



## Inspector General Insights

**Background:** One-time payments are processed for various types of departmental disbursements, when there are payments to vendors or individuals that are unlikely to recur. Examples are refunds for park reservations or program refunds on behalf of the Board of County Commissioners (BCC), or jury payments to citizens by the Clerk of Courts (COC). Payment information is either manually entered or uploaded into SAP for payment processing. Due to the inherent high risk of errors or fraud in the manual payment process, the OIG completed an initial review of one-time payments.

**Objective:** Ensure payments are issued to valid payees, are properly supported, and are independently reviewed as per policy.

**Scope:** BCC and COC one-time payments issued during the 2020-2021 fiscal years were reviewed.

### **Observations:**

#### What's Working:

- ✓ The Clerk's office has seen a 117% increase in BCC one-time payments from 2020 to 2021, mainly due to the new CARES/ERAP grant disbursements related to COVID-19. During this time, the Finance and Operations team have maintained proper internal controls to ensure payments are issued to valid payees, contain proper support, and are appropriately approved.
- ✓ Manual refund requests are being reviewed for proper independent approval.

#### Needs Improvement:

- Current procedures need to be complete and accessible upon request.
- Evidence of independent oversight for disbursements uploaded to SAP should be consistently maintained.
- BCC disbursement support in SAP should tie to the amount disbursed.
- There were 296 checks cut to the same FPL address in 2020-2021 through the one-time payment vendor. The vendor allows for electronic payment, which could result in savings.

### **Recommendations & Actions:**

- Maintain evidence of independent review when disbursements are uploaded to SAP.
- When possible, checks should be combined by vendor for each pay run to limit the number of checks issued.
- Explore the opportunity for electronic payment of FPL invoices once the SAP upgrade is completed.

**Conclusion:** Overall, controls are designed and operating effectively to ensure payments are issued to valid payees, contain proper support, and are appropriately approved.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	# Observations / Recommendations
9,645	\$ 70,264,995.09	\$161,771.87	\$0	3