



Columbus Consolidated Government

Georgia's First Consolidated Government

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AUDIT OF RECORDER'S COURT MAY 23, 2017

AUDIT AUTHORIZATION

An audit of the Recorder's Court was requested by Councilor Henderson and authorized by the City Council on September 13, 2016.

BACKGROUND/HISTORY

The Recorder's Court hears traffic, criminal and city ordinance cases made by the Columbus Police Department, Special Enforcement, Metro Narcotic Task Force, Fire Department, Georgia State Patrol and the Columbus State University Police Department.

The court's functional responsibility is to set bail, issue warrants, collect fines/bonds, set probation terms, hear and determine if probable cause exists for State/Superior court offenses; they also adjudicate City Ordinances and certain state offenses.

AUDIT SCOPE

The scope of the audit included a review of existing policies and procedures in the financial area, which meets with customers on a daily basis and is responsible for the collection of bonds/fines, and the judicial area, which creates court dockets for three sessions of court daily, Saturday court sessions and four monthly sessions of Environmental Court.

The audit included a review of the flow of customer traffic throughout the building as well as the general maintenance and upkeep of the facility.

GENERAL AUDIT PROCESS

The audit process began with an entrance conference on February 20, 2017, attended by Internal Auditor John Redmond, Forensic Auditor Elizabeth Barfield and Interim Recorder's Court Clerk, Larry Love. The auditors explained the purpose of the audit and Mr. Love provided a departmental overview. The auditors developed an audit program to include a review of and assessment of management supervision, operations, personnel, internal controls and facilities. Fieldwork began on February 28, 2017 and concluded on May 10, 2017. An exit conference was held with Mr. Love to discuss the findings and recommendations. A draft report was presented to Mr. Love for discussion and response. Afterward, a final report including management's responses has been prepared and distributed to Mayor Tomlinson, and the City Council members concurrently. A presentation to City Council is scheduled to address any questions or concerns, and to make the report available to the public. The auditor will conduct follow-up procedures at a later date to insure that agreed upon recommendations have been implemented and are properly functioning.

A. MANAGEMENT SUPERVISION

AUDIT PROCESS

The auditor reviewed budgetary performance, evaluated department performance metrics and reviewed policies and procedures, department goals and objectives. Additionally, the audit incorporated a payroll audit, employee interviews, a review of internal controls and the operation of each division.

AUDIT FINDINGS

By reviewing the financial statements for the FY2007 through the first eight months of FY2017, the auditor found that the department is \$117,926 under budget on expenses and revenue was over budget by \$2.5 million. For the remainder of FY2017, revenues are projected to be under budget by \$400,000. This is a reflection of the differences in case disposition, a decrease in the use of the probation system, the increased staffing of public defenders and a slight decrease in case load.

There are no performance metrics other than budgetary. Written policies, procedures, goals or objectives for the Recorder's Court do not currently exist.

A payroll audit was conducted to determine the physical existence of all persons being paid and to determine the accuracy of pay for hours worked. Excessive absenteeism was prevalent with no timecard or other formal system of accountability and supervisory follow up in place.

During employee interviews, it was noted that job descriptions were not consistent with the actual tasks being performed by the employees. There was evidence for the need of updated job descriptions.

While observing employees, it was apparent that they were reasonably proficient at performing their basic tasks. There were varying degrees of customer service indicating a need for training in

that area. Likewise, while observing employees and supervisors, there is a deficiency in their knowledge of computer skills and the use of those tools in which to enhance productivity. We observed a considerable amount of manual work and the retention of hard copy files, some of which are no longer relevant.

Supervisory personnel are in need of management training, including the importance of implementation and follow up of internal controls. Training in the management functions of planning, organizing, staffing, directing, controlling, reporting and budgeting would be extremely beneficial.

There is no systematic tracking of reports and their due dates to outside governmental agencies nor is there any periodic internal reporting to the city council. The annual statistical report to the Administrative Office of the Courts for calendar year 2016 was delinquent at the time of audit fieldwork.

AUDIT RECOMMENDATIONS

Revenues and expenses must be reviewed on a monthly basis. Variances need to be identified and included in a monthly report presented to a steering committee of city council representatives by the Clerk of the Recorder's Court. Operational activities, including case dispositions, caseloads and probation statistics are to be monitored and addressed to support court objectives.

Response: A monthly report is being developed to identify the variances and includes dispositions, caseloads and probation statuses.

Efforts should be made to encourage payments prior to the date of court appearance (i.e. on-line payments, mail in payments, drive-thru and walk-ups) for bond forfeitures. This would limit the traffic through the court to those offenders that desire to appear before the judge thereby decreasing the quantity of the caseloads and court time. This would afford dispositions that are commensurate with the offense while reducing the cost of contractual services and additional personnel present during court. Additional cost reductions could be realized by having all court sessions begin at the appointed time.

Response: A new web site has been developed that provides a considerable amount of information relating to the Recorder's Court. This includes, the location, office hours and enables individual's to determine their fines using a calculator provided on the web site.

A mission statement needs to be developed.

Response: The managerial staff is working together to develop a mission statement.

Written policies and procedures should be prepared for all activities within the department. These can be used for both reference and training.

Response: The Recorder's Court has some written procedures in place. We are updating those and developing new ones which will eventually lead to a Standard Operating Procedures (SOP) for Recorder's Court.

Goals, objectives and statistical reporting must be implemented to provide departmental focus and a benchmark for performance evaluation that is communicated to all Recorder's Court employees and to the City Council as part of monthly reporting.

Response: In connection with the development of a SOP, we will be identifying specific goals and objectives.

Best practices dictates that a formal timecard policy should be implemented and practiced. Timecards serve as the vehicle for employees reporting time worked and time not worked. Timecards are to be signed by each employee and submitted to their immediate supervisor for review and approval. For planned absences, written time off requests should be submitted far enough in advance to allow for the planning of coverage. Supervisors are to be immediately contacted for all unplanned absences.

Response: This procedure has been implemented. Every employee maintains an individual time card which is signed by the employee and the supervisor. The supervisor is required to review the time card, verify the information against the time cards they maintain for each employee and address any differences with the employee prior to approval and submission.

Job descriptions need to be updated to reflect current responsibilities and reviewed annually in conjunction with employee performance evaluations.

Response: New job descriptions have been developed for all personnel. These were submitted to the Human Resources Department for evaluation by the University of Georgia.

Customer service training is recommended for all Recorder's Court employees. Employees should also be offered training to enhance computer and productivity skills.

Response: Our employees will be required to participate in customer services training, enhanced computer training and productivity skills training being provided by the Columbus Consolidated Government.

Management training is recommended for all managerial and supervisory employees.

Response: The managers in Recorder's Court are required to participate in the management training courses offered by the Columbus Consolidated Government.

B. FINANCIAL OPERATIONS

DUTIES & RESPONSIBILITIES

Financial operations staff is responsible for determining the amounts of the bonds due and the collection and posting of payments from customers in person or by mail and from probation services. Daily cash reconciliations are performed and respective bank deposits are made. This area is also responsible for the monthly distribution of funds to associated agencies.

AUDIT PROCESS

We observed staff performing their daily tasks (i.e. customer interactions, knowledge of fines and citations, proficiency and use of the Courtcase Automated Tracking System (CATS) system, etc...). A review was also made of the monthly distribution process.

AUDIT FINDINGS

When observing a typical work day in the financial area, staffing was sparse due to medical leaves, frequent absenteeism and vacant positions. The staff was assisting customers at the lobby window as phone calls repeatedly went unanswered. We also noted that the drive thru window was out of service and learned that it had been for over five years. Due to short staffing, customer service suffered.

We noted that employees were not trained in all aspects of financial operations. Such is essential to provide back up when other staff members are absent.

Workflow was not monitored leading to an uneven distribution of work; this resulted in long lines of customers at the lobby window waiting for service. A lack of workload statistics makes managing the flow harder. Due to an obstructed view, the supervisor has impaired visual access to the activities of the staff while occupying the office increasing her ineffectiveness.

There are no standardized cash management procedures. This resulted in the following observations: cash drawers are unattended throughout the day and are routinely accessed by someone other than the assigned personnel. Bank deposits are not made daily; some checks are held for extended periods of time due to the cumbersome processing procedures currently in place. Month-end distributions to outside agencies are not made timely. The aforementioned conditions result in a heightened risk of theft and a lack of accountability.

AUDIT RECOMMENDATIONS

Fill vacant positions and institute timecard procedures for accurately tracking attendance.

Response: All positions in the Recorder's Court are filled and time card system is operational.

To help reduce the number of incoming phone calls, an automated telephone attendant could be installed to provide answers to the most common questions being asked. An attendant can also direct phone calls to the correct area thereby reducing the need to answer and transfer calls.

Response: An automated telephone attendant program has been implemented. It automatically provides answers to many of the questions received by the Recorder's Court. At the end of the announcement the caller is given options in order to ask additional questions.

To further improve customer service, the Recorder's Court website should be updated to calculate bond amounts and accept online payments. It is also recommended to re-open the drive thru window. These recommendations will also help achieve revenue objectives.

Response: The website has been improved to provide a wide variety of information and calculate bond amounts. The drive thru window is fully operational.

Employees should rotate between workstations each day so that they have the opportunity to learn all aspects of the financial function. Cross training provides an excellent method of learning, practicing and staying abreast of changes in financial operations.

Response: Our reorganization requires that all employees rotate positions and cross train.

Workflow metrics need to be formulated to track activity and evaluate individual performance.

Response: We will work to develop the ability to identify workflow metrics to track and evaluate individual performance.

Cash management procedures must be written and implemented immediately. They should include locked cash drawers, dual cash controls, daily and monthly balancing procedures and deposits of all funds received daily. Month end distribution of funds needs to be completed immediately upon the close of the month. Such will allow management to strategically forecast revenues, expenses and identify future trends in operations.

Response: A policy has been implemented that requires cash drawers to be locked when not in use; we have also implemented dual cash controls as well as daily, monthly balancing and daily deposits. Month end distribution of funds are implemented within two weeks after the close of the month.

C. JUDICIAL OPERATIONS

DUTIES & RESPONSIBILITIES

Judicial Operations, also known as Docket Operations, prepares dockets for each court session, schedules court appearances on outstanding bonds, helps with court proceedings and enters case dispositions for Georgia Crime Information Center (GCIC) reporting. Citizens routinely enter this area to resolve contempt of court issues and for driver's license reinstatement.

AUDIT PROCESS

We observed staff performing their daily tasks (i.e. preparing dockets, customer interactions, knowledge of fines and citations, proficiency and use of the CATS system and the GCIC system, etc...). A review was also made of the monthly distribution process.

AUDIT FINDINGS

After observing employees, it was apparent that they were proficient at performing their basic tasks. We observed a considerable amount of manual work and the retention of hard copy files, some of which are no longer relevant.

There is currently a two year backlog of the GCIC reporting to the State.

All employees in the judicial area are certified for performing GCIC reporting to the state but only one is trained how to complete the process.

RECOMMENDATIONS

The GCIC backlog must be brought to a current status.

Response: Two employees are currently working to bring the GCIC backlog current.

Another employee needs to be trained to provide backup for this critical function.

Response: A second employee has been identified to be trained as a backup for GCIC.

D. FACILITIES MAINTENANCE

SCOPE

The scope of the audit included a review of the building, its safety, upkeep and appearance. The activity at Recorder's Court includes a staff of fifteen employees and welcomes large numbers of citizens daily.

PROCESS

The auditors, Recorder's Court Interim Clerk, Larry Love, and photographer, Donny Kent, completed a walk thru of the facility to identify and document areas of disrepair and non-compliance of governmental standards.

FINDINGS/RECOMMENDATIONS/AUDITEE RESPONSES

Recorder's Court has inconvenient, inadequate parking with poor access. Currently, the parking lot has forty-seven spaces of which only two are designated for handicapped parking. Additional parking is needed and the handicapped spaces need to be van-accessible with a five feet wide aisle between the two spaces. At this time, there are two employees in the department that require a handicap parking space, therefore it may be advisable to create two additional handicapped spaces for visitors.

Response: The Recorder's Court Clerk will request that Public Works reevaluate the handicapped parking needs and recommend a solution.

Handicapped curb ramps (cutouts) need to be modified to one inch of rise for every twelve inches of run and handrails installed at the proper height.

Response: The Recorder's Court Clerk will request that Public Works reevaluate the handicapped ramp needs and recommend a solution.

The awning covering the drive-thru window is damaged and needs to be repaired or replaced. It may also need to be raised to prevent further damage.

Response: The Recorder's Court Clerk will request that Public Works reevaluate the awning and recommend a solution.

The concrete walkways are uneven and are frequently the cause of tripping and potential falls. It is recommended that concrete walkways be inspected and corrected as necessary.

Response: The Recorder's Court Clerk will request that Public Works reevaluate the concrete walkways and recommend a solution.

The lampposts outside of Recorder's Court and the Muscogee County jail are in need of sanding and repainting.

Response: The Recorder's Court Clerk will request that Public Works sand and repaint the light posts and insure their functionality.

A large bush on the northeast corner of the property presents a security risk as a place to hide or store contraband and should be trimmed or removed to reduce the hazard.

Response: The bush has been removed.

Public restrooms were found to be poorly illuminated, improperly cleaned and not ADA compliant.

Response: New lighting fixtures have been installed; the restrooms have been professionally cleaned and the architect is completing drawings of the configurations needed in both restrooms to be in compliance with ADA standards.

Lobby seating is extremely soiled, damaged and mismatched. It should be replaced with a non-fabric option.

Response: The lobby chairs have been replaced with strong plastic chairs that can be easily cleaned.

There is miscellaneous, non-functioning equipment mounted and stored throughout the building. We recommend that such equipment be transferred to the surplus equipment administrator or to the vendor if the equipment is not city owned.

Response; All city owned equipment has been transferred to the surplus equipment administrator and the vendor has been contacted and a request made to remove their equipment.

There are unpatched holes, scuffs and damage covering the walls. In addition, there is wiring hanging on the outside of the walls from the ceiling. The wiring needs to be re-routed inside of the walls and the doors need to be painted.

Response: The Recorder's Court Clerk will request that Public Works conceal wiring, repair and paint the walls and doors.

Entrances to the courtroom carry unprofessional signage and scotch-taped notices. New signage, of a consistent nature, needs to be ordered and installed on the newly painted courtroom doors.

Response: We are working with a local vendor to replace the signage on the courtroom doors of Recorder's Court.

Entering employee work areas, it was observed that carpets had not been routinely maintained and were quite soiled. The carpet also appears completely worn in some areas. We recommend that the carpets be cleaned and scheduled for future cleaning on a regular basis.

Response: All carpeting in Recorder's Court has been cleaned, deodorized and treated with Scotchgard.

There was an abundance of broken, outdated equipment, old furniture, outdated office supplies, loose records and trash littering the work areas. Work spaces were cluttered with personal items and trash. Dust was prevalent. We recommend removing and disposing of all unused, outdated equipment, furniture and trash. The work areas need to be deep cleaned and dusted.

Response: All of the work areas have been cleaned; the broken and outdated equipment has been removed; loose records have been filed and the trash removed. Personal items that were cluttering the desk have been removed.

The interior portion of the drive-thru window was caked with dust, grime and in disregard. It is recommended that the drive-thru window mechanism be cleaned, serviced and placed in service for the convenience of our customers.

Response: The drive-thru window was cleaned, serviced and is in full operation.

There were unapproved heaters throughout the work areas. It is recommended that the unapproved heaters be replaced with approved heaters. All unapproved heaters must be removed from the premises and discarded.

Response: Approved heaters were obtained for every employee and the old heaters were removed.

The current courtroom configuration necessitates court participants being routed through the jails inmate holding area to pay fines assessed during Recorder's Court. It is recommended that the Recorder's Court be moved to the courtroom currently used by Environmental Court and where preliminary hearings are held. Likewise, the Environmental Court and preliminary hearings should be moved to the courtroom formerly used by Recorder's Court.

Response: We are scheduled to switch courtrooms on June 5, 2017 to alleviate the movement of traffic through the jail inmate holding area.

The courtroom switch will necessitate the installation of two doors in the payment hallway to control traffic flow and to prevent offenders from leaving the courtroom area without paying. The doors will be controlled with electronic locks by the cashiers.

Response: An architect developed plans to address this specific issue. The plans are complete and a meeting has been scheduled to discuss implementation.

The employee breakroom is accessible by the public, therefore not safe nor secure for the employees. We recommend that access be restricted to employees only.

Response: A lock has been installed on the outside breakroom door; it is key accessible for employees and authorized personnel.

Many doors had inoperable or damaged locksets. It is recommended that the locksets be repaired or replaced to secure the area.

Response: All inoperable and damaged locksets have been replaced.

Electrical receptacles are missing cover plates. We recommend that receptacle plates be installed for the safety of employees and service personnel.

Response: All electrical outlets have cover plates installed.

Employees were observed inappropriately entering and using judicial offices. It is recommended that access to judicial offices be restricted to judges and authorized supervisory personnel.

Response: A policy has been implemented prohibiting employees from using judicial offices unless authorized to do so for training purposes.

Seating in the courtrooms needs cleaning. We recommend that the seating be cleaned and deodorized on a scheduled basis.

Response: Up to this point, seat cleaning has been performed by a jail trustee, however, this individual does not have the professional grade equipment necessary for such cleaning. We will budget funds for professional cleaning on a scheduled basis.

John D. Redmond, Internal Auditor and Compliance Officer

Date

AUDITEE RESPONSE