



**Jerome Kaszubowski**  
 Clerk of Circuit Court & Comptroller  
 Highlands County, Florida

CLERK OF CIRCUIT COURT  
 CLERK OF COUNTY COURT  
 COUNTY AUDITOR  
 COUNTY RECORDER  
 CLERK TO THE BOARD OF COUNTY COMMISSIONERS

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**MEMORANDUM**

**Date: 31-Dec-20**

**To: Commissioners**

**From: Heather Woods, MS, CIA, CRMA, CISA  
 Director of Compliance and Internal Audit**

**Re: CARES Program – Clerk of Courts Update**

The Highlands County Clerk of Courts Compliance and Internal Audit Department is focused on ensuring each CARES Grant Program approved case is reviewed efficiently, concerns are communicated to the BOCC, cases are accurate and complete and are then recommended for payment. A component of this process is ongoing monitoring of several key performance indicators (KPIs). These KPIs ensure effective and efficient tracking and management of the Clerk of Courts CARES Grant Program review and payment process. We are providing these KPIs and the attached charts to give up-to-date information regarding the Clerk of Courts ongoing role in the CARES Grant Program.

**Clerk of Courts CARES Grant Program KPIs – End of Day 12-30-2020 – Phase I**

	Total Applications in the BOCC Review Process	Total BOCC Approved Cases	Total Cases Reviewed by Audit	Cases Pending Audit Review
<b>Individual</b>	1,537*	1,638*	1,638*	0
<b>Business</b>	648*	672*	672*	0
<b>Community</b>	12	12	12	0

\*Business and individual figures for "Total BOCC Approved Cases" and "Total Cases Reviewed by Audit" are greater than "Total Applications in the BOCC Review Process" due to case status changes. There are cases that were approved by BOCC staff then the approved case status was removed and later changed back to approved or may later be denied/closed. This results in these cases being approved by the BOCC staff and reviewed by Audit twice or denied/closed cases being included in the approved and reviewed count.

	Checks Issued	Checks Pending for 12/30/2020	% of Total BOCC Approved Cases Paid/Approved for Payment	% of Reviewed Cases w/Concerns Sent to BOCC	% of Outstanding Reviewed Cases w/Concerns Sent to BOCC
<b>Individual</b>	1,532	1	93.6%	11.5%	0.0%
<b>Business</b>	645	0	96.0%	22.0%	0.0%
<b>Community</b>	12	0	100.0%	8.3%	0.0%



### Clerk of Courts CARES Grant Program KPIs – End of Day 12-30-2020 – Phase II

	Total Applications in the BOCC Review Process	Total BOCC Approved Cases	Total Cases Reviewed by Audit	Cases Pending Audit Review
<b>Individual</b>	469	522	522	0
<b>Business</b>	117	124	124	0
<b>Community</b>	3	3	3	0

	Checks Issued	Checks Pending for 12/30/2020	% of Total BOCC Approved Cases Paid/Approved for Payment	% of Reviewed Cases w/Concerns Sent to BOCC	% of Outstanding Reviewed Cases w/Concerns Sent to BOCC
<b>Individual</b>	466	2	89.7%	17.8%	0.0%
<b>Business</b>	115	2	94.4%	18.5%	0.0%
<b>Community</b>	3	0	100.0%	33.3%	0.0%

### Clerk of Courts CARES Grant Program KPIs – End of Day 12-30-2020 – Phase III

	Total Applications in the BOCC Review Process	Total BOCC Approved Cases	Total Cases Reviewed by Audit	Cases Pending Audit Review
<b>Individual</b>	263	299	299	0
<b>Business</b>	75	75	75	0

	Checks Issued	Checks Pending for 12/30/2020	% of Total BOCC Approved Cases Paid/Approved for Payment	% of Reviewed Cases w/Concerns Sent to BOCC	% of Outstanding Reviewed Cases w/Concerns Sent to BOCC
<b>Individual</b>	250	10	87.0%	14.7%	0.0%
<b>Business</b>	52	21	97.3%	1.3%	0.0%

**KPI Notes:**

**Total Applications in the BOCC Review Process:** This includes applications that are in first review, second review, final review, approved by the BOCC staff or paid.

**Total BOCC Approved Cases:** These are cases which have been approved by the BOCC and are the population of cases the Clerk's Internal Audit Department is reviewing and recommending for payment, or already paid.

**% of Reviewed Cases w/Concerns Sent to BOCC:** These are all cases that had a concern identified and were sent back to the BOCC point of contact for research and/or correction.

**% of Outstanding Reviewed Cases w/Concerns Sent to BOCC:** These are cases that had a concern identified and were sent back to the BOCC point of contact for research and/or correction and are still pending feedback from the BOCC staff.



A few additional items of note:

- The prior weeks check totals and the current week's pending check totals are noted below.

Phase I

○ Business:	prior:	\$1,896,500	current:	\$ 0	total:	\$1,896,500
○ Individual:	prior:	\$2,311,500	current:	\$ 1,500	total:	\$2,313,000
○ Community:	prior:	\$ 172,850	current:	\$ 0	total:	<u>\$ 172,850</u>
				total paid:		\$4,382,350

Phase II

○ Business:	prior:	\$ 276,000	current:	\$ 7,000	total:	\$ 283,000
○ Individual:	prior:	\$ 697,500	current:	\$ 3,000	total:	\$ 700,500
○ Community:	prior:	\$ 12,500	current:	\$ 0	total:	<u>\$ 12,500</u>
				total paid:		\$ 996,000

Phase III

○ Business:	prior:	\$ 126,000	current:	\$ 5,000	total:	\$ 131,000
○ Individual:	prior:	\$ 376,500	current:	\$ 15,000	total:	<u>\$ 391,500</u>
				total paid:		\$ 522,500

Grand total paid: **\$5,900,850**

- Self-Certification prior weeks check totals and the current week's pending checking totals are noted below.

○ Business:	prior:	\$ 729,000	current:	\$ 3,000	total:	\$ 732,000
○ Individual:	prior:	\$2,469,000	current:	\$ 7,500	total:	<u>\$2,476,500</u>
				Grand total paid:		<b>\$3,208,500</b>

- The Clerk of Courts Internal Audit Department has reviewed all BOCC approved cases in phases I, II & III for business, individual and community applicants. As well as, all BOCC approved self-certifications for business and individual grant recipients that received funds in phase I or II.
- Attached graphs include data from all phases and self-certifications.

If there are any questions or concerns please feel free to contact our office.

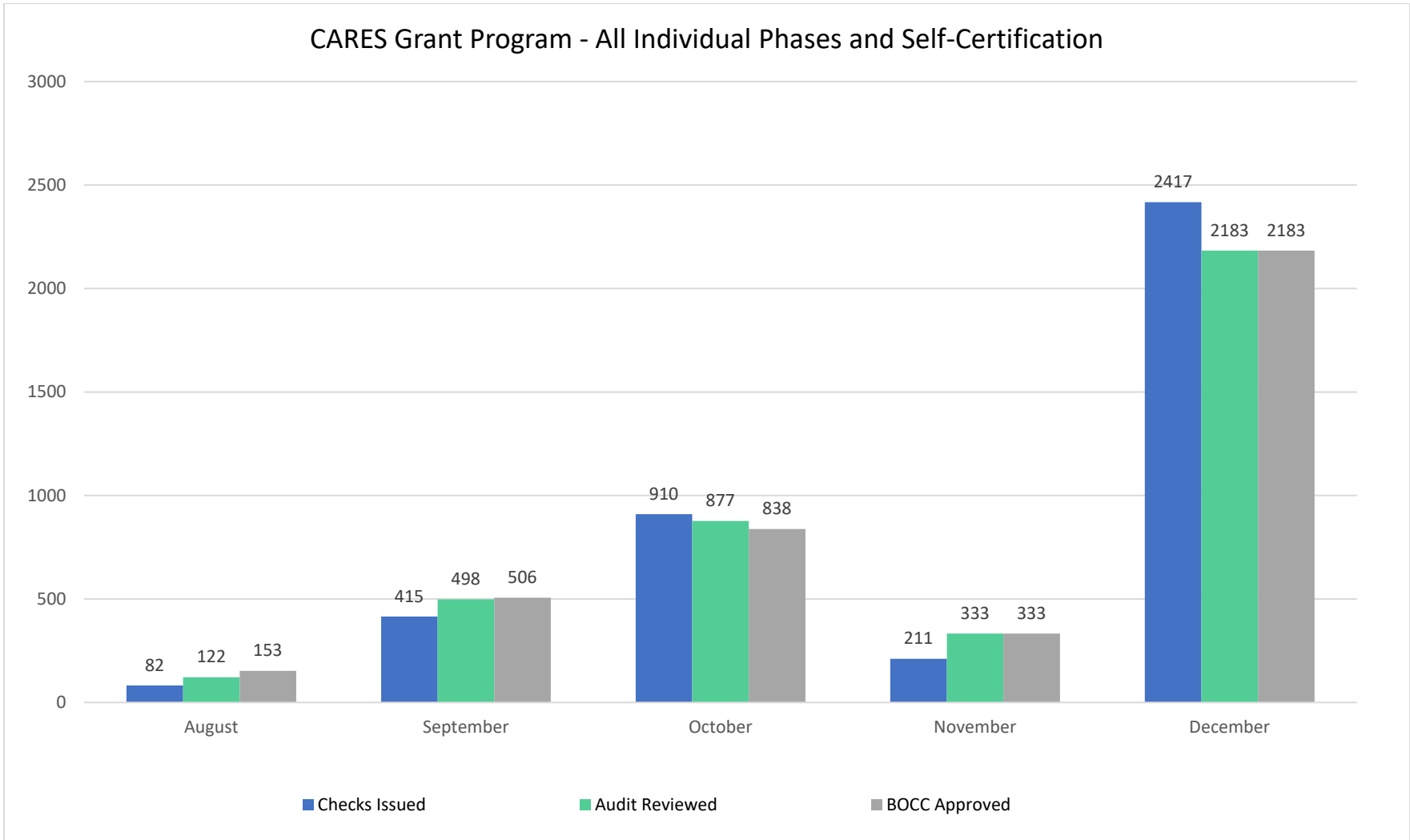
Thank you.

w/attachments

cc: Randy Vosburg, County Administrator  
Laurie Hurner, Assistant County Administrator  
Jerome Kaszubowski, Clerk of Courts  
Latosha Reiss, Emergency Management Manager



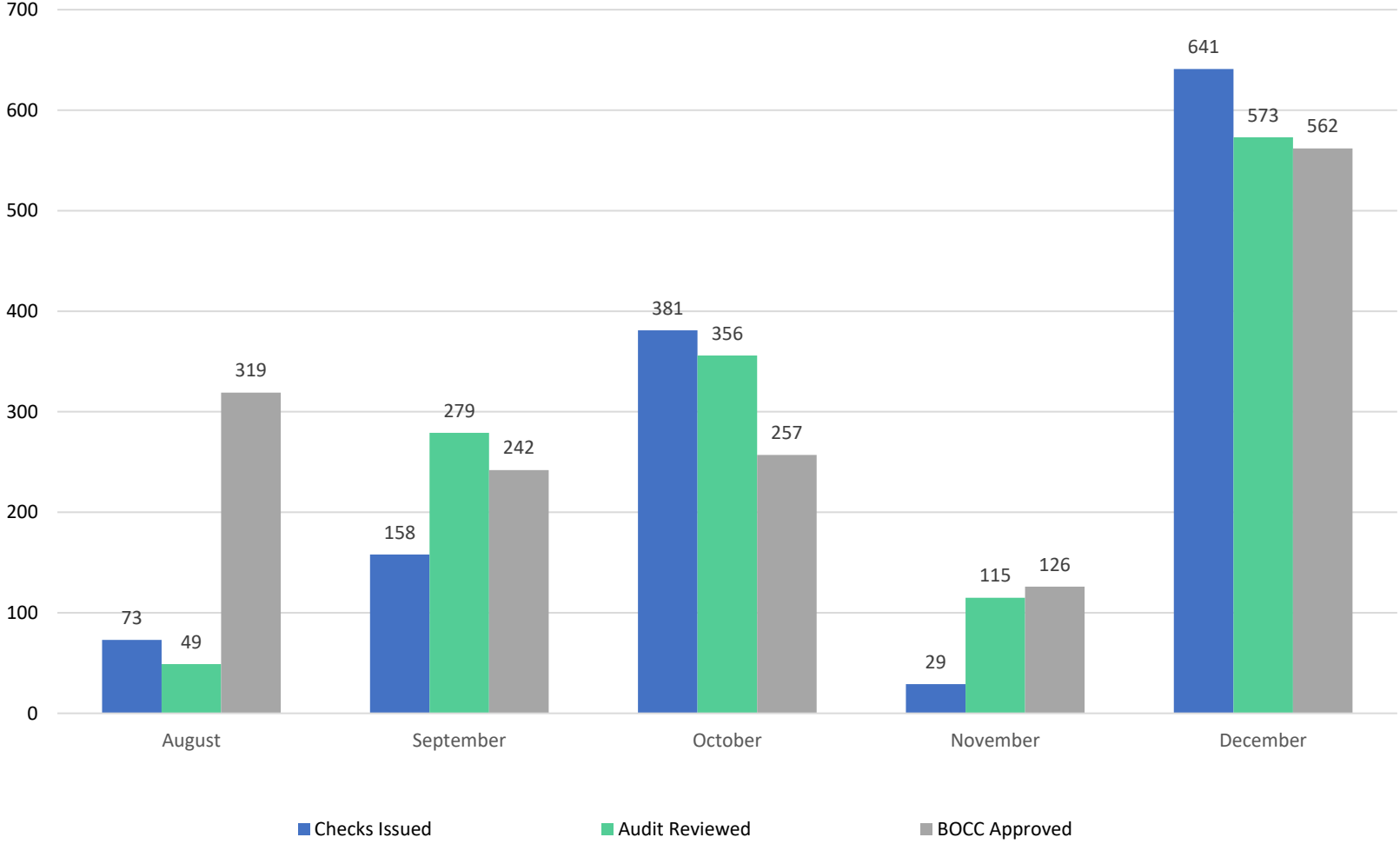
### CARES Grant Program - All Individual Phases and Self-Certification



Data shown is the activity for individual grants since the inception of the BOCC CARES Grant Program. The month of December is greatly increased as a result of the self-certification component of the CARES Program.



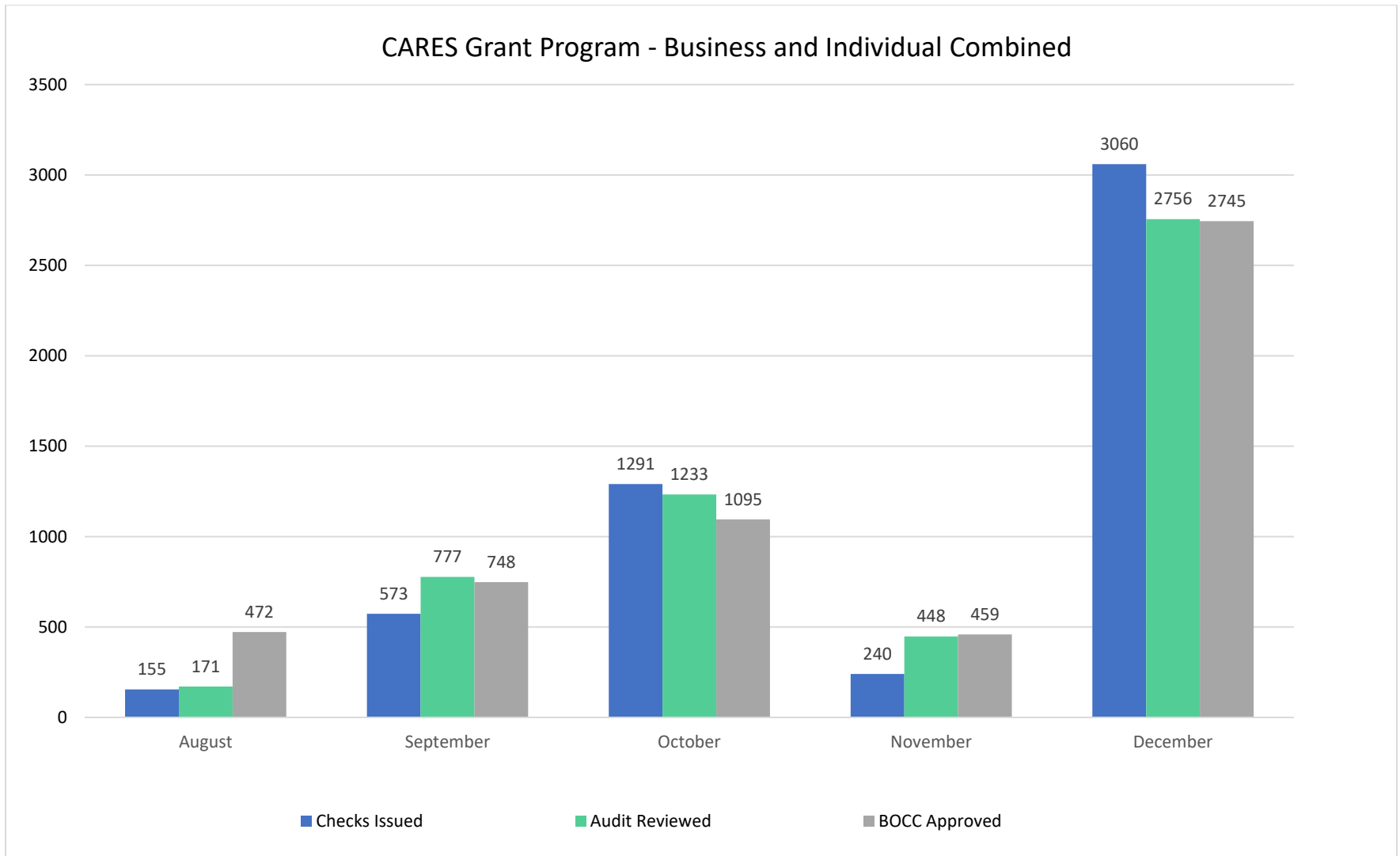
### CARES Grant Program - All Business Phases and Self-Certification



Data shown is the activity for business grants since the inception of the BOCC CARES Grant Program. The month of December is greatly increased as a result of the self-certification component of the CARES Program.



### CARES Grant Program - Business and Individual Combined



Data shown is the activity for individual and business grants since the inception of the BOCC CARES Grant Program. The month of December is greatly increased as a result of the self-certification component of the CARES Program.

