



Verification of Supervisor of Elections Office Transition

Division of Inspector General **Neil Kelly, Clerk of the Circuit and County Courts** **Audit Report**

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Report No. BCC-151
January 6, 2017



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January 6, 2017

The Honorable Alan Hays, Supervisor of Elections

We have conducted our verification of the Supervisor of Elections Office Transition as requested in December 2016 by The Honorable Emogene Stegall.

We appreciate the cooperation and assistance provided by the Supervisor of Elections.

Respectfully submitted,

Bob Melton

Bob Melton
Inspector General

cc: The Honorable Neil Kelly, Clerk of Circuit & County Courts
The Honorable Emogene Stegall
Board of County Commissioners
David Heath, County Manager

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TABLE OF CONTENTS

INTRODUCTION 1

 Scope and Methodology 1

 Overall Conclusion..... 2

 Background..... 2

 Schedule of Assets and Responsibilities..... 3

OPPORTUNITIES FOR IMPROVEMENT 4

INTRODUCTION

Scope and Methodology

We conducted a verification of the Supervisor of Elections Office Transition. Our objectives were to:

1. Determine that the tangible personal property, petty cash, and other items in the care or possession related to the Office of Supervisor of Elections are accounted for during the office transition.
2. Determine that the predecessor Lake County Supervisor of Elections acknowledges the cut-off and transfer of custody for related items during the office transition.

To determine the tangible personal property of the Lake County Supervisor of Elections was properly conveyed during the office transition, we obtained a copy of the fixed asset listing from the County, selected a sample of the assets, observed and verified the sample items, and obtained an affirmation for the complete inventory from the election support specialist. We obtained the petty cash balance from the Clerk of Courts' County Finance personnel, counted the petty cash funds, agreed the funds to the total, and observed a receipt for the funds in the total amount provided to the Supervisor of Elections (SOE) employee. We confirmed the postage balances provided by an SOE employee with the balances provided by the United States Postal Service, observed the amount of current funds available in the postage meter, inquired as to any checks in transit, totaled the amounts and confirmed the total with the SOE employee. We reviewed a similar audit report, discussed assets with SOE and the Clerk of Courts' County Finance personnel, and prepared documents and supporting schedules for the Supervisors of Elections' transfer of assets. We obtained the signature on the representation from the Supervisor of Elections transferring the assets and the signature from the Supervisor of Elections acknowledging the receipt of assets.

To determine the predecessor Supervisor of Elections acknowledged the cut-off and transfer of custody for items, we reviewed a similar audit report, discussed responsibilities with SOE and the Clerk of Courts' County Finance personnel, and prepared documents and supporting schedules for the Supervisors of Elections' verification of responsibilities. We requested and obtained cut-off numbers from the Clerk's County Finance for responsibilities of accounts payable checks, payroll checks, and purchase orders, as of December 30, 2016. We obtained the last-issued receipt numbers from the SOE office's two receipt books on December 30, 2016. We obtained the signature on the representation from the Supervisor of Elections transferring the assets on December 30, 2016 and the signature from the Supervisor of Elections acknowledging the receipt of assets on January 3, 2017.

Our verification included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The verification period was as of December 30, 2016.

Overall Conclusion

We determined that the assets – tangible personal property, postage inventory, and petty cash – were present and accounted for properly. The cut-off and transfer of related items - accounts payable checks, payroll checks, purchase orders, and cash receipts – was effectively handled.

The office transition results are described on the attached Schedule of Assets and Responsibilities.

Background

The Florida Constitution establishes the Supervisor of Elections as an elected County Officer. The Supervisor of Elections is elected at the general election in each year the number of which is a multiple of four, or 2016 in this instance. The Supervisor of Elections' 4-year term begins on the first Tuesday after the first Monday in January following the election, or January 3, 2017, in this instance. The supervisor's compensation is paid by the board of county commissioners. The Supervisor of Elections is the "voter registration official" and Section 98.015(3), Florida Statutes, describes some of the duties as "The supervisor shall update voter registration information, enter new voter registrations into the statewide voter registration system, and act as the official custodian of documents received by the supervisor related to the registration of electors and changes in voter registration status of electors of the supervisor's county." Section 98.015(6), Florida Statutes, states "The supervisor shall, upon leaving office, deliver to his or her successor immediately all records belonging to the office."

Schedule of Assets and Responsibilities

Fixed Assets as of December 30, 2016

Number of Items: 526
Cost: \$2,408,506.50

Postage Inventory as of December 30, 2016

Total: \$18,849.385

Supervisor of Elections Responsibility Cut-off as of December 30, 2016

Accounts Payable Check Number: 701951
Payroll Check Number: 44567
Purchase Order Number: None Outstanding

Cash Receipt Number: 43560 Absentee/Qualifying Receipt Book
439392 Registration Receipt Book

OPPORTUNITIES FOR IMPROVEMENT

Our verification disclosed no policies, procedures, or practices that should be improved. Our verification was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, Opportunities for Improvement may exist which were not identified during the course of our review.