

# Limited-Scope Audit – Systems & Controls in Muscogee County Probate Court Office September 28, 2021

Presented by: Donna L. McGinnis, CPA, CFE Forensic Auditor

# Audit Authorization

- **The audit was authorized by City Council on May 11, 2021.**

# Audit Process

- **Authorization of Audit**
- **Development of Audit Program**
- **Entrance Conference With Auditee**
- **Conduct of Fieldwork**

# Audit Process (Continued)

- Preparation of Draft Audit Report
- Exit Conference with Auditee
- Auditee Response
- Preparation of Final Audit Report

# Audit Scope

- ▶ Daily observation in Estates, Wills, Passports, Marriage Certificate, Weapons Permits, and Passport fills.
- ▶ Weekly observation of the summary reconciliation and preparation of the bank deposit.
- ▶ Auditor observed month-end closing, which includes bank reconciliation and the payment of outstanding invoices for approved vendors.

# Audit Findings

- Existing controls are effective.
- The leadership team is doing a great job!
- After some initial challenges with Eagle Recorder, service is improving.

# Audit Recommendations

- **Keep CCG IT leadership in the loop on communications with the Tyler support team.**
- **Maintain mentor relationships with Tyler customers in Probate Court Offices across the state.**

# Auditee Response

- **Judge Marc E. D'Antonio responded to the audit report and agrees with the audit findings and recommendations without reservation. and thanked the auditor for her efforts to understand how our Probate Court functions and how our systems and controls work.**



# Questions

- ▶ **Are there any questions from City Council or Executive Management regarding this report?**