



**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: 14-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 12-09-2020 – 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>	1,545*	1,635*	1,635*	0
<b>Business</b>	648*	672*	672*	0
<b>Community</b>	11	11	11	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 12/11/2020	% 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>	1,528	1	93.5%	11.5%	0.2%
<b>Business</b>	641	3	95.8%	22.0%	0.0%
<b>Community</b>	11	0	100.0%	0.0%	0.0%



### Clerk of Courts CARES Grant Program KPIs – End of Day 12-09-2020 – 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>	497	459	459	0
<b>Business</b>	118	122	122	0
<b>Community</b>	2	2	2	0

	Checks Issued	Checks Pending for 12/11/2020	% 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>	234	152	84.1%	20.3%	10.0%
<b>Business</b>	103	12	94.3%	18.9%	3.3%
<b>Community</b>	1	0	50.0%	50.0%	50.0%

### Clerk of Courts CARES Grant Program KPIs – End of Day 12-09-2020 – 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>	362	7	7	0
<b>Business</b>	65	0	0	0

	Checks Issued	Checks Pending for 12/11/2020	% 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>	0	7	100.0%	0.0%	0.0%
<b>Business</b>	0	0	0.0%	0.0%	0.0%

**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 weeks check totals and the current week's pending check totals are noted below.

Phase I

○ Business:	prior:	\$1,883,500	current:	\$ 11,000	total:	\$1,894,500
○ Individual:	prior:	\$2,305,500	current:	\$ 1,500	total:	\$2,307,000
○ Community:	prior:	\$ 163,350	current:	\$ 0	total:	<u>\$ 163,350</u>
					total paid:	\$4,364,850

Phase II

○ Business:	prior:	\$ 244,000	current:	\$ 32,000	total:	\$ 276,000
○ Individual:	prior:	\$ 351,000	current:	\$ 228,000	total:	\$ 579,000
○ Community:	prior:	\$ 2,500	current:	\$ 0	total:	<u>\$ 2,500</u>
					total paid:	\$ 857,500

Phase III

○ Business:	prior:	\$ 0	current:	\$ 0	total:	\$ 0
○ Individual:	prior:	\$ 10,500	current:	\$ 0	total:	<u>\$ 10,500</u>
					total paid:	\$ 10,500

Grand total paid: **\$5,232,850**

- As of end-of-business on December 9, 2020, the Clerk of Courts Internal Audit Department has reviewed all BOCC approved individual applications in Phase I, Phase II, and Phase III and business applications in Phase I and Phase II.
- The Clerk of Courts continues to use additional reviewers in the Clerk's Internal Audit Department to assist in the efficient and effective review of approved cases.
- Phase II & III charts are not included due limited data.
- The Clerk of Courts Internal Audit Department has begun the process of retrieving BOCC approved self-certification case to validate and recommend cases for payment.
- The Clerk of Courts IT Department is in the process of testing and preparing the self-certification grants electronic interface (for the financial system) which enables checks to be printed for these cases.

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

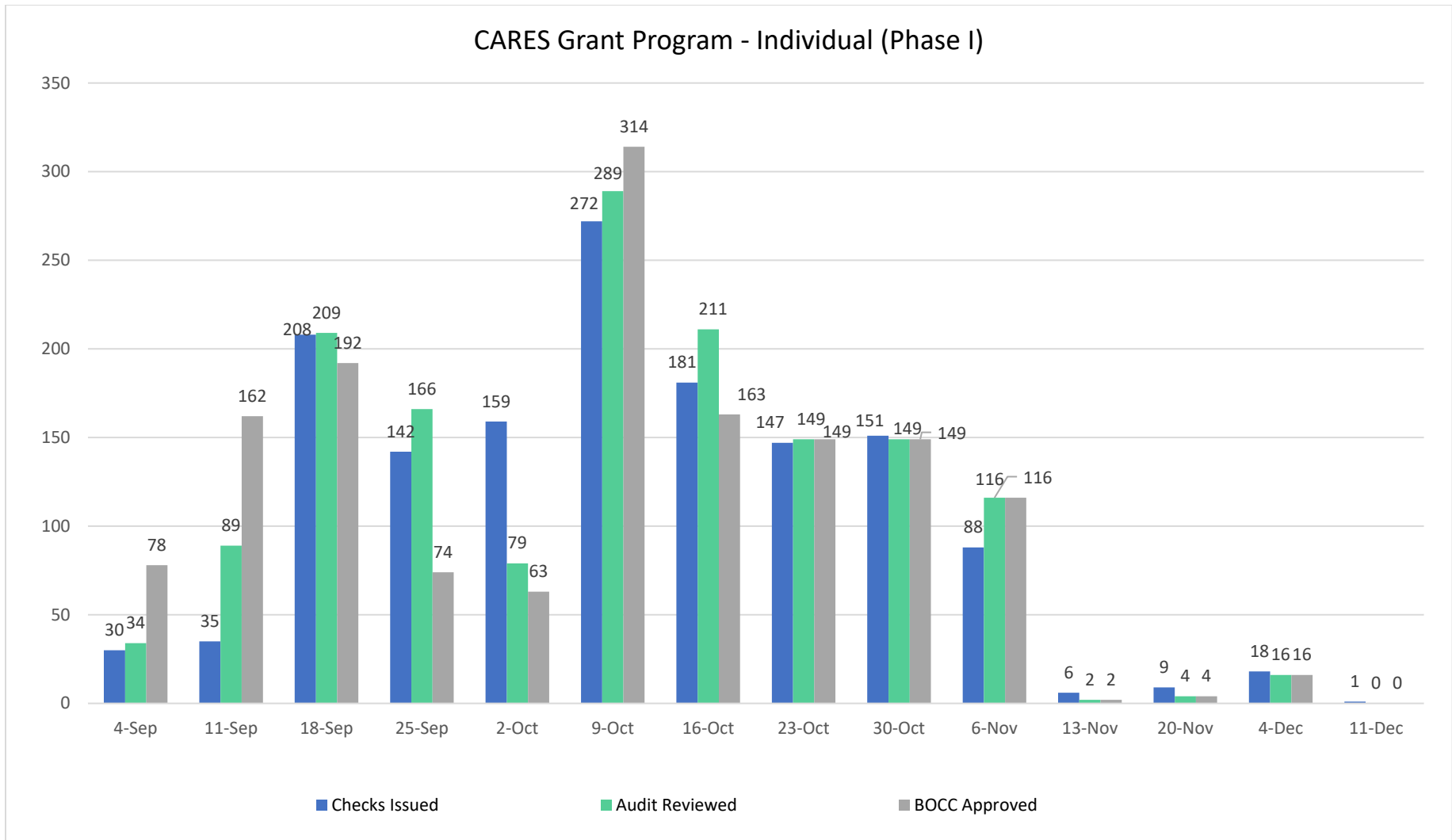
Thank you.

w/attachments

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



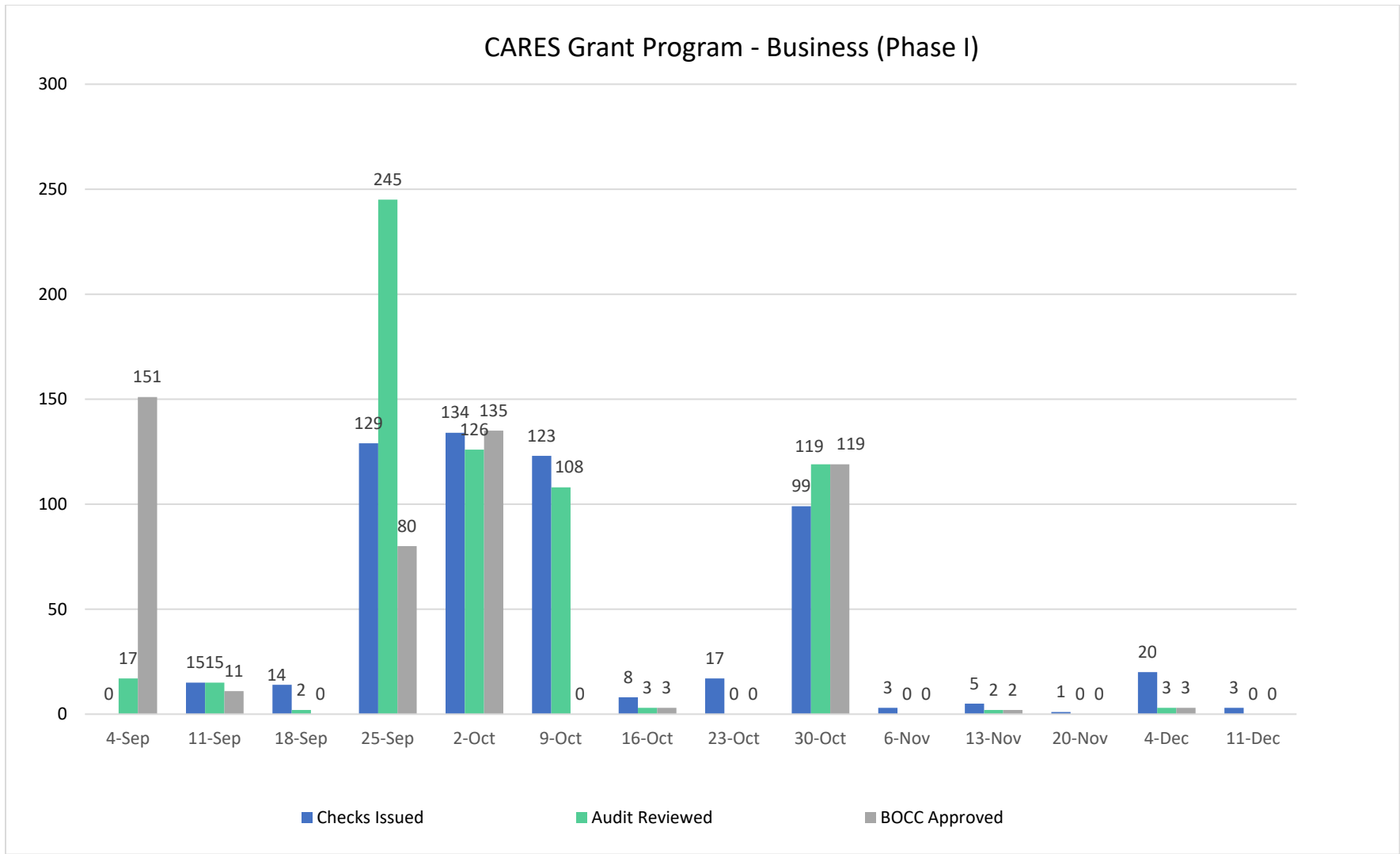
### CARES Grant Program - Individual (Phase I)



Data shown is the activity for individual grants, for the past three months, of the BOCC CARES Grant Program. The week of September 18<sup>th</sup> has higher volume due to a shift in the check issuing process. This week contained an additional three business days. The week of October 9<sup>th</sup> has higher volume due to increased efficiency of newly added staff.



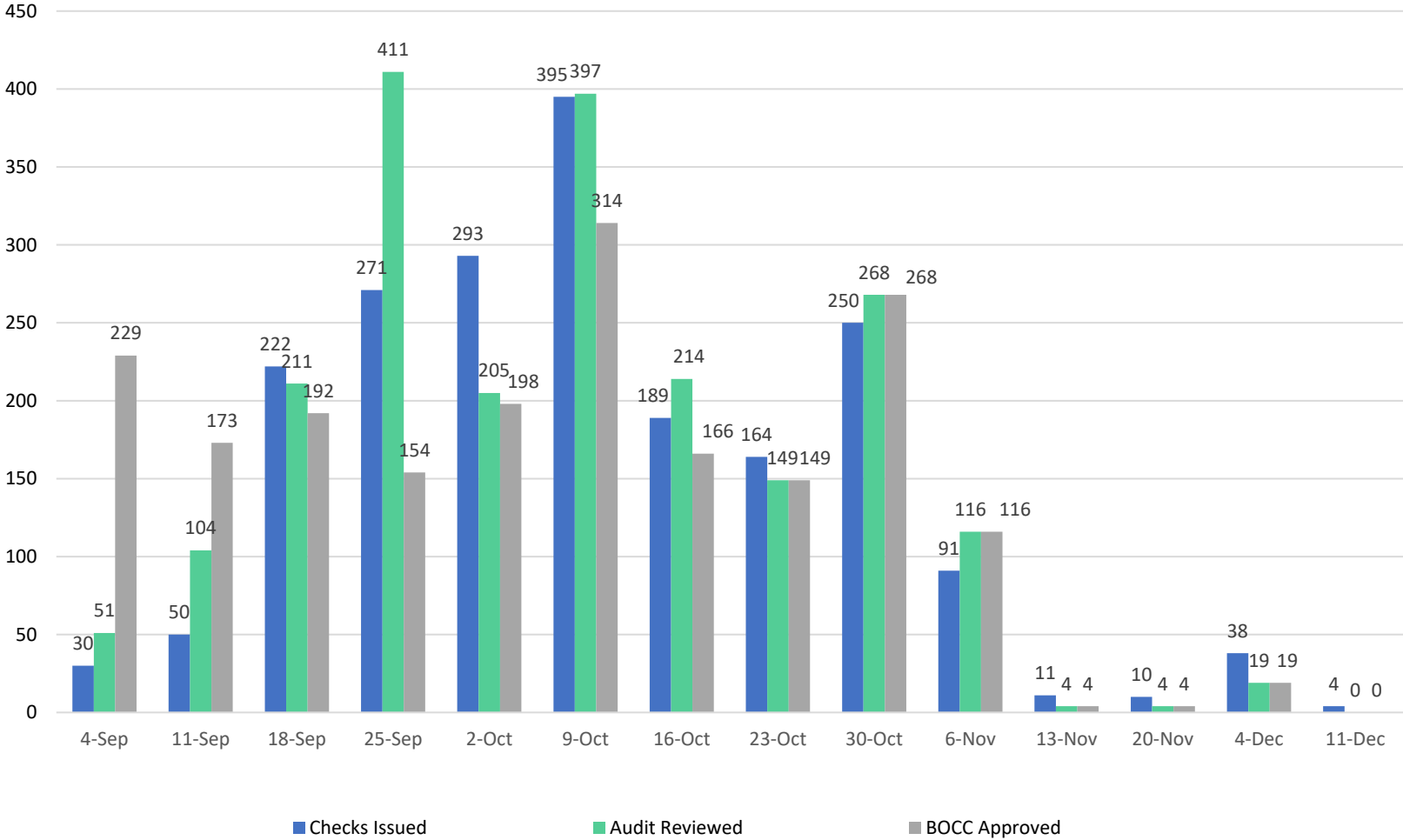
### CARES Grant Program - Business (Phase I)



Data shown is the activity for business grants, for the past three months, of the BOCC CARES Grant Program. The activity for the weeks of September 11<sup>th</sup> & 18<sup>th</sup> were effected by concerns related to taxpayer identification numbers which impacted the review process.



### CARES Grant Program - Combined (Business & Individual - Phase I)



Data shown is for both individual and business grants, for the past three months, of the BOCC CARES Grant Program. This chart does not include Community Programs grants.

