

**AUDIT OF
RECORDER'S COURT
OCTOBER 22, 2024**

AUDIT AUTHORIZATION

An audit of the Recorder's Court was requested by previous Internal Auditor John Redmond and authorized by City Council on October 8, 2019.

BACKGROUND/HISTORY

The Recorder's Court hears traffic, criminal, and city ordinance cases made by the Columbus Police Department, Special Enforcement, Metro Narcotic Task Force, Fire Department, Georgia State Patrol, and the Columbus State University Police Department.

The court's functional responsibility is to set bail, issue warrants, collect fines/bonds, set probation terms, hear and determine if probable cause exists for State/Superior court offenses; they also adjudicate city ordinances and certain state offenses.

AUDIT SCOPE

The scope of the audit included a review of existing policies and procedures in the financial area which meets with customers daily and is responsible for the collection of bonds/fines, and the judicial area, which creates court dockets for three sessions of court daily, Saturday court sessions and four monthly sessions of Environmental Court.

The audit included a review of the flow of customer traffic throughout the building as well as the general maintenance and upkeep of the facility.

GENERAL AUDIT PROCESS

The audit process began with an entrance conference on October 31, 2023, attended by Internal Auditor Donna McGinnis, Chief Clerk Clautretta Fitzpatrick-Williams, Forensic Auditor Benjamin Meadow, and Forensic Auditor Jonathan Smith. The auditors explained the purpose of the audit and Ms. Clautretta provided a departmental overview. The auditors developed an audit program to include a review of and the assessment of management supervision, operations, personnel, internal controls, and facilities. Fieldwork began on January 17, 2024, and concluded on July 25, 2024.

A. MANAGEMENT SUPERVISION

AUDIT PROCESS

The auditor reviewed budgetary performance, policies and procedures, and department goals and objectives. Additionally, a payroll audit was conducted, employee interviews, a review of internal controls, and the operation of each division.

AUDIT FINDINGS

By reviewing the financial statements for FY2021 through FY2023, the auditor found that the department is \$197,415 under budget on expenses and revenue was under budget by \$3.3 million. This reflects a drastic decline in cases from a slowly moving backlog caused by pandemic measures subsequently followed by a substantial dismissal of traffic hearings which was done to suppress the overwhelming caseload.

Performance metrics other than budgetary were not observed but did not seem necessary given workload and assignments were visible and observably tracked within the software. Written policies, procedures, goals/objectives were also present.

A payroll audit was conducted to confirm the physical existence of all paid personnel. No discrepancies were noted.

During employee interviews, it was evident that the job descriptions mostly aligned with the actual duties performed.

Upon observation of employees, it was apparent that they were reasonably proficient at performing their basic tasks. Employees appeared to utilize the available computer software to the extent of its capabilities. We did notice some manual work referring to instances where certain tasks are still carried out printing paper.

Supervisory personnel appeared capable of strategically approving and tracking individuals' time-off to mitigate any overlap that would result in staffing shortages. Resourceful use of software to electronically track and record employees' time on/off with an interactive schedule was observed. Management appears responsibly involved as active participants in the approval process regarding the necessary internal controls pertinent to cash collection. Deposits are made daily by the finance supervisor who also has a designated backup for this function in the event she is not capable.

AUDIT RECOMMENDATIONS

No recommendations currently.

B. FINANCIAL OPERATIONS

DUTIES & RESPONSIBILITIES

The financial operations staff is responsible for entering court bonds and fines into the courts accounting system and collection and posting payments from customers in person or by mail. Daily cash reconciliations are performed, and respective bank deposits are made, In addition to processing deposits from credit cards, checks, and online payments.

AUDIT PROCESS

We observed staff performing their daily tasks (i.e. customer interactions, knowledge of fines and citations, proficiency with the use of Odyssey software regarding individual daily batch collections reporting, etc.)

AUDIT FINDINGS

When observing a typical workday in the financial area, staffing in numbers seemed adequate. The staff was assisting customers at the lobby window as phone calls were answered within a decent time frame by various team members. (We only observed several calls throughout the day as they were infrequent and minor in occurrence.) It is noted that the drive-through window is not in service and has not been for years, however there was no indication customer service was hindered in any way. Since previous audits, there has been a significant reduction in volume of in-person and over-the-phone customer service interactions which can be attributed to the development of online payment. The link to the payment portal appeared operational and does allow those with outstanding citations to view and pay their balances. (Given the citations have already been processed.) The link to the payment calculator was also functional. This feature allows customers to determine the amount of their traffic violations based on citation number and other detailed information located on the summons.

Cash management procedures are uniform, and a policy is in place to lock cash drawers when unattended. Bank deposits are made daily. Tills are also balanced daily all-inclusive of cash payments, credit cards, and checks. These create a proper system of accountability and significantly reduce the risk of theft.

AUDIT RECOMMENDATIONS

No recommendations currently.

C. JUDICIAL OPERATIONS

DUTIES AND RESPONSIBILITIES

Judicial operations consist of preparing dockets for each court session, scheduling court appearances on outstanding bonds, assist with court proceedings, and enter case dispositions for Georgia Crime Information Center (GCIC) reporting. The function also consists of processing state and superior court bonds.

AUDIT PROCESS

We observed staff performing their daily tasks (i.e. preparing dockets, customer interactions, knowledge of fines and citations, proficiency and use of Odyssey software and the GCIC system.

AUDIT FINDINGS

After observing employees, it was apparent that they were proficient at performing their basic tasks. We observed some manual work.

GCIC reporting to the state is consistently current and up to date. No backlog persists. Multiple employees are also certified for performing GCIC reporting and regularly rotate to handle the workflow.

Four copies of case information are printed and handed out to the Judge, DA, public defender, and the court clerk before every individual hearing. This same data is already available within Odyssey reporting software.

Regular software issues and inconsistencies were noted with the use of Tyler systems. Complaints of overall generally sluggish performance in Odyssey were unanimous among judicial staff. Consequently, a lag in workflow is consistent. The automated transmission of traffic violation data intermittently fails to flow from Brazos, (citation recording software), to Odyssey for days up to weeks at a time. As a result, docket information is manually recorded by staff and is duplicated when the upload is suddenly and randomly received. The removal of such duplication must be done manually and can take hours to resolve.

Weekly conference calls with Tyler representatives are ongoing and are led by the assistant chief clerk, however not much progress has been made thus far in resolving persistent technological issues.

RECOMMENDATIONS

The Judge, DA, public defender, and in-court clerk should all have assigned city issued laptops to access pertinent case details before and during every hearing.

Advocate to arrange an extensive in-person meeting with Tyler IT representative(s) to develop system issue fixes.

D. FACILITIES MAINTENANCE

SCOPE

The scope of the audit included a review of the building, its safety, upkeep and appearance. The activity at Recorder's Court includes a staff of twenty-three employees and welcomes a copious number of citizens daily.

PROCESS

The auditors and recorder's court Chief Clerk completed a walk-through of the facility to identify and document areas that are ill-maintained and/or in disrepair.

FINDINGS/RECOMMENDATIONS/AUDITEE RESPONSES

Recorder's Court has inconvenient, inadequate parking with poor access. The parking lot has forty-seven spaces of which seven are designed for handicapped parking. The white parking lines that designate each individual spot are incredibly faded and a few spaces are very difficult to discern. The parking lines need to be repainted.

There is a considerable amount of overgrowth of grass and weeds sprouting up through many of the cracks which in some instances present tripping hazards. These areas should be trimmed and treated.

The front lawn needs mowing and trimming.

Public restrooms were found to be poorly illuminated and improperly cleaned.

Many of the courtroom chairs are damaged, as the seats do not fold back upward creating a traffic impediment. If the chairs are difficult to repair and maintain, we suggest installing pews as an alternative.

There are scuffs and damage covering the walls. In addition, there is wiring hanging on the outside of the walls from the ceiling. The wiring needs to be re-routed inside of the walls and the walls should be painted.

The courtroom carpet appears soiled and retains an unpleasant odor although it is routinely maintained. The carpet should be replaced.

In an active courtroom it was observed that the judge and public defender were not audible during the session. New and improved audio equipment should be installed.

The concrete walkways have weeds and grass sprouting through the joints in between the individual slabs. Is recommended to trim the growth and apply treatment.

The Employee work area was notably cold in the winter and hot and humid during the summer. Contract bids for the purchase or repair of an HVAC unit should be considered.



Recorder's Court

702 Tenth Street
Columbus, Georgia 31901
(706) 653-4256

September 3, 2024

Donna McGinnis
Internal Auditor
Columbus Consolidated Government
100 10th Street
Columbus, Georgia 31901

Re: Acknowledgement of Audit Report Dated August 9, 2024

Dear Ms. McGinnis,

We received your audit report dated August 9, 2024. We would like to extend our gratitude for the review and analysis you and your team provided. We appreciate the time and effort invested by your team in conducting the audit and compiling the report.

We acknowledge receipt of your report and confirm that we have reviewed the findings and recommendations. Please be assured that we are committed to addressing any issues identified and implementing the suggested improvements and look forward to a presentation to City Council.

If there are any additional follow-up items or clarifications needed, please do not hesitate to contact us. Otherwise, as per your discussions with Chief Clerk, Clautretta Williams, we consider the audit concluded with this correspondence.

Thank you and your team once again for your insights, professionalism, and guidance throughout the audit process. We look forward to continuing our positive working relationship.

Sincerely,

David B. Ranieri
Chief Judge
Recorder's Court of Columbus