

**STATE OF FLORIDA
AUDITOR GENERAL**



*OPERATIONAL AUDIT
OF THE*

*OFFICE OF THE STATE ATTORNEY
SIXTEENTH JUDICIAL CIRCUIT*

For the Period February 1, 1997, Through January 31, 1998

Dated: April 23, 1998

13216

STATE OF FLORIDA

AUDITOR GENERAL

***OPERATIONAL AUDIT
OF THE***

***OFFICE OF THE STATE ATTORNEY
SIXTEENTH JUDICIAL CIRCUIT***

For the Period February 1, 1997, Through January 31, 1998

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SIXTEENTH JUDICIAL CIRCUIT**

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CHARLES L. LESTER, CPA
AUDITOR GENERAL

STATE OF FLORIDA
AUDITOR GENERAL
TALLAHASSEE

April 23, 1998

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

Pursuant to the provisions of Section 11.45, Florida Statutes, and as part of the
Legislature's oversight responsibility for operations of State agencies, I have directed that an
operational audit be made of the

***OFFICE OF THE STATE ATTORNEY,
SIXTEENTH JUDICIAL CIRCUIT,***

For the Period February 1, 1997, Through January 31, 1998.

The results of the audit of the Office of the State Attorney are presented herewith.

Respectfully submitted,

A handwritten signature in black ink that reads "Charles L. Lester".

Charles L. Lester
Auditor General

Audit supervised by:
Agustin Silva

Audit made by:
Frank P. Bravate

***OPERATIONAL AUDIT
OF THE***

***OFFICE OF THE STATE ATTORNEY
SIXTEENTH JUDICIAL CIRCUIT
For the Period February 1, 1997, Through January 31, 1998***

AUDIT REPORT SUMMARY

This audit report summary highlights the scope, objectives, methodology, and findings of audit report No. 13216, dated April 23, 1998. It is intended to present the findings of our report in a condensed fashion. The entire audit report should be read for a comprehensive understanding of our audit findings.

SCOPE/OBJECTIVES

The Auditor General, as part of the Legislature's oversight responsibility for operations of State agencies, makes operational audits to evaluate management's performance in administering assigned responsibilities in accordance with applicable laws, administrative rules, and other guidelines and to determine the extent to which the internal control, as designed and placed in operation, promotes and encourages the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of financial records and reports, and safeguarding of assets.

The scope of this audit of the Office of the State Attorney, Sixteenth Judicial Circuit, focused primarily on assets, liabilities, fund equities, revenues and cash receipts, expenditures and disbursements, budgetary controls, management reporting, motor vehicle assignment and use, public assistance fraud cases, and Forfeiture and Investigative Support Trust Fund (FIST) activities for the period February 1, 1997, through January 31, 1998.

METHODOLOGY

We conducted our audit in accordance with generally accepted auditing standards and applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

FINDINGS

Matters coming to our attention relating to noncompliance with various guidelines and those relating to deficiencies in the design or operation of the internal control for those operations audited are as follows:

Personnel Administration

Performance evaluations were not always completed in accordance with the requirements of the *Classification and Pay Plan for the Employees of the Offices of the State Attorneys of the State of Florida*. When properly completed, performance evaluations can be effectively used to inform employees of their progress toward meeting work performance objectives and to provide management with a basis for subsequent personnel decisions. (See paragraphs 20 through 23.)

Revenues and Cash Receipts

During the 1997 calendar year, the Office recorded revenues totaling \$36,600.29 for investigative and prosecution fees relating to cases that were investigated and/or prosecuted by the Office. Office procedures for the receipt and processing of collections should be improved to ensure that collections are properly accounted for and deposited in a timely manner. (See paragraphs 24 through 26.)

The State Attorney's written response to the audit findings and recommendations included in audit report No. 13216 is presented as Exhibit D.

**OPERATIONAL AUDIT
OF THE**

**OFFICE OF THE STATE ATTORNEY
SIXTEENTH JUDICIAL CIRCUIT
For the Period February 1, 1997, Through January 31, 1998**

Par.
No.

REPORT ON COMPLIANCE AND INTERNAL CONTROL

- (1) Office of the State Attorney, Sixteenth Judicial Circuit, management is responsible for administering numerous operating units, programs, activities, functions, and classes of transactions in accordance with governing provisions of laws, administrative rules, and other guidelines. Additionally, the proper administration of public funds requires that management establish and maintain a system of internal control to provide reasonable assurance that specific entity objectives will be achieved. The Auditor General, as part of the Legislature's oversight responsibility for operations of State agencies, makes operational audits to determine the extent to which management has fulfilled those responsibilities.
- (2) The scope of this audit focused primarily on assets, liabilities, fund equities, revenues and cash receipts, expenditures and disbursements, budgetary controls, management reporting, motor vehicle assignment and use, public assistance fraud cases, and Forfeiture and Investigative Support Trust Fund (FIST) activities. For each of these areas, our audit included examinations of various transactions (as well as events and conditions) during the period February 1, 1997, through January 31, 1998.
- (3) We conducted our audit in accordance with generally accepted auditing standards and applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our audit objectives for the operating units, programs, activities, functions, and classes of transactions within the scope of audit were:
 - To evaluate the Office's performance in administering its assigned responsibilities in accordance with applicable laws, administrative rules, and other guidelines.

- To determine the extent to which the Office’s system of internal control, and selected relevant controls, promotes and encourages the achievement of management's objectives in the categories of compliance with applicable laws, administrative rules, and other guidelines; the economic and efficient operation of the Office; the reliability of financial records and reports; and the safeguarding of assets.
 - To determine whether the Office has corrected, or is in the process of correcting, all deficiencies disclosed in the prior audit (report No. 12800).
- (4) As a part of our audit, we examined, on a test basis, evidence supporting transactions (as well as events and conditions) which occurred; performed analytical procedures; reviewed management's administrative constructions of law; and performed such other procedures as we considered necessary in the circumstances. Our objective was to evaluate management's compliance with significant provisions of laws, administrative rules, and other guidelines governing those operating units, programs, activities, functions, and classes of transactions within the scope of audit. However, providing an opinion on compliance with those provisions was not an objective of our audit.
- (5) The results of our tests of compliance indicated that, with respect to the items tested, the Office had generally complied with the significant provisions of laws, administrative rules, and other guidelines governing those operating units, programs, activities, functions, and classes of transactions within the scope of audit. Matters coming to our attention relating to noncompliance with various guidelines for those operations audited are noted in the ***FINDINGS AND RECOMMENDATIONS*** section of this report.
- (6) In planning and performing our audit, we considered the Office’s internal control relevant to those operating units, programs, activities, functions, and classes of transactions within the scope of audit. Our purpose in considering internal control was to determine the nature, timing, and extent of substantive audit tests and procedures necessary to the accomplishment of our audit objectives, not to provide assurance on internal control.
- (7) We noted certain matters involving the design and operation of the Office’s internal control that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect management's assurance of compliance with

applicable laws, administrative rules, and other guidelines; the economic and efficient operation of the Office; the reliability of financial records and reports; and the safeguarding of assets. Those matters coming to our attention for the operating units, programs, activities, functions, and classes of transactions within the scope of audit are noted in the ***FINDINGS AND RECOMMENDATIONS*** section of this report.

- (8) A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that operating deficiencies, material in relation to the financial records and resources of the operating units, programs, activities, functions, and classes of transactions being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control would not necessarily disclose all matters in the Office's internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described in the ***FINDINGS AND RECOMMENDATIONS*** section of this report is a material weakness.
- (9) This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, and applicable management. Copies of this report are available pursuant to Section 11.45(7), Florida Statutes, and its distribution is not limited.

BACKGROUND

Authority

- (10) Section 27.01, Florida Statutes, provides that there shall be a State Attorney for each of the judicial circuits of the State who shall be elected at the General Election by the qualified electors of the circuit. The duties of the State Attorney as prescribed by Chapter 27, Part II, Florida Statutes, include prosecuting or defending on behalf of the State in circuit and county courts all suits, applications, or motions, civil or criminal, in which the State is a party; attending the grand jury for the purpose of examining witnesses in their presence, giving legal advice in any matter before them, and preparing bills of indictment; summoning and examining witnesses required on behalf of the State; assisting the Attorney General in the preparation and presentation of all appeals to the Supreme Court, from the circuit court of the Sixteenth Circuit, of all cases, civil or criminal, in which the State is a party; and representing the State in all cases of habeas corpus arising in the Sixteenth Circuit and in cases of preliminary trials of persons charged with capital offenses.

Organizational Structure

- (11) Kirk C. Zuelch is the State Attorney of the Sixteenth Judicial Circuit. The State Attorney of the Sixteenth Judicial Circuit is responsible for performing the duties described above, as provided by law, in Monroe County. Offices are maintained at Key West, Marathon, and Plantation Key in Monroe County. At June 30, 1997, the Office of the State Attorney employed 62 people in 63 full-time equivalent positions to perform the duties of the Office. An organizational chart of the Office of the State Attorney is presented as Exhibit C.
- (12) The Office of the State Attorney, Sixteenth Judicial Circuit, was funded primarily by State appropriations for the 1996-97 and 1997-98 fiscal years, respectively, pursuant to Chapters 96-424 and 97-152, Laws of Florida, the General Appropriations Acts. The following is a summary of released General Revenue appropriations by appropriation category for the 1996-97 fiscal year:

<u>Appropriation Category</u>	<u>Amount Released</u>
Salaries and Benefits	\$ 2,424,238.00
Other Personal Services	15,684.00
Expenses	195,905.67
Data Processing Services	1,279.00
Operating Capital Outlay	16,375.00
Special Categories:	
Salary Incentive Payments	8,233.33
State Attorneys - Law Library	<u>1,285.00</u>
Total	<u>\$ 2,663,000.00</u>

- (13) As required by Section 27.34(2), Florida Statutes, Monroe County provided facilities and services to the Office of the State Attorney. These facilities and services included office space, utilities, telephone service, and other support as itemized in Section 27.34(2), Florida Statutes.
- (14) The State Attorney's salary was governed by Section 27.35, Florida Statutes, and applicable General Appropriations Acts of the Legislature. Section 27.181(4), Florida Statutes, provides that the salary for each assistant state attorney shall be set by the State Attorney at an amount not to exceed 100 percent of the State Attorney's salary. The *Classification and Pay Plan for the Employees of the Offices of the State Attorneys of the State of Florida*, promulgated by the Florida Prosecuting Attorney's Association, Inc., as required by Section 27.25(1), Florida Statutes, was used to set the salary ranges for the several classes of employees.
- (15) A comparison of the Office of the State Attorney's budgeted with actual expenditures and commitments for the 1996-97 fiscal year, the last complete year subject to audit, is presented as Exhibit A. The purpose of this budgetary comparison is to provide information useful to an understanding of the budgetary structure and operations of the Office of the State Attorney. This comparison presents both budgetary and actual amounts on the basis specified in Chapter 216, Florida Statutes, and the applicable portions of the 1996-97 General Appropriations Act, as further described in the notes to the Exhibit. The Exhibit was prepared by us from the Office's records and was reviewed by Office management.
- (16) The objectives of this audit did not include the expression of an opinion on the comparison of budgeted with actual expenditures and commitments, which is presented on the basis specified in Chapter 216, Florida Statutes, and includes several elements and accounts relating to the Office's budgetary operations. Therefore, an independent auditor's report on the budgetary

comparison, as contemplated by *AU Section 623, Special Reports, Codification of Statements on Auditing Standards*, is not included herein.

Related Audits

- (17) Our audit did not extend to an examination of the Office of the State Attorney's financial statements. On January 29, 1998, this Office issued audit report No. 13138, with accompanying general purpose financial statements of the State of Florida as of and for the fiscal year ended June 30, 1997. The Office of the State Attorney is an integral part of the reporting entity of the State of Florida. The financial information relative to the Office of the State Attorney was included by the State Comptroller in the general purpose financial statements that accompany that report. A similar audit of the general purpose financial statements of the State of Florida for the fiscal year ended June 30, 1998, will be the subject of a separate audit report.
- (18) Our audit did not extend to an examination of Federal awards administered by the Office of the State Attorney under contract and grant agreements to finance specific programs and projects. The results of our Statewide audits of Federal awards administered by the State of Florida for the fiscal years ended June 30, 1997, and June 30, 1998, respectively, will be the subject of separate audit reports. Federal awards administered by the Office of the State Attorney will be included in the scope of those audits.

FINDINGS AND RECOMMENDATIONS

- (19) Chapter 27, Part II, Florida Statutes, provides general authority for the financial administration of the Office of the State Attorney. In addition, the Florida Prosecuting Attorney's Association, Inc., has provided guidance for the financial administration of the Office of the State Attorney. Such guidance includes the adoption of a *Classification and Pay Plan for the Employees of the Offices of the State Attorneys of the State of Florida (Classification and Pay Plan)*, pursuant to the provisions of Section 27.25(1), Florida Statutes, and the adoption of the *State Attorney's Uniform Purchasing Guidelines*, as required by Chapter 82-215, Laws of Florida. Our detailed findings and recommendations concerning noncompliance with governing laws, administrative rules, and other guidelines as well as those detailed findings and recommendations concerning deficiencies in the design or operation of the system of internal control for those operations audited are presented under appropriate subheadings below.

Personnel Administration

- (20) Employee performance evaluations were not always completed in accordance with the requirements of the *Classification and Pay Plan*.
- (21) Chapter 4 of the *Classification and Pay Plan* requires that, for employees other than assistant state attorneys and senior management personnel, written employee performance evaluations be prepared prior to completion of the employee's six-month probationary period and on an annual basis thereafter. Employees are given probationary status upon original appointment, reinstatement, promotion, demotion, or reassignment to a position in a different class.
- (22) Our review of the personnel files for 19 employees subject to the performance evaluation requirements disclosed 3 instances in which performance evaluations were not completed. Office personnel files indicated that 2 of these 3 employees were promoted, one on October 1, 1996, and the other on July 1, 1997. The third employee was reinstated to a new position on November 15, 1996. Pursuant to the provisions of the *Classification and Pay Plan*, the performance of these 3 employees should have been evaluated prior to the completion of the six-month probationary period following their promotion or reinstatement; however, written performance evaluations had not been completed as of February 10, 1998, the end of our audit field work. A similar finding was noted in audit report No. 12800, paragraphs 24 through 27.

(23) To inform employees of their progress in meeting work performance objectives and provide management with a basis for subsequent personnel decisions, we again recommend that performance evaluations be completed in accordance with the requirements outlined in Chapter 4 of the *Classification and Pay Plan*.

Revenues and Cash Receipts

(24) Office procedures for the receipt and processing of collections should be improved to ensure that collections are properly accounted for and deposited in a timely manner.

(25) During the 1997 calendar year, the Office of the State Attorney recorded revenues totaling \$36,600.29 for investigative and prosecution fees relating to cases that were investigated and/or prosecuted by the Office. Our review of control procedures over these collections disclosed the following:

- The receptionist opening the mail did not prepare a log or other record of mail collections at the time of receipt. A mail receipt log should be prepared by the employee opening the mail to establish accountability for moneys at the time of collection.
- Checks received by the Office were not restrictively endorsed before the amounts were forwarded to the Florida Justice Administrative Commission (JAC) for deposit. The restrictive endorsement of checks helps limit negotiability of the checks in the event they are lost or stolen.
- The transfer of collections among employees within the Office was not evidenced by signed transfer documents. Transfer documents would fix the responsibility for collections should they become lost or stolen.
- As similarly noted in audit report No. 12800, paragraphs 30 through 32, collections were not always submitted in a timely manner for deposit by the JAC. Office records indicate that, during the audit period, 12 individual collections were received from the Clerk of the Circuit Court totaling \$13,941.95. Our tests of these collections disclosed 7 instances, totaling \$8,224.75, in which the collections were submitted to the JAC from 9 to 33 workdays after the date of receipt. The failure to timely deposit State assets increases the risk of loss related to misplaced or mishandled assets.

- (26) To ensure that revenue collections are properly accounted for and safeguarded, we recommend that, upon receipt, a log or other record be used to record all collections, checks be restrictively endorsed immediately upon receipt, receipts be prepared when collections are transferred from one employee to another, and deposits of amounts collected be made in a timely manner.

Prior Audit Findings

- (27) For those operating units, programs, activities, functions, and classes of transactions within the scope of this audit, the Office of the State Attorney has substantially corrected the deficiencies noted in audit report No. 12800, except as noted in the preceding paragraphs of this report.

STATEMENT FROM AUDITED OFFICIAL

- (28) In accordance with the provisions of Section 11.45(7)(d), Florida Statutes, a list of audit findings and recommendations was submitted to the Office of the State Attorney, Sixteenth Judicial Circuit. The State Attorney's written response to the audit findings and recommendations included in this report is shown as Exhibit D.

AUDIT AUTHORITY

- (29) Pursuant to the provisions of Section 11.45(7), Florida Statutes, I have directed that this audit report, including all Exhibits thereto, be prepared to present the results of the operational audit of the Office of the State Attorney, Sixteenth Judicial Circuit.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Charles L. Lester". The signature is written in a cursive style with a large initial "C".

Charles L. Lester, CPA
Auditor General

EXHIBITS

The following Exhibits are attached to and form an integral part of this report:

[EXHIBIT - A](#) ***Comparison of Budgeted With Actual Expenditures and Commitments - By State Fund Type.***

[EXHIBIT - B](#) ***Notes to Comparison of Budgeted With Actual Expenditures and Commitments - By State Fund Type.***

[EXHIBIT - C](#) ***Organizational Chart.***

[EXHIBIT - D](#) ***Statement from Audited Official.***

EXHIBIT – A
OFFICE OF THE STATE ATTORNEY
SIXTEENTH JUDICIAL CIRCUIT
COMPARISON OF BUDGETED WITH ACTUAL
EXPENDITURES AND COMMITMENTS – BY STATE FUND TYPE
For the Fiscal Year Ended June 30, 1997

Fund Type/ Appropriation Category	Final Operating Budget	Actual Expenditures of Current Appropriations	Other Commitments of Budgeted Resources	Total Expenditures and Other Commitments of Current Appropriations	Variance - Favorable (Unfavorable)
GENERAL REVENUE FUND					
Current:					
Salaries and Benefits	\$ 2,424,238.00	\$ 2,424,238.00	\$ -	\$ 2,424,238.00	\$ -
Other Personal Services	15,684.00	15,684.00	-	15,684.00	-
Expenses	195,905.67	195,658.77	246.90	195,905.67	-
Data Processing Services	1,279.00	1,279.00	-	1,279.00	-
Operating Capital Outlay	16,375.00	16,375.00	-	16,375.00	-
Special Categories:					
Salary Incentive Payments	8,233.33	8,233.33	-	8,233.33	-
State Attorneys - Law Library	<u>1,285.00</u>	<u>1,285.00</u>	<u>-</u>	<u>1,285.00</u>	<u>-</u>
TOTAL GENERAL REVENUE FUND	<u>2,663,000.00</u>	<u>2,662,753.10</u>	<u>246.90</u>	<u>2,663,000.00</u>	<u>-</u>
TRUST FUNDS					
Current:					
Salaries and Benefits	515,263.00	310,136.03	-	310,136.03	205,126.97
Other Personal Services	30,075.00	7,433.33	-	7,433.33	22,641.67
Expenses	58,834.00	7,678.96	-	7,678.96	51,155.04
Operating Capital Outlay	125,000.00	12,468.88	-	12,468.88	112,531.12
Special Category:					
Child Welfare Legal Services	<u>38,339.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,339.00</u>
TOTAL TRUST FUNDS	<u>767,511.00</u>	<u>337,717.20</u>	<u>-</u>	<u>337,717.20</u>	<u>429,793.80</u>
TOTAL FUNDS	<u>\$ 3,430,511.00</u>	<u>\$ 3,000,470.30</u>	<u>\$ 246.90</u>	<u>\$ 3,000,717.20</u>	<u>\$ 429,793.80</u>

The accompanying notes to this Exhibit describe in more detail the information included in this comparison.

EXHIBIT – B
OFFICE OF THE STATE ATTORNEY
SIXTEENTH JUDICIAL CIRCUIT
NOTES TO COMPARISON OF BUDGETED WITH ACTUAL
EXPENDITURES AND COMMITMENTS – BY STATE FUND TYPE
For the Fiscal Year Ended June 30, 1997

- (1) The following procedures are used in adopting, amending, and reporting budgets and budgetary data:
- Section 216.011(1)(kk), Florida Statutes, indicates that for purposes of Chapter 216, Florida Statutes, State Attorneys are to be considered State agencies. Accordingly, budgets are prepared and submitted to the Legislature in the form and manner prescribed by Chapter 216, Florida Statutes, for State agencies.
 - As provided by Section 27.38, Florida Statutes, limited transfers of expenditure authority may be made by the State Attorney.
 - Budgetary information is integrated into the accounting system.
 - In accordance with Chapter 216, Florida Statutes, annual appropriations are used for: (1) authorized expenditures incurred during the current fiscal year; (2) encumbrances outstanding at year-end approved for liquidation in the subsequent year; and (3) legal, due, and unpaid obligations relating to the prior year which were not requested and/or approved to be liquidated from appropriations of the prior year.
- (2) Because the budgetary basis of accounting for operating categories described in Chapter 216, Florida Statutes, requires recognition of amounts which are in addition to those used to recognize and report expenditures in accordance with generally accepted accounting principles, the expenditures and commitments presented on Exhibit A have been shown on a basis comparable to the budget. To present these data on a basis comparable to the budget, accrual basis expenditures paid from or charged to 1996-97 fiscal year appropriations have been shown in the “Actual Expenditures of Current Appropriations” column. Additionally, encumbrances at June 30, 1997, which were approved for certification forward to be paid in the 1997-98 fiscal year are shown in the “Other Commitments of Budgeted Resources” column.
- (3) Adjustments to reconcile the budget amounts for the operating categories shown on Exhibit A with amounts appropriated are as follows:

Description	General Revenue Fund	Trust Funds
	<hr/>	<hr/>
Appropriated by Chapter 96-424, Laws of Florida	\$ 2,566,857	\$ 760,395
Changes Authorized by the Executive Office of the Governor	<u>96,143</u>	<u>7,116</u>
Total Final Operating Budget, Exhibit A	<u>\$ 2,663,000</u>	<u>\$ 767,511</u>

EXHIBIT - C
OFFICE OF THE STATE ATTORNEY
SIXTEENTH JUDICIAL CIRCUIT
ORGANIZATIONAL CHART
As of January 31, 1998

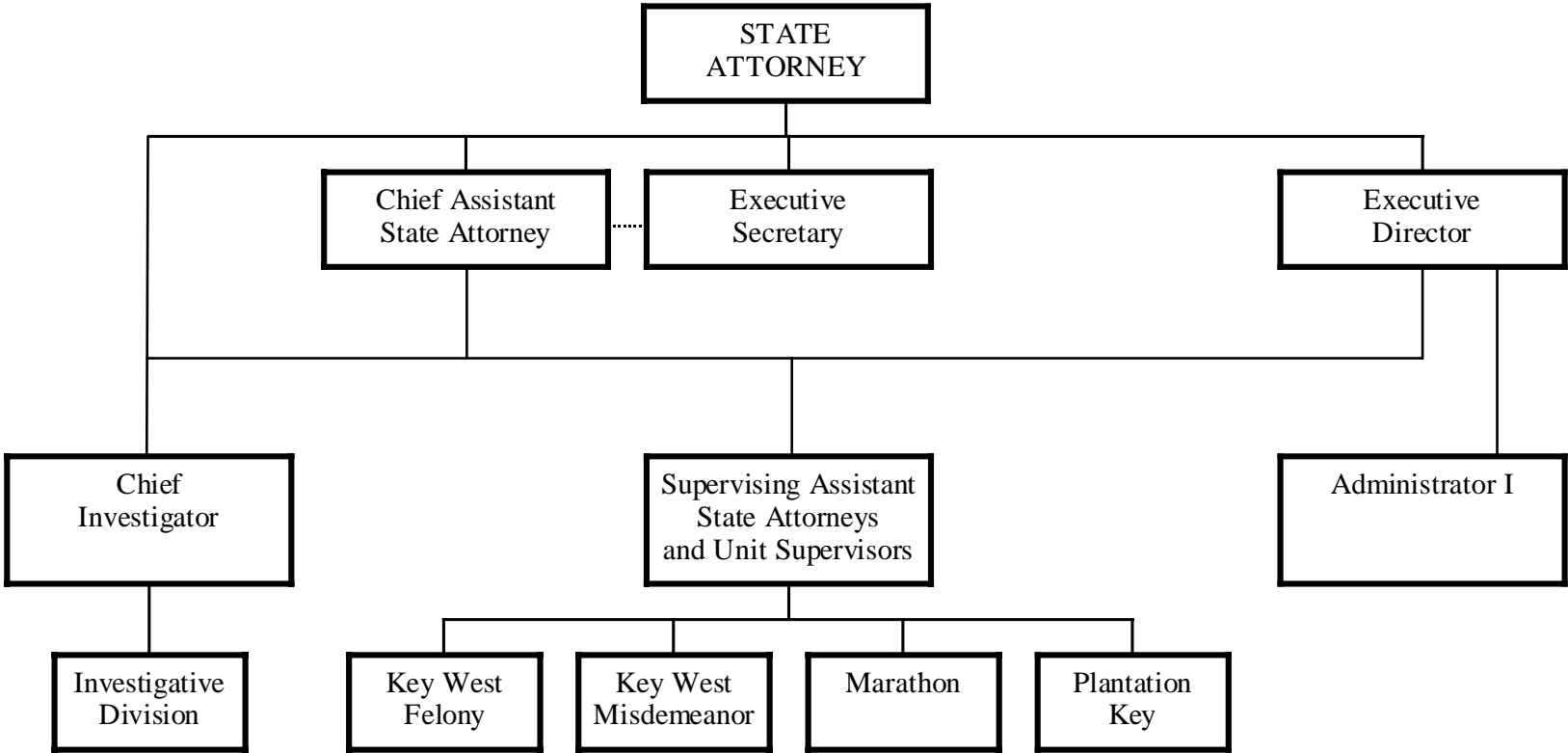


EXHIBIT - D
OFFICE OF THE STATE ATTORNEY
SIXTEENTH JUDICIAL CIRCUIT
STATEMENT FROM AUDITED OFFICIAL
For the Period February 1, 1997, Through January 31, 1998



KIRK C. ZUELCH

State Attorney

SIXTEENTH JUDICIAL CIRCUIT OF FLORIDA
530 WHITEHEAD STREET
KEY WEST, FLORIDA 33040-6547

TELEPHONE
305-292-3400
FAX 305-294-7707

April 15, 1998

Mr. Charles L. Lester
Auditor General
111 West Madison Street
P. O. Box 1735
Tallahassee, FL 32302-1735

Dear Mr. Lester:

I have received your list of preliminary and tentative audit findings and have considered your recommendations. Please accept this letter as my statement of explanation concerning those findings.

1. Personnel Administration. A section of the State Attorney Classification and Pay Plan states that in the absence of a written evaluation, the employee's performance is understood to be "satisfactory." Informal reviews are given many times during the year, and no formal evaluations are needed when the employees' performances are satisfactory or better.

2. Revenues and Cash Receipts. The receptionist now has a log for checks received in the mail, and a stamp is now used for endorsing checks as soon as they are received. When the receptionist gives out a check, the receiver initials the log. In addition, Nancy Criswell, Executive Director, has been assigned to submit checks to JAC once a week.

Sincerely,


Kirk C. Zuelch
State Attorney

Audit
Report
Par. No.

(20-23)

(24-26)