



DIVISION OF INSPECTOR GENERAL
Grant Maloy, Clerk of the Circuit Court and Comptroller
Seminole County, Florida

September 9, 2021

To: The Honorable Seminole County Clerk of the Circuit Court and Comptroller

We have completed a special review of the CLERK's reimbursements for CARES expenses incurred to prepare the office for the safety of the employees and community.

Our objective was simply to verify that management went through the process of verifying that the expenses qualified for CARES and were supported with proper documentation.

The results of the review are included in the report that follows.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "William Carroll".

William Carroll, CPA, CFE, CIG, CIGA
Inspector General
Division of the Inspector General

Approved by:

A handwritten signature in blue ink, appearing to read "Grant Maloy".

Honorable Mr. Grant Maloy
Clerk of the Circuit Court and Comptroller
Seminole County



Special Review of
Clerk of Court – CARES Expenses
Report No. 081721

HONORABLE GRANT MALOY
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

William Carroll, CPA, CFE, CIG, CIGA
Inspector General

Auditor Assigned:
Timothy Tschappat, CFE, CIA, CIGA

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Executive Summary

The following Executive Summary provides a high-level synopsis of: 1) why the review was performed; 2) the review objectives, and; 3) the results of the review.

Why was the review performed?

On March 27, 2020, the Coronavirus Aid and Relief, and Economic Security Act was enacted by Congress. It provided relief to governments during COVID-19 pandemic. The Clerk for the safety of the public and its employees incurred \$491,000 to prepare its office. The review was performed to ensure that the office had the necessary checks and balances to meet the CARE requirements.

What are the objectives for the review?

The objective of this review was to determine if Clerk has an established process to document CARES related expenses. Also, if the Clerk requested specific approval from County government officials for proper certification, that the costs met CARES criteria. The final objective was to determine if the costs incurred were properly recorded in the County's financial records.

What were the results of the review?

The Clerk has a system of internal administrative controls that ensure that CARES expenses are properly accounted for in the Seminole County records.

Expenses incurred by the Clerk met the requirements for CARES funding and the Clerk specifically requested and was granted prior approval from County officials. We found that the Clerk maintained proper supporting documentation with original vendor provided invoices and the costs were properly accounted for the County financial records.

We did not form an opinion from the IG Office on whether the expenses incurred were appropriate or necessary, as this is a management responsibility.

Background

This review focusses on the expenses incurred by the Clerk to prepare the office for the safety of its employees and the local community. Duties of the Clerk involve interacting with and serving the public in-person.

To better serve and protect the public and its workers, the Clerk required \$491,000 in CARES funds for:

- Implementing social distancing initiatives;
- Purchasing personal protection equipment (PPE) supplies;
- IT improvements (New equipment, licensing, expand existing capabilities);
- Purchasing equipment for employees to work remotely;
- HR costs related to COVID-19 for employees; and
- eCommerce transition/expansion

The focus of this review was to simply to review the process used by the Clerk to determine that the CARES expenses met the requirements to be:

1. An expenditure incurred due to the public health emergency with respect to COVID-19;
2. Not accounted for in the most recently approved budget as of March 27, 2020;
3. Incurred from March 1, 2020, and ends on December 30, 2020; and,
4. The expenditure is not eligible for reimbursement from FEMA Public Assistance.

This review includes establishing that the Clerk took the necessary steps to: (1) document that expenses qualifies as a CARES related; (2) Clerk requested approval and concurrence from County government officials for proper certification that the costs met the reimbursement criteria.

The results of the review are included in the report that follows.

Objective

The objective of this review was to determine if the Clerk has an established process to document CARES related expenses. Also, if the Clerk requested specific approval from County government officials for proper certification that the costs met CARES criteria. And, finally, if the costs incurred were properly recorded in the County's financial records.

Methodology and Scope

All 2020 CARES Act reimbursements requested by the Seminole County Clerk of Circuit Court and Comptroller were subject to our special review.

Our evaluation included analyzing the process used by the office to document that expenses met the requirements for CARES funding. We also verified that expenses were properly supported with invoices and that the costs were properly accounted for in the County financial records.

The review included:

- Review of the Clerk's internal records for reimbursed expenses;
- Verification of supporting documentation for each expense; and
- Confirmation that COVID-19 expense justifications were provided in the Clerk's records.

The scope of this review did not include whether the cost incurred was a necessary expenditure. We did, however, review the records for proper approvals.

Overall Evaluation

It is our opinion that the Clerk has a system of internal accounting controls that ensure that CARES expenses were properly accounted for in the County records.

We noted that expenses incurred met the requirements for CARES funding and that the Clerk requested and was granted prior approval from County officials prior to incurring expenses. The review also determined that expenses were properly supported with original invoices and the costs were properly accounted for the County financial records.

We did not form an opinion on whether the expenses incurred were appropriate or necessary, as this is a management responsibility.