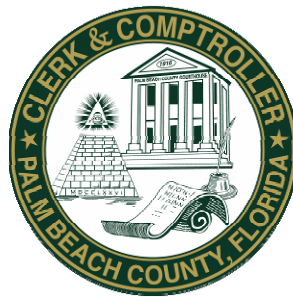


**Palm Beach County
Clerk & Comptroller's Office
Witness Fee Funds Counts**



SHARON R. BOCK
Clerk & Comptroller
Palm Beach County

Audit Services Division
September 26, 2008
Report 2008-05



SHARON R. BOCK
Clerk & Comptroller
Palm Beach County

September 26, 2008

The Honorable Sharon R. Bock
Clerk & Comptroller

We conducted an audit of the Operations witness fee funds of the Clerk & Comptroller's Office. Our objectives were to perform counts of the witness fee funds totaling \$16,900 assigned to five Court departments and branches and to verify balances to Clerk's Accounting records.

Except for the Observations and Recommendations noted in this report, the Clerk's Operations witness fee funds were verified and reconciled to Clerk's Accounting records. Opportunities exist to improve recordkeeping practices.

Responses to our recommendations were received from management and are included in the report.

We appreciate the cooperation of Operations and Clerk's Accounting management and staff during the course of this audit.

Respectfully submitted,

Roger Trca
Audit Services Director
Clerk & Comptroller Office
Palm Beach County

Audit Services
301 N. Olive Avenue
9th Floor
West Palm Beach, FL 33401

Phone: 561-355-2722
Fax: 561-355-7050

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INTRODUCTION

Background

Witnesses who appear in court are generally paid \$5 per day for each day of appearance and six cents per mile to and from court. Various exceptions exist as higher fees are paid to law enforcement officers and any witnesses traveling more than 50 miles to appear in court. Witnesses are paid in cash daily by submitting their subpoenas approved by the State Attorney or Public Defender to Court Operations cashiers.

The Clerk’s Accounting records disclosed that five Court Operations departments and branches had assigned witness fee funds totaling \$16,900, as summarized below. Clerk’s Accounting handles replenishment requests and records the funds distributed in Banner Finance.

Location	Amount
Juvenile	\$1,500
South County	\$3,500
Circuit Criminal	\$5,000
West County	\$1,900
North County	\$5,000
Total Witness Fee Funds	\$16,900

Scope and Methodology

The Clerk’s Audit Services Division conducted a review of the witness fee funds in Court Operations. The objective of the review was to confirm and verify the existence of the funds and reconcile the counts to the Clerk’s Accounting records.

To meet these objectives, we conducted a cash count of all of the witness fee funds in place throughout Court Operations. To reconcile the balances to Clerk records, we obtained copies of any uncashed reimbursement checks and documentary evidence of disbursements being reimbursed by Clerk’s Accounting.

Conclusion

Except for the Observations and Recommendations noted in this report, the Clerk's Operations witness fee funds were verified and reconciled to Clerk's Accounting records. Opportunities exist to improve recordkeeping practices.

Review Team:

Alan Bray, Manager

Stuart Grifel, Senior Auditor

Tom McLaughlin, Senior Auditor

OBSERVATIONS & RECOMMENDATIONS

1. North County witness fee fund and change fund are combined into one fund

The North County witness fee fund is combined with the change funds, prohibiting accurate reconciliation of each fund to the Clerk's Accounting records.

The witness fee fund totaling \$5,000 is not assigned to a witness fee disbursement cashier. Also, two change funds (Civil and Criminal) totaling \$2,700 are in place, which are used to provide change to cashiers and to create additional cashier working funds when necessary. While the total of the North County witness fee and change funds could be reconciled to Clerk's Accounting records as shown below, the individual funds did not reconcile.

	Civil Change Fund	Criminal Change Fund	Witness Fee Fund	Total
Per Cash Count	\$1,500	\$1,250	\$4,950 *	\$7,700
Per Banner Finance	\$1,800	\$900	\$5,000	\$7,700
Difference	-\$300	\$350	-\$50	\$0

* North County witness fee fund overage (\$1.86) is highlighted on the next page

Recommendation:

- A. North County should segregate the witness fee fund from the cashier change funds.

Management Response:

A. Agree. This recommendation will be addressed in the revised Operations cash handling policies and procedures. The North County practice of combining funds was discontinued.

Target Completion Date: 12/31/08

2. Overages exist in the witness fee funds

Three out of five witness fee funds had overages not previously identified by the Court Operations department or branch.

Overages were noted during the witness fee cash counts at each of the five locations totaling \$114.19. Three funds with overages totaling \$104.52 were not previously identified by Court Operations during daily recordkeeping or periodic reimbursement by Clerk's Accounting.

Location	Amount per Cash Count	Amount per Clerk's Accounting Records	Difference Overage (Shortage)	Difference Identified Prior by Location	Difference Identified by Cash Count
North County	* \$5,001.86	\$5,000.00	\$1.86	\$1.86	\$0
South County	\$3,507.30	\$3,500.00	\$7.30	\$7.30	\$0
West County	\$2,000.00	\$1,900.00	\$100.00	\$0	\$100.00
Circuit Criminal	\$5,004.63	\$5,000.00	\$4.63	\$5.51	\$4.12
Juvenile	\$1,500.40	\$1,500.00	\$.40	\$0	\$.40
Total	\$17,014.19	\$16,900.00	\$114.19	\$9.67	\$104.52

* North County commingling of witness fee and change funds is highlighted on the prior page

Quarterly, Clerk's Accounting processes an additional check to the department for any reported shortage on the witness fee reimbursement request. However, overages have not been processed since January 2007. Overages and shortages are recorded in the Miscellaneous Revenue account.

Recommendations:

A. Clerk's Accounting should dispose of overages or shortages identified by the department on the Witness Payroll Reimbursement Request form when the reimbursement is processed.

- B. Clerk's Accounting should ensure procedures are in place to verify the dollar amount entered on the Witness Payroll Reimbursement Request form, as recorded on the line titled "Amount of Witness Payroll Disbursement Fund", to the dollar amount of the fund recorded in Banner Finance.
- C. Court Operations departments and branches should perform and document periodic cash counts of the witness fee funds and reconcile the balances to Clerk's Accounting records.

Management Responses:

- A. Agree. Clerk's Accounting will dispose of overages and shortages less than \$10.00 on a quarterly basis (as minor weekly differences usually correct themselves in the following week) and all other amounts will be disposed of when the reimbursement is processed. Clerk's Accounting will update the witness fee policy and procedures by December 1, 2008. Operations management will address this issue in the revised Operations cash handling policies and procedures by October 31, 2008.

Target Completion Date: 12/1/08

- B. Agree. Clerk's Accounting will incorporate this procedure into the reimbursement process and initial the form to certify verification of the amount. Clerk's Accounting will update the witness fee policy and procedures by December 1, 2008. Operations management will address this issue in the Operations cash handling policies and procedures by December 31, 2008.

Target Completion Date: 12/31/08

- C. Agree. This recommendation will be addressed in the revised Operations cash handling policies and procedures.

Target Completion Date: 12/31/08