

St. Johns County  
Clerk of the Circuit Court and Comptroller  
Office of Inspector General



Annual Report  
Fiscal Year 2020



September 30, 2020

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## Inspector General’s Message

On behalf of the Office of Inspector General (OIG), I am pleased to present the 2020 Annual Report. As required by section 20.055, Florida Statutes, this report highlights the OIG’s major activities and accomplishments for the fiscal year ending September 30, 2020.

It has been a pleasure to serve you and to provide a service that helps protect and promote public integrity and accountability within the County’s departments, programs and operations.

Respectfully,



Curtis Evans Jr.

## Background

The OIG reports to the Clerk of the Circuit Court and Comptroller (Clerk) who is an independent, constitutional officer elected by the residents of St. Johns County.

The Clerk’s authority and responsibilities are derived from constitutional and statutory provisions. Section 1(d), Article VIII, of the Florida Constitution provides for the election of certain county officers including a Clerk. The latter part of this section specifies that: "...the Clerk of the Circuit Court shall be ex officio Clerk of the Board of County Commissioners (BCC), Auditor, Recorder and Custodian of all county funds."

Pursuant to the legal authority and responsibility cited above, the Clerk created an Audit Services Division to fulfill the responsibility of County Auditor. In July 2017, the Clerk established a charter to

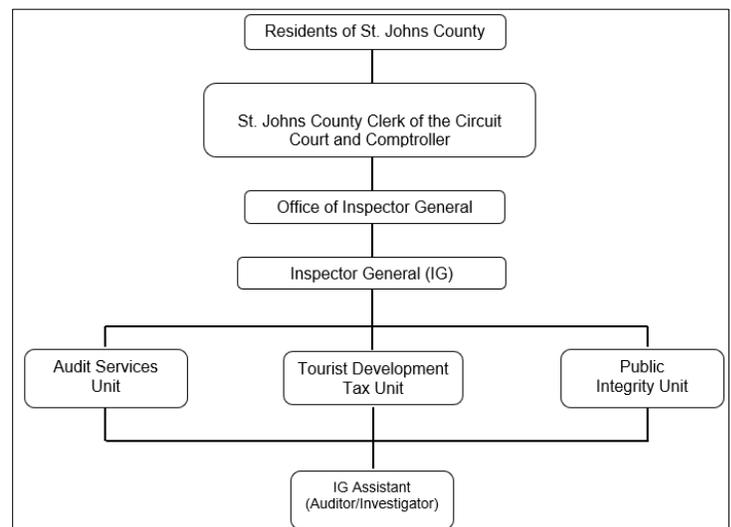
convert the Audit Services Division to the Office of Inspector General. Furthermore, to facilitate in the detection, prevention, and reporting of fraud, waste, and abuse directed against the County government, the Clerk also established a fraud, waste and abuse policy. It is the intent of this policy to promote awareness of the potential for fraud, waste and abuse throughout the County and to ensure compliance with the principles of right and wrong which govern the conduct of County employees, vendors, consultants, contractors and all other outside agencies/parties doing business with St. Johns County.

## Operations

The OIG is subdivided into three units:

- The Audit Services Unit;
- The Public Integrity Unit, which includes:
  - The Investigative Section; and
  - The Guardianship Section; and
- The Tourist Development Tax Unit.

The OIG is comprised of two positions.



The OIG has the authority and responsibility to conduct audits and investigations of all agencies funded by the BCC departments under the County Administrator and is charged with the following duties and responsibilities, ensuring that an appropriate balance is maintained between the activities:

- Perform internal audits of the operations and financial records of St. Johns County government agencies, departments, and employees that are under the authority of the Clerk and the BCC;
- Perform fraud, waste, and abuse investigations of the operations of St. Johns County government agencies, departments that are under the authority of the Clerk and the BCC, and the conduct of County employees, vendors, consultants, contractors and other outside agencies/parties doing business with St. Johns County;
- Perform enhanced audits of Guardianship inventories and accountings; and
- Perform audits and enforcement activities the St. Johns County Tourist Development Tax.

## Audits

### *Internal Audits*

Audits are planned and carried out in accordance with an annual audit plan and are performed to identify, report, and recommend corrective action for control deficiencies or non-compliance with laws, policies and procedures. Additionally, audits are conducted to evaluate and make recommendations to improve the effectiveness and efficiency of operations.

During fiscal year 2020, we completed an audit of internal controls over the St. Johns County Board of County Commissioners' access and usage of the Driver and Vehicle Information Database (DAVID) provided by the Florida Department of Highway Safety and Motor Vehicles (DHSMV). The purpose of the audit was to determine whether the use of DAVID complied with the terms of the Memorandum of Understanding (MOU) that the BCC had with the DHSMV and whether internal controls were adequate to protect personal data received from DAVID from unauthorized access, distribution, use, modification, or disclosure.

We determined that use of DAVID complied with the terms of the MOU and that internal controls were generally adequate to protect data received from DAVID but that in some areas internal controls could be strengthened. Enhancements to existing controls were recommended.

We also completed an audit of the Public Works department's (PWD) construction contracts management process and related controls. The primary objective of this audit was to determine if controls over monitoring construction projects, including applicable change orders and contract amendments, are in place and operating effectively in compliance with County policy.

We determined that PWD's controls over contract monitoring and change orders/contract amendments are generally adequate for the PWD construction contract management process. Improvements to existing controls were recommended.

### *Guardianship Audits*

These audits help with supporting the Clerk and Court's oversight process as it pertains to the protection of a wards' assets per Chapter 744 of the Florida Statutes. The

OIG works with the Clerk's Probate department to conduct varying levels of audits and financial investigations of guardianship activities.

These audit reports are not available to the public per Section 744.3701 of the Florida Statutes but are issued to the Court for review and possible action.

Below are the types of audit performed for guardianships:

- Level I: Consists of the review of guardianship reports, in conjunction with the supporting documentation, and is generally performed by the Clerk's Probate department;
- Level II: Consists of the examination of the guardianship report and the attempted verification of selected questionable items. Limited inquiries and/or requests for supporting documentation may be necessary to resolve issues; and
- Level III: Consists of a comprehensive examination and attempted verification of all significant items pertinent to the guardianship report.

#### *TDT Audits/Enforcement*

Responsibilities include the audit of TDT records, the enforcement of TDT that has been assessed and levied upon entities and individuals registered with the St. Johns County Tax Collectors Office to conduct short-term rental business, and the enforcement of non-compliant, short-term rental activity, as prescribed by St. Johns County Ordinance 88-27, dated June 14, 1988, as amended, and in accordance with Chapters 212 and 125.0104 of the Florida Statutes.

## **Consulting**

Providing consulting services is a way that the OIG can provide analysis and insight into issues that arise. Occasionally, the OIG may receive requests from management for assistance with information gathering and analysis that does not always necessitate a full audit. Upon agreement between the OIG and management, these can be accomplished as consulting engagements.

## **Investigations**

The OIG initiates, conducts, supervises and coordinates investigations designed to detect, deter, prevent, and eradicate fraud, waste, and abuse in the County. Investigations conducted by the OIG are administrative (non-criminal), and generally involve alleged violations of county ordinances, policies and procedures or state law. Any possible violations of criminal law are reported to the appropriate law enforcement agency.

There are a number of ways to provide information to the OIG. We accept tips and information through our hotline at (886) 272-4351, email at [fwa@sjccoc.us](mailto:fwa@sjccoc.us), fax at (904) 819-3696, St. Johns County PRIDE website, mail, or in person. Information may be provided to the OIG without disclosing a name or contact information, although a means of contact is encouraged should additional information be needed during the investigative process.

During fiscal year 2020, the OIG received seven tips. Of the tips received, two tips resulted in the initiation of investigative matters. Additionally, action was completed for two cases that were initiated in during the previous fiscal year.

## OIG Staff During 2020

Curtis Evans Jr., CPA, CFE, CIG  
*Inspector General*

Kristen Bass, CIGA  
*Internal Auditor/Investigator*

Nilsa Arissa  
*IG Assistant*

**CPA-Certified Public Accountant**  
**CFE-Certified Fraud Examiner**  
**CIG-Certified Inspector General**  
**CIGA-Certified Inspector General Auditor**

## Professional Development

All OIG staff members obtained appropriate continuing professional education as required by professional auditing standards and applicable professional organizations.

During fiscal 2020, OIG staff members received continuing professional education, which included completing self-study courses and participating in training and conferences. OIG staff members are affiliated with the following associations:

- Association of Inspectors General (AIG) (National and Florida Chapters);
- Association of Certified Fraud Examiners;
- Florida Accreditation Commission;
- Florida Court Clerks & Comptrollers; and
- Florida Tourist Development Tax Association.

The OIG recognizes that the quality and effectiveness of its services are dependent

upon a professionally trained staff and allocates a portion of its resources to ensure that appropriate continuing professional education is obtained.

Training is vital to the functions we perform as it keeps us proficient and current on auditing and investigative techniques and informed of best practices.

## Upcoming Year

During fiscal year 2021, the OIG plans to:

- Conduct internal audits in accordance with the OIG 2021 Comprehensive Audit Plan;
- Perform continuous audits of
  - Guardianship accountings;
  - TDT accounts; and
  - Imprest cash funds;
- Investigate complaints related to Clerk and BCC departments and operations; and
- When necessary, provide consulting services as appropriate.

## **OIG Mission and Contact**

**“To provide independent, objective auditing and investigative services that add value, improve County operations and preserve public trust.”**

Office of Inspector General

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