



Columbus Consolidated Government

Georgia's First Consolidated Government

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Audit Authorization

A transition audit of the Clerk of Municipal Court's Office was requested by the outgoing Clerk of Municipal Court, Vivian Creighton Bishop and supported by the new Clerk of Municipal Court, Reginald Thompson. The audit was authorized by the City Council on December 15, 2020. Vivian Creighton Bishop held office from January 1993 to December 2020.

Background

The Municipal Court Clerk's office supports the activities of Sheriff's Department and hears cases with judgments less than \$15,000. The legal proceedings include civil cases, concerning dispossessory warrants, writs of possessory, application warrants and garnishments, and misdemeanor criminal cases.

Performance of additional duties includes answering public inquiries, customer service, document management, record keeping.

The Clerk of Municipal Court has 15 full time positions and an annual budget of \$760,000. In fiscal year 2020, approximately \$211,000 were collected in court costs.

General Audit Process

The audit process began with an entrance conference on January 21, 2021. Forensic Auditor, Elizabeth Barfield, the Clerk of Municipal Court, Reginald Thompson and Chief Deputy Clerk, Wendy Lewis attended via Microsoft Teams. Ms. Barfield discussed the purpose of a transition audit and what would be included.

Observations were made of customer service, document preparation and the collection of funds for services.

Observations were made of the use of the new court management system Odyssey and the online system, nCourt.

Bank Statements and the associated paperwork for 2018, 2019 and 2020 were reviewed for completeness and accuracy.

A payroll audit was completed.

The budgets for fiscal years ending 2018, 2019 and 2020 were reviewed.

There are no fixed assets in the office to account for.

Findings

Because of COVID concerns, I requested information be pulled together prior to being on site in hopes of making my time in the office as efficient and unimposing as possible. The information I requested was immediately made available to me either electronically or in a designated space they had reserved for my work.

The observations of the new court management system, Odyssey, revealed that personnel in the office are fully engaged. During interactions with the staff, comments ranged from being happy with the new system to finding parts of it repetitive. From an audit perspective, their comments were well founded; much of what they referred to as “repetitive” are in aid to internal controls built into the system.

The system does not seem to have the capabilities of producing receipts for the citizens until after an extensive process of entering data into the system. The citizen would be adversely affected by waiting for an electronically generated receipt. The Clerk of Municipal Court is still completing manual, unnumbered receipts. This is considered, by the auditor, as a flaw.

nCourt is an online system that enables citizens to have access to Muscogee County Municipal Court services from distant locales, including other states, 24 hours a day. Currently, three employees have been trained to support the nCourt process.

The Clerk voiced the need to reduce the amount of cash being collected in the office and is actively pursuing the use of credit/debit cards at the customer counter.

The office does have a cash box; it is reconciled. A review found that it was not left unattended and is locked in the safe at night. The box is, however, passed among personnel during time off or lunch breaks; additional internal controls were discussed to increase confidence among employees handling the cash box.

Daily reconciliation processes were completed each day by staff under the direction of the Chief Deputy Clerk. “Closing the day” consisted of a review of each staff member’s reconciliation and the creation of a bank deposit by the two finance employees in the office. All deposits collected over the week were kept in a locked safe and deposited at the bank each Friday.

The two finance employees completed the month end closing for their respective area using Odyssey. This reconciliation was followed with a review by the Clerk. In addition, the monthly bank statements were reconciled timely.

Observations of management found the Clerk and the Chief Deputy Clerk are completely engaged in the daily activities and with personnel in the office. The Chief Deputy Clerk was very diligent in managing workflow and making sure all work was completed timely.

Cross-training of personnel was also observed during my time in the office.

The review of bank statements and its corresponding paperwork found that information was accurate and consistently supported the bank information. At times, the information was not well organized but that was obviously due to changes in personnel and training issues.

GCIC is behind but is actively being addressed. Additional personnel are scheduled for training in March 2021.

A payroll audit was completed; there were no findings.

The budget for the Clerk of Municipal Court for the fiscal years 2018, 2019 and 2020 is approximately \$760,000. The office is consistently under budget.

Recommendations

It is recommended that timing of receipts being printed from Odyssey be addressed. There was a “work around” suggested that did not include entering data directly into the system; it was comparable to completing manual receipts.

Payments being made by credit/debit card is highly encouraged. This will reduce the amount of cash being received in the office and lessen the impact of not producing system generated receipts.

Currently, the Clerk’s two checking accounts are being charged service fees and the office is not actively using online banking. Bank relationships are encouraged; services are available that could help with the financial management of the office.

Summary

The Clerk of Municipal Court is a well-run department; the office is clean, uncluttered, and organized. It is a pleasant work environment. Thank you to the office for a job well done.

Auditee Response

We are currently moving forward with nCourt on setting up our credit/debit card system. We are waiting on them.

At the request of Elizabeth Barfield, we have implemented our online banking.

The auditor Ms. Barfield did a thorough job. I thank her for giving us her input on what would make the office better for the citizens of Columbus.

Elizabeth Barfield
Forensic Auditor


