

**Follow-Up of the Audit
of the Orange County
Comptroller's Office -
Official Records Department**

**Report by the
Office of County Comptroller**

**Martha O. Haynie, CPA
County Comptroller**

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**Report No. 432
June 2013**

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June 5, 2013

Martha O. Haynie, CPA
Orange County Comptroller

We have conducted a follow-up of the Audit of the Orange County Comptroller's Office Official Records Department (Report No. 390). Our original audit included the period of October 2006 to December 2006. Testing of the status of the previous Recommendations for Improvement was performed for the period January 2012 through August 2012. In addition, certain matters occurring outside the audit period were also reviewed.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

We appreciate the cooperation of the personnel of the Orange County Comptroller's Office Official Records Department during the course of the audit.

J. Carl Smith, CPA
Director of County Audit

c: Orange County Board of County Commissioners
Jim Moye, Chief Deputy Comptroller
Carol Foglesong, Assistant Comptroller
Tomi Ings, Manager, Official Records Department

**IMPLEMENTATION STATUS OF
PREVIOUS RECOMMENDATIONS
FOR IMPROVEMENT**

FOLLOW-UP OF THE AUDIT OF THE ORANGE COUNTY COMPTROLLER'S OFFICE
OFFICIAL RECORDS DEPARTMENT
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT

| | PREVIOUS RECOMMENDATION | IMPLEMENTATION STATUS | | | |
|----|---|-----------------------|-----------------------|-----------------|----------------|
| | | IMPLEMENTED | PARTIALLY IMPLEMENTED | NOT IMPLEMENTED | NOT APPLICABLE |
| 1. | We recommend the Department considers altering the current organizational structure to create additional oversight and accountability of the Tax Deeds Section by making it a separate function in the organization capable of direct reporting to the Assistant Manager and Manager of the Department. Further, we recommend the Department: | ✓ | | | |
| A) | Conducts periodic reviews of all fees charged which are governed by Florida Statutes for all functions under the Department's control to verify accuracy of fees being charged and create a comprehensive fee schedule for internal use by the Department including fees charged by the Tax Deeds Section; | ✓ | | | |
| B) | Revises current procedures to include additional reviews of the accuracy of amounts being reported for opening bid at auction or redemption by the Tax Deeds Section; | ✓ | | | |
| C) | Coordinates with the Tax Collector's Office to ensure the \$60 application fee is appropriately handled; and, | ✓ | | | |
| D) | Reviews past redemptions of tax certificates for instances to determine the feasibility of collecting the \$60 application fee not charged. | ✓ | | | |

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STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT

| | PREVIOUS RECOMMENDATION | IMPLEMENTATION STATUS | | | |
|----|--|-----------------------|-----------------------|-----------------|----------------|
| | | IMPLEMENTED | PARTIALLY IMPLEMENTED | NOT IMPLEMENTED | NOT APPLICABLE |
| 2. | We Recommend the Department considers the feasibility and the resources needed for the following: | | | | |
| A) | Maintaining a tracking system to account for documents received but not yet recorded. | ✓ | | | |
| B) | Locking and securing documents once recorded and changing the organization of the Department so that any documents to be mailed are easily accessible to both the document distribution and scanning functions. | ✓ | | | |
| 3. | We Recommend the Department reconciles payments received from the Clerk of the Courts Office to the number of certified copies of marriage licenses made on a monthly basis. Further, the Department should consider contacting the Clerk of the Courts Office to institute a procedure where the Department bills for certified copies made of marriage licenses. | | | | ✓ |
| 4. | We recommend the Department revises current practices for the application of the \$200 default deposit to ensure compliance with the Florida Statutes. | ✓ | | | |
| 5. | We recommend the Department performs the following: | | | | |
| A) | Ensures that agents using the ACH process comply with the requirements as shown in the ACH instructions by providing ACH Authorizations; | ✓ | | | |

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STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT

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| | | IMPLEMENTED | PARTIALLY IMPLEMENTED | NOT IMPLEMENTED | NOT APPLICABLE |
| 5. B) | Requires that companies submit new, signed Automatic ACH Debit Authorization Agreements when requesting a change to the daily dollar maximum limit; and, | | | | ✓ |
| C) | Develops a procedure that would make signatures and authorizations easily accessible to Department Staff. | | | ✓ | |
| 6. | We recommend the Department ensures controls surrounding bid sheets are adequate to prevent the final bid amounts from being altered. | ✓ | | | |
| 7. | We recommend the Department places a security camera in the cash room. | ✓ | | | |
| 8. | We recommend the Department considers performing the following: | | | | |
| A) | Using electronic data transmittal for sending documents to and from the company providing redaction services until such time as they have their own in house redaction capabilities. | | | | ✓ |
| B) | Implementing use of an automated redaction program to automatically redact documents. | ✓ | | | |
| 9. | We recommend the Department performs the following: | | | | |
| A) | All dishonored checks returned to the Department are stamped with a "void" stamp upon receipt. | ✓ | | | |

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STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT

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| | | IMPLEMENTED | PARTIALLY IMPLEMENTED | NOT IMPLEMENTED | NOT APPLICABLE |
| 9. B) | The Department applies check collection procedures consistently by adding customers to the Dishonored Check Listing and flagging them in Eagle Recorder once a dishonored check has been received. In addition, documentation of the phone calls made, including time, date and person spoken to should be retained. | ✓ | | | |
| C) | Consults with legal counsel to determine which statutes apply to the Department's collection efforts. The Department should then consistently reference any statutes legal counsel finds that govern the Department's collection of dishonored checks. | ✓ | | | |
| D) | Expands the dishonored check collection procedures to address the performance of additional collection efforts in cases where dishonored checks are not repaid. | | | ✓ | |
| 10. | We recommend the Department performs the following: | | | | |
| A) | Conducts an inventory and creates an inventory listing for all types of books stored in the Department, including beginning and ending pages; | | | | ✓ |
| B) | Ensures that all record books are kept in the document vault, being removed only when necessary and returned to the vault at the end of each day; and, | | | | ✓ |
| C) | Institutes a sign-out procedure so that a record exists of who has custody of any books that have been taken out of the vault. | | | | ✓ |

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STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT

| | PREVIOUS RECOMMENDATION | IMPLEMENTATION STATUS | | | |
|-----|--|-----------------------|-----------------------|-----------------|----------------|
| | | IMPLEMENTED | PARTIALLY IMPLEMENTED | NOT IMPLEMENTED | NOT APPLICABLE |
| 11. | We recommend appropriate support documentation is obtained if another party will be acting on behalf of the original party for release of liens. In addition, adequate support for changes of address when releases are mailed should be obtained. | ✓ | | | |
| 12. | We recommend the Department ensures that all documents scanned into the online images are appropriate and complete by having reviews of the online files and physical files conducted prior to the file being sent to Records Management for eventual destruction. | ✓ | | | |

INTRODUCTION

INTRODUCTION



Follow-Up of the Audit of the
Orange County Comptroller's Office
Official Records Department

Scope and Methodology

We have conducted a follow-up of the Audit of the Orange County Comptroller's Office Official Records Department (Report No. 390). Our original audit included the period of October 2006 to December 2006. Testing of the status of the previous Recommendations for Improvement was performed for the period January 2012 through August 2012. In addition, certain matters occurring outside the audit period were also reviewed.

We interviewed personnel with the Orange County Comptroller's Office Official Records Department (Department hereafter). We also reviewed source documents and performed the tests necessary to determine the implementation status of the previous recommendations. We have described the specific methodologies utilized during our review in the implementation status of each Recommendation in the Follow-up to Previous Recommendations for Improvement section of this report.

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



1. Improvements Are Needed in the Tax Deed Sections' Handling of Sales and Redemptions

During the prior audit, we noted various errors in the handling of auction sales and redemptions of tax certificates handled by the Tax Deeds Section (Section) of the Department. These were as follows:

- Fees charged by the Section for tax deed sales that were not in accordance with Florida Statutes, Section 197.582 and 28.24 resulted in \$19,000 in uncollected fees. Also, fees for the Section did not appear in any fee schedule and there were no procedures in the Department concerning periodic reviews of the Florida Statutes for changes affecting the Department.
- Interest amounts applied to the supplemental taxes (current taxes due, but not yet late) caused the opening bid amount to be inflated and overpayments were made to the Tax Collector. At the time of our prior audit, the Department no longer included supplemental taxes in the opening bid amount/redemption amount.
- The Section was not consistently collecting the \$60 application fee due from the applicant prior to the tax deed being brought to sale.
- A few other instances where a Section employee did not collect the correct amount from the winning bidder were found. These differences totaled less than \$500 during the audit period.
- We also noticed that the reporting structure of the Department may have contributed to the errors noted as there was no direct reporting to senior levels of management by the Tax Deeds Office.

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We Recommend the Department considers altering the current organizational structure to create additional oversight and accountability of the Tax Deeds Section by making it a separate function in the organization capable of direct reporting to the Assistant Manager and Manager of the Department. Further, we recommend the Department:

- A) Conducts periodic reviews of all fees charged which are governed by Florida Statutes for all functions under the Department's control to verify accuracy of fees being charged and create a comprehensive fee schedule for internal use by the Department including fees charged by the Tax Deeds Section;
- B) Revises current procedures to include additional reviews of the accuracy of amounts being reported for opening bid at auction or redemption by the Tax Deeds Section;
- C) Coordinates with the Tax Collector's Office to ensure the \$60 application fee is appropriately handled; and,
- D) Reviews past redemptions of tax certificates for instances to determine the feasibility of collecting the \$60 application fee not charged.

Status:

Interviews with management and a review of the Department organization chart revealed that although no organizational reporting structures were changed, the direct reporting management line has changed for the Section. This change appears to have given the Section more effective oversight and accountability.

- A) Implemented. We were informed fees are reviewed at least once a year. We verified that the Department's "Service Charge Schedule" was last reviewed on June 6, 2012.

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In addition, we compared the Department's Service Charge Schedule with the fees authorized in Florida Statutes 28.24, Service Charges by Clerk of the Circuit Court, and other relevant statutes and confirmed that the fees agreed.

Further, we noted that the Service Charge Schedule references the relative Florida Statutes for Transfer of Lien and Tax Deed fees and provides the Department's phone number for detailed information. This appears appropriate for the reason that the calculation of the amount owed for these types of fees is based on information unique to each situation.

- B) Implemented. We confirmed the accuracy of the Opening Bid for ten tax deed sales by recalculating the total. In addition, we verified that the separate fees included in the total appeared appropriate by reviewing support documentation.
- C) Implemented. We noted that procedures were in place to properly account for the \$60 application fee. For ten tax deed sales, we verified that the letter to the certificate holder included the \$60 application fee. In addition, we confirmed that the fee was included in the calculation of the Opening Bid when we recalculated the total.
- D) Implemented. Interviews with management revealed that a review of past redemptions of tax certificates was performed indicating that all instances of uncollected fees were over three years old. As a result, management decided to absorb the minor loss.



2. Documents Received by the Department Should Be Tracked Prior to Recording and Appropriately Secured After Recording

During the prior audit, our review of the document receiving and security functions revealed the following:

- A) The Department did not have a system that tracks mail or other documents as they were received and distributed, within the Department, prior to recording the document.
- B) Documents that had been recorded and scanned, that may have contained confidential information, were stored in unsecured bins while awaiting mail processing by the Department's document distribution function. Additionally the bins were located at the opposite end of the office from document distribution.

We Recommend the Department considers the feasibility and the resources needed for the following:

- A) Maintaining a tracking system to account for documents received but not yet recorded.
- B) Locking and securing documents once recorded and changing the organization of the Department so that any documents to be mailed are easily accessible to both the document distribution and scanning functions.

Status:

- A) Implemented. Interviews with management revealed that the Department concluded that the staff resources and documentation necessary to implement a tracking system would not be cost effective.
- B) Implemented. We confirmed during a physical tour of the Department that documents to be mailed are



accessible to the document distribution and scanning functions. In addition, we noted that recorded documents that required further processing were secured in the Department's vault.

3. Reconciliations Should Be Performed Between the Amount Received from the Clerk of the Court and the Number of Licenses Recorded by the Department

During the prior audit we noted the following:

- Couples who obtained a marriage license paid a fee to the Clerk of the Courts Office (Clerk);
- The Clerk forwarded the license to the Department to be recorded;
- After recording, the Department made a certified copy of the license to send to the bride and groom;
- The Clerk sent a check to the Department once a month for the certified copies of marriage licenses made that month; and,
- The Department did not reconcile the amount received from the Clerk to the number of copies made.

Our attempt to perform a reconciliation between the amounts that were paid by the Clerk to the number of marriage licenses recorded by the Department revealed an un-reconciled difference of \$522 for the period of October through December 2006.

We Recommend the Department reconciles payments received from the Clerk of the Courts Office to the number of certified copies of marriage licenses made on a monthly basis. Further, the Department should consider contacting the Clerk of the Courts Office to institute a procedure where



the Department bills for certified copies made of marriage licenses.

Status:

Not Applicable. In implementing this prior recommendation, The Comptroller's Office management transferred the responsibility for the billing and reconciliation of payments from the Clerk for certified copies of marriage licenses to the Comptroller's Fiscal Section. Therefore, as this item was no longer a responsibility of the Department, no testing for the status within the Official Records department was performed.

4. Forfeited Deposit Amounts Should Be Applied According to the Florida Statutes

During the prior audit, we noted an instance where a winning bidder at an initial sale of properties at a tax deed auction defaulted and failed to complete payment. The \$200 deposit given at the auction by the bidder was correctly retained by the Tax Deeds Section and the certificate was sold at a later auction. However, the cost of the second sale was not reduced by the \$200 forfeited deposit according to the requirements of Florida Statutes, Section 197.542(2).

We Recommend the Department revises current practices for the application of the \$200 default deposit to ensure compliance with the Florida Statutes.

Status:

Implemented. During our testing of five default tax deed sales, we noted that all calculations were accurate and included all applicable charges noted in Florida Statutes.



**5. Improvements Are Needed In the Department's
ACH Process**

During the prior audit, we noted that companies had the option of entering into agreements that allowed the Comptroller's Office to debit their bank account, using Automated Clearing House (ACH) for the cost of recording the documents submitted to the Department. A scan of ACH debit authorizations revealed some were not signed, were dated after the date the documents were recorded, and were copies without an original signature.

In addition, we noted instances where a company requested an increase to their daily dollar maximum limit, but did not submit a revised Authorization Agreement reflecting the new amount.

We Recommend the Department performs the following:

- A) Ensures that agents using the ACH process comply with the requirements as shown in the ACH instructions by providing ACH Authorizations;
- B) Requires that companies submit new, signed Automatic ACH Debit Authorization Agreements when requesting a change to the daily dollar maximum limit; and,
- C) Develops a procedure that would make signatures and authorizations easily accessible to Department Staff.

Status:

- A) Implemented. We reviewed eighteen recording service related transactions that used ACH as the method of payment and confirmed that a signed note providing authority to record the documents using ACH was submitted with the date signed, company name, and agent (customer) account number as required. In addition, we confirmed that the

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transaction total did not exceed the company's daily dollar maximum limit. No exceptions were noted.

- B) Not Applicable. We noted during our review of the ACH instructions that the Department's policy was modified to accept an e-mail, in lieu of a new signed agreement, when a change is made to a customer's daily dollar limit. No ACH withdrawals in excess of the customer limit were noted during the audit testing.
- C) Not Implemented. Interviews with management and a review of procedures revealed that the signature on the note providing authority to record documents using ACH is not verified with the authorizations that are kept in the Comptroller's Fiscal Section.

We Again Recommend the Department develops a procedure that would make signatures and authorizations easily accessible to Department Staff.

Management's Response:

We have implemented. We revised our internal process on firms which are allowed to use ACH as a payment method so that Official Records staff has the typed names of all individuals within that firm who are authorized to approve the ACH payment. While not able to compare "signatures," we are comparing/considering the list of approved signers.

6. Tax Deed Auction Bid Sheet Controls Need Improvement

During the prior audit, we noted that bid sheets used at tax deed auctions were generated by using a word processing program and the amounts bid were filled in at the auction by an employee from the Tax Deeds Office. No other employee verified the amount recorded on the bid form for accuracy.

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We Recommend the Department ensures controls surrounding bid sheets are adequate to prevent the final bid amounts from being altered.

Status:

Implemented. Interviews with management revealed that Department procedures include having two individuals record and sign-off on the final bid amount recorded on separate bid sheets.

In addition, we verified that the documentation for ten tax deed sales included two signed bid sheets for the same final bid amount.

7. Security Cameras Should Be Placed In Cash Room

During the prior audit, we noted that although there was a security camera outside of the cash room with a partial view of the room, there wasn't one located inside the cash room. During the day end close out, all of the cash and checks collected during the day passed through this room. All of the cash was counted in this room and on occasions during the close out, the Clerk Supervisor closing the front counter cash stations could have been alone with cash and checks received during the day.

We Recommend the Department places a security camera in the cash room.

Status:

Implemented. We confirmed during a physical tour of the office that there is a security camera inside the cash room.



8. The Document Redaction Process Should Be Reviewed

During the prior audit, we noted that the Department used an outside vendor to block sensitive personal information from being seen on recorded documents (redacted). The Department periodically sent images of recently recorded documents to the vendor for redaction. We noted the following regarding redactions:

- A) Documents for redaction were periodically sent on a hard disk to the vendor as sufficient quantities were obtained via an express mail service. The redacted documents were then returned to Official Records on the hard disk via the express mail service.
- B) On one occasion, we noted an un-redacted social security number in the online records three months after the record had been made available to the public.

We Recommend the Department considers performing the following:

- A) Using electronic data transmittal for sending documents to and from the company providing redaction services until such time as they have their own in house redaction capabilities.
- B) Implementing use of an automated redaction program to automatically redact documents.

Status:

- A) Not Applicable. Interviews with management revealed that redaction is performed in house by the Department; therefore, files no longer need to be transferred.

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- B) Implemented. The Department began utilizing a software program in June 2008 that automatically redacts selected information.

9. Improvements Are Needed in the Dishonored Check Collection Process

During the prior audit, we noted the following during our review of the collection process for dishonored checks:

- A) Dishonored checks returned by the bank were not stamped with a "void" stamp.
- B) We were unable to locate any documentation for five of ten dishonored checks to verify the Department had contacted the check-writer by phone according to the Orange County Comptroller's Office Dishonored Check Collection Procedures. In addition, we noted that two of four dishonored check-writers were not placed on a "cash only" status by inclusion on a Dishonored Check Listing and flagged in the computer system.
- C) Collection letters sent to persons providing dishonored checks were not consistent regarding the Florida Statutes referenced for the time given for payment to be made and providing a different number of days after receipt of the letter to submit payment.
- D) We were informed that additional collection procedures or possible legal action for dishonored checks in excess of \$1,000 had not been performed by the Department since 2003. There was approximately \$20,000 in outstanding dishonored checks since fiscal year 2004-05.

We Recommend the Department performs the following:

- A) All dishonored checks returned to the Department are stamped with a "void" stamp upon receipt.

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- B) The Department applies check collection procedures consistently by adding customers to the Dishonored Check Listing and flagging them in Eagle Recorder once a dishonored check has been received. In addition, documentation of the phone calls made, including time, date and person spoken to should be retained.
- C) Consults with legal counsel to determine which statutes apply to the Department's collection efforts. The Department should then consistently reference any statutes legal counsel finds that govern the Department's collection of dishonored checks.
- D) Expands the dishonored check collection procedures to address the performance of additional collection efforts in cases where dishonored checks are not repaid.

Status:

- A) Implemented. We reviewed copies of nine dishonored checks and noted that all nine were stamped "void."
- B) Implemented. We verified that check collection procedures were applied consistently by confirming that the name of the person providing the dishonored check was included in the Dishonored Check Listing for the nine dishonored checks reviewed. In addition, we reviewed support documentation and the Department's Eagle Recorder software application records for evidence that each person was placed on a "cash only" basis. Further, we confirmed that support documentation included the time, date, and person spoken to concerning collection efforts. No exceptions were noted.
- C) Implemented. We confirmed the collection letters sent to the persons that issued the nine dishonored checks referenced the same Florida Statutes and

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provided the same number of days for payment to be made.

- D) Not Implemented. Interviews with management and our review of the support documentation for the nine dishonored checks revealed that the Department's collection methods are limited to phone inquiries and issuing a collection letter.

Florida Statutes 28.243, notes that a County Comptroller should forward all dishonored checks to the State Attorney after performing due diligence to collect the amount first. The unpaid dishonored checks included in the Dishonored Check Listing since Fiscal Year 2008 totaled \$33,254.

We Again Recommend the Department expands the dishonored check collection procedures to address the performance of additional collection efforts in cases where dishonored checks are not repaid.

Management's Response:

We will consult with our legal counsel regarding any changes to the applicable laws. We will also pursue by offsetting collections in Department of Revenue distributions or collections through a collection agency.

10. A Comprehensive Inventory and System to Track Old Record Books is Needed

During the prior audit, we noted that the Department maintained a listing of books stored in the Department's vault. Relating to this, we noted the following:

- A) There were books in the vault that were not included on the list. In addition, the list assumed all of the record books in a sequence contained approximately 600 pages; whereas, we noted that there was not a consistent number of pages in each book.

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- B) Several old homestead patent and receipt books were stored outside of the document vault.
- C) The Department did not maintain a sign-out log when books were removed from the vault. On several occasions, we were unable to locate certain books that were in use within the Department.

We Recommend the Department performs the following:

- A) Conducts an inventory and creates an inventory listing for all types of books stored in the Department, including beginning and ending pages;
- B) Ensures that all record books are kept in the document vault, being removed only when necessary and returned to the vault at the end of each day; and,
- C) Institutes a sign-out procedure so that a record exists of who has custody of any books that have been taken out of the vault.

Status:

Not Applicable. Interviews with management revealed that all statutorily required documents kept in the vault can be viewed by the public on the Official Records Section of the Comptroller's website.

Although the Department is only required by Florida Statutes 28.2221, Electronic Access to Official Records, (2) to make documents recorded in the official records of the county for the period beginning no later than January 1990, the Department exceeded the requirement and has provided documents recorded since 1843.



**11. Appropriate Documentation Should Be Required
In Handling of Transfers of Lien**

During the prior audit, we noted that a Transfer of Lien form is prepared by an individual or company that wants to remove a lien that has been placed on a property. The parties agreed to place either cash in escrow or bond with the Department until the dispute was resolved. The Department maintained files on each of the recorded Transfer of Lien Forms and kept the original bond. Once resolved, the Department released the bond or authorized the release of the cash from escrow. We reviewed ten Transfer of Lien files and noted that one of the files did not have the same individual's signature on the Release that was on the Transfer of Lien forms and a second file contained a bond that was released to the custody of a law firm employee. Neither files contained documentation to justify why these incidents were permitted. In addition, we were also informed that the Department would return bonds by mail to customers, and on occasion would return the bond to an address other than that shown on the Transfer of Lien if the customer furnished a letter stating that they had moved. The letter was not required to be notarized or otherwise certified as to accuracy.

We Recommend appropriate support documentation is obtained if another party will be acting on behalf of the original party for release of liens. In addition, adequate support for changes of address when releases are mailed should be obtained.

Status:

Implemented. We verified that the name and mailing address included in the Transfer of Lien, Release of Transfer of Lien and Payment Request Form for cash transfers/Certified Mail Receipt for bond transfers agreed for five liens. If a difference was noted, support documentation was reviewed for an explanation.



**12. Online Files Need to Be Appropriately Maintained
by the Tax Deeds Office**

During the prior audit, we noted that the Tax Deeds Section scanned documents, relating to certificates being processed for sale, into online images which were accessible to members of the public interested in reviewing the files for bidding on tax deed sales. After the sale was completed the Tax Deeds Section had the original documents retained for a time by Records Management where the files were later destroyed. In multiple instances when reviewing the online files, we were unable to locate certain documents.

We Recommend the Department ensures that all documents scanned into the online images are appropriate and complete by having reviews of the online files and physical files conducted prior to the file being sent to Records Management for eventual destruction.

Status:

Implemented. Interviews with management revealed that several of the tax deed sale documents, such as, payment request forms, are created electronically and saved by the Department's software application without creating a paper copy. A smaller number of documents are scanned into the system reducing the potential for a document to not be included in the information available online. Further, it is the Department's practice to have separate personnel scan documents into the system and verify the completeness of the Official Record.