



THE STATE OF FLORIDA
JUSTICE ADMINISTRATIVE COMMISSION

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November 1, 2012

The Honorable Debbie Mayfield, Chair
Joint Legislative Auditing Committee
111 West Madison Street, Room 876
Tallahassee, Florida 32399-1400

Dear Chair Mayfield:

Enclosed please find the Six Month Status Report responding to findings contained within the Auditor General Report No. 2012-176, with regard to the 20 Offices of State Attorney, 20 Offices of Public Defender, 2 Offices of Capital Collateral Regional Counsel, 4 Offices of Criminal Conflict and Civil Regional Counsel (First, Third, Fourth, and Fifth Regions; Second Region will respond separately), Guardian ad Litem, and the Justice Administrative Commission.

If we can be of further assistance, please do not hesitate to contact Rip Colvin, JAC Executive Director.

Sincerely,

A handwritten signature in cursive script that reads "Dennis Roberts".

Dennis Roberts, Chair

Enclosure

DR/alc

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Finding No. 1: Fraud Policies

Recommendation: *Those judicial-related agencies that have not done so should develop and implement fraud policies to aid in the detection and prevention of fraud.*

Follow-up Action Taken:

Offices of State Attorney

The 20 Offices of State Attorney have developed and implemented fraud policies.

Offices of Public Defender

The 20 Offices of Public Defender have developed and implemented fraud policies.

Offices of Capital Collateral Regional Counsel

The 2 Offices of Capital Collateral Regional Counsel have developed and implemented fraud policies.

Offices of Criminal Conflict and Civil Regional Counsel

The Offices of Criminal Conflict and Civil Regional Counsel have developed and implemented fraud policies.

Guardian ad Litem

The Guardian ad Litem has developed and implemented a fraud policy.

Justice Administrative Commission

The Justice Administrative Commission has developed and implemented a fraud policy.

Finding No. 2: Separation of Duties

Recommendation: *Management should provide for an adequate separation of duties to the extent possible with existing personnel or implement compensating controls.*

Follow-up Action Taken:

Office of Criminal Conflict and Civil Regional Counsel, Third Region

The Office of Criminal Conflict and Civil Regional Counsel, Third Region, has separated incompatible duties. The Chief Administrative Director no longer prepares nor reconciles the accounts payable transactions. Three separate employees process those payments through BOMS in batches. When batches are prepared, they are then reviewed and authorized by the

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Chief Administrative Director, then forwarded to JAC for processing. After the batch is processed by JAC, it is reconciled by an employee other than the employee who produced it. FLAIR reports are provided to the Chief Administrative Director, who designates the payments as “cleared” in BOMS, thus reconciling the two systems.

Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

The Office of Criminal Conflict and Civil Regional Counsel, Fifth Region, has implemented a four step procedure in the processing of batches. First, one staff person prepares the batches. Second, the Regional Counsel reviews and approves the batches. Third, the Administrative Director signs off on the batches. Lastly, another staff person sends the batches to JAC for processing. A similar procedure is utilized for reconciling batches. One staff person receives the vouchers/checks. Second, the Administrative Director reviews and approves the vouchers/checks. Lastly, another separate staff member reconciles the vouchers/checks.

Finding No. 3: Internal Audit

Recommendation: *The Legislature should consider requiring JAC and the agencies it administratively supports to jointly employ an internal auditor, or provide for internal audit services by interagency agreement with a State agency. An internal auditor should have the same qualifications and perform the applicable duties of State agency directors of auditing, as provided in Section 20.055, Florida Statutes.*

Follow-up Action Taken:

Justice Administrative Commission

As noted in the recommendation, s. 20.055, F.S., does not apply to the JAC or the agencies we administratively serve.

Finding No. 4: Business Office Management System

Recommendation: *JAC and the agencies it administratively supports should evaluate the cost-benefit of continuing to expend moneys for BOMS versus purchasing the system or developing an in-house system. Additionally, to improve efficiency, JAC should expedite its efforts to automate the transmission of BOMS data to FLAIR and reevaluate staffing needs when the automation is accomplished. Also, formal contingency plans should be developed to protect JAC and the agencies it administratively supports in the event the contractor ceases operation or the system becomes inoperable.*

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Follow-up Action Taken:

Justice Administrative Commission

The Business Office Management System (BOMS) efficiently and economically streamlines multiple business functions of the 44 agencies that use it. Additionally, BOMS expenditures are collectively shared.

The BOMS Steering Committees, comprised of key stakeholders, have tasked Computer Information and Planning (CIP) to develop a system to electronically transmit records and files from agencies to JAC for audit and upload to FLAIR. JAC will consider the impact on staffing needs based on these enhancements.

A formal contingency plan is being developed with CIP. The current versions of their case management software (STAC) and their office management software (BOMS) are kept offsite to safeguard codes and preserve the programs in the event of the need for disaster recovery.

Finding No. 5: Temporary Pay Increases

Recommendation: *The SAs and PDs should ensure that pay plans specifically provide for temporary pay increases and the circumstances under which they may be granted.*

Follow-up Action Taken:

Offices of State Attorney

The Florida Prosecuting Attorneys Association adopted amendments to their pay plan in April 2012, in accordance with the recommendation.

Offices of Public Defender

The Florida Public Defender Association adopted amendments to their pay plan in September 2012, in accordance with the recommendation.

Finding No. 6: Purchasing Cards

Recommendation: *In relevant part... “Also, JAC and the agencies it administratively supports should ensure that p-card program controls provide for physical security of p-cards by the individual cardholders, appropriate supporting documentation for transactions, separation of incompatible duties among p-card approvers, routine dissemination of p-card activity reports to each cardholder, and periodic management reviews.”*

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Follow-up Action Taken:

Office of Criminal Conflict and Civil Regional Counsel, Fifth Region

The Office of Criminal Conflict and Civil Regional Counsel, Fifth Region has implemented procedures to secure the P-Cards assigned to employees.

Justice Administrative Commission

The JAC has initiated periodic management reviews of the P-Card Administrator function. Additionally, JAC continues to provide guidance and assistance to the agencies we administratively serve regarding local controls for the physical security of P-Cards, maintenance of appropriate supporting documentation for transactions, separation of duties, and the routine dissemination of P-Card activity reports. Those agencies may share P-Card activity reports with the individual cardholders. JAC will also monitor our compliance with these processes.