

Follow-Up Audit of the Orange County Sheriff's Office

AUDIT REPORT

Report by the
Office of the County Comptroller

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County Audit Division

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Follow-Up Audit of the Orange County Sheriff's Office

The Orange County Sheriff is an elected County Officer charged with the responsibility of providing professional law enforcement services to the citizens of the County. The Sheriff's Office has a staff of 1,980 authorized sworn and civilian employees in nine divisions. The Sheriff administers a total budget of approximately 110 million dollars.

January 2000
Report No. 282

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January 18, 2000

Kevin Beary, Orange County Sheriff

We have conducted a follow-up audit of the Orange County Sheriff's Office. Our original review included the period of October 1, 1993 to March 31, 1995. Testing of the status of the previous Recommendations for Improvement was performed for the period November 1, 1998 through December 31, 1998. Our audit was conducted in accordance with generally accepted government auditing standards and included such tests as we considered necessary in the circumstances.

The accompanying Follow-Up to Previous Recommendations for Improvement presents a summary of the previous conditions and the previous recommendations. Following the recommendations is a summary of the current status as determined in this review.

We appreciate the cooperation of the personnel of the Sheriff's Office during the course of the audit.

Martha O. Haynie, CPA
County Comptroller

c: Mel Martinez, Orange County Chairman
Board of County Commissioners
Ajit Lalchandani, County Administrator
Bradley H. Hurd, CPA, Comptroller, Orange County Sheriff's Office

**IMPLEMENTATION STATUS OF
PREVIOUS RECOMMENDATIONS FOR
IMPROVEMENT**

**FOLLOW-UP AUDIT OF THE ORANGE COUNTY SHERIFF'S OFFICE
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT**

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.	We recommend the Sheriff's Office:				
A)	Develop a formal bid process addressing the use of competitive sealed bids and competitive sealed proposals. This policy should be incorporated into the purchasing procedures.	X			
B)	Prepare written procedures for the handling of sealed bids, invitation for bids, public notice, bid opening, bid cancellation or postponement, corrections, additions to and withdrawal of bids, bid evaluation, bid award, and amendments/changes after the award.	X			
C)	Allow competition from all vendors willing to perform, regardless of geographical location. If desired, preference can be given to local vendors.	X			
D)	Obtain three price quotes for each purchase in accordance with purchasing procedures. In addition, adequate documentation should be retained for all sole source items.	X			
E)	Explore the possibility of soliciting a car rental service contract.	X			
F)	Prepare purchase requisitions prior to goods and services being obtained.	X			
2.	We Recommend the person responsible for recording transactions in the accounting system not have access to the unused checks or facsimile stamp. The same person should not have access to both the unused checks and facsimile stamp. In addition, signed checks should not be returned to the person that prepared them.	X			
3.	We recommend the Sheriff's Office establish a logbook to account for unused checks.	X			

**FOLLOW-UP AUDIT OF THE ORANGE COUNTY SHERIFF'S OFFICE
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT**

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
4.	We recommend the Sheriff's Office develop a policy for the use of all-purpose document frames.	X			
5.	We recommend the Sheriff's Office add items to the fixed asset listing in a timely manner.	X			
6.	We recommend the Sheriff's Office develop a comprehensive written investment policy.	X			
7.	We recommend the Sheriff's Office develop supplemental terms and conditions for the Master Repurchase Agreement, specifying the delivery of transactions method, collateral requirements, purchased securities requirements, and margin ratio requirements.	X			
8.	We recommend the Sheriff's Office solicit proposals for banking services or utilize the County's banking services contract. In conjunction with this process, the Sheriff's Office should explore the feasibility of investing excess amounts held in the payroll account.			X	
9.	We recommend the Sheriff's Office utilize Federal Law Enforcement Trust Fund monies in strict adherence to the written Federal guidelines.	X			
10.	We Recommend the bond deposit be prepared at Central Booking and deposited directly to the bank, if sufficient controls can be implemented. All documentation should be forwarded to Fiscal Management for reconciliation.				X
11.	We Recommend Fiscal Management continue to utilize the cash verification document to verify the amount of money being submitted by Judicial Process.	X			
12.	We recommend voided entries be appropriately initialed, dated, and approved by a supervisor.			X	
13.	We recommend that a mail listing be made of all checks received in the mail. This list should be periodically reviewed to ensure all monies were deposited.	X			

**FOLLOW-UP AUDIT OF THE ORANGE COUNTY SHERIFF'S OFFICE
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT**

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
14.	We recommend the Sheriff's Office monitor contracts in order to ensure all revenue is received in accordance with the contract terms. In addition, the Sheriff should collect \$9,000 from the two schools in which the Sheriff provided School Resource Officers.	X			
15.	We recommend the Sheriff's Office:				
A)	Maintain a log of the checks remitted to Fiscal Management for off-duty reimbursements, and a periodic reconciliation be done between the checks received and the checks remitted for deposit.		X		
B)	Forward all checks for deposit daily if the amount reaches \$200.	X			
C)	Deposit all monies remitted to Fiscal Management daily.	X			
D)	Periodically analyze fees charged for equipment/vehicle use.	X			
16.	We recommend the Sheriff's Office remit all revenues to the Board of County Commissioners.			X	
17.	We recommend the Sheriff's Office ensure:				
A)	Supervisors sign employee time sheets.	X			
B)	Employees prepare time sheets in all instances.	X			
C)	The employee's supervisor sign PTCs.			X	

INTRODUCTION



**Scope,
Objectives, and
Methodology**

The audit scope included a follow-up review of the three previous audits of the Orange County Sheriff's Office dated February 1996 which included the areas of Purchasing Policies and Procedures, Financial Controls and Revenue Collection, and Payroll and Human Resources. Testing of the status of previous recommendations was performed for the period November 1, 1998 through December 31, 1998. The Recommendations for Improvement in this report relate to the following original reports:

REPORT TITLE	RECOMMENDATION FOR IMPROVEMENT NUMBERS
Purchasing Policies and Procedures	1-5
Financial Controls and Revenue Collection	6-16
Payroll and Human Resources	17

The audit methodology for Purchasing Policies and Procedures consisted of obtaining a current copy of the Sheriff's Policy and Procedures manual to determine whether a provision has been added addressing a formal solicitation policy. We obtained a recent Request for Proposal (RFP) to verify that it was open to vendors outside of the County. We reviewed how the bids were solicited and which vendors were solicited.

We judgmentally selected a sample of ten purchases during the audit period, including one in excess of \$25,000 that would require a formal solicitation of bids. We ensured that quotes were obtained and that adequate documentation of sole source purchases was on file. From this sample, we reviewed purchase requisition dates and compared them to the date of acquisition of the goods or services.

We inquired whether the Sheriff's Office has explored the possibility of soliciting a car rental service contract. We interviewed the Bookkeeper and the Accounts Payable Specialist to determine whether there was proper segregation of duties. We ensured that the person responsible for recording transactions does not also have

access to unused checks or the facsimile stamp. We also determined that the signed checks are not returned to the person that prepared them. We reviewed the unused check logbook.

We inquired if a policy has been developed governing the use of all-purpose document frames. We reviewed inventory additions from checks written during the audit period and determined if the items were added to inventory within two months from the date of actual payment.

The audit methodology for Financial Controls and Revenue Collection consisted of inquiring of management on whether they have a written investment policy. We reviewed it for a description of the policy, scope, prudence, delegation of authority, ethics and conflicts of interest, safekeeping and custody, and the diversification of funds. We determined if supplemental terms had been added to the Master Repurchase Agreement and reviewed the agreement for the specified terms and conditions.

We inquired of management whether the Sheriff's Office solicited proposals for banking services or incorporated these services within the County's banking contract.

We obtained expenditure detail for the Federal Law Enforcement Trust Fund and pulled the checks for each expenditure and reviewed the supporting documentation to ensure that the expenditures were made according to Federal guidelines. We inquired as to the current procedures for handling bond deposits. We reviewed use of the cash verification documents with Fiscal Management.

At Judicial Process, a unit under the Court Services Section, we reviewed all voided entries from one day during the audit period for approval by a supervisor, including initials and dates. We judgmentally selected receipts from the mail and traced them to the actual deposit.

We reviewed recent contract payments for School Resource Officers with a private school and the Cities of Lake Buena

Vista and Bay Lake to ensure that revenue is being received in accordance with contract terms.

We reviewed checks received from deputies for off-duty employment reimbursements and all deposit memos remitted to Fiscal for the month of December 1998 to determine if they were logged in, were forwarded for deposit on the day of receipt, and were actually deposited on that day. We inquired of management whether fees charged for equipment/vehicle usage have been analyzed since the audit.

We obtained the Management Summary of Obligations versus Budget and reviewed the reimbursement accounts to determine if these reimbursements are being submitted to the Board of County Commissioners.

The audit methodology for Payroll and Human Resources consisted of judgmentally selecting a sample of employees from one check register issued during the audit period. We reviewed each employee's time sheet to ensure that one had been prepared and that his or her supervisor had signed the employee's time sheet. We also determined if Payroll Transmittal Change forms were approved and signed by the employee's supervisor.

**FOLLOW-UP TO PREVIOUS
RECOMMENDATIONS FOR
IMPROVEMENT**

1. Additional Provisions Of The Sheriff's Purchasing Policy And Procedures Should Be Addressed

During our previous review, we found that the Sheriff's purchasing policies and procedures were adequate from an overall perspective; however we noted the following concerns:

- A) The policy had no provision for the use of a formal solicitation process. A formal solicitation policy should address the use of competitive sealed bidding and competitive sealed proposals, provisions for their use, and written procedures for the implementation of the policy.
- B) No written procedures existed for processing competitive sealed bidding or competitive sealed proposals.
- C) Solicitation of vendors, in one instance, was restricted to vendors only within Orange County. The request for quotes in the purchase of the 1994 motor vehicles worth approximately \$2.2 million was sent to eight dealers, all within Orange County.
- D) Price quotes or bids were not obtained for five of the fourteen purchases reviewed. There was no written justification or explanation for sole source purchases.
- E) No competition was solicited for car rental services. Since February 1992, the Sheriff's Office has been renting cars for use by undercover deputies from one car rental company.
- F) There were several instances where the Aviation and Fleet Management Departments bypassed purchasing procedures and acquired goods and services prior to the preparation of purchase orders. A purchase requisition should be completed to initiate acquisition of goods and services.

We Recommend the Sheriff's Office perform the following:

- A) Develop a formal bid process addressing the use of competitive sealed bids and competitive sealed proposals. This policy should be incorporated into the purchasing procedures.
- B) Prepare written procedures for the handling of sealed bids, invitation for bids, public notice, bid opening, bid cancellation or postponement, corrections, additions to and withdrawal of bids, bid evaluation, bid award, and amendments/changes after the award.
- C) Allow competition from all vendors willing to perform, regardless of geographical location. If desired, preference can be given to local vendors.
- D) Obtain three price quotes for each purchase in accordance with purchasing procedures. In addition, adequate documentation should be retained for all sole source items.
- E) Explore the possibility of soliciting a car rental service contract.
- F) Prepare purchase requisitions prior to goods and services being obtained.

Status:

- A) Implemented. We reviewed additional provisions that were added addressing the formal bid process.
- B) Implemented. Written procedures were prepared including the recommended provisions.
- C) Implemented. Our review of a recent RFP indicated that competition was open to all vendors, regardless of their geographical location.



- D) Implemented. Our review of ten purchases indicated that quotes were obtained and that adequate documentation of sole source purchases exists.
- E) Implemented. The Sheriff's Office has entered into a car rental service contract.
- F) Implemented. The ten purchases reviewed had purchase requisitions prepared prior to the good or service being obtained.

2. The Duties Relating To The Recording Of Invoices And The Check Writing Functions Should Be Segregated

Our previous review revealed that the Accounts Payable Specialist was responsible for recording transactions in the accounting system, maintaining custody of unused checks and the Sheriff's facsimile signature plate, preparing checks for signature, and reviewing signed checks before mailing. These duties should be segregated to the extent possible.

We Recommend the person responsible for recording transactions in the accounting system not have access to the unused checks or facsimile stamp. The same person should not have access to both the unused checks and facsimile stamp. In addition, signed checks should not be returned to the person that prepared them.

Status:

Implemented. Our review of the various functions indicated that the persons that record transactions in the accounting system do not have access to the signature plate. In addition, the signed checks are not returned to the person who prepared them.

3. A Logbook Should Be Established To Account For Unused Checks

In our previous review, we found that the Sheriff's Office did not maintain a logbook to account for the quantity of blank checks received, date and numbers of checks removed from inventory, and unused checks on hand. Without proper accounting for unused checks, blank checks could be removed without proper authority and used inappropriately without timely detection.

We Recommend the Sheriff's Office establish a logbook to account for unused checks.

Status:

Implemented. The Sheriff's Office established a logbook to account for unused checks. Although the logbook has not been updated in a timely manner, our review found that additional compensating controls were in place for unused checks.

4. A Policy Governing The Use Of All-Purpose Document Frames Should Be Developed

We found \$4,806 of expenditures for 1,800 all-purpose document frames. This expenditure may not have served a valid public purpose.

We Recommend the Sheriff's Office develop a policy for the use of all-purpose document frames.

Status:

Implemented. The Sheriff's Office has developed a policy governing the use of all-purpose frames.

5. Items Should Be Added To The Fixed Asset Listing In A Timely Manner

We found items that were not added to the inventory listing in a timely manner. Seventy-three percent (33 of 45) of the fixed assets added to the inventory listing during the period July 1994 through April 1995 that we tested were not added to the official inventory for a period of between two and six months after the purchase.

We Recommend the Sheriff's Office add items to the fixed asset listing in a timely manner.

Status:

Implemented. The seven items reviewed were added within two months.

6. The Sheriff's Office Should Have A Comprehensive Written Investment Policy

During our previous review, the Sheriff's Office did not have a comprehensive written investment policy specifying what funds are being invested in and describing the policy, scope, prudence, delegation of authority, ethics and conflicts of interest, safekeeping and custody, and diversification of funds.

We Recommend the Sheriff's Office develop a comprehensive written investment policy.

Status:

Implemented. A comprehensive written investment policy has been developed and implemented that addressed all of the concerns noted during our previous review.

7. The Sheriff's Master Repurchase Agreement Should Have Terms And Conditions As To Delivery, Collateral, Purchased Securities, And Margin Ratio Requirements

Our previous review found that the Master Repurchase Agreement for the Sheriff's Office did not have terms and conditions as to delivery of transactions method, collateral requirements, purchased securities requirements, and margin ratio requirements. Without these terms and conditions, the Sheriff's Office could be risking public funds.

We Recommend the Sheriff's Office develop supplemental terms and conditions for the Master Repurchase Agreement, specifying the delivery of transactions method, collateral requirements, purchased securities requirements, and margin ratio requirements.

Status:

Implemented. Supplemental terms have been added to the Master Repurchasing Agreement incorporating the recommended terms and conditions.

8. The Sheriff's Office Should Solicit Proposals For Banking Services Or Utilize The County's Banking Services Contract

The Sheriff's Office should solicit proposals for banking services to ensure the best services at the best price are obtained. As an alternative, general banking services could be included within the County's current banking contract.

We Recommend the Sheriff's Office solicit proposals for banking services or utilize the County's banking services contract. In conjunction with this process, the Sheriff's Office should explore the feasibility of investing excess amounts held in the payroll account.



Status:

Not Implemented. The Sheriff's Office has not solicited proposals for banking services or utilized the County's banking services contract. Excess amounts are no longer kept in the payroll account.

We Again Recommend the Sheriff's Office solicit proposals for banking services or utilize the County's banking service contract.

9. The Sheriff's Office Should Further Evaluate Expenditures Made From The Federal Law Enforcement Trust Fund

In our previous audit, we found that an expenditure for 5,000 copies of the Sheriff's Office Annual Report in the amount of \$12,887 may not have complied with Federal Guidelines as to the use of equitably shared property. Noncompliance with the Federal guidelines may subject the Sheriff to lose the ability to participate in the sharing program or other enforcement actions as stipulated by Federal guidelines.

We Recommend the Sheriff's Office utilize Federal Law Enforcement Trust Fund monies in strict adherence to the written Federal guidelines.

Status:

Implemented. We reviewed the expenditures and supporting documentation for the audit period and found that all expenditures were made according to Federal guidelines.

10. Deposits Should Be Made Directly To The Bank

At the time of the prior report, the money collected at Central Booking (Orange County Corrections Division) at the County jail for bail bond and delinquent child support was counted, summarized, and brought by armored car to Fiscal Management where the money is recounted and prepared

for deposit. An armored car returns to take the money to the bank. The money collected should be deposited directly to the bank by the staff at Central Booking.

We Recommend the bond deposit be prepared at Central Booking and deposited directly to the bank, if sufficient controls can be implemented. All documentation should be forwarded to Fiscal Management for reconciliation.

Status:

The Sheriff's Office is no longer responsible for preparing the deposits for monies received at Central Booking. The money is now deposited directly by Central Booking and all documentation is sent to the Clerk of the Courts for processing.

11. Judicial Process Should Have A Verification Form Which Indicates The Amount Of Money That Is Submitted To Fiscal Management

Money is collected at the Judicial Process Unit from Enforceable Writs and Civil Process for deposit into the individual depositor account. Judicial Process remits to Fiscal Management the accounting copy of their Return of Service form for each revenue item as documentation of the source of revenue. During our previous review, we found that Judicial Process did not prepare a money transfer form to document the amount of money transferred.

We Recommend Fiscal Management continue to utilize the cash verification document to verify the amount of money being submitted by Judicial Process.

Status:

Implemented. Cash verification documents are being utilized by Fiscal Management to verify the money submitted by Judicial Process.

12. Voids Should Be Properly Documented

Fees for Judicial Process are processed through the cash register at the Judicial Process unit. During our previous review, we noted two items totaling \$45 that were apparently voided. The only documentation of the voided entries was a piece of "scratch paper" which noted that the two were voided. Notation from a supervisor of approval could not be found.

We Recommend voided entries be appropriately initialed, dated, and approved by a supervisor.

Status:

Not Implemented. Of the three voids from our sample, one was not rung up on the cash register, initialed or dated for approval.

We Again Recommend that supervisors approve all voided entries by initialing and dating the cash register tapes.

13. A Mail Listing Should Be Made Of All Checks Received In The Mail

Mail received in Fiscal Management is opened by the Comptroller's secretary and checks received in the mail are given to the Finance Manager. Previously, no listing was being made of the checks when the mail was opened. A mail listing should be kept of all checks received when opening the mail and the list should be given to the Finance manager with the checks for verification.

We Recommend that a mail listing be made of all checks received in the mail. This list should be periodically reviewed to ensure all monies were deposited.

**FOLLOW-UP TO PREVIOUS
RECOMMENDATIONS FOR
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Status:

Implemented. A mail log is being used, however, 40 percent (8 of 20) of the checks received were not deposited in a timely manner.

Number of Days Held Before Deposited	Amount of Receipt
2	\$ 59.50
3	\$ 4,199.01
3	\$ 91.60
14	\$ 63,149.30
15	\$ 18,243.78
22	\$ 69,750.00
>22	\$ 14,154.58

We Recommend monies be deposited in a timely manner.

14. The Sheriff's Office Should Monitor Contracts To Ensure All Revenue Is Received

During our review, we found that the Sheriff's Fiscal Management did not monitor all contracts to ensure that revenue was remitted by the contractor and received in a timely manner. Payment was not received from two private schools for School Resource Officers and payments were not received in a timely manner from the Walt Disney World/Lake Buena Vista contracts.

We Recommend the Sheriff's Office monitor contracts in order to ensure all revenue is received in accordance with the contract terms. In addition, the Sheriff should collect \$9,000 from the two schools in which the Sheriff provided School Resource Officers.

Status:

Implemented. Payments were received from the two private schools for the School Resource Officers. Our recent review found that payments were received on a timely basis from the contract with the Cities of Lake Buena Vista and Bay

Lake. However, payment from the one private school was not received in a timely manner. The Sheriff's Office was aware of the non-payment and has since received the payment.

15. Controls For The Collection And Remittance Of Off-Duty Reimbursements Should Be Strengthened

Deputies may work when they are not on duty for security purposes at private businesses. The deputies were required to remit \$1 or \$2 depending on whether they used a vehicle. The monitoring of the hours worked and the collection of the reimbursement is handled by an Off-Duty Coordinator located in Human Resources. The Coordinator is responsible for remitting the reimbursements to Fiscal Management for deposit. A log of checks received from the deputies is kept but there is no record kept of the checks that make up the amount remitted to Fiscal Management. We were informed that certain checks are held in cases where the wrong amount was received from a deputy or other problems were encountered. We reviewed five off-duty deposits made in June and July of 1995 and two were not deposited in the bank in a timely manner.

We Recommend the Sheriff's Office:

- A) Maintain a log of the checks remitted to Fiscal Management for off-duty reimbursements, and a periodic reconciliation be done between the checks received and the checks remitted for deposit.
- B) Forward all checks for deposit daily if the amount reaches \$200.
- C) Deposit all monies remitted to Fiscal Management daily.
- D) Periodically analyze fees charged for equipment/vehicle use.



Status:

A) Partially Implemented. We met with the Off-Duty Coordinator and found that a log was not being kept of checks received from deputies. During our review, the Off-Duty Coordinator developed and implemented a log.

We Again Recommend that a log be kept of the checks remitted to Fiscal Management for off-duty reimbursements, and a periodic reconciliation should be done between the checks received and the checks remitted for deposit.

B) Implemented. The Off-Duty Coordinator forwards checks to Fiscal Management upon receipt.

C) Implemented. We reviewed deposits of Off-Duty reimbursements and found that all were deposited timely.

D) Implemented. The Sheriff's Office analyzed the fees charged for equipment and vehicle use and now charges \$2 per hour for all equipment and vehicle usage.

16. The Sheriff Should Remit Reimbursements/Fees To The Board Of County Commissioners

We noted that certain monies from reimbursements were not being remitted to the Board of County Commissioners. Section 30.51 (5), Florida Statutes requires all fees, commissions, or other funds collected by the sheriff for services rendered or performed by his office be remitted monthly to the county, in the manner prescribed by the auditor general. These reimbursement accounts include:

- 1) Reimbursements-Salvage
- 2) Reimbursements-Use of Gun Range
- 3) Reimbursements-Off-Duty Employment
- 4) Reimbursements-Psychological Services

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- 5) Reimbursements-D.E.A. overtime
- 6) Reimbursements-Extradition

We Recommend the Sheriff's Office remit all revenues to the Board of County Commissioners.

Status:

Not implemented. The Sheriff's Office has not been remitting revenues to the Board of County Commissioners. The Sheriff's Office had only partially concurred with our previous recommendation, responding that reimbursements for Psychological Services would be the only money collected for services rendered or performed by the Sheriff's Office which needed to be remitted to the Board. According to the Sheriff's Office, the other cost reimbursements represent current period refunds in which no service has been performed.

We Again Recommend that the Sheriff's Office remit all revenues to the Board of County Commissioners.

17. Supervisory Review Over Employee Time Sheets And Payroll Transmittal Changes Should Be Improved

Our prior review of payroll and human resources included testing a sample of ten employees for two pay periods. We found the following during the review:

- A) Employee time sheets reviewed were not always signed by the employee's supervisor. Seven (7 of 20) time sheets were not signed by the employee's supervisor.
- B) In some cases, when an employee was out an entire pay period on sick leave, there was no time sheet filled out. From the sample of twenty, we found three instances in which there was no time sheet available for our review.

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- C) Payroll Transmittal Change forms (PTCs) were not signed by the employee's supervisor in two of the twenty sampled.

We Recommend the Sheriff's Office ensure:

- A) Supervisors sign employee time sheets.
- B) Employees prepare time sheets in all instances.
- C) The employee's supervisor sign PTCs.

Status:

- A) Implemented. We reviewed a sample of ten employees from one check register and found a supervisor's signature on all time sheets.
- B) Implemented. All employees sampled prepared time sheets.
- C) Not Implemented. Our review of 25 PTCs revealed 2 instances where a Payroll Transmittal Change form was not signed by a supervisor.