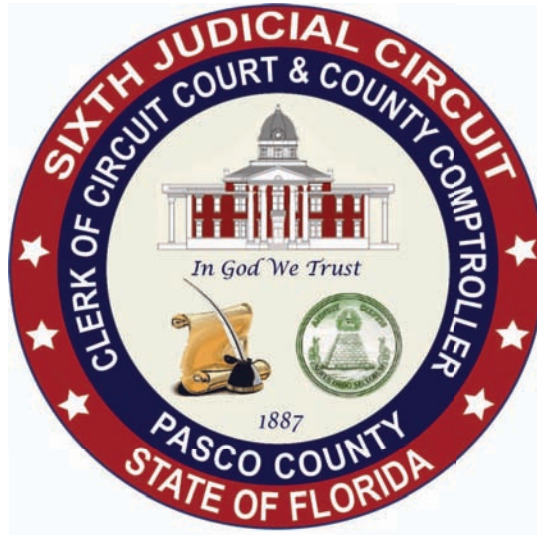


*Office of Paula S. O'Neil
Clerk & Comptroller
Pasco County, Florida*



**Audit of 2009
Clerk of Circuit Court &
County Comptroller Transition**

May 21, 2009

*Office of Paula S. O'Neil
Clerk & Comptroller
Pasco County, Florida*

Internal Audit Department

**Audit of 2009
Clerk of Circuit Court & County Comptroller Transition**

May 21, 2009



Audit Team

Michelle Bishop, CIA, CFE - Director of Internal Audit
Erika Hendricks, CIA, CFE – Internal Auditor
Christine Helt – Internal Auditor

Hernando County
Colin Engels – Assistant Auditor
Lynn Elg – Records Clerk II

Lake County
Juan Rivera – Assistant Auditor

Pinellas County
Ronald M. Peters, CIA, CISA – Internal Audit Manager
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Dade City, FL 33523-3894

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P.O. Box 338
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Office Locations:

Pasco County Courthouse
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West Pasco Judicial Center
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East Pasco Government Center
14236 Sixth Street, Suite 201
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Excellence...Always

Office of Paula S. O'Neil Clerk & Comptroller Pasco County, Florida

May 21, 2009

The Honorable Paula S. O'Neil
Clerk & Comptroller

The Internal Audit Department conducted an audit of the Clerk of the Circuit Court & County Comptroller Office Transition with the assistance of staff from Hernando County, Lake County and Pinellas County Clerk's Offices. The objectives of the audit were to determine that cash, investments, and financial paper were properly conveyed; tangible personal property and other items were accounted for; and the predecessor Clerk acknowledged cutoff and transfer of custody for court-related and other miscellaneous items that are related to the Clerk of the Circuit Court & County Comptroller.

Except as noted in our report, it was determined that cash, investments and financial paper were properly accounted for; tangible personal property was adequately controlled; controls over custody of court evidence were adequate; and the cutoff and transfer of court cases, official records, checks, receipts and other miscellaneous items were effectively handled.

We appreciate the cooperation shown by the staff of the Clerk & Comptroller's Office during the course of this review. We also appreciate the assistance provided to us by the staff of the Hernando County, Lake County, and Pinellas County Clerk's Offices.

Sincerely,

Michelle Bishop

Michelle Bishop, CIA, CFE
Director of Internal Audit

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Objective and Scope

The Internal Audit Department conducted an audit of the transition of the office of Clerk of the Circuit Court & County Comptroller, based on the Florida Association of Court Clerk's Financial Checklist for Transition of Office. The objectives of the audit were to:

1. Determine that cash on hand, cash in bank, investments, and financial paper were properly conveyed.
2. Determine that the predecessor Clerk acknowledged cutoff and transfer of custody for court-related items and other miscellaneous items.
3. Determine that tangible personal property and other items in the care or possession related to being an elected official were accounted for.
4. Determine that the predecessor Clerk acknowledged cutoff and transfer of custody for Clerk of Circuit Court related items.

Specific testing of cash, tangible personal property, and evidence was performed to verify the amounts, the existence, and the accuracy of the records.

The audit period was as of January 5, 2009; however, our review of processes and transactions was not necessarily limited to that period.

Overall Conclusion

It was determined that cash on hand, cash in bank, investments and financial paper were accounted for properly. We found that the Clerk & Comptroller's tangible personal property was adequately controlled; however we noted several reporting discrepancies. The controls over the custody of court evidence were adequate; however the office had not performed any recent destruction of evidence. The cutoff and transfer of court cases, official records, checks, receipts and other miscellaneous items were effectively handled.

The office transition results are described in the attached reports:

Attachment 1	Audit of Clerk Transition Report Performed by Pasco County Clerk & Comptroller
Attachment 2	Criminal and Civil Evidence Verification Audit Report Performed by Hernando County Clerk of Court
Attachment 3	Fixed Asset Inventory Report Performed by Lake County Clerk of the Circuit Court
Attachment 4	Audit of Clerk Transition Report (Financial Aspects) including Acknowledgement of Receipt Performed by Pinellas County Clerk of the Circuit Court



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Excellence...Always

Office of Paula S. O'Neil Clerk & Comptroller Pasco County, Florida

May 21, 2009

Honorable Paula S. O'Neil
Clerk & Comptroller

On your behalf, the Internal Audit Department conducted an audit of the Pasco County Clerk & Comptroller Office Transition. The review was designed following the Florida Association of Court Clerk's Financial Checklist for Transition of Office format.

Objectives and Scope

1. To verify that computer security access was terminated for the previous Clerk of Circuit Court;
2. To determine the balance of performance bonds held for County projects;
3. To determine whether the cash funds existed and were being used appropriately in accordance with the Board and Clerk & Comptroller's authorization;
4. To determine that tangible personal property (fixed assets) in the care or possession of Jed Pittman, Clerk of Circuit Court from 1977 to 2009, was accounted for and recorded accurately.

The audit period was as of January 5, 2009; however, our review was not necessarily limited to that period.

Overall Conclusion

1. The Internal Audit Department verified that computer security access for the outgoing Clerk of Circuit Court was deactivated as of January 6, 2009.
2. The total value of Performance Bonds held for County projects as of January 5, 2009 was \$1,295,646,778.90.
3. All cash funds were counted and agreed to General Ledger balances except as noted in this report.
4. All fixed assets listed on the County Inventory report provided to Internal Audit were verified as to their existence or disposition without exception (See Audit Report from Lake County); however, there were several reporting errors.

Audit of 2009 Pasco County Clerk & Comptroller Transition

Total cash on hand as of January 5, 2009:

BCC petty cash and change funds: \$6,010.00

Clerk & Comptroller petty cash and change funds: \$9,725.00

Opportunities for Improvement

Our audit disclosed certain policies, procedures, and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the opportunities for improvement presented below may not be all-inclusive of areas where improvement may be needed.

1. Change Fund Procedures

The Internal Audit Department, with the assistance of other independent staff from the Clerk & Comptroller's Office, conducted a cash count of all petty cash and change funds of the Clerk & Comptroller's Office and also those authorized by the Board of County Commissioners (BCC). All funds were counted and agreed to General Ledger balances with these exceptions:

Clerk & Comptroller:

- A. Child Support Enforcement in New Port Richey had one drawer that was short \$10.00 on January 6, 2009, the day of Internal Audit's count. The drawer was stored in a locked cabinet; however, the cash drawer did not lock and the keys to the cabinet were accessible to all staff members. The last register tape showing the drawer had been verified was dated August 2007 which showed that all funds were accounted for at that time. Subsequent to our audit, January 15, 2009, Clerk's Finance received an overage/shortage form reflecting the \$10 shortage.

Recommendation

Supervisors should do surprise counts of the change funds on a quarterly basis in accordance with office policy. If it is determined that the change fund is no longer needed, it should be returned to Clerk's Finance.

Management Response

"I [Civil Court Services Division Director] concur with the Audit recommendation and will enforce same within this Department. Additionally, I will take this opportunity to ensure that surprise cash counts are routinely conducted on

Audit of 2009 Pasco County Clerk & Comptroller Transition

a random basis no less than quarterly in each Department under my management.”

Clerk & Comptroller

Paula S. O'Neil has directed Child Support Enforcement to return this cash fund to Clerk's Finance since it is no longer needed.

- B.** At the time of our count, the Dade City Traffic Department had one drawer that was \$20.00 over the balance. According to the cashier, this was the result of a receipt being backed out of the system, but not reapplied. The \$20.00 was recorded in the system while Internal Audit was present.

Recommendation

Cashiers should be reminded of the importance of maintaining accountability for their own drawers. Procedures should be in place to ensure that any receipts backed out of the system are reentered promptly and correctly. If necessary, this function should be isolated to supervisors or their designee.

Management Response

“I [Criminal Court Services Division Director] agree with the audit recommendation and will ensure that the cashing procedures are amended to include said recommendation and will enforce same within this Department and throughout all departments under my supervision immediately.”

Clerk & Comptroller

Paula S. O'Neil has directed all departments to complete all financial transactions immediately upon receipt or correction.

- C.** For each petty cash and change fund authorized by the Board of County Commissioners, we verified that the amount per the control form on file in Accounts Payable agreed to the fund total per the General Ledger (FASBE). Except for fund B001, no other exceptions were noted. There was a \$25 difference between the General Ledger balance (\$2,760) and the control forms (\$2,785) for fund B001. The November 30, 2008 spreadsheet received from the Accounts Payable Supervisor also reflected this discrepancy.

Recommendation

We recommend that the petty cash and change fund accounts be reconciled monthly or quarterly, in order to ensure that the General Ledger account balances are correct and in agreement

Audit of 2009 Pasco County Clerk & Comptroller Transition

with the actual funds authorized by the Board of County Commissioners. Any discrepancies should be researched and appropriate corrections made.

Accounts Payable Response:

“Review of the petty cash has been done on a monthly basis... Months ago, the Accounts Payable Supervisor-sent emails to the departments and asked that the County verify petty cash. This is the point at which it was discovered that the Parks & Recreation Department had a \$25.00 fund that was not recorded in the General Ledger. It has been difficult to identify which location is in error...”

Additional Internal Audit Comment:

After discussion with Jay Kominsky, Director, Financial Services, and Kathy Johnson, Accounts Payable Supervisor, it was determined that a journal entry to debit cash and credit miscellaneous revenue would be made to correct the discrepancy in the General Ledger. Internal Audit verified that journal entry 0537 was posted on March 13, 2009.

Additional Accounts Payable Response 4-29-09:

“At the request of the Clerk & Comptroller, control numbers were assigned to each location. A new form was designed for petty cash and another form was designed for change funds. Both forms include a section for the control number. A request was sent to County Staff to complete the new forms, including the assigned control number. The County was also asked to include the control number when petty cash and change funds are returned. The funds can be returned to the General Ledger Department in Dade City, or to the Recording Department in New Port Richey.”

Board of County Commissioners:

- D. At the time of our count, the East Pasco Transfer Station had one drawer that was over \$0.66. The Solid Waste Attendant indicated that the drawer started out \$0.66 over at the beginning of the day. The daily spreadsheet for that day January 5, 2009, does not reflect the overage.

Recommendation

In accordance with county policy, all overages and shortages in a change fund should be reported on the daily spreadsheet on the day of occurrence; the change fund should be maintained at the

Audit of 2009 Pasco County Clerk & Comptroller Transition

authorized level. Daily balancing procedures may need to be re-emphasized to cashiers.

Utilities Response:

“Management agrees with comment. The East Pasco Transfer Station attendants have been instructed to note all shortages or overages in the spreadsheet the day of the occurrence and daily balancing procedures must be emphasized to all cashiers.”

Clerk & Comptroller

Agree with recommendation and response.

2. Clerk’s Fixed Assets Report Discrepancies

Internal Audit obtained the County Inventory Report from the Fixed Asset Department. This report is generated from the Fixed Asset System and contains all fixed asset equipment for the entire County as of September 30, 2008. Internal Audit extracted all fixed assets in the care or possession of the Clerk & Comptroller for verification. There are a total of 904 fixed assets included on the County Inventory Report for the Clerk & Comptroller. Sixty-six of these are for modular furniture or improvements. The remaining 837 items listed on the County Inventory report provided to Internal Audit were verified as to their existence or disposition without exception. (See Audit Report from Lake County)

During this fixed asset verification process the following report (County Inventory Report) discrepancies were noted:

- There were a total of 112 items found that were located in different buildings than what was indicated on the County Inventory Report. Internal Audit verified that the location corrections were made for these items.
- There were five items listed on the report that were previously salvaged or sent to surplus. Internal Audit verified supporting documentation.
- There was one item listed on the report that was traded in on a new copier. Internal Audit verified the purchase order and invoice.
- There were several Clerk items found that were not included on the County Inventory Report for the Clerk as of September 30, 2008. Included in these items was:
 - One item was tagged incorrectly and the wrong serial number was entered into the Fixed Asset System;

Audit of 2009 Pasco County Clerk & Comptroller Transition

- One item that existed was disposed of in error;
- Eight items were entered into the Fixed Asset System with the incorrect fund number.

Internal Audit verified that the appropriate corrections were made for these items.

To ensure that all Clerk's fixed assets purchased under the control of the previous Clerk, Jed Pittman, were included on the fixed asset report provided to Internal Audit, this report was reconciled to the General Ledger as of September 30, 2008. During this process, we noted reporting discrepancies that have prompted the Clerk & Comptroller's Office to conduct an in-depth procedural review.

Recommendation

The fixed asset process and procedures for the Clerk & Comptroller should be reviewed and, if necessary, new procedures established to ensure that proper recording, balancing, and verification of the Fixed Asset system and the General Ledger occurs on a regular basis.

Financial Services Response

"During the process of the transition audit it was noted that there was room for improvement in the way in which fixed assets are monitored..."

...it appears that all fixed asset related reports are printed monthly and reconciled by General Ledger staff. It was agreed that this process needs to continue, but it will be stressed to the staff that these monthly reconciliations must be completed as timely as possible.

In addition to the monthly reconciliations, the following have been added to the monthly procedures:

- *Staff now prepares certain reports and journal entries for Supervisor review before moving to the next step in the reconciliation and recording process.*
- *An additional reconciliation is now performed, after posting journal entries, reflecting changes in fixed assets. Reports from the accounting system and the fixed asset system are reconciled, and this additional reconciliation is submitted to the Supervisor for review and approval.*

Audit of 2009 Pasco County Clerk & Comptroller Transition

- *We have added 2 new reports from the Fixed Assets system to be run on a monthly basis:*
 - *Fixed Asset Disposition Report, which is a listing of all assets disposed of during the time period requested. This report is balanced to the KPMGDS report.*
 - *Fixed Asset History Report, which lists all changes made to any asset during the time period requested.*
- *We have also begun to prepare monthly reports that were previously only prepared at fiscal year end. These reports combine the fund totals of the monthly reports into a grand total of all fixed assets. These reports can then be reconciled to the MAXIMUS report, which includes all fixed assets in the Master File.*

The General Ledger Department is also currently working on new procedures modeled after the current procedure for County Department's inventory. This new procedure, regarding the Clerk and Comptroller's fixed assets, will place the responsibility for the physical inventory with each department. In addition, each department will be responsible for submitting Transfer of County Property forms to the General Ledger Department at the time that they move an asset to another location, department, or to surplus.

In summary, the above described changes should enable staff to perform a more accurate and timely accounting and reporting of all of the Clerk and Comptroller's fixed assets."

3. Evidence Handling Procedures

Prior to the completion of the Clerk of Circuit Court & County Comptroller Transition Audit, it was discovered that evidence for one court case (06 - 3119DPAWS) was missing. It was not discovered that evidence existed and/or was missing until the case was requested to be sent to the Appellate Court. Internal Audit reviewed the handling of evidence for this case and noted the following:

- For case 06-3119DPAWS, 29 pieces of evidence were received in court on August 12, 2008 according to the case evidence listing, which was not included in the court case file.

Audit of 2009 Pasco County Clerk & Comptroller Transition

- Neither CJIS, Recital, nor the court case file indicated that evidence existed for this case.
- The original court calendar for the August 12, 2008, 9:00 AM hearings could not be located by the trial clerk.
- From the case file we were able to determine that 28 exhibits of evidence were recreated or supplemented by order of the court on April 16, 2009. There was one piece of evidence that could not be recreated; the original was filed with the court at the August hearing and could not be duplicated.
- There does not appear to be any documentation indicating that a chain of custody was maintained for this evidence.

Recommendation

Office policy requires that any evidence being retained by Court Services be maintained in the evidence room, and not in the work area. To prevent misplacement of or damage to evidence, all evidence should be kept in the evidence room when it is not in use. All evidence transferred in or out of the custody of the Clerk should maintain a chain of custody; including a signature and date of person taking custody. All evidence and evidence transfers should be docketed and entered into Trakman at the time of acceptance or transfer. If necessary, procedures should be updated to ensure the accountability for the custody of evidence.

Management Response:

"This office has a detailed evidence procedure manual in place that provides for the proper documentation of evidence. This manual has been in place for many years and just underwent a revision to account for the new evidence tracking system through Trakman. The situation that occurred on the file identified in the audit was due to an error on the part of the trial clerk who handled the hearing held on August 12, 2008. That employee has been disciplined for not obtaining a proper chain of custody of the evidence, the loss of the calendar, the lack of docketing the outcome of the hearing, and the failure to post the hearing details to the court file. Further, I have met with the trial clerks to remind them of the need to obtain a signature and date of the person taking custody of the evidence."

Note: Internal Audit is in the process of completing an evidence audit and will be further reviewing evidence-handling procedures. The above comments will be taken into consideration and further addressed following the completion of this audit.

Hernando County Clerk of Circuit Court
Audit Services Department
**Audit Assistance with Pasco County's
Criminal and Civil Evidence Inventory Verification**
January 27, 2009

MANAGEMENT LETTER

TO: Paula S. O' Neil, Clerk & Comptroller, Pasco County, Florida
Karen Nicolai, CPA, Hernando County Clerk of Circuit Court

FROM: Peggy Prentice, CIA, CFE, CISA, Audit Services Director

DATE: January 27, 2009

SUBJECT: Audit assistance with Pasco County's criminal and civil evidence inventory verification

As requested by the newly elected Clerk & Comptroller of Pasco County, Florida, Paula S. O'Neil, the Hernando County Clerk of Circuit Court audit team participated in the transfer of criminal and civil evidence inventory responsibility from the former Pasco County Clerk of Circuit Court, Jed Pittman, to Paula S. O'Neil. The Hernando County audit team's role was to:

- Assist with the physical criminal and civil evidence inventory counts/verification and provide consultation services to rectify any identified non-reconciling differences.
- Provide consulting services throughout the transfer of responsibility process, as requested by Paula S. O'Neil and/or by management.

The test samples were chosen by the Pasco County Clerk of Circuit Court audit team. Testing was based upon the inventory records at a specific point in time. The Hernando County audit team did not address whether the Pasco County criminal and civil evidence inventory records were all inclusive (listed the entire population). The Hernando County audit team did not track individual inventory items from the appropriate case file through their life cycle and/or to the inventory record.

The purpose of this audit report is to furnish independent, objective analyses, recommendations, counsel, and information concerning the activities reviewed. This report is a tool to help management discern and implement specific improvements. It is not an appraisal or rating of management.

Although the Hernando County audit team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

The courtesies and cooperation extended by employees of the Pasco County Clerk of Circuit Court during the assignment were sincerely appreciated.

If you have any questions, concerns, or need additional information in regard to the above, or the attached report, please do not hesitate to contact me at (352) 540-6235, or just stop by my office in Room 201.

**AUDIT ASSISTANCE WITH PASCO COUNTY'S
CRIMINAL AND CIVIL EVIDENCE INVENTORY VERIFICATION**

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AUDIT ASSISTANCE WITH PASCO COUNTY'S
CRIMINAL AND CIVIL EVIDENCE INVENTORY VERIFICATION

ACKNOWLEDGEMENT

Other minor findings not included in this report have been communicated to Paula S. O'Neil and/or management and/or corrected during fieldwork.

The Hernando County audit team consisted of:

Lynn Elg, Records Clerk II
Colin Engels, Assistant Auditor

The Pasco County audit team consisted of:

Michelle Bishop, CIA, CFE, Internal Audit Director
Myra Deal, CISS Specialist
Christine Helt, Internal Auditor
Erika Hendricks, Internal Auditor
John Levitt, CISS Specialist
Jeff Olds, CISS Manager

This report was prepared by Peggy Prentice, Hernando County Audit Services Director, and it was reviewed and authorized by Karen Nicolai, Hernando County Clerk of Circuit Court.



Karen Nicolai, CPA, Clerk of Circuit Court

Date

1/27/09

AUDIT ASSISTANCE WITH PASCO COUNTY'S
CRIMINAL AND CIVIL EVIDENCE INVENTORY VERIFICATION

OBJECTIVE & SCOPE

OBJECTIVE:

Provide some level of assurance that the tested criminal and civil evidence inventory items materially agree with the inventory records at a specific point in time.

SCOPE:

The Pasco and Hernando County audit teams, in a combined effort, performed the following:

- Physically counted selected and random samples of criminal and civil evidence inventory items and compared the results to inventory records;
- Provided consultation services to rectify any identified non-reconciling differences; and
- Reported whether the test samples materially agreed with the inventory records at a specific point in time.

SCOPE LIMITATIONS:

The Pasco and Hernando County audit teams did not address whether the inventory records are all inclusive (lists the entire population). Testing was based upon the inventory records at a specific point in time. The audit teams did not track individual inventory items from the appropriate case files through their life cycle and/or to the inventory record.

The scope of work was limited to the dates of December 23, 24, 29, and 30, 2008. Some historical inventory, court records, and Records Management documents were also utilized for a global perspective and to remedy any non-reconciling differences.

**AUDIT ASSISTANCE WITH PASCO COUNTY'S
CRIMINAL AND CIVIL EVIDENCE INVENTORY VERIFICATION**

SAMPLE SELECTION AND TESTING

SAMPLE SELECTION:

Samples of criminal and civil evidence inventory items were selected by the Pasco County audit team as follows:

- The Pasco County Internal Audit Department electronically obtained from Tim Jamison, Application Programming Manager, the Master Case File Report dated December 23, 2008, for the Dade City and New Port Richey Records Centers. Vault reports dated December 23, 2008, were obtained from the CISS Specialist for Dade City and the CISS Manager for New Port Richey. Michelle Bishop cited that she removed 104 cases from the East Pasco and 169 cases from the West Pasco Master Case File Report populations because they were inventoried during a previous audit. Michelle Bishop chose 3% for Dade City and 1.5% for New Port Richey of the entire remaining population (of sensitive and non sensitive items) for sample testing as follows:
 - **Sensitive Items:**
 - **Vault Reports for Dade City and New Port Richey** were run on December 23, 2008, for sensitive items such as drugs, firearms, and cash. All of the sensitive items listed on the above referenced reports were selected for sample testing (174 cases/317 items West Pasco & 178 cases/278 items East Pasco).
 - **Non Sensitive Items:**
 - **East Pasco (Dade City)** - Using the ACL random number sampler, 198 cases or 3% of the remaining 6,481 cases on the Master Case File Report(s) were selected for the sample.
 - **West Pasco (New Port Richey)** - Using the ACL random number sampler, 219 cases or 1.5% of the remaining 14,572 cases on the Master Case File Report(s) were selected for the sample.
 - Since Master Case File Reports do not include the descriptions of the evidence, the CISS Manager and the CISS Specialist ran Individual Case Dump Reports for each case in the sample.

TESTING:

On December 23, 29, and 30, 2008, the above samples of criminal and civil evidence inventories were counted in joint effort by the Hernando and Pasco audit teams.

AUDIT ASSISTANCE WITH PASCO COUNTY'S
CRIMINAL AND CIVIL EVIDENCE INVENTORY VERIFICATION

OBJECTIVES, DISCUSSIONS, AND BACKGROUND

West Pasco Records Center – Sensitive Evidence Items

#: 1

Objective: Provide some assurance that the sensitive evidence inventory items located in the West Pasco Records Center evidence vault materially agree with the December 23, 2008, Vault Report.

Discussion and Background: The West Pasco Records Center is a controlled access facility (fencing, keycard door access, and sign-in/out sheets). Sensitive evidence is maintained in a vault located inside this facility's evidence storage area. Per Jeff Olds, he is the only Pasco County Clerk of Circuit Court employee assigned to this facility who has the combination to this vault. On January 12, 2009, Michelle Bishop cited that Linda Dillon, Director of Support Services, also has the combination to this evidence vault, but her primary office is located in Dade City.

On December 23, 2008, Lynn Elg performed a sensitive evidence physical inventory verification. Jeff Olds and Christine Helt provided assistance during this activity. A full inventory of the 174 cases/317 sensitive evidence items listed on the computer generated Vault Report was conducted.

- Twenty-one (21) cash evidence items were in the sample. One item (case CF86-1835) was removed from the sample because the item was not located in the vault. The remaining 20 items were counted and compared to the amount listed on the Vault Report. No material cash discrepancies were identified.

Per Michelle Bishop, on January 16, 2009, the Pasco County Internal Audit Department verified that the cash item for case CF86-1835 was located in the safe deposit box in Dade City. The Auditors counted the cash and compared it to the amount listed on the Vault Report. No material cash discrepancies were identified.

- Ninety-seven (97) firearm evidence items were counted and their serial numbers and models were compared to the Vault Report. No material firearm discrepancies were identified.
- One hundred ninety-nine (199) drug evidence items were weighed and compared to the amount listed on the Vault Report. All 199 items were located and many weight discrepancies were identified, none of which were of large quantity. Lynn Elg is not a narcotics expert and therefore, does not offer an opinion regarding the materiality of these discrepancies.

On January 12, 2009, Michelle Bishop cited that drug weights may fluctuate due to repackaging, sensitivity of the scale, leakage, and humidity. Also on this date, she

**AUDIT ASSISTANCE WITH PASCO COUNTY'S
CRIMINAL AND CIVIL EVIDENCE INVENTORY VERIFICATION**

provided a historical record of drug weight verifications. To test this report for accuracy, Peggy Prentice compared a sample of 25 Hernando County audit team weight records recorded on December 23, 2008, to this spreadsheet and found no material discrepancies. On January 15, 2009, Michelle Bishop cited that she spoke with a Special Agent from the Florida Department of Law Enforcement (FDLE) who stated there is no documentation, but it is common practice/knowledge that drug weights will fluctuate over time.

- Per Lynn Elg, a number of cash, firearms, and drug evidence items were not bagged and/or bar-coded. Some of the bags containing drugs had leaked and the Records Center clerks rebagged these items. Most of the pills were stored in what appeared to be their original containers. Marijuana was stored in paper bags. There was a separate area of shelves for biohazard evidence, but it was not bagged.

On January 12, 2009, Michelle Bishop cited that inventory items are stored in the same package as they are received unless the Records Center determines repacking is necessary. Generally, guns are stored in gun boxes without bar coding, and cash is stored in envelopes labeled with the case identification number. If any individual cash inventory item exceeds \$100, that item is stored in a safe deposit box in Dade City. There is one case (CF94-2084) with cash evidence in excess of \$100 that is stored in the vault. The cash will be transferred to the safe deposit box once the current safe deposit box access is updated. The safe deposit box requires dual control; to better accommodate the need to deposit necessary evidence, access is being obtained for two people in the Dade City location.

- It appears that Pasco County has not performed any recent destruction of evidence.

On January 12, 2009, Michelle Bishop cited concurrence with this statement. Intermittent destructions have been performed, but the last substantial evidence destruction was performed January 28, 1993.

- To eliminate any potential tampering of evidence items, at no time during this count was any person left alone with the evidence.

**AUDIT ASSISTANCE WITH PASCO COUNTY'S
CRIMINAL AND CIVIL EVIDENCE INVENTORY VERIFICATION**

West Pasco Records Center –Non Sensitive Inventory Items

#: 2

Objective: Provide some assurance that non sensitive inventory items located in the West Pasco Records Center materially agree with the December 23, 2008, inventory records.

Discussion and Background: The West Pasco Records Center is a controlled access facility (fencing, keycard door access, and sign-in/out sheets). Non sensitive inventory is stored on shelves generally in numbered boxes.

Using the ACL random number sampler, 219 cases were selected for the sample. Individual case dumps were printed for each case in the selection for evidence verification; many of these cases had multiple items listed. Each item listed was physically counted/verified on December 30, 2008, by Colin Engels and Lynn Elg. Any evidence listed on the above referenced report was counted and compared to the description on the report. Colin Engels and Lynn Elg documented any identified discrepancies. They were then provided documentation that cleared as many concerns as possible. Jeff Olds, Myra Deal, and Erika Hendricks provided assistance during this activity.

The following material concerns were identified:

- 1) **Case CA94-5119** – The date listed in the above referenced report for inventory item “Exhibit 3” had a different date than was denoted on the actual inventory item. Evidence item “Exhibit 6” was counted (located) but this item was not listed on the above referenced report.

On January 12, 2009, Michelle Bishop cited that Jed Pittman did not regard exhibits as evidence and therefore, exhibits were neither to be accepted by nor stored in the Records Center; however, an exception was made for Exhibit 6. Per Michelle Bishop, exhibits are usually only kept when a judge has ordered it, however, the Pasco County Internal Auditors could not verify this order because the file has been purged.

- 2) **Case MM04-0244** – The inventory item of 1.5 grams of marijuana was mistakenly stored outside the vault. During fieldwork, corrective action was taken and this item was relocated to inside the vault.
- 3) **Case DR04-5069** – Two (2) evidence items listed on the above referenced report could not be located (a 1 page letter dated October 18, 2007, and a Family Law Case History).

On January 12, 2009, Michelle Bishop cited that on October 2, 2008, these two evidence items were sent to appeals; this was not indicated on the individual case dump report at the time of the verification. Subsequent to the evidence inventory count, this correction was made in the electronic evidence system. Reportedly, the Pasco County Audit Team verified that these items were in the appeals record on October 6, 2008.

**AUDIT ASSISTANCE WITH PASCO COUNTY'S
CRIMINAL AND CIVIL EVIDENCE INVENTORY VERIFICATION**

East Pasco Records Center – Sensitive Evidence Items

#: 3

Objective: Provide some assurance that the sensitive evidence inventory items located in the East Pasco Records Center vault materially agree with the December 23, 2008, Vault Report.

Discussion and Background: The East Pasco Records Center is a controlled access facility (fencing, keycard door access, and sign-in/out sheets). Sensitive evidence is maintained in a vault located inside this facility's evidence storage area. Per John Levitt, three (3) Pasco County Clerk of Circuit Court employees possess the combination to this vault, himself, Jeff Olds (CISS Manager), and Linda Dillon (Director of Support Services). *On January 12, 2009, Michelle Bishop cited that dual control access is the current practice when receiving evidence into the vault.*

On December 23, 2008, Colin Engels performed a full physical inventory verification of the 178 cases/278 sensitive evidence items listed on the computer generated Vault Report ran December 23, 2008. John Levitt and Erika Hendricks provided assistance during this activity.

- Eight (8) cash evidence items were counted and compared to the amount listed on the Vault Report. No material cash discrepancies were identified.
- Seventy-eight (78) firearm evidence items were counted and their serial numbers and models were compared to the Vault Report. No material firearm discrepancies were identified.
- One hundred ninety-two (192) drug evidence items were counted, weighed and compared to the amount listed on the Vault Report. All 192 items were located and many weight discrepancies were identified (none of which were a large quantity). Colin Engels is not a narcotics expert and therefore, does not offer an opinion regarding the materiality of these discrepancies.

On January 12, 2009, Michelle Bishop cited that drug weights may fluctuate due to repackaging, sensitivity of the scale, leakage, and humidity. Also on this date, she provided a historical record of drug weight verifications. To test this report for accuracy, Peggy Prentice compared a sample of 25 Hernando County audit team weight records recorded on December 23, 2008, to this spreadsheet and found no material discrepancies. On January 15, 2009, Michelle Bishop spoke with a Special Agent from the Florida Department of Law Enforcement who stated there is no documentation but it is common practice/knowledge that drug weights will fluctuate over time.

- To eliminate any potential tampering of evidence items, at no time during this count was any person left alone with the evidence.

**AUDIT ASSISTANCE WITH PASCO COUNTY'S
CRIMINAL AND CIVIL EVIDENCE INVENTORY VERIFICATION**

East Pasco Records Center – Non Sensitive Evidence Items

#: 4

Objective: Provide some assurance that non sensitive evidence items located in the East Pasco Records Center materially agree with the December 23, 2008, inventory records.

Discussion and Background: The East Pasco Records Center is a controlled access facility (fencing, keycard door access, and sign-in/out sheets). Evidence which is not classified as “sensitive” is stored on shelves generally in numbered boxes.

The sample contained 198 cases. Many of these cases had multiple items listed. On December 23 and 29, 2008, Colin Engels performed an inventory verification for each item listed on the individual case dump reports. Evidence was counted and compared to the description denoted in the report. Colin Engels documented any identified discrepancies directly on the report. He was then provided documentation that cleared as many concerns as possible. John Levitt and Erika Hendricks provided assistance during this activity.

The following material concerns were identified:

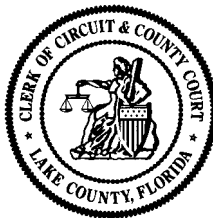
- 1) **Case CF98-2950** – Of the 18 evidence items listed in the report, Colin Engels could not locate 11. John Levitt cited that these items may have been remarked and may possibly be stored with a related case file.

On January 12, 2009, Michelle Bishop cited that the Pasco County audit team verified that these 11 items have been located. They were not easily recognizable during the count because they were remarked; the case dump listed these items with the original evidence number and also the remarked number.

- 2) **Case MM74-1843** – There were four (4) items listed on the report but these items could not be located. The reported shelf and box numbers were listed as “0.” Per John Levitt, this 1974 case may have been erroneously recorded as a misdemeanor.

On January 12, 2009, Michelle Bishop cited that these inventory items were destroyed but when they were deleted from the evidence inventory system, the case header remained in the record. Per Michelle Bishop, Pasco County Internal Audit verified the supporting documentation for the release of this evidence and the CISS Specialist has made the appropriate entries in the evidence inventory system.

Reply to:
Internal Audit Department
(352) 742-3883



550 W. Main St
Post Office Box 7800
Tavares, FL 32778

Clerk of the Circuit Court

The Honorable Neil Kelly:

Internal Audit, and more particularly Juan Rivera, has completed the Fixed Asset Inventory assist visit for Pasco County. It was quite an undertaking to be completed in 3 days, but with good team work and some long hours we were able to complete the task. Juan arrived at Michelle Bishop's Office, Internal Audit Director, on Tuesday the 30th of December of 2008. After a preparation meeting with the internal Audit Department, IT Support, and the Fixed Asset Clerk from Finance, we started the inventory. We continued on Wednesday the 31st and finished on January the 6th.

Overall, the inventory went well. We were able to locate most everything in the Fixed Assets inventory report provided to Juan by Michelle. There were only 3 items Juan was not personally able to verify:

- 1) Asset # 32705 – 2008 Suburban – This vehicle was in use by the outgoing Clerk, Mr. Pittman, who was in a different location at the time of the physical verification. Although, Juan was not able to verify this item, it was verified by a member of the Internal Audit Department of Pasco County during cash counts late on Tuesday 1/6/2009.
- 2) Asset # 32031 – Scooter Lift – This item was attached to the above vehicle that was in use by the outgoing Clerk, Mr. Pittman, at the time of the physical verification. Juan was not able to verify this item, but it was verified by a member of the Internal Audit Department of Pasco County during cash counts late on Tuesday 1/6/2009.
- 3) Asset # 18093 – Hand Scanner – This item seems to have been lost or stolen. It was the only asset on the inventory list we were not able to locate.

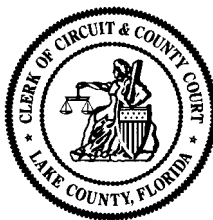
Update:

This item was located by the IT department on February 10, 2009. Internal Audit verified the asset on the same day. MB

Neil Kelly

Clerk of the Circuit Court • County Court • Board of County Commissioners
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(352) 742-4100 • www.lakecountyclerk.org

Reply to:
Internal Audit Department
(352) 742-3883



550 W. Main St
Post Office Box 7800
Tavares, FL 32778

General Observations:

There are a few general observations I believe should be passed on the new Clerk of the Courts of Pasco County. The following is presented:

- 1) Organization of Fixed Assets and their locations. Without the help of the IT Support Staff and the Fixed Assets Clerk, we would not have completed this Inventory on time. The Fixed Assets locations on the report were not very accurate. There were a significant number of items located other than that shown on the report. This could mean a breakdown in transfer procedures of such assets and/or inventory records are not kept current.
- 2) Yearly Inventory – After conversations with the Fixed Assets Department and the Internal Audit Department, we concluded that Pasco County does not conduct a 100% inventory every year of their fixed assets. This is required by State of Florida Statute Section 274, -Tangible Personal Property Owned by Local Governments. In addition, past Rules of the Auditor General for the State of Florida provides useful direction on the subject and requirements for local governments – Rules of the Auditor General, Chapter 10.400.

Update:

The Clerk's Fixed Asset Department conducts a 100% inventory of the Clerk's fixed assets yearly as required by statute. They use a barcode scanner to accomplish this. MB

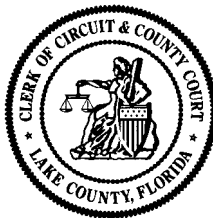
Statute and directions provided by the Auditor General make it clear that each governmental unit shall ensure that a complete physical inventory of all property is taken annually and whenever there is a change of custodian.

Statute establishes the Board as owner of all fixed assets and places the requirement on the local governmental unit (the BCC) to ensure an annual inventory and reconciliation is conducted. In our jurisdiction, each department of the Board and Constitutional Officer takes their annual inventory of fixed assets. They in-turn report their results to Board Finance and the County's Fixed Asset section who in-turn reports the results to the Clerk's office. Once the inventory has been completed, the Clerk's office performs a random sampling of each department/Officer to ensure that an inventory was conducted and to confirm that the results are reported correctly. The sampling is conducted by Internal Audit and a Final Fixed Asset Audit Verification Report is sent to the Clerk, the County Manager, and the Department head/Constitutional Officer reporting the finalized results. If an inventory or audit sampling taken does not provide the desired results (at least a 95-98% accuracy rating), the inventory is retaken and any required documentation is submitted to correct the fixed asset records before the annual inventory process is

Neil Kelly

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considered complete. Pasco does this same procedure, but Internal Audit is not involved. The fixed asset clerk(s) does the spot checks and sends a memo to the Finance Director indicating it has been completed.

- 3) Custody of Assets - It did not seem that anyone in the County had taken responsibility for fixed assets except for the IT and Fixed Assets Departments. The Board is owner of all fixed assets. Constitutional Officers are custodians of the assets under their control and this control cannot be taken away by the Board. The Board may assign custodianship to others in their organization usually the County Manager. The County Manager may also sub-custody assets to others usually a director or a department head and sub-custody can be passed on down the line until the actual holder/user of the asset is identified. Any property, found missing, lost, or stolen during the year or during the taking of the annual inventory, must be investigated and reported. If culpability can be established, the entity may seek payment for the asset.

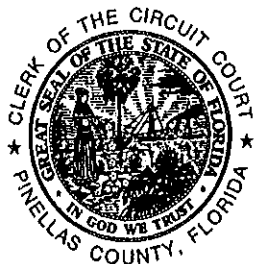
Base on the results of the inventory we took of Pasco County, it is reported that an ***Inventory accuracy rating of 99.9%*** is assigned.

Dennis Grey,
Internal Audit Director

DTG/jr

Neil Kelly

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550 West Main Street • Post Office Box 7800 • Tavares, Florida • 32778-7800
(352) 742-4100 • www.lakecountyclerk.org



KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT — PINELLAS COUNTY, FLORIDA

INTERNAL AUDIT DIVISION

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor
Clerk of the Water and Navigation Control Authority

400 Cleveland Street, Fourth Floor
Clearwater, FL 33755-4041
Telephone: (727) 464-8371
Suncom: 570-8371
Fax: (727) 464-8386

TO: Paula S. O'Neil, Clerk of the Circuit Court & County Comptroller
Pasco County

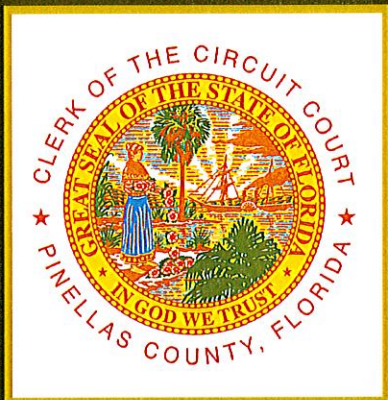
FROM: Robert W. Melton, Chief Deputy Director
Internal Audit Division

SUBJECT: Audit of Clerk's Transition – Pasco County

DATE: March 31, 2009

I am enclosing a copy of the report dated March 31, 2009 on the above-referenced audit.

cc: Ken Burke, Clerk of the Circuit Court, Pinellas County



INTERNAL AUDIT DIVISION CLERK OF THE CIRCUIT COURT

AUDIT OF CLERK TRANSITION-PASCO COUNTY

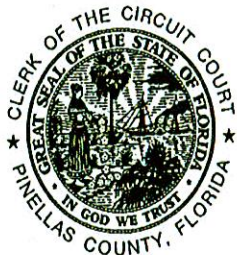
Ken Burke, CPA*
Clerk of the Circuit Court
Ex Officio County Auditor

Robert W. Melton
Chief Deputy Director
Internal Audit Division

Audit Team
Ronald M. Peters, CIA, CISA - Internal Audit Manager
Scott D. Stees, CIA, CISA, CFE, CGFO - Internal Audit Manager
William D. McGuinness, Internal Auditor II

March 31, 2009
REPORT NO. 2009-04

*Regulated by the State of Florida



Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor
Clerk of the Water and Navigation Control Authority

KEN BURKE, CPA

CLERK OF THE CIRCUIT COURT — PINELLAS COUNTY, FLORIDA

INTERNAL AUDIT DIVISION

400 Cleveland Street, Fourth Floor
Clearwater, FL 33755-4041
Telephone: (727) 464-8371
Suncom: 570-8371
Fax: (727) 464-8386

March 31, 2009

The Honorable Paula S. O'Neil
Clerk & Comptroller
Pasco County, Florida

We have conducted an audit of the Clerk's Transition – Pasco County. Our audit objectives were to determine that cash on hand, cash in bank, investments and financial paper are properly conveyed; the predecessor Clerk acknowledges cut-off and transfer of custody for court-related items and other miscellaneous items; and tangible personal property and other items in the care or possession related to being an elected official are accounted for.

We conclude that cash on hand, cash in bank, investments and financial paper were properly accounted for. The Clerk's tangible personal property was adequately controlled. And the cut-off and transfer of court cases, official records, checks, receipts and other miscellaneous items were effectively handled.

We appreciate the cooperation shown by the staff of the Pasco County Clerk of Circuit Court and County Comptroller during the course of this review.

Respectfully Submitted,

Robert W. Melton, Chief Deputy Director
Internal Audit Division

Approved:

Ken Burke, CPA*
Clerk of the Circuit Court
Ex Officio County Auditor

*Regulated by the State of Florida

INTRODUCTION

Scope and Methodology

At the request of the incoming Pasco County Clerk and Comptroller, we have conducted an audit of the transition of the office of Clerk and Comptroller, Pasco County, Florida. The audit was designed from the Florida Association of Court Clerk's Financial Checklist for Transition of Office. The objectives of our audit were to:

- Determine that cash on hand, cash in bank, investments and financial paper are properly conveyed.
- Determine that the predecessor Clerk acknowledges cut-off and transfer of custody for court-related items and other miscellaneous items.
- Determine that tangible personal property and other items in the care or possession related to being an elected official are accounted for.
- Determine that the predecessor Clerk acknowledges cut-off and transfer of custody for Clerk of Circuit Court related items.

To meet these objectives, we reviewed compliance with applicable laws, policies and procedures regarding duties of the Clerk. Specific testing of cash, tangible personal property and evidence was performed regarding the verification of the amounts to the source records. We also verified the transfer of responsibilities for depository accounts, investments, checks and receipts.

The audit period was as of January 5, 2009; however, our review of processes and transactions was not necessarily limited to that period.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and, accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was January 5, 2009. However, transactions and processes reviewed were not limited by the audit period.

*Clerk of the Circuit Court
Internal Audit Division
Page 3*

Introduction
Audit of Clerk Transition-Pasco County

Overall Conclusion

We determined that the cash on hand, cash in bank, investments and financial paper were properly accounted for. We found that the Clerk's tangible personal property was adequately controlled. The cut-off and transfer of court cases, official records, checks, receipts and other miscellaneous items were effectively handled.

The office transition results are described on the attached schedules in the Audit Report:

Schedule 1 Cash and Investments
Schedule 2 Responsibilities Transferred
Schedule 3 Cut-off Document Numbers

The State Board of Administration (SBA) investments, Fund B are presented as Fair Value. Fund B is considered under GASB 31 as "2a-7" like investments. The value is recorded using the current value factor as stated on the SBA statement.

Background

The Constitution establishes the office of the Clerk of Circuit Court as an elected County Officer. The Clerk is the public trustee for the County. The Clerk provides the checks and balances in County government by acting in their capacity as Clerk of the County Court, Recorder of Deeds, Clerk and Accountant of the Board of County Commissioners, Custodian of all County Funds and County Auditor. Paula S. O'Neil took office as Clerk and Comptroller of Pasco County, Florida on January 6, 2009.

SCHEDULES

1. Schedule #1 - Cash And Investments In The Possession Or Under The Control Of The Clerk Of The Circuit Court.

Clerk of Circuit Court

Cash on Hand-Undeposited Collections	\$	324,641.61
SunTrust Pooled Bank Account		3,543,907.90
Sun Trust Registry Bank Account		2,714,647.73
Sun Trust Federated-Treasury Obligations Fund		105,743.60
SunTrust SDU/CSE Bank Account		10,869.98
First National Bank of Pasco-Jury/Witness Payroll		34,129.10
State Board of Administration-Court Registry Fund A		931,436.90
State Board of Administration-Court Registry Fund B		150,382.35 (*)
State Board of Administration-Investment Pool Fund A		8,733,769.20
State Board of Administration-Investment Pool Fund B		<u>425,413.76 (*)</u>
Total Funds		\$16,974,942.13

(*) The Fund is presented at the Fair Value as required by GASB 31.

Schedules

Audit of Clerk Transition-Pasco County

Ex officio Clerk of the Board of County Commissioners

Cash on Hand-Undeposited Collections	\$ 825,716.67
Cash on Hand-Petty Cash	9,725.00
SunTrust Pooled Bank Account	7,780,086.03
Sun Trust-Utility Cust. Dept.	63,444.00
First National Bank of Pasco-Utility Cust. Dept.	3,628,036.68
State Board of Administration-Investments Fund A	113,594,179.01
State Board of Administration-Court Registry Fund B	14,237,942.92 (*)
Sun Trust Federated Investments	450,647,193.64
Florida Local Government Investments	22,880,864.05
Morgan Stanley Bonds - Construction And Reserve	44,691,324.59
US Bank Bonds	<u>49,973,980.35</u>
Total Funds	\$708,332,492.94

(*) The Fund is presented at the Fair Value as required by GASB 31.

Schedules

Audit of Clerk Transition-Pasco County

2. Schedule #2 - Responsibilities Transferred.

Tangible Personal Property

Number of Items	914
Net Book Value	\$4,628,124. 35
Cost	\$7,854,742.00

A complete Clerk fixed asset inventory was conducted by the Pasco Internal Audit Department using the fixed asset inventory record produced on December 19, 2008 from the County fixed asset application. All assets on the listing were confirmed to be present at the Clerk's Offices.

Trust Account Balances as of January 5, 2009

The Following funds are held in trust accounts:

Cash Bonds	\$ 506,162.01
Tax Deeds	261,342.39
Tax Deed Sale	42,403.94
Documentary Stamps	398,442.80
Intangible Tax	80,752.54
Court Registry	3,376,308.91
Jury & Witness Fees	<u>34,129.10</u>
Total Funds	4,699,541.69

Schedules

Audit of Clerk Transition-Pasco County

3. Schedule #3 - Clerk Of The Court Responsibility Cut-Off As Of January 5 2009.

Clerk of Court Responsibility Cut-Off as of January 5, 2009

Purchase Order-Clerk	#6251	
Public Record	Date City #2009-001108,	
	New Port Richey #2009-001111	
Court Case Number		
Appeals		51-2008-AP-000016
Circuit Civil		51-2009-CA-000087
County Civil		51-2009-CC-000023
County Ordinance		51-2008-CO-035133
Deposit Wills		51-2009-DW-000005
Domestic Relations		51-2009-DR-000034
Felony		51-2009-CF-000096
Guardianship		51-2009-GA-000002
Juvenile-DL		51-2009-DL-000016
Juvenile-DP		51-2009-DP-000013
Mental Health		51-2009-MH-000012
Misdemeanor		51-2009-MM-000112
Municipal Ordinance		51-2008-MO-030393
Non-Crim Infractions		51-2009-IN-000001
Probate		51-2009-CP-000005
Small Claims		51-2009-SC-000028

Ex Officio Clerk of the Board of County Commissioners Responsibility
Cut-Off as of January 5, 2009

Accounts Payable Check Number	# 419042
Payroll Check Number	# 259916
Purchase Order - Board	# 147363

Pasco County
Clerk and Comptroller of the Circuit Court

Acknowledgement of
Receipt of Clerk of the Circuit Court

I, Paula S. O'Neil, elected as Clerk & Comptroller of the Circuit Court, Pasco County, Florida, effective January 6, 2009, hereby acknowledge receipt of possession and control of the funds listed below, as reported by the Pinellas County Internal Audit Division, in its audit of the Clerk's Office Transition, as of January 5, 2009 from Jed Pittman, Clerk of the Circuit Court.

Clerk of Court Funds

Bank Accounts	\$ 6,303,554.71
Other Cash	324,641.61
Investments	<u>10,346,745.81</u>
Total Clerk of Court Funds	<u>\$ 16,974,942.13</u>

**Ex officio Clerk of the Board of County
Commissioners' Funds**

Bank Accounts	\$11,471,566.71
Other Cash	835,441.67
Investments	601,360,179.62
Bond Accounts	<u>94,665,304.94</u>
Total Ex officio Clerk of the Board of County Commissioners' Funds	<u>\$708,332,492.94</u>

TOTAL FUNDS	<u>\$725,307,435.07</u>
--------------------	--------------------------------

I, Paula S. O'Neil, also acknowledge custody of tangible personal property in Schedule 2. I further acknowledge the numbered cut-off receipt, check and document numbers as identified in Schedule 2. This receipt is given pursuant to F.S.219.05(3). Whenever a County office is vacated by any officer who carries a depository account carried under this act, the retiring officer shall transfer each of his or her official depository accounts to the incoming officer. The

property, and trust funds. I hereby accept the funds, responsibilities and property identified herein.

ACCEPTANCE:

Paula S. O'Neil 3/5/2009
Paula S. O'Neil Date

I, Jed Pittman, acknowledge giving possession and control of the above-noted funds to Paula S. O'Neil, the elected Clerk of the Circuit Court, effective January 6, 2009.

Jed Pittman 2/20/2009
Jed Pittman Date
Citizen

Pasco County
 Clerk and Comptroller of the Circuit Court
 Schedule of Cash and Investments
 In the Possession or Under the Control
 Of the Clerk of the Circuit Court
 As of January 5, 2009

**Schedule #1 - Cash And Investments In The Possession
 Or Under The Control Of The Clerk Of The Circuit
 Court.**

Clerk of Circuit Court

Cash on Hand-Undeposited Collections	\$ 324,641.61
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Ex officio Clerk of the Board of County Commissioners

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Cash on Hand-Petty Cash		9,725.00
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Schedule #2 - Responsibilities Transferred.

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