

**STATE OF FLORIDA
AUDITOR GENERAL**



*OPERATIONAL AUDIT
OF THE*

*OFFICE OF THE STATE ATTORNEY
SECOND JUDICIAL CIRCUIT*

For the Period February 1, 1998, Through January 31, 1999

STATE OF FLORIDA

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CHARLES L. LESTER, CPA
AUDITOR GENERAL

STATE OF FLORIDA
AUDITOR GENERAL
TALLAHASSEE

August 6, 1999

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,
SECOND JUDICIAL CIRCUIT,***

For the Period February 1, 1998, Through January 31, 1999.

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

Respectfully submitted,

Charles L. Lester
Auditor General

Audit supervised by:
Ben H. Cox

Audit made by:
Gail Wright

***OPERATIONAL AUDIT
OF THE***

***OFFICE OF THE STATE ATTORNEY
SECOND JUDICIAL CIRCUIT
For the Period February 1, 1998, Through January 31, 1999***

AUDIT REPORT SUMMARY

This audit report summary highlights the scope, objectives, methodology, and findings of audit report No. 13524. 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, Second Judicial Circuit, focused primarily on assets, liabilities, fund equities, revenues and cash receipts, expenditures and disbursements, budgetary controls, and management reporting. For each of these areas, our audit included examinations of various transactions (as well as events and conditions) during the period February 1, 1998, through January 31, 1999.

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 significant deficiencies in the design or operation of the internal control for those operations audited are as follows:

Procurement of Goods and Services

In Opinion No. 85-7, issued February 5, 1985, the Attorney General indicated that the payment of monthly parking rental fees for the employees of a State agency was not authorized by State laws, notwithstanding the possibility that those employees may have been required to use their vehicles on an emergency or unscheduled basis. Our tests of Office of the State Attorney expenditure records disclosed that the Office paid a total of \$1,125 per month to rent reserved parking spaces for 15 employees. Office management indicated that the spaces were necessary to carry out the public duties and responsibilities of the Office. In view of the conclusions reached by the Attorney General in Opinion No. 85-7, the Office's legal authority for paying the monthly rental fees for the 15 employees was not clear. (See paragraphs 22 through 24.)

Revenues and Cash Receipts

Pursuant to Section 832.08(5), Florida Statutes, the State Attorney may collect a fee on each check collected through the Office, and the amounts collected are to be used to fund the Worthless Check Diversion Program. Worthless Check Diversion Program fee collections of record for the 1998-99 fiscal year totaled \$163,762.53. The Office of the State Attorney's control procedures for receipting

and processing collections of Worthless Check Diversion Program fees did not reasonably ensure the accuracy and completeness of records and reports and the safeguarding of assets. (See paragraphs 25 through 27.)

The State Attorney's written response to the audit findings and recommendations included in audit report No. 13524 is presented as Exhibit D.

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**OPERATIONAL AUDIT
OF THE
OFFICE OF THE STATE ATTORNEY
SECOND JUDICIAL CIRCUIT
For the Period February 1, 1998, Through January 31, 1999**

Par.
No.

BACKGROUND

Authority

- (1) 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 Second Judicial 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 Second Judicial Circuit and in cases of preliminary trials of persons charged with capital offenses.

Organizational Structure

- (2) William N. Meggs is the State Attorney of the Second Judicial Circuit. The State Attorney of the Second Judicial Circuit is responsible for performing the duties described above, as provided by law, in Franklin, Gadsden, Jefferson, Liberty, Leon, and Wakulla Counties. Offices are maintained at Apalachicola in Franklin County, Quincy in Gadsden County, Monticello in Jefferson County, Tallahassee in Leon County, and Crawfordville in Wakulla County. At June 30, 1998, the Office of the State Attorney employed 100 people in 103 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.

- (3) The Office of the State Attorney, Second Judicial Circuit, was funded primarily by State appropriations for the 1997-98 and 1998-99 fiscal years, respectively, pursuant to Chapters 97-152 and 98-422, the General Appropriations Acts. The following is a summary of released General Revenue appropriations by appropriation category for the 1997-98 fiscal year:

<u>Appropriation Category</u>	<u>Amount Released</u>
Salaries and Benefits	\$ 4,610,342
Other Personal Services	18,386
Expenses	316,541
Operating Capital Outlay	84,975
Special Category:	
Risk Management Insurance	7,684
Salary Incentive Payments	14,495
State Attorneys - Law Library	12,296
Transfer to State Employees' Health Insurance Trust Fund	<u>47,234</u>
Total	<u>\$ 5,111,953</u>

- (4) As required by Section 27.34(2), Florida Statutes, the counties which compose the Second Judicial Circuit 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.
- (5) 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.
- (6) A comparison of the Office of the State Attorney's budgeted with actual expenditures and commitments for the 1997-98 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 1997-98 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.

- (7) 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.

Year 2000 Compliance

- (8) The Office of the State Attorney is responsible for assessing the effects of the Year 2000 compliance issue on its significant information technology systems and processes and taking appropriate remedial action. Generally, the Year 2000 compliance issue arises from concerns that information technology systems and processes will not be Year 2000 compliant at January 1, 2000. Year 2000 compliant information technology systems and processes are those capable of successfully processing year-date data beyond the year 1999. In March 1999, the Leon County Management Information System (MIS) Group identified 19 personal computers within the Office of the State Attorney that, according to the Group, did not meet one or more of the Group's Year 2000 evaluative criteria. The Group concluded that, because the Office of the State Attorney was connected to the Leon County MIS, any personal computers that did not meet these criteria would need to be replaced or remedial action taken. Office management indicated on June 28, 1999, that Leon County has agreed to replace 9 of the 19 personal computers and that the remaining 10 would be replaced by the Office before the end of the 1999 calendar year.
- (9) Because of the unprecedented nature of the Year 2000 issue, its operational effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Accordingly, we do not provide assurance with regard to the representations made by Office management relative to Year 2000 compliance status. Further, we do not provide assurance that the Office is or will be Year 2000 ready, that the Office's Year 2000

remediation efforts will be successful in whole or in part, or that parties with which the Office does business will be Year 2000 ready.

Related Audits

- (10) Our audit did not extend to an examination of the Office of the State Attorney's financial statements. On February 17, 1999, this Office issued audit report No. 13393, with accompanying general purpose financial statements of the State of Florida as of and for the fiscal year ended June 30, 1998. 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, 1999, will be the subject of a separate audit report.
- (11) 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. On June 3, 1999, this Office issued audit report No. 13490, presenting the results of our Statewide audit of Federal awards administered by the State of Florida for the fiscal year ended June 30, 1998. Federal awards administered by the Office of the State Attorney were included in the scope of that audit. A similar audit of Federal awards administered by the State of Florida for the fiscal year ended June 30, 1999, will be the subject of a separate audit report.



CHARLES L. LESTER, CPA
AUDITOR GENERAL

STATE OF FLORIDA
AUDITOR GENERAL
TALLAHASSEE

August 3, 1999

REPORT ON COMPLIANCE AND INTERNAL CONTROL

- (12) Office of the State Attorney, Second 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.
- (13) The scope of this audit focused primarily on assets, liabilities, fund equities, revenues and cash receipts, expenditures and disbursements, budgetary controls, and management reporting. For each of these areas, our audit included examinations of various transactions (as well as events and conditions) during the period February 1, 1998, through January 31, 1999.
- (14) 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.

- (15) 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, and accordingly, we do not express such an opinion.
- (16) 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.
- (17) 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.
- (18) 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.
- (19) 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.

- (20) 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.

Respectfully submitted,

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

Charles L. Lester, CPA
Auditor General

FINDINGS AND RECOMMENDATIONS

- (21) 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 the *Classification and Pay Plan for the Employees of the Offices of the State Attorneys of the State of Florida*, pursuant to the provisions of Section 27.25(1), Florida Statutes, and the adoption of the *State Attorney Purchasing Rules*, 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.

Procurement of Goods and Services

- (22) The Office of the State Attorney paid a total of \$1,125 per month to rent reserved parking spaces for 15 employees. The Office's legal authority for paying the monthly rental fees for the 15 employees was not clear.
- (23) In Opinion No. 85-7, issued February 5, 1985, the Attorney General indicated that the payment of monthly parking rental fees for the employees of a State agency was not authorized by State laws, notwithstanding the possibility that those employees may have been required to use their vehicles on an emergency or unscheduled basis. The Attorney General's conclusion appears to have been based on a determination that, rather than providing primarily a public benefit, the payment of parking rental fees provided primarily a personal benefit to the employees.
- (24) Our tests of Office expenditure records disclosed a recurring monthly payment to a parking garage in the amount of \$1,125 for the rental of 15 parking spaces. The parking garage is located in close proximity to the Leon County Courthouse. Office management indicated that the spaces were necessary to carry out the public duties and responsibilities of the Office. In view of the conclusions reached by the Attorney General in Opinion No. 85-7, the Office's legal authority for paying the monthly rental fees for the 15 parking spaces was not clear. We recommend that the Office review for each of these positions their respective duties and responsibilities and the required frequency of their daily trips to and from the Leon County

Courthouse. For those employees for whom the parking rental provides primarily a personal rather than a public benefit, the Office should document the legal basis for continuing the payment of the monthly rental fees.

Revenues and Cash Receipts

- (25) The Office of the State Attorney's control procedures for receipting and processing collections of Worthless Check Diversion Program fees did not reasonably ensure the accuracy and completeness of records and reports and the safeguarding of assets.
- (26) Pursuant to Section 832.08(5), Florida Statutes, the State Attorney may collect a fee on each check collected through the Office, and the amounts collected are to be used to fund the Worthless Check Diversion Program. Worthless Check Diversion Program fee collections of record for the 1998-99 fiscal year totaled \$163,762.53. Our review of the controls established to reasonably ensure the accuracy and completeness of records and reports and the safeguarding of assets disclosed the following procedural deficiencies:
- The Worthless Check Diversion Program caseload is shared by five employees. Each of these employees had access to hard copy case files and was responsible for opening and updating case management system records and for collecting the fees due. Under such circumstances, case management system records and case files could be manipulated to conceal the diversion or loss of amounts collected.
 - The Office utilized prenumbered receipt forms purchased from an outside vendor to acknowledge the Worthless Check Diversion Program fees received. The Office had established procedures to periodically account for all of the receipt forms that were on hand and that were used. However, we found that the Office had not reconciled the revenues received, as shown by the prenumbered receipts, to the cash listings supporting the deposit of such revenues and the recording thereof in the Office's general ledger. The failure to periodically reconcile the revenues received, as shown by the prenumbered receipts, to cash listings and the revenues recorded in the Office's general ledger limits the effectiveness of the controls afforded by use of the prenumbered forms.
- (27) To ensure the accuracy and completeness of records and the safeguarding of the amounts collected, we recommend that the Office of the State Attorney assign collection responsibilities

to employees other than those involved in the maintenance of Worthless Check Diversion Program case records. In addition, the Office should periodically reconcile the revenues received, as shown by the prenumbered receipts, to cash listings and to the revenues recorded in the Office's general ledger.

Other Matters

- (28) During our audit field work, the State Attorney of the Second Judicial Circuit indicated that an employee in his Office had been charged with committing several acts of fraud relating to the falsification of travel vouchers and other diversions of the public funds of the Office. Information available concerning the allegations was considered in determining the nature, timing, and extent of the auditing procedures performed.

STATEMENT FROM AUDITED OFFICIAL

- (29) 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, Second Judicial Circuit. The State Attorney's written response to the audit findings and recommendations included in this report is shown as Exhibit D.

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
SECOND JUDICIAL CIRCUIT
COMPARISON OF BUDGETED WITH ACTUAL
EXPENDITURES AND COMMITMENTS – BY STATE FUND TYPE
For the Fiscal Year Ended June 30, 1998

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	\$ 4,610,342.00	\$ 4,607,579.93	\$ -	\$ 4,607,579.93	\$ 2,762.07
Other Personal Services	18,386.00	18,383.41	-	18,383.41	2.59
Expenses	316,541.00	316,541.00	-	316,541.00	-
Operating Capital Outlay	84,975.00	68,546.38	16,355.00	84,901.38	73.62
Special Category:					
Risk Management Insurance	7,684.00	7,684.00	-	7,684.00	-
Salary Incentive Payments	14,495.00	14,455.88	-	14,455.88	39.12
State Attorneys - Law Library	12,296.00	12,256.37	-	12,256.37	39.63
Transfer to State Employees' Health Insurance Trust Fund	<u>47,234.00</u>	<u>47,234.00</u>	<u>-</u>	<u>47,234.00</u>	<u>-</u>
TOTAL GENERAL REVENUE FUND	<u>5,111,953.00</u>	<u>5,092,680.97</u>	<u>16,355.00</u>	<u>5,109,035.97</u>	<u>2,917.03</u>
TRUST FUNDS					
Current:					
Salaries and Benefits	232,063.00	161,217.00	-	161,217.00	70,846.00
Other Personal Services	142,871.00	93,930.84	-	93,930.84	48,940.16
Expenses	67,740.00	34,556.93	227.26	34,784.19	32,955.81
Operating Capital Outlay	165,000.00	101,075.78	8,380.00	109,455.78	55,544.22
Special Category:					
Acquisition of Motor Vehicles	65,200.00	61,230.64	-	61,230.64	3,969.36
Transfer to State Employees' Health Insurance Trust Fund	<u>2,074.00</u>	<u>2,074.00</u>	<u>-</u>	<u>2,074.00</u>	<u>-</u>
TOTAL TRUST FUNDS	<u>674,948.00</u>	<u>454,085.19</u>	<u>8,607.26</u>	<u>462,692.45</u>	<u>212,255.55</u>
TOTAL FUNDS	<u>\$ 5,786,901.00</u>	<u>\$ 5,546,766.16</u>	<u>\$ 24,962.26</u>	<u>\$ 5,571,728.42</u>	<u>\$ 215,172.58</u>

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

EXHIBIT – B
OFFICE OF THE STATE ATTORNEY
SECOND JUDICIAL CIRCUIT
NOTES TO COMPARISON OF BUDGETED WITH ACTUAL
EXPENDITURES AND COMMITMENTS – BY STATE FUND TYPE
For the Fiscal Year Ended June 30, 1998

- (1) The following procedures are used in adopting, amending, and reporting budgets and budgetary data:
- Section 216.011(1)(mm), 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 1997-98 fiscal year appropriations have been shown in the “Actual Expenditures of Current Appropriations” column. Additionally, encumbrances at June 30, 1998, which were approved for certification forward to be paid in the 1998-99 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
Appropriated by Chapter 97-152, Laws of Florida	\$ 4,995,397	\$ 600,622
Changes Authorized by the Executive Office of the Governor	<u>116,556</u>	<u>74,326</u>
Total Final Operating Budget, Exhibit A	<u>\$ 5,111,953</u>	<u>\$ 674,948</u>

EXHIBIT - C
OFFICE OF THE STATE ATTORNEY
SECOND JUDICIAL CIRCUIT
ORGANIZATIONAL CHART
As of June 30, 1998

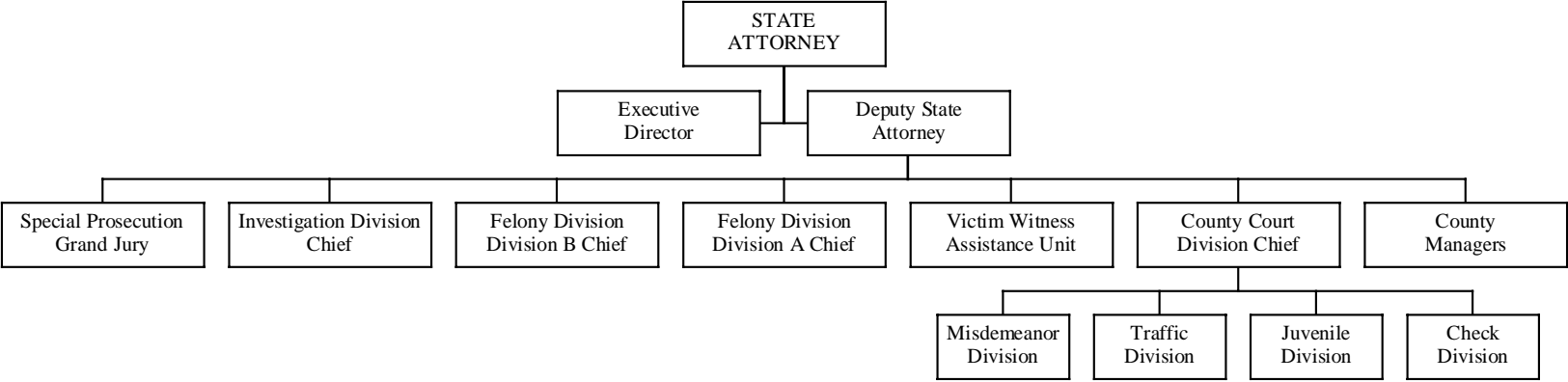


EXHIBIT – D
OFFICE OF THE STATE ATTORNEY
SECOND JUDICIAL CIRCUIT
STATEMENT FROM AUDITED OFFICIAL
For the Period February 1, 1998, Through January 31, 1999

WILLIAM N. MEGGS
STATE ATTORNEY



LEON COUNTY COURTHOUSE
301 S. MONROE STREET
TALLAHASSEE, FLORIDA 32309-2550
TELEPHONE (904) 488-6701

OFFICE OF
STATE ATTORNEY
SECOND JUDICIAL CIRCUIT OF FLORIDA

August 3, 1999

Mr. Charles Lester
Auditor General
Post Office Box 1735
Tallahassee, FL 32302

Dear Mr. Lester:

This letter is submitted in response to the preliminary and tentative audit findings.


Procurement of Goods and Services

Our office has had an ongoing effort to obtain parking for all of our employees. Until recently, the Department of Management Services, Bureau of Property Management, Parking Services Section would not allow the State Attorney employees to park in the state parking lots. In late 1997 they began to provide spaces as available and we have obtained approximately twenty parking spaces in the state parking lots and have requested more. As more state parking spaces become available, we will delete the rental spaces and the payment of fees.

Revenues and Cash Receipts

We are in the process of reviewing your recommendations and determining the best procedures for accomplishing the goals set out. For instance, we have contacted the Leon County Clerk of Court about the possibility of that office handling the receipt of cash and eliminating some of our collection responsibilities. We will very soon make appropriate changes to provide adequate controls to ensure the accuracy and completeness of records and reports and safeguard assets.

Sincerely,


WILLIAM N. MEGGS
State Attorney

WNM/nm

Audit
Report
Par. No.

(22-24)

↓

(25-27)

↓