



Columbus Consolidated Government

Georgia's First Consolidated Government

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Final Limited-Scope Audit Report

September 28, 2021

SYSTEMS & CONTROLS IN PROBATE COURT OFFICE

AUDIT AUTHORIZATION

City Council approved the motion to authorize this audit during the May 11, 2021 City Council Meeting.

AUDIT SCOPE

The Limited Scope Audit includes observation of the daily till reconciliation in Odyssey and Eagle Recorder work areas, in which the following products are provided: marriage certificates, weapons permits, passports, copies of recorded wills, and other estate documents. Marriage documents and weapons permits are handled by one team, while a second team handles passports, wills & estate documents. The Estates, Wills & Passports team works exclusively in Odyssey, while the Marriage Certificates & Weapons Permits Team works exclusively in Eagle Recorder.

This observation was then followed by an observation of the weekly reconciliation and bank deposit preparation process that takes place across all tills.

This bank deposit includes cash from tills, local checks and money orders, and funds from two different merchant card relationships- LexisNexis and BridgePay. BridgePay proceeds are associated with marriage certificates and weapons permits from Eagle Recorder and are initially deposited in a separate Truist account until the transactions can be verified and reconciled. Once BridgePay transactions are confirmed and reconciled, their related dollars are transferred from Truist into the primary operating account through the weekly bank deposit. LexisNexis proceeds

are following mapping established prior to the Odyssey system conversion in 2020 for other products sold in the Probate Court Office.

Additionally, the auditor reviewed and observed the month-end closing process that captures all deposit activity, identifies outstanding obligations due, reports balances on hand, and prepares outbound electronic payments and manual checks for signature for approved vendors. Within the month-end closing process, when preparing a payment for an approved vendor, generally supportive documentation from the related Tyler system is provided for that month to confirm the remittance being distributed, if appropriate for the transaction.

AUDIT FINDINGS

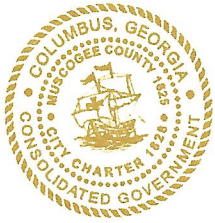
Within the limited scope of this audit, the controls were found to certainly be effective, though a bit redundant in a few limited situations. The leadership team in the office is very thorough, customer-service driven and committed to best practices. During the audit, it was noted that there were system issues with the Eagle Recorder product that were unaddressed that were presenting challenges for this team despite their efforts to receive customer service. However, within the last week there has been a good bit of noted improvement in resolving Tyler Eagle Recorder customer service work orders.

The Eagle Recorder product was first developed for the recording of real estate deeds, which is where it shines. It wasn't really intended to support marriage certificates or weapons permits initially but was later modified for this use. Across Georgia counties, Probate Court Offices have really been struggling with Eagle Recorder on a couple of fronts: the logic in the required fields is often lacking or inconsistent for employee/users though not as obvious to a web customer and resulting extract reporting or demand reporting often doesn't provide meaningful daily, weekly or month-end financial information to employee/users.

At least one Georgia county has tried to use Tyler's Odyssey rather than Eagle Recorder to process Marriage Certificates & Weapons Permits while another has moved to a competitor. Our Probate Court team wants to work very hard to resolve outstanding issues with the Tyler Eagle Recorder support team but has found it to be quite challenging.

AUDIT RECOMMENDATIONS

The Auditor continues to recommend that the Probate Court keep the CCG IT leadership in the loop on it's communications with Tyler support re: the status of existing work ticket activities or the creation of any new tickets that may be needed; additionally it would be beneficial to meet perhaps quarterly with other Probate Court Offices who are using Tyler products to mentor one another, review practices, discuss report utilization, etc., and a number of these participants will want to follow the progress of the experiment in which Odyssey is being used in place of Eagle Recorder.



Marc E. D'Antonio
Probate Judge

Muscogee County Probate Court

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David A. Siegel
Associate Judge
Brooke L. Bolstad
Chief Clerk

September 1, 2021

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RE: Limited-Scope Audit Report - Systems & Controls in Probate Court Office

Dear Ms. McGinnis:

I write in response to the report and findings from the audit of the Muscogee County Probate Court's systems and controls. To begin, I greatly appreciate the time you devoted to learning about the Probate Court functions and observing how our systems and controls work. Because you spent the time to understand what we do and how we do it, I agree with your audit findings and recommendations without reservation.

As the audit identified, the most problematic system in the Probate Court relates to the software we use to process weapons carry licenses and marriage licenses. Specifically, because Tyler Eagle Recorder was not originally designed to process gun and marriage licenses, from the Probate Court Clerk's prospective, the program is not user friendly. Also, surprisingly, Tyler Eagle is not compatible with the other Tyler case management software, Odyssey, that CCG purchased at the same time. The incompatibility between the two Tyler systems has forced the Probate Court to implement new (perhaps slightly redundant) financial procedures to deal with this incompatibility. These new procedures included setting up an additional bank account to manage revenue derived from the credit card vendor that works best with Eagle. The fact that the Court had to establish these new procedures is why I reached out to the Internal Auditor to take a look at the changes the Probate Court put in place.

I think it is helpful to note the timing of the Probate Court's conversion to Tyler software to understand our present situation. The Probate Court went live with Odyssey on March 9, 2020 and Eagle Recorder on May 18, 2020. One cannot ignore the impact the Covid-19 pandemic has had on the use of technology in our broader society and in the

Probate Court. Thanks to the foresight and leadership of the CCG IT Department, the Probate Court was able to adapt to the need for virtual court hearings and online license transactions. Coupled with other technology upgrades, Odyssey and Eagle Recorder remain integral to allowing the Probate Court to continue to safely operate during this on-going pandemic.

Given conditions after March 14, 2020, the Probate Court was forced to “go live” with Eagle Recorder without any onsite Tyler support. This fact explains, in part, why there are unresolved implementation issues remaining with Eagle Recorder. While I take full responsibility for the fact that the CCG IT Department and I have not resolved all of the outstanding issues with Tyler, I am mindful that over the past year everyone has had to prioritize time and resources differently. Moreover, I am confident that, working with CCG IT, all outstanding issues with Tyler Eagle Recorder will be resolved by the end of this Fall. Additionally, per the audit recommendation, I intend to continue to discuss use of Tyler Eagle Recorder with other Georgia probate courts.

If you have any questions about this audit response, feel free to call me. Thank you for your help.

Very truly yours,



Marc E. D'Antonio, Judge

cc: Forest Toelle
Pam Hodge
Angelica Alexander