Audit Committee Meeting
Minutes for Tuesday, September 09, 2025 at 8:30 AM
Evans Government Center Auditorium, Evans, Georgia

Present at the meeting included:
Connie M. Melear, Chairman
Alison G. Couch, Vice Chairman
Douglas R. Duncan, Member
Michael W. Carraway, Member
County Manager Scott Johnson
Deputy County Manager Glenn Kennedy
Deputy County Manager Matt Schlachter
County Clerk Patrice R. Crawley

Division Directors:
Leanne Reece - Internal Services
John Luton – Community & Leisure Services
Scott Sterling - Planning Services
Michael Blanchard - Technology Services
Chief Jeremy Wallen – Fire Services
Kyle Titus – Engineering Services
Paul Scarbary – Development Services
Steven Prather – Facilities Services
County Staff
Members of the Media and Public

A. CALL TO ORDER
Chair Melear called the meeting to order at 8:30 a.m.

B. INVOCATION
Chair Melear gave the invocation.

C. PLEDGE OF ALLEGIANCE
County Manager Johnson led the Pledge of Allegiance to the flag.

D. ROLL CALL / QUORUM
Chair Melear declared a quorum with four members present.

E. APPROVAL OF THE MINUTES OF PREVIOUS MEETING

(E1) June 10, 2025
Member Duncan made a motion to approve the minutes from the June 10, 2025 Audit Committee meeting. Vice Chair Couch seconded the motion. The motion carried unanimously.

F. APPROVAL OF THE AGENDA
Chair Melear presented the agenda.

G. DEBATE AGENDA

(G1) New Business

(G1a) Management Services

(G1a1) Draft Reports
John Snider from Serotta Maddocks Evans & Company presented the committee with the following draft reports: Board of Elections and Clerk of Court.

Each of the draft reports are attached to the minutes.

The Committee requested to have a report on how the Passport Funds are handled.

(G1a2) Internal Audit Update

Mr. Snider stated that audits have started or are being finalized for Maintenance and Lodging Tax.

H. COMMISSIONERS' AND PUBLIC COMMENTS AND PARTICIPATION

Chair Melear welcomed some of the members from the 2026 Leadership Columbia County Class.

I. EXECUTIVE SESSION

J. ADJOURNMENT

Chair Melear adjourned the meeting at 8:51 a.m.

Connie M. Melear, Chairman

Patrice R. Crawley

Patrice R. Crawley, County Clerk

COLUMBIA COUNTY, GEORGIA
BOARD OF ELECTIONS
INTERNAL AUDIT

TABLE OF CONTENTS

Michelle Bennett, CPA
Rick L. Evans, CPA
Jay Sanders, CPA
Wanda F. Scott, CPA
Abram J. Serotta, CPA

Joel R. Stewart, CPA
Andrea Usry, CPA
David Ussery, CPA
Paul Wade, CPA

Members of Audit Committee
Board of Commissioners
Columbia County
Evans, Georgia

We have performed consulting services for Columbia County (the "County") relating to the evaluation of certain internal controls and operating procedures of the Board of Elections' expenditure of funds and other general operating policies and procedures. Columbia County's management is responsible for the department's internal controls and operating procedures. The evaluation procedures were those approved by the County. Our analysis and report do not include evaluating all internal controls over the Board of Elections.

The sufficiency of these procedures is solely the responsibility of the Audit Committee and management of the County. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures, results, and recommendations are outlined throughout this report.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the financial statements, or an element of a financial statement. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Audit Committee and management of the County and should not be used by anyone other than the specified parties.

We would be pleased to review these and any other matters further with you.

Serotta Maddocks Evans & Co.

SEROTTA MADDOCKS EVANS & CO., CPAs

Augusta, Georgia
September 9, 2025

INTERNAL AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

INTERNAL AUDIT OBJECTIVES

Our audit objectives were designed to:

- Obtain an understanding of the County's internal control system of the Board of Elections relating to the daily operations and procedures including cash expenditures, and expense codification.
- Design and execute tests of the policies and procedures for the various procedures of the Board of Elections.
- Determine if there are adequate controls to provide a reasonable assurance that the County's assets are being properly safeguarded and errors or irregularities can be prevented or can be detected in a timely manner.
- Make recommendations to the County based upon our understanding of the internal control system and as a result of our testing of those internal controls.

SCOPE

Our audit scope was limited to the Board of Elections Department and internal controls relating to the recording and safeguarding of funds and adherence to policies and procedures. The internal audit focused primarily on the period of July 1, 2024 to March 31, 2025; but certain analyses were performed outside of that time period. Specific scopes and time frames of testing are stated within the procedures and results section of this report, as identified in the table of contents.

Our testing focused on the following areas:

- Purchase Card Program
- Purchase Requisition/Order Testing
- Observation of warehouse inventory
- Timesheet testing
- Inquiry about Secretary of State Oversight and Voter Registration Audit
- Issuance of appropriate tax forms to temporary election workers

METHODOLOGY

Our audit methodology included the identification, evaluation, and testing of internal controls as they relate to the areas identified in the scope above. General audit procedures included:

- Interviewing Board of Elections Department personnel
- Observing operations and conducting walk-through interviews
- Testing documentation such as purchase requisitions, purchase orders, purchase card statements, the Board of Elections' employee timesheets, general ledger entries and data, MUNIS reports, and other applicable data and documentation.

SUMMARY OF INTERNAL AUDIT RESULTS

Purchase Card Transactions

- We noted no exceptions.

Purchase Requisitions

- We noted no exceptions.

Warehouse Observation

- We noted no exceptions.

Timesheets

- We noted no exceptions.

Secretary of State Oversight and Voter Registration Audit

- We noted no exceptions.

Issuance of W2 or 1099 for Election Workers

- We noted no exceptions.

General Inquiries and Observations

- We noted no exceptions.

Purchase Card Transactions

Background and Procedures
The County has a purchase card program which is used to eliminate the need for small dollar purchase requisitions. The purchase card program utilizes the same dollar thresholds as the purchase requisition/order system along with the same approval process.

Purchase card transaction records are maintained electronically by Elan, a third-party payment processor. On a daily basis, the Procurement Department downloads a transaction record from Elan's website and imports the records into Munis. The expenses are initially recorded in Munis as uncategorized and maintained in a temporary holding account on the general ledger. When the transactions are imported into Munis, a designated individual within each department receives a notification that new transactions were entered that require coding and approval. At this point, the designated coders upload the receipts for each transaction and enter a line code corresponding with the nature of the expenditure. Once the receipts have been uploaded and all expenditures have been coded, the statement is released for approval by the cardholder's supervisor within Munis. On a biweekly basis, the Finance Department reconciles the charges back to a billing cycle statement provided by Elan and notifies the departments if there are any uncoded or unapproved transactions. Once all coded and approved charges have been reconciled to the statement, the purchase card transactions are approved for posting by the Finance Department Manager and are posted to the general ledger as expenditures.

Testing
We obtained a listing of all Board of Elections' employees who were issues a purchase card by the Procurement Department.

We tested ten cardholder statements from October and November 2024, because these months had the largest volume and amount of transactions. We verified that all transactions on these statements had supporting receipts scanned into Munis, were for County use, had been properly approved by the cardholder's supervisor, and had been properly coded to the correct expense object. For expenses over $5,000, we verified that the County's Purchasing Policy was followed.

Results
Controls for purchase cards appear to be functioning properly. We noted no exceptions to the items selected for testing.

Purchase Requisitions

Background and Procedures
Purchases up to $5,000 are allowed by employees authorized to purchase goods and services on behalf of the County. Invoices for these purchases require the approval signature of the employee's supervisor. Purchases between $5,000 and $25,000 require a quote sheet with three to five price quotations attached. Purchases over $25,000 require a request for proposal (RFP)/bid and are processed through the Procurement Department. Purchases equal to $25,000 but less than $50,000 may be made in the open market without regard for formal solicitation, using a competitive sealed quotation process, subject to and upon compliance with certain provisions. Most notably, the items to be purchased must be items included as line items in the budget adopted by the Board of Commissioners.

<u>Purchase Requisitions</u> (continued)

Tiers are established within Munis for the approval of purchase requisitions. The signature process is performed electronically in Munis. Each person must approve the purchase requisition before it is converted to a purchase order by the Procurement Department.

Testing
We obtained a listing of all purchase orders completed by the Board of Elections for fiscal year 2025. We also obtained the expenditure detail for the same time periods. From this information, we haphazardly selected ten transactions from fiscal year 2025. For these selections, we examined the related requisition for proper approval in Munis. We verified proper documentation of invoices, competitive bids (if applicable) and quotes (if applicable) were included with the requisition information. We verified that the payment amount matched the payment due on the invoice and verified the transaction was recorded in the general ledger.

Results
Controls for purchase requisitions appear to be functioning properly. We noted no exceptions to the items selected for testing.

<u>Warehouse Observation</u>

Background and Procedures
The Board of Elections owns 662 Ballot Marking Devices (BMD's) and printers. One BMD and one printer constitutes one voting unit. The Board of Elections also owns 71 tabulators, two ImageCast Central (ICC) units, and one Election Management System (EMS) workstation. Tabulators scan, tabulate, and store the ballots on Election Day. ICCs scan and tabulate absentee by mail ballots. The EMS workstation is the heart of the election equipment. The County is responsible for the maintenance of all machines. The County maintains 140 poll pads. These are the machines the poll managers use to access the voter information and enter it into the system. This allows the manager to provide the voter with the voter access card and allows the citizens to vote. The equipment is kept at two secure locations in Evans and Appling. The equipment in Evans is kept in a locked room in the warehouse of the Board of Elections building. The Appling location is on the same property as the Sheriff's Department and is a warehouse secured by an alarm system. Only the Department Director, Elections Coordinator, and the Warehouse Manager have access to both locations and all visitors must sign in on a log maintained next to the door.

Each tabulator has two memory cards that stay in the unit during elections. The memory cards store all election information gathered from the precinct. This information includes scanned, tabulated, and recorded digital images of each ballot cast on the unit. The Manager has a gold poll worker card and security key, both are used to start and end voting on the equipment. The card tells the memory card that the voting has begun and ended, respectively. When the voting equipment is not being used, it is stored in the Board of Elections Warehouse in Evans and Appling.

The State of Georgia enters all information into a database to create each county's ballot and then a secured thumb drive with the ballot and election information is sent to the Board of Elections. The Board of Elections uses the thumb drive to download the election information to the EMS workstation, which is required to program and test all the voting equipment to be used in that election.

Warehouse Observation (continued)

Testing
We observed that the voting machines were properly secured. Due to the way the machines are stored, an exact count of the machines was not possible. A rough count of 528 voting machines was taken to verify that a reasonable number of voting machines are present.

Results
Controls over warehouse operations appear to be functioning properly. We noted no exceptions.

Timesheets

Background and Procedures
The Department uses the standard County time keeping procedures. Non-exempt employees complete electronic timesheets for each payroll cycle. Exempt employees are not required to maintain a daily time sheet and are only required to complete leave request forms for personal time off requests. Once all time is entered in the Munis system, the Munis report is forwarded to the finance department.

The Board of Elections Department hires temporary employees during election years to help with the polling. The Board of Elections Department is invoiced by agencies providing the service, if applicable. If the election worker was not hired through an agency, the Board of Elections provides a listing to the Finance Department indicating the individuals and the amounts they need to be paid.

Testing
We obtained the MUNIS timecode report, payroll registers, and direct deposit reports for pay dates January 30, 2025 and March 13, 2025 from the Finance Department. The payroll register is created from the MUNIS timecode report. We verified that the proper number of hours was used to compute payroll during the pay period. We compared the payroll register to the direct deposit report or cancelled check to verify that the employee was paid the amount that was calculated from the hours on the timesheet.

Results
Controls for timesheets appear to be functioning properly. We noted no exceptions to the items selected for testing.

Secretary of State Oversight and Voter Registration Audit

Background and Procedures
The Board of Elections is regulated by the Secretary of State's (SOS) Office. The SOS Office checks on a number of items at the Board of Elections Department. The SOS Office conducts an audit of the absentee ballots, observes the voting process during elections, makes sure ballots are maintained, and oversees the day-to-day operations of the election. There is no official report provided by the SOS Office to the Board of Elections Department on their observations.

Secretary of State Oversight and Voter Registration Audit (continued)

Each year (excluding election years) the SOS requires a voter registration audit be conducted by the Board of Elections Department. The Board of Elections Department receives the registration cards completed by any new voters or voters with information changes. All registration cards are compared with the master list maintained by the Secretary of State database. The items to be audited include: the voter's address, voter's date of birth, voter's race, voter's gender, and voter's precinct. The information is uploaded into GARVIS. GARVIS is the state-wide database for voter registration and information. All of the Board of Elections Department staff have access to the database and can update information on any voter.

Testing
Per discussion with the Board of Elections Director, the SOS Office auditing process has been performed during every election that has been held during the years under review and no issues have been indicated from these visits.

The Board of Elections has not performed a voter registration audit in the past twelve months due to elections. The Department expects to perform an audit during fiscal year 2025, assuming no election is held.

Results
The Secretary of State Oversight and Voter Registration Audit appear to be functioning properly. We noted no exceptions during testing.

Issuance of W-2 or 1099 form to Election Workers

Background:
The Department highers election workers to staff each location during voting cycles. The IRS does not require a tax form to be issued to election workers who earn less than $600 during the year if Social Security or Medicare taxes have not been withheld from wages.

Testing:
We discussed with the Budget Manager whether temporary election workers are being issued tax documents for wages paid during the year. Per our discussion, they confirmed the fact that election workers who earn $600 or more during the year are issued a W-2 form as required by the IRS. The IRS does not require a tax form to be issued to election workers who earn less than $600 during the year if Social Security or Medicare taxes have not been withheld from wages. We verified these requirements by obtaining relevant IRS documentation.

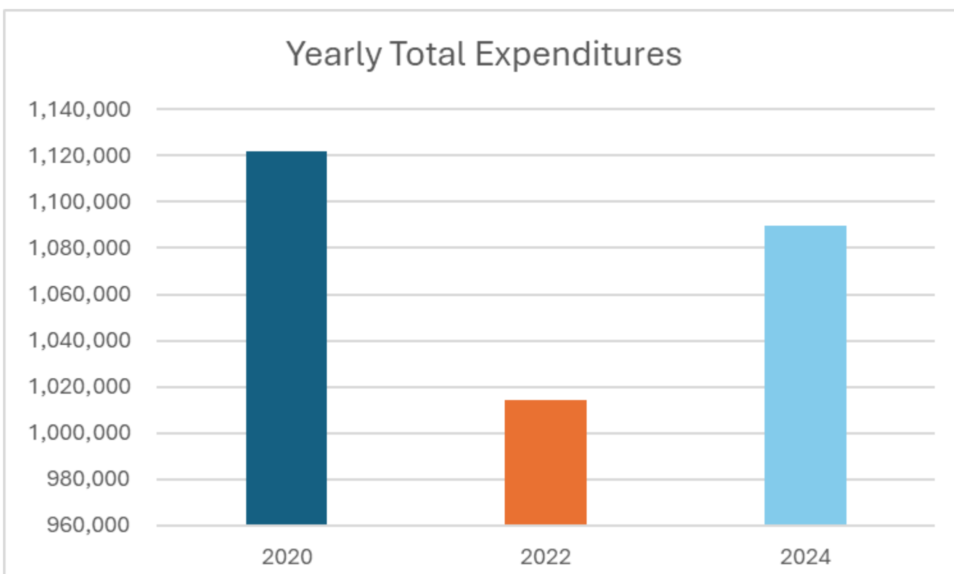
Results:
Controls over wage reporting for election workers appear to be functioning properly. We noted no exceptions.

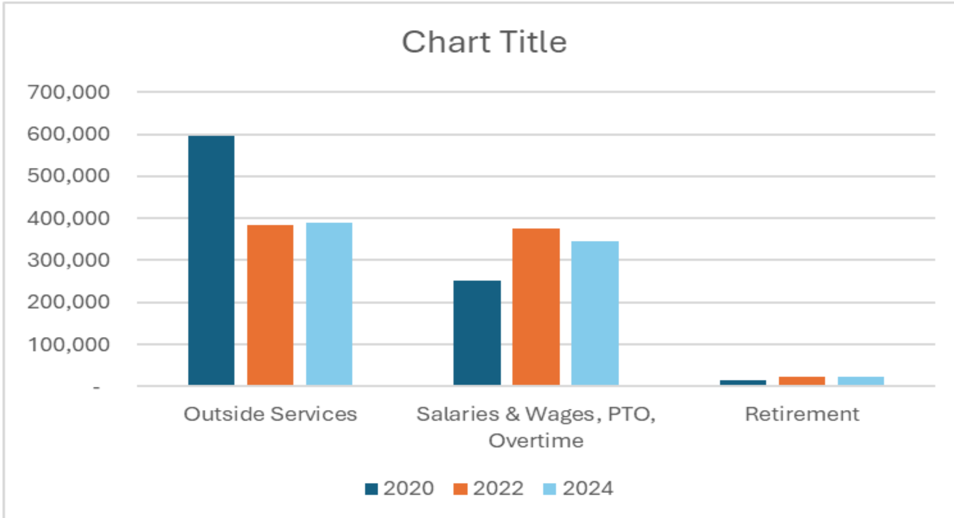
General Inquiries and Observations

Background and Procedures

During our audit procedures, we discussed details of the processes performed by the Department noted in the testing areas previously described. Our inquiries included discussing efficiencies of the current processes with various employees in the Department and how they feel these processes could be improved. Employees we inquired of suggested the Department would benefit from additional space. Elections can be difficult for the Department due to lack of space for the voting process. Currently, the voting equipment is being stored in two locations and this requires coordinating travel back and forth in order to maintain the equipment. The Evans warehouse space has a locked portion that stores the equipment, but when it needs to be pulled out of storage to be programmed, moved, charged, etc. it takes up the majority of the warehouse. The Evans warehouse also houses other County equipment. The warehouse in Appling is an improvement because it is solely dedicated for Board of Elections' equipment; however, it is not big enough to store everything and it is twenty minutes away from the office.

Expense data for the fiscal years including the 2020, 2022, and 2024 election periods was obtained from the Finance Department. The following page includes a chart comparing the total expenses for the 2020, 2022 and 2024 elections. Additionally, a chart includes a comparison of outside services, salaries and wages and overtime over the same elections. Election data related to voting activity within the County has also been included as an additional data set for comparing voter activity to expense activity.





US President	**2020**	**2024**	**Change**
Polling	18,936	21,342	13%
Absentee By Mail	16,941	4,931	-71%
Advance Voting	45,016	60,264	34%
Provisional	80	68	-15%
Total Votes	80,973	86,605	7%
Registered Voters	107,380	110,049	2%
Percentage of Active Voters	**75.41%**	**78.70%**	**4.36%**

US House 12	**2020**	**2022**	**2024**	**Change 20 - 22**	**Change 22 - 24**	**Change 20 - 24**
Polling	15,742	27,770	20,891	76%	-25%	33%
Absentee By Mail	14,997	3,411	4,716	-77%	38%	-69%
Advance Voting	38,509	33,508	59,401	13%	77%	54%
Provisional	69	20	66	-71%	230%	-4%
Total Votes	69,317	64,709	85,074	-7%	31%	23%
Registered Voters	107,380	103,272	110,049	-4%	7%	2%
Percentage of Active Voters	**64.55%**	**62.66%**	**77.31%**	**-2.93%**	**23.38%**	**19.76%**

Audit Committee
September 9, 2025

Fund:		Department:	Commissioners
Revenue:		Contact:	
Expenses:		Phone:	
Line Codes(s):			

ITEM: Clerk of Court

BACKGROUND:

STAFF RECOMMENDATION:

COMMITTEE COMMENTS:

COMMITTEE RECOMMENDATION / MOTION:

COLUMBIA COUNTY, GEORGIA
CLERK OF COURTS
INTERNAL AUDIT

TABLE OF CONTENTS

Michelle Bennett, CPA
Rick L. Evans, CPA
Jay Sanders, CPA
Wanda F. Scott, CPA
Abram J. Serotta, CPA

Joel R. Stewart, CPA
Andrea Usry, CPA
David Ussery, CPA
Paul Wade, CPA

Members of Audit Committee
Board of Commissioners
Columbia County
Evans, Georgia

We have performed consulting services for Columbia County (the "County") relating to the evaluation of certain internal controls and operating procedures of the Clerk of Courts' collection of fees and the submission of those fees to the appropriate recipient along with various other general operating policies and procedures. the County's management is responsible for the Clerk of Courts' accounting records, internal controls, and operating procedures. The evaluation procedures were those approved by the County. Our analysis and report do not include evaluating all internal controls over the Office of the Clerk of Court.

The sufficiency of these procedures is solely the responsibility of the Audit Committee and management of the County. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Our procedures, results, and recommendations are outlined throughout this report.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the financial statements, or an element of a financial statement. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Audit Committee and management of the County and should not be used by anyone other than the specified parties.

We would be pleased to review these and any other matters further with you.

Serotta Maddocks Evans & Co.
SEROTTA MADDOCKS EVANS & CO., CPA'S

Augusta, Georgia
September 9, 2025

INTERNAL AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

AUDIT OBJECTIVES

Our audit objectives were designed to:

- Obtain an understanding of the County's internal control system of the Clerk of Courts Office for operations including:
  - Collection of fees;
  - Disbursement of fees collected; and
  - Other daily operations.
- Design and execute tests of the policies and procedures for purchase requisitions/orders, purchase card transactions, and timesheets for employees.
- Determine if there are adequate controls to provide reasonable assurance that the County's assets are being properly safeguarded, and errors or irregularities can be prevented or detected in a timely manner.
- Make recommendations to the County based upon our understanding of the internal control system and as a result of our testing of those internal controls.

SCOPE

Our audit scope was limited to the Clerk of Courts Office and internal controls relating to collection of fees, disbursement of those fees, daily operations, safeguarding of funds and adherence to policies and procedures. The internal audit focused primarily on the time period of January 1, 2025 to July 31, 2025, but certain analyses were performed outside of that time period. The specific scopes and time frames of testing are stated within the procedures and results section of this report, as identified in the table of contents.

The Clerk of Courts handles the collection of fees for the Superior and Juvenile Courts of Columbia County. Our testing focused on the following areas:

- Collection of fees;
- Disbursement of fees collected;
- Expenditures including purchase requisitions/orders and purchase card transactions; and
- Other operational items, such as bank reconciliations and timesheets for employees.

METHODOLOGY

Our audit methodology included identification, evaluation, and testing of internal controls as they relate to the areas identified in the scope above. General audit procedures included:

- Interviewing Clerk of Courts Office personnel;
- Observing operations and conducting walk-through interviews; and,
- Testing documentation, such as receipts, deposits, general ledger entries and data, and any other applicable data.

SUMMARY OF INTERNAL AUDIT RESULTS

CHANGE FUND AND CASH BAGS

- We noted no exceptions in our testing and observation of the internal control procedures identified by management.

CASH COLLECTIONS

- We noted no exceptions in our testing and observation of the internal control procedures identified by management.

CASH REMITTANCES

- We noted no exceptions in our testing and observation of the internal control procedures identified by management.

EXCESS CASH CALCULATIONS

- We noted no exceptions in our testing and observation of the internal control procedures identified by management.

BANK RECONCILIATIONS

- We noted several aged reconciling items in the Clerk of Court's bank reconciliations.

PURCHASE REQUISITIONS

- We noted no exceptions in our testing and observation of the internal control procedures related to purchase requisitions.

PURCHASE CARD TRANSACTIONS

- We noted no exceptions in our testing and observation of the internal control procedures related to purchase cards.

EMPLOYEE TIMESHEETS

- We noted no exceptions in our testing and observation of the internal control procedures related to timesheets.

GENERAL INQUIRIES AND OBSERVATIONS

- We noted no concerns in our testing and observation of general inquiries and observations.

CHANGE FUND AND CASH BAGS

Background and Procedures

The Clerk of Courts has $450 of cash on hand. Cash on hand is comprised of cash bags for the front counter clerks and the change fund. The Clerk of Courts has six cash bags used by the front clerks that always maintain $50. The Clerk of Courts also maintains change funds of $150. These change funds are secured in the locked fireproof file cabinet in the Bookkeeper's office unless in use.

The locked fireproof file cabinet is located in the office of the Bookkeeper. The file cabinet is secured by a key that the bookkeeper has possession of during the workday and then secures in the Chief Deputy Clerk's locked file cabinet after hours. Each front clerk has a locked cash bag which they have possession of the key for at all times. The file cabinet is where the front clerks secure their cash bags overnight. Cash bags remain secured at the workstation when each clerk is at lunch. At the end of each day, each clerk completes the Daily Deposit Log Verification detailing the amount of checks and cash they collected by type. The bookkeeper reconciles the cash and checks collected to the clerk's receipt reports at the end of each day in the presence of each front counter clerk and initials the Daily Deposit Log Verification. The receipts for the day are prepared for deposit and stored in a locked fireproof file cabinet in the Bookkeeper's office. After counting all of the cash bags, the funds for deposit are placed into the locked file cabinet. The bookkeeper does not have access to spare keys for the cash bags.

Testing

We walked through the end of day cash close with one of the clerks with one of the Clerk's and the bookkeeper.

Results

We observed the end of day close as well as conducted a count with the first clerk's cash bag. We reviewed the clerk add up the total based on the ICON report which totaled to $716. This was broken down to $89 cash and $627 in checks. SME watched the bookkeeper review the cash / check count and mark off next to each transaction. At the end of the report they also signed off on the daily log book.

Based on our observations, it appears that procedures are in place to safeguard cash bags and change funds of the Clerk of Courts Office.

CASH COLLECTION PROCEDURES

Background and Procedures

There are two collection points within the Clerk of Courts Office where cash receipts are handled. These are the front counter clerks and the Real Estate area. On a daily basis, a member of the accounting staff processes the deposit. The deposit consists of the previous day's collections. Checks are deposited through an automatic check reader machine. Cash is taken to the bank for deposit by a staff member of the Clerk of Courts Office along with a police escort. Daily reports for each clerk, the summary report, and deposit information are filed together and entered weekly into the accounting system. Once entered into the accounting system, the Deputy Clerk files the paperwork by date.

CASH COLLECTION PROCEDURES (continued)

Testing

We obtained the June 2025 deposit detail from the ICON general ledgers. From the detail, we selected ten deposits for testing. For the deposits selected, we tested the following:

- The deposit amount in the ICON general ledger agreed to the validated deposit slip or remote deposit notification;
- The summary "count log" for that day agreed to the amount of the deposit;
- The amount per the deposit slip agreed to the bank statement;
- Each Clerk's ICON Report agreed to the summary "count log"; and,
- Each Clerk's ICON Report agreed to the breakdown in the summary ICON Report for each entity that is to receive funds collected.

Results

We noted no exceptions to the deposits we tested.

CASH REMITTANCE PROCEDURES

Background and Procedures

Each month, the Bookkeeper uses the ICON Account Management System to generate the remittances. The forms used or required by the entities are within the ICON Account Management System. The ICON Account Management System automatically completes the forms based on how the funds were receipted into the system at the time of collection. There are a couple of forms relating to the remittances for the retirement fund entities that have to be processed by the Bookkeeper. These are not automatically completed correctly by the ICON Account Management System. The Bookkeeper then uses ICON to process the remittances. Once the remittances are cut, the Bookkeeper reconciles each bank account within ICON.

The remittances are usually processed by the Bookkeeper by the 10th of the subsequent month. All remittances are processed and disbursed by check. The Clerk of Court’s Office does not have any wire transfers for remittances.

For the Clerk of Court’s Office, there are several entities that receive funds collected by the Clerk of Court’s Office. The three accounts used to process these remittances are the criminal account, the general account, and the juvenile account. There are various entities to whom these funds are due. To whom the funds are due is based on the type of collections received by the Clerk of Court for that time period.

Testing

We obtained the month end report of receipts for June 2025. We noted that these amounts agreed to the remittance forms generated by the ICON Management System, in total and per remittance recipient. We also noted that the remittance checks agreed to the ICON Management Report and each check was signed and approved by the Clerk of Courts. We performed these procedures for the following accounts:

- The Criminal Account
- The Juvenile Account
- The General Account

CASH REMITTANCE PROCEDURES (continued)

Results

We noted no exceptions in testing cash remittance procedures. We noted the following for the months of June 2025:

- Remittance checks agreed materially to the ICON Reports.
- Remittance check payee/entity agreed to the payee/entity on the ICON Reports.
- Remittance checks were signed and approved by the Clerk of Court.
- From copies of the cancelled checks, we noted remittance checks to the various entities cleared the bank account for the appropriate amount and within a reasonable amount of time from the date of the check.

EXCESS CASH CALCULATIONS

Background and Procedures

Fiduciary custodial funds are used to account for resources held by the County in a purely custodial capacity, which means that all funds held are owed to other governments, organizations, or individuals. Due to the nature of these funds, it is important that adequate records be maintained to account for receipts, disbursements, and any residual funds that are held to be paid at a later date. Such listings should be reconciled to the respective cash balances maintained in the bank.

Testing

In order to address the proper collection and remittance procedures for the various custodial funds, we calculated the cash balances on hand at the Clerk of Courts Office at June 30, 2025. We then determined whether the balances were related to excess cash, funds held for future court orders, or potential errors in processing

Results

The fiduciary custodial funds had immaterial balances that were not fully reconcilable as of June 30, 2025. The following table summarizes the excess cash per account noted during testing. Differences may be attributable to timing differences.

	Accounts With Current Activity				
	General Account	Criminal Account	Juvenile Account	General Real Estate	Net Excess Cash
Unreconciled amount at June 30, 2025	$ 2,875	$ 23,207	$ 3,673	$ (28,278)	$ 1,476

BANK RECONCILIATIONS

Background and Procedures
At the end of each month, the Accounting Clerk for the Clerk of Courts reconciles each bank account using the ICON general ledger system.

Testing
We obtained bank reconciliations for all accounts for the month of June 2025. We tested the bank reconciliations for the following:

- The bank balance on the reconciliation agrees to the ending balance per the bank statement for each account;
- The reconciled bank balance on the reconciliation agrees to the trial balance amount for each period;
- The bank reconciliation is accurate (i.e., the reconciliation foots and cross foots), and;
- Whether any old outstanding deposits or checks were present.

Results
Management asserts that bank statements and bank reconciliations are reviewed for accuracy on a regular basis. All accounts tested showed evidence of review.

As of June 30, 2025, we noted six accounts with outstanding checks over 5 years old. Below is a list of bank accounts with the total amount of outstanding checks over 5 years old and total number of aged outstanding checks.

Account Name	Total Amount of Aged Outstanding Checks	Total Number of Aged Outstanding Checks
General Real Estate - South State Bank	$ 40.00	4
Criminal Account - South State Bank	10,801.00	129
Garnishment Account - South State Bank	1,151.52	3
Juvenile Account - South State Bank	549.00	8
Special Account - Cadence Bank	151,3110.50	9
Jury Account - South State Bank	8,625	318

As of June 30, 2025, we noted one accounts with outstanding deposits over 30 days old. Below is a list of bank accounts with outstanding deposits over 30 days old and date of the outstanding deposit.

Account Name	Amount of Aged Outstanding Deposit	Total Number of Deposits in Transit
General Real Estate - South State Bank	$ 807,685.03	111

Recommendations
We recommend reviewing these outstanding items on a regular basis and systematically removing stale outstanding checks or deposits in transit.

PURCHASE REQUISITIONS

Background and Procedures

All purchases up to $5,000 are allowed by employees authorized to purchase goods and services on behalf of the County. Invoices for these purchases require the approval signature of the employee's supervisor. Purchases between $5,000 and less than $25,000 require a quote sheet with three to five price quotations attached. Purchases over $25,000 require a request for proposal (RFP)/bid and are processed through the Procurement Department.

There are tiers established within Munis for the approval of purchase requisitions. The signature process is performed electronically in Munis. Each person must approve the purchase requisition before it can be converted into a purchase order by the Procurement Department and printed from the system.

The Clerk of Courts applies the following process for approval of expenditures using the purchase requisition/order process. The Deputy Clerk opens the mail. The Deputy Clerk provides all invoices to the Clerk of Courts or the Chief Deputy Clerk of Courts. Upon their review of invoices, an approval stamp is placed on the invoice and it is returned to the Deputy Clerk. The Deputy Clerk enters the invoice into Munis and obtains the purchase order. After the purchase order is received from the Procurement Department and written on the invoice by the Deputy Clerk, it is returned to the Clerk of Courts or the Chief Deputy Clerk of Courts to have their signature placed on the approval stamp.

The Clerk of Courts or Chief Deputy Clerk signs the invoice noting approval of the purchase. As soon as the approval signature is obtained, the Deputy Clerk makes a copy of the invoice and forwards a copy to the Finance Department for release of the check. The Deputy Clerk also logs the expense into the QuickBooks system in order to accurately track expenditures and remaining budget.

Testing

We haphazardly selected fifteen purchase orders from the general ledger for the time period of January 1, 2025 to July 31, 2025. We examined the related purchase requisition and purchase order for proper approval. We observed proper documentation such as invoices, quotes, and competitive bids when applicable. We verified that the payment amount matched the payment due on the invoice. We verified the checks for proper amount and payee.

Results

We noted no exceptions in the testing of purchase requisitions. Controls for purchase requisitions appear to be functioning properly.

PURCHASE CARD TRANSACTIONS

Background and Procedures

The County has a purchase card program which is used to eliminate the need for small dollar purchase requisitions. The purchase card program utilizes the same dollar thresholds as the purchase requisition/order system along with the same approval process.

Purchase card transaction records are maintained electronically by Elan, a third-party payment processor. On a daily basis, the Procurement Department downloads a transaction record from Elan's website and imports the records into Munis. The expenses are initially recorded in Munis as uncategorized and maintained in a temporary holding account on the general ledger. When the transactions are imported into Munis, a designated individual within each department receives a notification that new transactions were entered that require coding and approval. At this point, the designated coders upload the receipts for each transaction and enter a line code corresponding with the nature of the expenditure. Once the receipts have been uploaded and all expenditures have been coded, the statement is released for approval by the cardholder's supervisor within Munis. On a biweekly basis, the Finance Department reconciles the charges back to a billing cycle statement provided by Elan and notifies the departments if there are any uncoded or unapproved transactions. Once all coded and approved charges have been reconciled to the statement, the purchase card transactions are posted to the general ledger as expenditures by the Finance Department Manager.

Testing

We obtained a listing of the staff members who were issued a purchase card from the Finance Department. We obtained purchase card statements for the following dates: March 2025, May 2025, and June 2025. For each statement selected, we observed the original receipts attached to the Statement Manager Report and noted management approval. We determined the charges were for County use. We further observed the line code for each of the expenditures was included on the Statement Manager Report.

Results

We noted no exceptions in the testing of purchase card transactions. Controls for purchase cards appear to be functioning properly.

EMPLOYEE TIMESHEETS

Background and Procedures

The Clerk of Courts is an elected official (constitutional officer); the Chief Deputy Clerk and the IT personnel are exempt employees and all other personnel are hourly employees (non-exempt). The Department uses the standard County time keeping procedures. Non-exempt employees complete electronic timesheets for each payroll cycle. Exempt employees are not required to maintain a daily time sheet and are only required to complete leave request forms for personal time off requests. Once all time is entered in the Munis system, the Munis report is forwarded to the finance department.

The Board of Elections Department hires temporary employees during election years to help with the polling. The Board of Elections Department is invoiced by agencies providing the service, if applicable. If the election worker was not hired through an agency, the Board of Elections provides a listing to the Finance Department indicating the individuals and the amounts they need to be paid.

EMPLOYEE TIMESHEETS (continued)

Testing

We obtained the timesheets for non-exempt employees and any leave sheets approved for exempt employees for the payroll periods ending May 17, 2025, and June 28, 2025, from the Finance Department along with a copy of the payroll register. The payroll register is created from the timesheets. We verified that the payroll register agreed to the approved timesheet. We compared the payroll register to the direct deposit report or cancelled check to verify that the employee was paid the amount that was calculated from the hours on the timesheet.

Results

We noted no exceptions to the items selected for testing. Controls for timesheets appear to be functioning properly.

GENERAL INQUIRIES AND OBSERVATIONS

Background and Procedures

We made various inquiries and observations of the Clerk of Courts Office.

Testing

SME made the following inquiries of the Deputy Clerk:

- What types of bank accounts are maintained by the Clerk of Courts Office?
- Is online access to bank accounts available?
    - If so, who has access to the online accounts?
    - Are there any closed accounts or inactive accounts that are no longer used for which check stock is still available?
- What is the retention period for unclaimed funds (property) and how does the Clerk of Courts Office monitor for this?
- What are the processes for facilitating the passport applications?

SME made the following observations:

- Determined the location of the check stock.
- Determined whether individuals had unique logins and passwords for the accounting programs.

Results

Per the Deputy Clerk, the Clerk of Courts Office maintains several checking accounts for the purpose of collecting and remitting certain types of funds. The accounting staff does not have online access to the Queensburgh bank account but can make remote deposits. The accounting staff does have online access to all other bank accounts. There are no inactive accounts, although there are a few accounts that have very little activity.

We observed the check stock and noted the check stock is maintained in a fireproof locked file cabinet. We did not observe check stock for any accounts of which we were unaware. We noted stock for all accounts we received statements and reconciliations for. We noted that each individual had a unique login and password for the QuickBooks and ICON Management programs.

GENERAL INQUIRIES AND OBSERVATIONS (continued)

Per discussion with the Deputy Clerk, the Clerk of Courts Office is required to maintain unclaimed funds for a period of five years. After this time, the Office sends a letter to the payee notifying them they have 90 days to respond and claim the funds. If a response is not received within this time the Clerk of Courts is required to turn the funds over to the State. The Clerk of Courts Office reviews each bank account monthly at the time of reconciliation to identify any outstanding checks that have been outstanding for five years.

In February 2025, the Clerk of Court began processing passport applications. There are two fees associated with the application, the application fee and the acceptance fee. The application fee varies depending on the age of applicant, if they are getting a book or card, and if they want to expedite the shipping of the passport. The application fee is sent, with the application, to the U.S. Department of State - Atlanta Office for further processing. The acceptance fee is $35 and is paid directly to the Clerk of Court. The department retains the $35 acceptance fee upon receipt of the applicant's payment.

Upon inquiry of Management about documentation kept regarding the passport applications, the Chief Deputy Clerk informed SME that they are legally not allowed to document the name of the applicant, or the type of passport they applied for. They are, however, are allowed to track the number of applications processed each month. Therefore, SME received this listing from the department. SME noted that since they began processing applications in February of 2025, up to July 2025, the date we performed the internal audit, 506 applications have been processed and $17,710 in acceptance fees have been received by the Clerk.