



Office of Pasco County Clerk & Comptroller

INTRAOFFICE MEMORANDUM

DATE: August 5, 2021

TO: Nikki Alvarez-Sowles, Esq., Clerk & Comptroller

FROM: Patrice M. McBride, Inspector General 

SUBJECT: Follow-Up of the 2020-05 Audit of the Deposit Will Process

As part of the 2021 annual audit plan, the Department of Inspector General (IG) conducted a follow-up review of the Audit of the Deposit Will Process, #2020-05. This follow-up was conducted to determine the status of each corrective action plan from the original audit.

The IG team appreciates the cooperation, patience, and professional courtesy received from the Civil team during this process. The Civil team provided the IG team with documentation that helped to efficiently identify the implemented corrective actions.

Based on the results of the completed follow up, it was determined that five of the six corrective action plans were fully completed:

Previous Statement of Condition	Corrective Action Completion Status
1. Instances of noncompliance with procedures were identified.	Completed
2. Documented policies and procedures did not provide current, complete, or detailed guidance for some steps.	Completed*
3. Segregation of duties was not effective for the verification process.	Completed*
4. Inconsistencies between DC and NPR	Completed*
5. The requirement for deposit will verification was not consistent throughout the office.	Completed
6. Documentation of deposited wills verified prior to destruction was not maintained.	Partially Completed

*Portions of the corrective action plan no longer applied or a compensating control was implemented.

The corrective action plan from comment number six on the original audit report was partially completed. This corrective action was partially implemented because there have been no deposit wills destroyed since the 2020-05 audit engagement. Therefore, Civil management has not been able to finalize updates to the destruction procedures to ensure they provided complete and accurate guidance.

We request the Clerk & Comptroller acknowledge and accept this report.

Acknowledgment and formal acceptance:

cc: Kimberly Thompson, Chief Operations Officer
Heather Grimes, Chief Administrative Officer
Jerome Jordan, Director of Civil Court Services
Jo Ploettner, Assistant Director of Civil Court Service