responses:

- A. Management concurs with this recommendation. Management now requires and documents dual access responsibilities for entering the safe. No individual is assigned both the combination and key access.
Target Completion Date: Completed
- B. The safe is accessed at least six or seven times daily. To require a manual log to document all access occurrences would be very time consuming. Regardless, management agrees to implement and maintain a log that is signed by both individuals when the safe is accessed. The log should track deposits moved in and out of the safe.
Target Completion Date: 9/30/10
- C. Management concurs with this recommendation. Management implemented and maintains a log that records each employee that is provided combination or key access to the safe.
Target Completion Date: Completed
- D. Management concurs with this recommendation and will conduct an annual inventory of the contents maintained in the safe. A written report will be kept in a file to verify that the inventory was conducted.
Target Completion Date: 1/31/11
- E. Management concurs with this recommendation and will dispose of the outdated materials found in the safe in accordance with records destruction rules.
Target Completion Date: 12/31/10
- F. Management concurs with this recommendation and will attempt to determine the owners of the amounts in the refrigerator fund and return the funds to them, if possible. If the owners cannot be identified, management will donate the funds to charity and document the unclaimed monies.
Target Completion Date: 9/30/10

5. Opportunities exist to enhance the department's performance measurement tool.

The Revenue & Cash Management Department has developed a detailed performance measurement tool. Opportunities exist to enhance the dashboard tool's effectiveness.

The following observations were noted.

- a. The dashboard currently includes fifteen segments, most with three columns of information and prior period information with equal importance. All reporting is on one page, making the dashboard difficult to read.
- b. The dashboard reports total non-exempt hours available for the period along with hours accounted for by the reported workload measures. Available hours vary greatly from period to period because holidays and absences are deducted manually and are not recorded on the dashboard.
- c. From September 2009 through March 2010, the dashboard did not account for one non-exempt employee in place.
- d. Some dashboard information is of only secondary importance in measuring department performance. For example, credit cards accepted for payments do not directly apply as the department does not accept credit cards. Additionally, aging of receivables is less important as minimal time is spent on collecting receivables, which is limited to dishonored checks that are reported separately.
- e. The average transaction value is reported in seven segments, though the time required to perform the transactions involved is not dependent on their value.
- f. The time shown for processing wire transfers exceeds 80 hours in each two-week reporting period, while the task involves only one staff member. From July 13, 2009 through December 25, 2009, this segment showed 20% more hours devoted to the process than available for any one staff member during that period.

- g. Reported receivable balances exceeded prior balances plus receivables processed for three of these twelve reporting periods. This relationship should be impossible unless some data is missing from the report.

Recommendation:

- A. Reduce the data reported and level of detail on the dashboard to make it more legible and usable and ensure data is accurate. Relocate important data to a second page of the dashboard if it does not bear on productivity.

Management Response:

- A. Management concurs with these recommendations and will amend the department's performance measure dashboard in an effort to improve the report's data accuracy and utility.

Target Completion Date: 9/30/10

6. Written procedures have not been updated.

The Revenue & Cash Management Department has an extensive list of procedures to guide the team in performing various functions. The procedures include 30 separate chapters though most are not current.

Best practices in internal controls indicate that written procedures help ensure accuracy and consistency in the quality of work. Opportunities to update procedures were noted in the following areas:

- a. The receipting procedure, which includes depositing, does not mention the remote deposit capture in use since the fall of 2008.
- b. Two of the chapters describe procedures requiring distribution to County department employees. However, 11 of the 46 names listed do not currently appear in the Microsoft Outlook directory or in the County's current e-guide to employees.

- c. Funline reports are referred to in several of the procedures, referring to reports used by First Union Bank, the predecessor to Wachovia. Wachovia reports and on-line banking capabilities are not referenced in the procedures.
- d. The municipality impact fee procedure refers to County Ordinance 95-01. A newer reference, County PPM CW-F-025, was issued on August 15, 2007. The sales tax remittance procedure indicates the tourist tax percentage is 4%, though the tax was increased to 5% in November 2006. We noted, however, that department staff are using the updated rate in their work.
- e. The procedures manual does not establish responsibility for keeping the procedures updated.

Recommendation:

- A. Address the areas of improvement noted and ensure that the procedures manual is updated and kept current on an ongoing basis. Assign responsibility for updating the procedures.

Management Response:

- A. Management concurs with these recommendations and will address the areas of improvement noted and will ensure that the procedures manual is updated and will assign responsibility to Revenue staff to ensure that procedures are kept up to date.

Target Completion Date: 3/31/11

7. Opportunities exist to enhance NSF check reports sent to County departments.

A monthly report is provided to County departments listing all outstanding dishonored checks returned for non-sufficient funds (NSF). Opportunities exist to enhance the report format and content to assist departments in preventing acceptance of additional checks from these companies and individuals.

Responsibility clearly rests with each County department to utilize the report.

On a monthly basis, the Revenue & Cash Management Department extracts from Advantage a listing of all NSF checks which are still outstanding. The report (pdf file) is sorted alphabetically by legal name of the individual or company. A review of the NSF check report generated April 7, 2010, containing 46 pages with 533 individuals/companies, identified the following improvement opportunities:

- a. Changes in the Advantage software in late 2005 altered the name fields. The legal name now begins with the first name instead of the last name. Since the NSF check report is generated from entries made prior to and after the software change, the entries are alphabetized by first name or last name. We noted one instance in which an individual appeared on the report twice – once listed by first name, once by last name.
- b. The data includes a separate line for each dishonored check, each service charge, and the total due from each individual/company. Ten individuals have seven or more lines in the report, making it time consuming to use the report and identify needed information.
- c. The format of fields within Advantage and the varied placement of service charge information within Advantage make reformatting of the Crystal report extract impractical. However, we noted that the report could be readily converted to an Excel format when extracted, details sorted by name, and routed to departments. During the review, we obtained the NSF check data as of May 25, 2010, which was able to be summarized in a 14 page Excel report with each individual/company appearing only once. Details in such a report are readily available by expanding the data for the individual/company in question by a single button click on the summarized page.
- d. Clerical errors resulted in duplicate listings. For one company, the name was misspelled (Alantic instead of Atlantic), resulting in two listings for the company. In another case, an individual was listed once with a hyphenated last name and once without, which resulted in two listings for the individual.
- e. The existence of more than one dishonored check for an individual/company demonstrates that County departments are not effectively using the report. A cursory review of the April 7, 2010 NSF check report disclosed that five individuals or companies had multiple dishonored checks, indicating that

County departments are not always using the report and refusing to accept checks from those with outstanding balances.

Recommendations:

- A. Evaluate whether the dishonored check report could be extracted from Advantage using a criterion other than legal name to ensure consistent alphabetizing of listings.
- B. Evaluate whether the current dishonored check report could be reformatted to produce a shorter listing without significant investment. If that is not feasible, consider converting the report to an Excel format to facilitate review.
- C. Reinforce with appropriate staff the need for consistency in entering names when preparing dishonored check invoices.
- D. Work with County departments to emphasize the need to appropriately use the revised report and refuse checks from those individuals/companies with balances shown on the report.

Management Responses:

- A. Management concurs with this recommendation and will evaluate whether the dishonored check report could be extracted from Advantage using a criterion other than legal name to ensure consistent alphabetizing of listings.
Target Completion Date: 1/31/11
- B. Management concurs with this recommendation and will evaluate whether the current dishonored check report could be reformatted to produce a shorter listing without significant investment. If that is not feasible, management will consider converting the report to an Excel format to facilitate review.
Target Completion Date: 1/31/11
- C. Management concurs with this recommendation and will reinforce with appropriate staff the need for consistency in entering names when preparing dishonored check invoices.
Target Completion Date: 9/30/10

D. Management concurs with this recommendation and will work with County departments to emphasize the need to appropriately use the revised report and refuse checks from those individuals/companies with balances shown on the report.

Target Completion Date: 9/30/10