

MARTHA INGLE



CLERK OF COURT, WALTON COUNTY, FLORIDA

Walton County
Clerk of the Court's Office
Contracts Audit

Martha Ingle
Clerk of the Courts

Internal Audit Department

Johnny Street
Internal Audit Manager

Report 101
January 2010

REPLY TO:

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CLERK OF COURT, WALTON COUNTY, FLORIDA

January 27, 2010

Martha Ingle, Walton County Clerk of the Courts

The Internal Audit Department has conducted an audit of Walton County Clerk of the Courts' Contracts. All contracts located in the Clerk's Finance vault room were reviewed. The contracts were reviewed to ensure that proper payments for contractual services were paid. In addition, the contracts were reviewed to ensure that the contractual provisions were in compliance and for bona fide services which served a valid public purpose.

The audit was conducted in accordance with generally accepted government auditing standards, and included such tests as considered necessary for the area under review. These standards require the audit to be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions. Based on the audit objectives, Internal Audit believes the evidence obtained provides a reasonable basis for the findings and conclusions.

Internal Audit appreciates the cooperation of the personnel of the Clerk's office during the completion of this audit.

Johnny Street
Internal Audit Manager

c: William Pennington, Finance Director
Cindy Yates, Chief Deputy Clerk
Dori Cordle, Administrative Supervisor

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EXECUTIVE SUMMARY

Executive Summary

The Internal Audit Department conducted a review of the Clerk of Courts' (Clerk) contracts. The review included an examination of all contracts on file with the Clerk. The objective of the audit was to determine if adequate controls were in place to ensure that contractual payments were accurate and proper. Also, to ensure the terms and conditions of the contracts were being followed. In addition, the contracts were reviewed to ensure they were in compliance with all applicable policies and procedures, laws, statutes, and regulations.

In the opinion of internal audit, controls over the contractual payments were adequate during the audit period. In addition, the Clerk and the vendors were in compliance with contractual requirements. Based on the results of the test work performed by internal audit, nothing came to the auditor's attention to indicate that any deficiencies existed in the Clerk's contracts.

INTRODUCTION



INTRODUCTION

Contracts Audit

Background

The Clerk has entered into contracts for the purpose of conducting the duties and requirements of the Walton County Clerk of Courts. The contracts mainly consist of maintenance agreements for equipment and software. In addition, there are three contracts for services rendered, three contracts for document and film storage, and three lease agreements. The contracts are maintained by the Clerk's Finance Specialist and are secured in a fireproof cabinet located in the Clerk's Finance Department's vault room. Internal Audit reviewed 33 contracts that were maintained by the Clerk of Court.

Scope, Objectives, and Methodology

Since there was only 33 contracts on file, Internal Audit reviewed all the contracts. The objective of the review was to determine if the Clerk's policies and procedures for contract administration are adequately supported by good internal controls. The effectiveness and efficiency at which the contracts are administered were also reviewed. Additionally, the review was completed to ensure that the Clerk was in compliance with all federal, state, and local laws, regulations, resolutions, and ordinances.

To accomplish the audit objectives the contracts were reviewed to determine if they effectively and efficiently served a bona fide public purpose. The manner in which the contracts were administered was also reviewed for efficiency. In addition, the contract payments were reviewed to determine if they were accurate and proper and complied with the terms of the contract. Finally, the contract conditions and requirements were reviewed to ensure compliance. Additional audit procedures were performed that were considered necessary for the circumstances.

Overall Conclusion

Based on the results of the work and procedures performed, nothing came to the auditor's attention that would indicate the contracts with the Walton County Clerk of the Courts are not administered properly, accurately, and effectively. Internal Audit did not identify any reportable conditions and as such have no recommendations for improvement.