



Jerome Kaszubowski
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 Highlands County, Florida

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

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MEMORANDUM

Date: **02-Oct-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 9-30-2020

	Total Applications in the BOCC Review Process	Total BOCC Approved Cases	Total Cases Reviewed by Audit	Cases Pending Audit Review
Individual	2,152	722	692	30
Business	700	545	437	108
Community	11	11	11	0

	Checks Issued	Checks Pending for 10/02/2020	% 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
Individual	497	159	90.9%	11.8%	2.9%
Business	231	134	67.0%	21.7%	16.7%
Community	8	2	90.9%	11.1%	11.1%



KPI Notes:

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

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 week's check totals and the current week's pending check totals are noted below.
 - Business: prior: \$735,500 current: \$395,000 total: \$1,130,500
 - Individual: prior: \$745,500 current: \$238,500 total: \$ 984,000
 - Community: prior: \$134,350 current: \$ 18,000 total: \$ 152,350

Grand total paid: \$2,266,850
- The Clerk's IT Department is testing and preparing the Community Programs grants electronic interface (for the financial system) which enables checks to be printed for these cases. They are currently being processed manually.
- The review process for current approved business grant applicants has been modified to reduce confusion and improve review and payment efficiency. An applicant's W-9 will now be verified to ensure there is only one taxpayer identification number, it is signed and dated and is validated to ensure it matches the Neighborly application. Any inaccuracies will be sent to the BOCC point of contact for research and correction prior to Internal Audit recommending the case for payment. For future and/or not yet approved CARES business grant applications, the Clerk's Internal Audit Department has requested/recommended the BOCC application reviewers include the above noted change in the review process.
- The Clerk of Courts has added four additional reviewers to the Clerk's Internal Audit Department to assist in the efficient and effective review of approved cases.

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

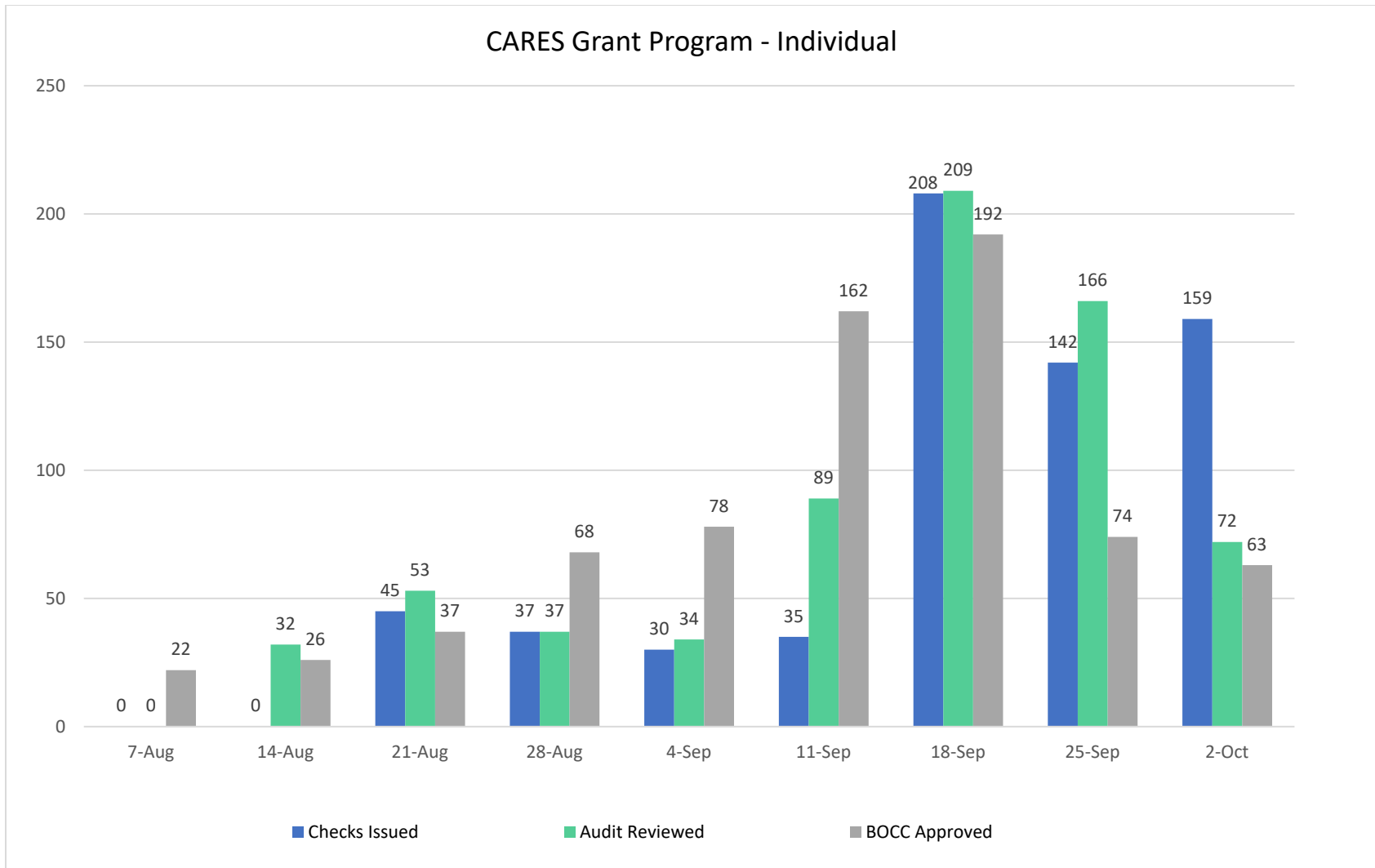
Thank you.

attachments

cc: Randy Vosburg, County Administrator
 Laurie Hurner, Assistant County Administrator
 Jerome Kaszubowski, Highlands County Clerk of Courts
 Sydney Armstrong, Legislative Affairs/Grants Coordinator



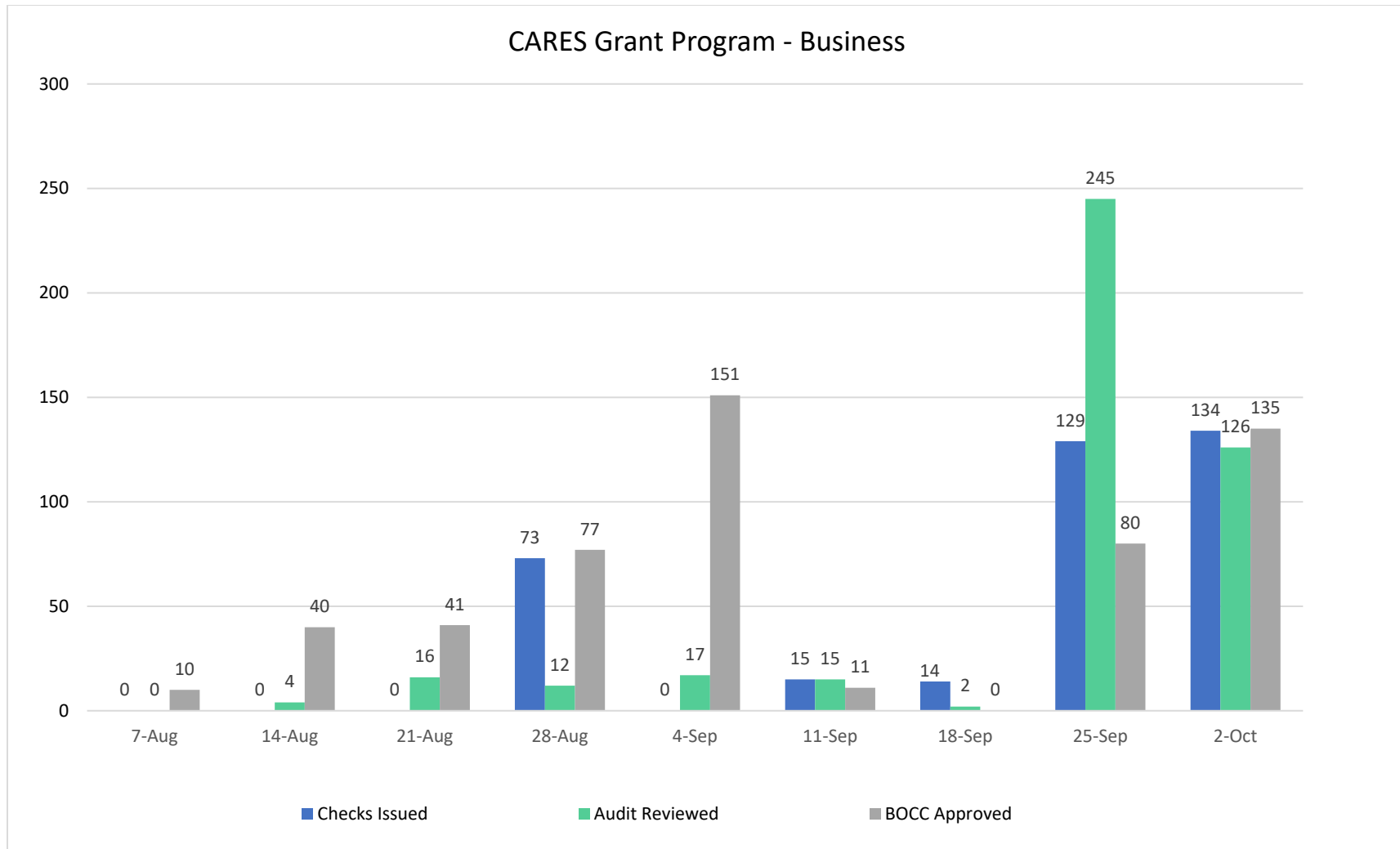
CARES Grant Program - Individual



Data shown is for individual grants since the inception of the BOCC CARES Grant Program. The week of September 18th has higher volume due to a shift in the check issuing process. This week contained an additional three business days.



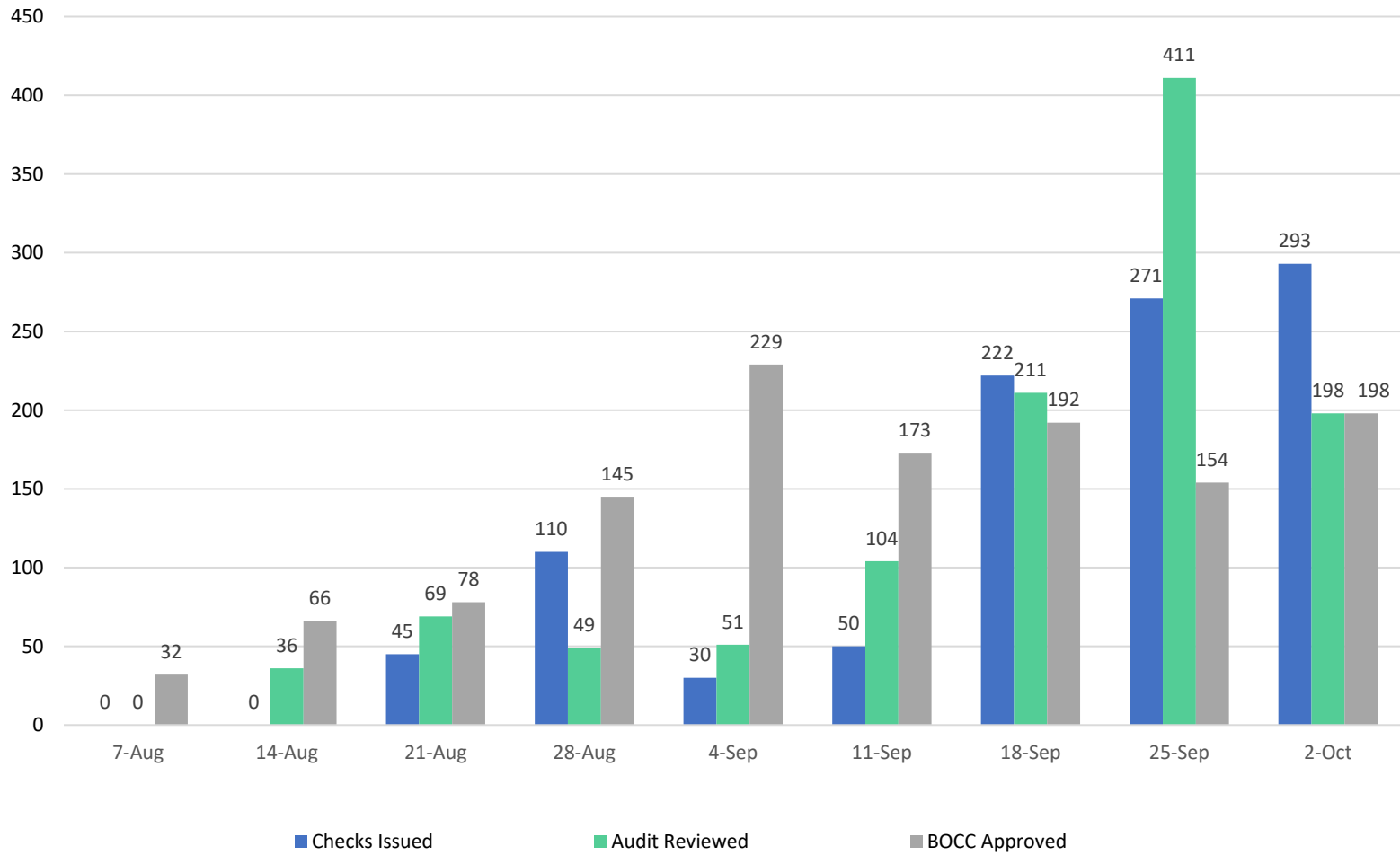
CARES Grant Program - Business



Data shown is for business grants since the inception of the BOCC CARES Grant Program. The activity for the weeks of September 11th & 18th were effected by concerns related to taxpayer identification numbers which impacted the review process.



CARES Grant Program - Combined (Business & Individual)



Data shown is for individual and business grants since the inception of the BOCC CARES Grant Program. This chart does not include Community Programs grants.

