



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

October 10, 2019

To: The Honorable Chairman and Members of the Board of County Commissioners

We have completed a follow up review of the financial recording of citation revenues issued by Public Safety – Animal Control Division. The initial review was conducted in May 2017. This review is a limited review to determine if the revenues due the County were being processed in accordance with Seminole County Code.

We would like to acknowledge the special assistance from both Clerk and County staff with providing citation records in support of this review.

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 black ink, appearing to read "Grant Maloy".

Grant Maloy
Clerk of the Circuit Court and Comptroller
Seminole County Florida

FOLLOW UP REVIEW

Recording of Animal Control Citation Revenues

REPORT NO. 101019

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Review Report No. 101019
Follow up Review
Recording of Animal Citation Revenues

GRANT MALOY
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

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

Auditor Assigned:
Viola Saine, CPA, MAFM, CIGA

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Background

In March 2017, the Public Safety Division requested the Division of Inspector General (IG) to determine if revenues collected at the Criminal Justice Center (CJC) were being properly accounted for in the county's financial records.

Since the initial review in 2017, a separate and distinct account (Fines and Forfeiture Account- Animal Control Citations) has been established in the county's general ledger to record all fees due the county. This allows for a more accurate accounting and reconciliation process; and ensures that the records in Animal Services agree with the Clerk records.

IG reconciled the assessed fines recorded by Animal Services to the money collected and deposited into the County's "Fine and Forfeiture Account".

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

Scope and Methodology

Our objective was to verify compliance with the ordinances, laws, regulations, policies and procedures.

Audit procedures included:

- Review of Administrative Code and County Code to see updates;
- Comparison of fees assessed with fines and fees resolutions under the ordinance;
- Trace the GL to verify the proper posting of revenues;
- Review of policies and procedures, law, regulations and ordinances; and,
- Interviews of personnel.

For the period October 1, 2018 to July 31, 2019, there was a total of 785 citations filed in court and for the same period collections were \$13,100.00.

Overall Evaluation and Conclusion

Based on our review of citations filed with the Office of the Clerk of the Circuit Court and Comptroller, the fees collected are being accounted for in the "Fines and Forfeiture Account" as required by County Code.

For the period October 2018 to July 2019, there were a total of 249 animal control citations collected; \$13,100.00 fines collected; and \$9,365.00 remitted and recorded in the County's "Fines and Forfeitures Account" (Exhibit on page 3). We have concluded that the proper amount of fees due the account is proper and accurate and in compliance with County Code.

*Seminole County Animal Services
Summary of Revenue Collections for Animal Control Citations
For 10 Months Period, October 1, 2018 to July 31, 2019
(Exhibit for Illustration Purposes)*

Month	No. of Citations	Amount Due Per Citation Per Code¹	Remitted to County
10/2018	9	\$35.00	\$315.00
11/2018	14	\$35.00	\$490.00
12/2018	31	\$35.00	
	3	\$85.00	\$1,340.00
01/2019	36	\$35.00	
	2	\$85.00	\$1,430.00
02/2019	32	\$35.00	\$1,120.00
03/2019	31	\$35.00	
	2	\$85.00	\$1,255.00
04/2019	27	\$35.00	\$945.00
05/2019	21	\$35.00	
	1	\$85.00	\$820.00
06/2019	12	\$35.00	
	2	\$85.00	\$590.00
07/2019	22	\$35.00	
	3	\$85.00	
	1	\$185.00	\$1,210.00
Total to be Remitted	249		\$9,515.00
Remitted to County			\$9,365.00²
Balance-07/31/2019			\$150.00³

¹ Amount due to County is net of \$2 Assessment Civil, \$10 court cost and \$3 Dept. of Revenues court costs by law.

² Amount remitted by the Clerk to County's Fines and Forfeitures Account – Animal Control Citations as of July 2019.

³ Additional \$150 is due to County and will be remitted in the next accounting cycle.