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CITIZENS SUMMARY

Findings in the audit of Dade County

Sheriff's Inmate Monies and Commissary Controls and Procedures

Significant weaknesses in internal controls and recording-keeping procedures of the Sheriff's office allowed missing monies to occur and go undetected. Inmate monies totaling \$795.99 from 32 receipt slips were received and not deposited into the inmate bank account, and as a result, these monies are missing. The Sheriff has not adequately segregated accounting duties or performed adequate and timely supervisory reviews of detailed accounting and bank records. Procedures for receipting, recording, and depositing inmate monies need improvement. The Sheriff does not prepare timely monthly bank reconciliations and does not prepare a list of liabilities. The Sheriff does not disburse commissary net proceeds to the county Inmate Prisoner Detainee Security Fund as required by state law. The Sheriff's office is collecting a \$10 drug testing fee that is not allowed by state law.

Sheriff's Controls and Procedures

The Sheriff has not adequately segregated accounting duties or performed adequate and timely supervisory reviews of detailed accounting and bank records. Bond monies and civil and criminal process fees are not deposited intact or timely and were not timely recorded in the computerized accounting system. The Sheriff does not disburse some civil and criminal process fees and bond monies timely. The Sheriff does not prepare accurate timely monthly bank reconciliations and does not prepare lists of liabilities. Access is not adequately restricted to seized cash.

County Collector-Treasurer's Controls and Procedures

The County Collector-Treasurer did not withhold amounts from tax collections for the Assessment Fund in compliance with state law. The County Collector-Treasurer did not properly review or calculate commissions taken on delinquent taxes, current railroad and utility taxes, and surtax. The County Collector-Treasurer's contracts with 5 cities to provide property tax billing and collection services have not been periodically updated and are not current.

Property Tax System

Neither the County Clerk nor the County Commission adequately reviews the financial activities of the County Collector-Treasurer. The County Commission does not review and approve court orders for property tax additions and abatements. The County Clerk does not have procedures in place to ensure aggregate abstracts prepared are accurate.

Electronic Data Security

The County Collector-Treasurer and Recorder of Deeds have not established adequate password controls to reduce the risk of unauthorized access to computers and data. Security controls are not in place to lock computers in the offices of the Recorder of Deeds and County Assessor after a specified number of incorrect logon attempts. The Recorder of Deeds and the Public Administrator do not store data backup files at an offsite location. In addition, backups are not tested periodically in the offices of the Recorder of Deeds, Public Administrator, and Prosecuting Attorney.

Additional Comments

Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.