



# Columbus Consolidated Government

*Georgia's First Consolidated Government*

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## Clerk of Superior & State Court

### Audit Authorization

A transition audit of the Clerk of Superior and State Courts Office was requested by Clerk of Superior and State Courts, Danielle Forte, and authorized by the City Council on December 4, 2018.

### Background

The Clerk of Superior and State Courts performs essential functions in a court by recording, filing paperwork and maintaining proceedings and books that may refer to precedents or past court cases. They perform many administrative and clerical duties that facilitate the court staff's work in terms of efficient courtroom procedural management.

Performance of additional duties includes answering public inquiries (i.e. judicial proceedings, and trial dates), customer service, document management, record keeping, oath administration and scheduling. This office acts as the fiduciary of various funds throughout the judicial process and maintains the real estate documents for the county.

### General Audit Process

Authorization of the audit was given in December 2018; the audit process began with an entrance conference on September 25, 2019. Forensic Auditor, Elizabeth Barfield, and the Clerk of Superior and State Courts, Danielle Forte, attended. Ms. Barfield discussed the purpose of a transition audit and Ms. Forte understood but further explained she was suspicious of the financial activities in the office. Due to this conversation, it was decided a more comprehensive audit of the financial processes was warranted.

An exit interview was conducted August 30, 2021; Ms. Forte, several of the Clerk's staff and Ms. Forte's legal team were present. Requested information was presented to her at this time.

The Clerk's area of management consists of: Superior Court Civil and Criminal, State Court Civil and Criminal, Real Estate, Court Records, Customer Service, Board of Equalization and Finance.

The audit included a general review of areas listed above plus a review of payroll, budget performance, and fixed assets. Due to Ms. Forte's request, Fines & Forfeitures, Condemnations, the "General Account," and Cash Bonds were given a more in-depth review.

Because of unaccounted for activity, the audit period was extended and covered the ten-year period of January 2010 through December 2019.

It should also be noted that during this audit, a major conversion of data to a new court management system, Odyssey, was being performed. None of the internal controls gained by the implementation and use of Odyssey were present at the time of my audit.

Throughout this report, "Finance" will be mentioned; it should be noted that it is not a reference to the Columbus Consolidated Government's Finance Department but the Clerk of Superior and State Court's Finance area.

## **Fines & Forfeitures**

**Installment fines** are primarily probation payments received from third party probation agencies (Judicial Alternatives of Georgia ---JAG, Georgia Department of Corrections, and Georgia Probation Services). Payments are received at least once a month, by check. Documentation noting individuals and their respective payment amounts accompanies the checks.

Characteristics of Installment Fine transactions:

Funds come into the department; monthly all funds are distributed to various agencies and the city. (approximately \$900,000 annually)

Approximately 90% of these payments are in the form of checks; 10% consists of money orders.

**Paid in Full Fines** consist of 1) payments received from citizens leaving court and immediately paying their judgment (fines) in full and 2) bonds held with bonding companies or with the city that have been forfeited (**cash bond forfeitures**).

Characteristics of Paid in Full transactions:

Funds come into the department; monthly all funds are distributed to various agencies and the city. (approximately \$365,000 annually)

Approximately 90% of these payments are in the form of cash; 10% consists of money orders, payments from attorneys and checks written internally by the Clerk of Superior and State Court personnel for cash bond forfeitures.

All funds collected, whether paid in full or installment fines, are deposited into an account in the Clerk's office known as the Fines & Forfeiture account. When appropriate for the activity, funds are distributed to various agencies (EX: Criminal Victim Emergency Fund, Drug Fines, Law Library, Local Victim's Assistance Fund, Crime Lab Fees, Peace Office Annuity, Sheriff's Retirement, etc....) and to the city.

**Findings: Installment Fines/Paid in Full**

For the 10-year period audited, there were no bank reconciliations or supporting documentation found in the office.

**Installment Fines** are received and keyed into the Court Automated Tracking System (CATS). Monthly reports are generated by the Columbus Consolidated Government's Information Technology Department (JSIF4097 State Court/Superior Court Installment Fines). The reports detail all payments received and the disbursements to be made to the miscellaneous agencies for those fines. There is no reconciliation of these reports by the originating department (i.e. State Court/Criminal or Superior Court/Criminal) confirming activity or distribution amounts. The reports go straight to the Clerk of Court Finance area for month end distributions to the city and respective agencies.

A review of the activity reports found that 9 reports of 11, dated between January 2019 and November 2019, were not accurate and did not correctly reflect the activity in the departments. Inaccuracies in the reports result from: 1) incorrect calculations within report, 2) backdating entries during data entry, and 3) manual manipulation of the data attempting to get correct calculations. Because of the inaccuracies, distributions made are likely to be incorrect. We were also unable to assess the monetary value of transactions that should be flowing through the account.

**Paid in Full:** The majority of these transactions takes place behind court chambers.

Hand-written receipts (source documents) are provided to citizens for the paid in full fines. When court is complete, all collections are taken to the Clerk of State Court's office to be reconciled.

Once in the Clerk's office, fines are entered into CATS, receipts are totaled and reconciled with funds collected; the supervisor approves work completed. Funds are taken to the Clerk of Court Finance area for deposit. Funds are recounted in Finance under dual control but there is no documentation for the funds left to be deposited. The bank deposit slip is created at a later time and never seen by the area providing the funds.

It should be noted, Clerk of State Court department personnel were instructed by Clerk of Court Finance personnel to alter their normal routines when transferring funds for deposit between departments to satisfy audit observations.

The activity did reconcile with the monthly activity reports.

A review of bank documents found that over a ten-year period, four (4) active bank accounts were open at one time. At one point, it appears that Installment Fines and Paid in Full transactions each had their own accounts. In 2005, the current bank account (XXX257-9) was opened and both activities were combined into one bank account. The three (3) original accounts (XXX580, XXX598 & XXX606) remained open with cash balances until 2019; two (2) of the accounts (XXX580 & XXX606) continued to have activity.

Deposit activity for account XXX580 from November 2013 through June 2019 included:

Two (2) checks written by Clerk of Court Finance personnel, totaling \$71,791, confirmed as unsubstantiated from the Cash Bond Account. (Avg check amount=\$36,000)

Disbursement activity for account XXX580 from August 2017 through July 2019 included:

Forty-nine (49) checks written by Clerk of Court Finance personnel, totaling \$164,122, that were confirmed as unsubstantiated, inappropriate and for activity outside the Clerk's business. (Avg check amount=\$3,350)

Deposit activity for account XXX606 from May 2014 through June 2019 included:

\$167,611.22 in deposits that were correctly written from the cash bond account but should have gone into the current XXX257-9 Installment Fines account.

\$384,176.35 in unsubstantiated checks written from the Cash Bond Account.

Disbursement activity for account XXX606 from July 2015 through July 2019 included:

\$423,175.68 consisted of 110 checks confirmed as unsubstantiated, inappropriate and for activity outside the Clerk's business. (Avg check amount=\$3,847)

In the current Fines & Forfeiture account (XXX257-9), the period 2010 through 2016, bank deposits were made an average of 7 months during the year. November 2015 through March 2016 (5 consecutive months) went with no deposits being made to this account. In 2019, 2 months went with no deposits.

The deposit activity for account XXX257-9 from May 2010 through December 2019 included:

Sixteen (16) checks written by Clerk of Court Finance personnel, totaling \$491,114, confirmed as unsubstantiated checks written from the Cash Bond Account. (Avg check amount=\$31,000)

One hundred nine (109) checks totaling \$9,372 in personal banking activity. It is not known whether this activity was the cashing of personal checks or for the repayment of loans. Personal banking activity in this account ceased in 2015.

Disbursement activity for account XXX257-9 from April 2015 through November 2019 included:

Fifty-four (54) checks written by Clerk of Court Finance personnel, totaling \$223,766, confirmed as unsubstantiated, inappropriate and for activity outside the Clerk's business. (avg check amount=\$4,150)

For a ten-year period, January 2010 through December 2019, a comprehensive review of the Paid in Full receipts issued to citizens reflects \$3,638,254 in paid in full activity. After a review of the bank statements for all Clerk of Superior and State Court bank accounts during that same period, approximately \$2,202,417 is unaccounted for.

Deposit activity for Paid in Full Transactions includes:

Three (3) deposits, totaling \$16,604, reflect the only cash deposits during the ten-year period; these deposits occurred in December 2019 after a change in Clerk of Court Finance personnel.

## **Condemnations**

Condemnations are seized property (funds) delivered to the Clerk of Court Finance area.

Characteristics of Condemnation transactions:

Funds come from several different law enforcement agencies (i.e. Columbus Police Department's Narcotics/Vice Unit, Columbus Police Department's Investigative Services Unit, Columbus Police Department's Metro Narcotics & Gang Task Force, and the Sheriff's Department Operations/Investigations Unit). (approximately \$300,000 annually)

Approximately 80% of these transactions are cash; 20% are proceeds from auctioned property (primarily GovDeals).

Funds are held "in escrow" until court ordered disbursement instructions are received.

### **Findings: Condemnations**

Funds, along with a receipt detailing the transaction (source document), are brought into the Clerk's Finance office by the seizing law enforcement agency. Funds are counted under dual control and the receipt is signed by the Finance clerk; a copy of the receipt is kept by both parties. A deposit slip for the bank is completed at a later time; the seizing agency receives no official notification from the Clerk of Court of deposit being made. No documentation is present in CATS for the receipt of funds.

When the deposit is made, a handwritten list of defendant's names and amounts is given to the second Finance person as supporting documentation for the deposit. This is not proper documentation/source document to support department transactions.

Condemnations are deposited into a bank account and reside there until a court order directs disbursements. The funds are disbursed to the seizing agency and the district attorney's office, or, possibly, back to the defendant.

Seizing agencies are not made aware of where, in the process, their funds reside. Court orders for distribution of funds are not processed accurately and, again, there is no formal filing system for these documents. There is documentation made in CATS of some of the disbursements.

Separation of duties within this process do not exist. One Clerk of Court Finance person collects the funds, makes the deposit, and processes and signs the checks for disbursements. The second Clerk of Court Finance person is told what deposits to record, they are not provided any source documents to support those deposits. There is no formalized filing of the source documents. The process does not include approval of checks being written. This second individual completes the bank reconciliation monthly.

An effort was made to assess the monetary value of the transactions but due to: (1) inconsistent maintenance of paperwork, (2) years of missing information by other departments in the process and (3) no reporting of funds as it was received in the Clerk's office, we were only able to come up with a best estimate of the dollar amount of transactions in this area. For the ten- year period of January 2010 through December 2019, \$2,558,961 was confirmed as turned over from seizing agencies, \$2,303,438 is unaccounted for.

The deposit activity from January 2010 through December 2019 included:

A total of \$255,522 that were appropriate for the activity in the account (primarily GovDeals checks). Included in this amount:

One (1) cash deposit, totaling \$210 was deposited in October 2019 during audit observation.

Three (3) cash deposits, totaling \$16,758; these deposits occurred in December 2019 after a change in Clerk of Court Finance personnel.

Twenty-nine (29) checks written by Clerk of Court Finance personnel, totaling \$910,068, confirmed as unsubstantiated checks written from the Cash Bond Account. (Avg check amount=\$31,000)

One (1) check, totaling \$23,025, for Paid in Full activity that should have been deposited into the Fines & Forfeitures account.

A total of \$1,375,026 in Installment Fine activity that should have been deposited into the Fines & Forfeitures account.

One (1) check, totaling \$222,736.51, made payable to Clerk of Superior Court - Intangible Taxes.

Five (5) checks written from the Installment Fines account by Clerk of Court Finance personnel, totaling \$139,339, were confirmed as unsubstantiated. (Avg check amount=\$28,000)

Three (3) checks, totaling \$199,601, in Cash Bond activity that should have been deposited into the Cash Bond account.

Disbursement activity from July 2015 through August 2019 included:

Forty-seven (47) checks written by Clerk of Court Finance personnel, totaling \$188,305, were confirmed as unsubstantiated, inappropriate and for activity outside the Clerk's business. (Avg check amount=\$4,006)

## **General Account**

This account supports real estate, over the counter and online services.

Characteristics of General Account transactions:

Funds come into the department and monthly all funds are distributed to various agencies and the city. (approximately \$4,300,000 annually)

Approximately 60% of these payments are completed online with a credit card, 38% are in the form of checks and money orders and the last 2% are cash transactions.

### **Findings: General Account**

This account has not been reconciled during the 10-year audit period (January 2010 through December 2019).

An excel spreadsheet, implemented in March 2011, is maintained throughout Superior Court/Criminal areas recording receipt of funds for services provided. The funds and the spreadsheet are reconciled daily by Clerk of Court Finance; a deposit is completed based on the results. Monthly, distributions to the appropriate agencies, are made by Clerk of Court Finance from this spreadsheet.

There is little formal documentation supporting many of the transactions in this account. For example: accounts payable disbursements are requested with handwritten notes rather than the invoice itself. The spreadsheet is an excellent tool for the department but is not supported with detailed source documents. The Finance person does have a hand-written subsidiary ledger with which to confirm amounts, but handwritten notes are not sufficient/proper documentation.

One hundred thirty-five (135) monthly distributions, completed by Clerk of Court Finance personnel, were reviewed (2016 – 2019). Ninety-three (93), 70%, were accurately completed.

The discrepancies were due to miscellaneous adjustments that were not easily identified on the excel spreadsheet, errors in the computation of the spreadsheet, and human errors.

The excel spreadsheet shows \$1,050,144.51 in cash should have been deposited for the nine - year period January 2011 – December 2019. Actual cash deposits made to this account totaled \$10,026 resulting in \$1,040,119 being unaccounted for.

The deposits in this account included:

Three (3) cash deposits, completed by Clerk of Court Finance personnel, totaling \$3,029, was deposited in October 2019 during audit observation.

Five (5) cash deposits, totaling \$6,996, deposited in December 2019 after a change in Clerk of Court Finance personnel.

One thousand seven hundred six (1,706) checks, totaling \$67,156, consisted of personal banking activity conducted from 2010 thru 2019. It is not known whether this activity was the cashing of checks or for the repayment of loans.

## **Cash Bonds**

There are currently three types of bonds: 1) bonding company bonds, 2) cash bonds, and 3) own recognizance (OR) bonds. The audit specifically reviewed cash bonds. The Clerk of Superior Court is the fiduciary of funds until the disbursement of funds occurs.

Characteristics of Cash Bond transactions:

Funds, and associated paperwork, are received from the Sheriff’s Department and Recorder’s Court. (approximately \$1,500,000 annually)

Approximately 100 % of these payments are in the form of checks.

Funds reside “in escrow” until there is successful performance from the defendant with associated court case.

**Cash Bond Forfeitures** occur because some requirement of the court order has not been met.

Characteristics of Cash Bond Forfeiture transactions:

Funds come from internally written checks from the Cash Bond “escrow” account and are deposited into the Paid-in-Full bank account.

Disbursements are: 1) initiated by the defendant who reported to court as scheduled and paid necessary fines; they receive their money back or 2) a defendant not satisfying court requirements and forfeiting their bond.



## Findings: Cash Bonds

Cash bond processes are manually completed and inefficient.

Cash bond funds, and associated bond paperwork (source documents), are initially received by State Court Personnel and transferred to Clerk of Court Finance personnel. Processes include listing bonds in a ledger and notating on the actual bond paperwork the page and row number identifying location of receipt in the ledger. Checks and associated paperwork are returned to the cash bond area in State Court and additional administrative processes including noting justice numbers, updating/verifying addresses, and making copies is completed. Bond paperwork is then filed. No documentation is present in CATS for the receipt of funds.

Checks are totaled in the State Court area and taken to the Finance area of the Clerk's office for deposit. There is no documentation for the funds left to be deposited. The bank deposit slip is created at a later time and never seen by the area providing the funds.

At the time cash bonds are disbursed, checks are written in the State Court/Criminal area; notations are made in the ledger at original entry noting original receipt of funds. Funds are either returned to the defendant or, in the case of a forfeiture, deposited into the Fines & Forfeiture checking account as a **cash bond forfeiture** for disbursement to outside agencies.

Due to inconsistent processing of cash bond forfeitures and some citizens not realizing, after successful completion of court orders, they could receive their money back, funds were allowed to accumulate in the account. These accumulated funds were transferred, by Clerk of Court Finance personnel, to other bank accounts within the Clerk of Superior and State Court's Office to support inappropriate check writing and the replacement of unaccounted for cash.

During audit observations of defendants paying their judgments, in an effort to stop the accumulation of funds, Clerk of State Court personnel notified the defendant that any cash bonds being held could be refunded that afternoon.

A monthly bank reconciliation is performed by Clerk of Court Finance personnel. However, an analysis of the cash bond accounts found:

Over the 10-year period, there were three (3) cash bond checking accounts (XXX129, XXX735 and XXX879).

Disbursement activity from April 2010 through December 2019 included:

Ninety-three (93) cash bond forfeiture checks written by Clerk of Court personnel, totaling \$2,535,088.38, from the above listed accounts for the purpose of forfeiting bonds.

Six (6) cash bond forfeiture checks, totaling \$97,779, were appropriately written by Clerk of State Court personnel, and deposited into the correct account.

Twelve (12) checks written by Clerk of Court personnel, totaling \$190,636, as cash bond forfeitures were correctly written but one (1) for \$23,025, was incorrectly deposited into the Condemnation account XXX760-5 (ITEM FIRST REFLECTED ON PAGE 6 OF REPORT) and the other twelve (12), \$167,611, were deposited into the old Fines & Forfeitures account XXX606. (ITEM FIRST REFLECTED ON PAGE 4 OF REPORT)

Sixteen (16) checks written by Clerk of Court Finance personnel, totaling \$491,114, as "cash bond forfeitures" were unsubstantiated; they were deposited into the current Fines & Forfeitures account XXX257-9. (Avg check amount=\$31,000) (ITEM FIRST REFLECTED ON PAGE 4 OF REPORT AS UNSUBSTANTIATED DEPOSITS.)

Fourteen (14) checks written by Clerk of Court Finance personnel, totaling \$384,176.35, as "cash bond forfeitures" were unsubstantiated; they were deposited into the old Fines & Forfeitures account XXX606. (Avg check amount=\$31,000) (ITEM FIRST REFLECTED ON PAGE 4 OF REPORT)

Two (2) checks written by Clerk of Court Finance personnel, totaling \$71,791, as "cash bond forfeitures" were unsubstantiated; they were deposited into the Fines & Forfeitures account XXX580. (Avg check amount=\$36,000) ITEM FIRST REFLECTED ON PAGE 4 OF REPORT AS UNSUBSTANTIATED DEPOSITS.

Twenty-nine (29) checks written by Clerk of Court Finance personnel, totaling \$910,068, as "cash bond forfeitures" were unsubstantiated and deposited into the Condemnation accounts (XXX760-5 and XXX879). (Avg check amount=\$31,000) ITEM FIRST REFLECTED ON PAGE 6 OF REPORT AS UNSUBSTANTIATED DEPOSITS.

Thirteen (13) "cash bond forfeiture" checks written by Clerk of Court Finance personnel totaling, \$389,523 were unsubstantiated; they are presently unaccounted for. Documentation was requested from the bank regarding deposits made into the State Court Fines & Forfeitures account number XXX606 for dates prior to 2014 but unfortunately, the bank was unable to provide the information prior to 2014; the funds may be located there. (Avg check amount=\$30,000)

Seventy (70) checks written by Clerk of Court Finance personnel, totaling \$323,676, from accounts XXX129, XXX735 & XXX879, that were confirmed as unsubstantiated, inappropriate and for activity outside the Clerk's business (processed from 2015 – 2019). (Avg check amount=\$4,625)

In August 2019, fraudulent checks were written on the account. Eight checks totaling \$11,288.61 cleared the cash bond bank account (7 in August and 1 in September). The bank was notified, and all funds were promptly returned to the account. In addition to the fraud, Clerk of Superior

Court and State Court personnel did not immediately make the Clerk aware of the situation and moved forward closing the bank account and opening another.

Although there are only a few signers from the Clerk's Office on the cash bond checking account, the checkbook was accessible to everyone in the office. After reviewing the checkbook in October 2019, it was found that signed, blank checks were readily available to anyone that needed to write a check. It was explained that this was done to accommodate workflow when a check signer was not immediately available. Once this was brought to Ms. Forte's attention the checks were placed in a secure area and blank, signed checks were no longer available.

There was a backlog of absolutes that had not been processed and during the audit, questions arose as to how the forfeiture process should work. Absolutes state that the defendant has exhausted all opportunities to appear in court and any cash bond that has been posted be distributed appropriately to the various city agencies and the city itself. It is at this point that the cash bonds are forfeited.

## **Property Tax Sales and Civil Suits**

**Property Tax Sales** are the result of the County Tax Commissioner issuing an execution against all delinquent taxpayers. Executions direct the tax officer to place a levy on the property to satisfy the delinquent tax execution. It is the duty of the officer to enforce the execution by either collection of the delinquent taxes or levy and sale of the property at auction. The funds under guardianship in Clerk of Superior Court's office are the sales proceeds more than the delinquent taxes due.

**Civil suits** cover a wide range of issues; they have disputes greater than \$5,000 and are active in both State and Superior Courts.

Funds related to ongoing real estate foreclosures and civil suits reside under the Clerk's fiduciary care, in interest bearing checking accounts (escrow), until a court order determines how the funds should be disbursed.

To earn an interest-bearing account (escrow), unless otherwise ordered by a judge, the civil suit must exceed \$5,000. All property tax sales have an interest-bearing account.

### **Findings: Property Tax Sales and Civil Suits**

Currently, there are approximately 251 separate interest-bearing checking accounts housing \$2,442,074.38.

#### **Property Tax Sales**

There are 145 accounts documented in the Clerk's office listed by parcel number (property tax sales) totaling \$605,603.49.

Deposits consists of excess funds, above and beyond the delinquent taxes and costs of sale. The funds reside in this account until the right of redemption period has concluded or sooner should the original owner exercise the right to redeem. Another factor in the length of time these funds reside is the determination of funds distributions between interested parties (i.e. property owners, heirs, lien holders, etc....)

Disbursements from the account may consist of attorney's fees and a final court order designating disbursement instructions.

A review of the accounts found that 13 of the 145 were over 5 years old and still carrying balances totaling \$112,533.91.

### **Civil Suits**

There are 106 accounts documented in the Clerk's office listed by court case number (civil suits) totaling \$1,836,470.89.

Deposits consists of a wide variety funds in dispute. Some of the funds are a result of the property tax sales and issues with disbursement.

Disbursements from the account may consist of attorney's fees and a final court order designating disbursement instructions.

A review of the accounts found 44 closed cases between 1992 and 2018 with outstanding balances totaling \$159,593.21.

### **Property Tax Sales and Civil Suits**

The accounting work concerning these accounts is manually completed. There are notations of opening deposits and disbursements in the CATS system.

Bank account reconciliations are completed monthly on all accounts. The most prevalent entry on the accounts is the recording of interest earned.

It has been brought to the Auditor's attention that there is pending litigation on the matter.

## **Customer Service**

The Customer Service function is where citizens wishing to become a notary, or to renew their license, come to submit their paperwork and take their oath. Customers searching for Muscogee County court documents also report to this area for certified copies.

### **Findings: Customer Service**

Fees are collected for services and paid in the form of cash or credit card. There are four clerks that work in the area, and they all work out of the same till; many times, there is no paperwork to substantiate the transaction and some transactions are noted by everyone in the department

on one control sheet with no distinction between transactions. These issues make it virtually impossible to reconcile end of the day collections should a problem arise.

Money, to run the customer service desk, is locked in the safe in the Finance area nightly.

## Budget

A three-year review of the budget was conducted.

### Findings: Clerk of Superior Court Budget FY2019

Clerk of Superior Court Employment Expenses	1,951,979
Clerk of Superior Court Operating Expenses	<u>97,716</u>
<b>Total Clerk of Superior Court FY2019 Budget</b>	<b>\$2,049,695</b>
Board of Equalization Employment Expense	62,079
Board of Equalization Operating Expenses	<u>38,650</u>
<b>Total Board of Equalization FY2019 Budget</b>	<b>\$100,729</b>
<b>Total Managed by Clerk of Superior Court FY2019</b>	<b>\$2,150,424</b>

No findings during the three-year review. Clerk of Superior and State Court is consistently under budget.

## Fixed Asset Review

There are 6 assets on the fixed asset listing from Columbus Consolidated Government's Finance Department.

Two court case management systems are listed; one was purchased in 1998. It is believed to be the Main Line system (purchased 1998, cost of \$1,369,878). According to Court Clerk personnel, the Main Line System was replaced in 2006. This asset is fully depreciated.

The second court case management system on the fixed asset listing was purchased in 2002 for a cost of \$100,000. Clerk personnel have recalled 4 computer systems implemented in the area and none of those correspond with the dates provided.

Two other assets were not located in the office area (read printer purchased in 1987 & microfilm scanner purchased in 2002).

## Payroll Audit

The payroll audit was unable to be completed. The Auditor requested payroll information from Columbus Consolidated Government's Finance Department and was told that a court order was needed before information could be released.

<b>Summary</b>			
	<b>Unaccounted For</b>	<b>Inappropriate Checks</b>	<b>Total</b>
<b>*Paid in Fulls/F&amp;F</b>	2,202,417.17		2,202,417.17
<b>**Condemnations</b>	2,303,438.33		2,303,438.33
<b>***General Account</b>	1,040,118.93		1,040,118.93
<b>Inappropriate Checks</b>			
-- <b>Fines &amp; Forfeit Acct (213)</b>		811,063.78	811,063.78
-- <b>Condemnation Account (47)</b>		188,305.42	188,305.42
-- <b>Cash Bonds Account (70)</b>		323,676.01	323,676.01
	5,545,974.43	1,323,045.21	6,869,019.64

## Recommendations

### Specific Recommendations for Clerk of Superior and State Court

#### Fines & Forfeitures, Condemnations, General Account, Cash Bonds

Financial management and internal controls should be implemented; this recommendation includes:

Utilizing the new **Odyssey system** and reducing the amount of manual bookkeeping being done in these processes. The new system should generate receipts to be given to the customer/agency/other internal department at the point funds are received; the system generated receipts will replace the manual receipts currently provided. System generated receipts will help ensure that the correct amounts are recorded in the system and tracking of the transaction can begin. Designated, numbered, manual receipts are only to be used in the case of emergency (i.e. interruption of computer system) and should be secured by senior management.

**Deposit slips** should be created in the originating areas and approved by the supervisor. The funds, the deposit slip and the backup supporting the deposit should be delivered to Clerk of

Court's Finance. The deposit slip should detail exactly what the funds are for (i.e. Probation payments from specific agency, date, who processed deposit and supervisor approval) and include initials of parties involved in receiving the deposit. A file (preferably electronic) should be kept in the originating area detailing all deposits provided to Clerk of Court's Finance.

**Monthly reports** reflecting the prior month's activity, should be reconciled to confirm that all transactions are reflected as intended and that agency payouts are calculated correctly. No monthly distributions should be made until the reports determining payouts is reconciled. Any discrepancies found must be immediately forwarded to the Clerk for proper resolution.

There should be **NO backdating** of entries to the system.

**Monthly distributions (check writing)** should be completed by one individual and presented, along with supporting documentation, to another individual for review and signing. This division of responsibility is an implementation of an internal control, separation of duties. To further strengthen this control, and aid in cross training, a regular rotation among personnel would be beneficial. Checks written, that are over a pre-determined amount, must have two signatures. No checks should be signed until a disbursement has been approved.

**Bank reconciliations** must be brought up to date. Bank reconciliations serve two functions and those completing them should be completing both: 1) reconcile dollar amounts to the bank statement and 2) activity should be reviewed and corrected for appropriateness. The bank reconciliations should be accompanied by supporting documentation (i.e., copies of bank statements reconciled, copies of deposit slips and any supporting documentation, listing of checks written and a copy of the report summarizing the distributions made to respective agencies, etc....). A file (preferably electronic) of all reconciliations should be kept in Clerk of Court's Finance. It is also recommended that **online banking and its respective features** be fully utilized. This can be a great management tool.

In July 2011, City Council passed an ordinance regarding the **opening of city bank accounts** and the approvals needed. Although this policy does not extend to Elected Officials, the policy can certainly serve as a guide to be implemented in an Elected Officials office. This policy was forwarded to the Clerk on December 9, 2020. In addition to the opening of bank accounts, there should be a formal, written procedure in place for the **closing of accounts**.

Implementation of the laws passed in July 2015 regarding the handling of **condemnations** and the corresponding disbursements are recommended for review as soon as possible. A statement regarding the new laws and a summarizing PowerPoint presentation was forwarded to the Clerk February 6, 2020, and again to another staff member on July 20, 2020.

Management should implement a **system of follow-up**, daily, monthly, or quarterly, to verify accurateness, timeliness of processing and maintenance of internal controls. This would include online reviews of banking activity, bank statement reviews and confirmation of bank reconciliation completion.

**Vacations** should be encouraged, and work should continue when personnel is on leave.

Separation of duties is of paramount importance; many departments suggest that they do not have the “manpower” with which to implement this internal control; in those instances, a “compensating control” should be used to “compensate” for the increased risk. Compensating controls must meet these three requirements: 1) meet the intent of the original control requirement, 2) provide a similar level of assurance, and 3) go above and beyond the original control requirements.

In the future, when questions arise on operational processes, it is recommended that the **state statutes** be referenced.

### **Property Tax Sales and Civil Suits**

“Stale” accounts need to be addressed individually to determine if the funds can be successfully disbursed or if they need to be escheated. The following is a link to Georgia’s escheat and unclaimed property laws:

<https://dor.georgia.gov/unclaimed-property-program>

This website has the proper forms to be completed, explains reporting requirements, and offers support to aid in the process.

### **Customer Service**

Odyssey will reduce the amount of manual bookkeeping being done in this process. Each of the clerks will have their own till and their own cash to which they will individually reconcile nightly.

It is important that there is documentation to support the exchange of funds; system generated receipts will greatly enhance their processes.

### **Fixed Asset Review**

Work with Columbus Consolidated Government’s Finance Department to determine which assets are listed and what items should be disposed of.

### **Overall Recommendations for Columbus Consolidated Government**

Based on the observations and informal interviews conducted throughout the audit, it would be advantageous for the importance of financial management and internal controls, to be addressed for the City as a whole.

**Training of financial controls** and their importance needs to occur with all employees that have a financial responsibility. The support of The Mayor, Executive Management and City Council will help stress the importance of their responsibilities and help promote consistency throughout the organization.



Additional recommendations include: (1) **standardizing the Finance function** across all departments, agencies and branches of government that reports to Columbus Consolidated Government Finance, or (2) establishing a financial structure within the judicial branch to implement standardized procedures, work to safeguard funds, and increase the accuracy and timeliness of payments back to the community and the City.

Having all court Finance personnel working under a baseline standard for stewardship over financial resources and practices will identify acceptable and unacceptable courses of action, establish parameters, and set standards that are equivalent for all in the City. An agreed upon balance of controlled technical and processing standards and the flexibility for department heads and elected officials to exercise discretion should give a greater confidence making financial & management decisions.

In conclusion, I would like to say thank you to the staff in the Clerk of Superior and State Courts office. There was a tremendous effort among everyone in the office, not only to provide the needed information, but to confirm past transactional data to complete this ten-year audit.

Audit Performed by: Barfield

Date: 7/12/22



OFFICE OF  
**CLERK OF SUPERIOR COURT, MUSCOGEE COUNTY**

Danielle F. Forté  
Clerk

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June 27, 2022

Elizabeth Barfield  
Columbus Consolidated Government  
P.O. Box 1340  
Columbus, Georgia 31902

RE: "Audit" of Office of the Clerk of the Superior and State Courts

Dear Elizabeth:

The attached will serve as my response to the audit ("Audit") dated June 14, 2022 and presented to my office on June 17, 2022. As you are aware, Willie Demps and his co-defendants have pled guilty to charges in Federal Court for criminal theft from 2010 – 2019, which was committed during Demps' tenure as an employee of the Superior Court Clerk's office ("Office"). Demps was sentenced to 12 years and 1 month in prison and the other defendants have received various sentences. The only defendant who has not been sentenced is Curtis Porch whose sentencing is scheduled for June 29, 2022.

This Audit is without merit because it fails to take into account any of the improvements that our Office has implemented. The Audit is stale, relies on false evidence from a convicted felon and, most importantly, is not accurate in terms of the actions that our Office has put in place for financial safeguards.

I took office on November 14, 2018, after having been elected to the Clerk's position in the November 2018 election. Approximately two weeks after taking office, on November 26, 2018, I requested a transitional internal audit based on information I received both internally and externally about Willie Demps, who was, at the time of the request, an Assistant Chief Deputy Clerk and Finance Director with the Clerk of Superior and State Courts Office. I reviewed the 2016 and 2017 annual audits from Albright, Fortenberry & Ninas, LLC, and the 2018 annual audit from Mauldin & Jenkins (the most recent audit at the time that I took office), and overall, the audits appeared satisfactory. Because of the conflict between the information received and the history of satisfactory annual audits, I expedited my request for the internal audit. Externally, I met with and shared information I received regarding disparities in the Office's cash processes, potential financial irregularities, and my suspicions of Mr. Demps with John Redmond, the city auditor at

the time, who has since retired. On December 4, 2018, Mr. Redmond went before the City Council and the requested transitional audit was approved.

The audit process began in September 2019, the following year, by you as the city auditor. Like with Mr. Redmond, you were fully briefed on the information I had been provided as well as my continued concerns and observations. During the course of your audit, Willie Demps abruptly retired on December 2, 2019. I immediately called for an investigation and requested that Mayor Skip Henderson have the Georgia Bureau of Investigation and Federal Bureau of Investigation look into the matter.

Having worked closely with Mayor Henderson, City Attorney Clifton Fay, City Manager Isaiah Hugley, the Muscogee County Sheriff's Office, the Columbus Police Department, and an internal expert certified public accountant ("CPA"), an indictment was issued for Willie Demps and co-defendants with regards to alleged financial improprieties.

On September 2, 2021, our Office received an initial Report ("Report"), and on June 17, 2022, we received the Audit dated June 14, 2022. In response to this Audit, we are submitting our Objections and Rebuttal to your statements and conclusions.

In addition to multiple other concerns that are listed on the enclosed "Objections and Rebuttal of Audit", the Audit fails to include the specific time period of the review, only stating a "10-year period audited", giving the impression that the problems have occurred during the time frame since I have taken over as the Clerk. Additionally, as the audit took almost three years to complete, the Audit fails to include specific information as to certain issues listed, any information as to changes that have been implemented since I was sworn in as the Clerk, and specific names of individuals that performed any malfeasance or misfeasance, including Willie Demps, which was one of the very reasons the transition audit was requested in the first place.

I find it shocking that this Audit fails to identify Willie Demps as the primary source of the financial errors and irregularities and the perpetrator of the criminal activity committed while he was an employee of the Superior and State Court Clerk's Office. Instead, the Audit still relies on its findings from comments that Willie Demps made to the auditor that are totally unreliable.

I, along with my office and team, voluntarily participated in all aspects of providing information for this Audit. The Audit fails to acknowledge the vast changes and improvements in our Office, including the following:

- Hiring a multi-state certified CPA consultant as Assistant Chief Deputy Clerk/Finance Director of the Superior and State Court Clerk's Office. The CPA mentored and trained employee Garrett Cothran for the Finance Director/Assistant Chief Deputy Clerk position. The CPA recommended and we have hired additional finance staff for the implementation of multiple controls to balance and safeguard funds.
- After six (6) months of successful training from the certified CPA consultant, I appointed Garrett Cothran as Assistant Chief Deputy Clerk/Finance Director.

- To address the Finance Department's personnel shortage, I requested and received approval from City Council to increase the financial staff from two (2) employees to four (4) to ensure all financial processes and transactions have multiple controls to ensure the balancing and reconciliation of all funds and financial functions.
- Our Finance Department also includes personnel with financial expertise, such as Deputy Clerk Danyel Spencer, who has more than ten (10) years of banking experience.
- The Certified CPA and Garrett Cothran worked closely with and advised the Odyssey Court Management System technical team, a court administration software and technology system, on the implementation of financial processes and procedures needed to digitize our financial processes.
- The Odyssey Court Management System launched successfully and locked-in-place full filing digitization of the Superior and State Court Clerk's Office.

Additionally, since our multiple meetings and discussions during and after your audit, and as a result of our newly established Finance Department, it was discovered by my Office that there were glaring errors made in your Audit. There has been an issue, dating back for at least seven years or more, with the millage rate calculations of the transfer taxes and intangible taxes that had been paid out to the City of Columbus and the Muscogee County School District. This issue was not discussed nor included in your initial Report or your Audit that expanded to ten years, nor is there proof that this was ever reviewed. As such, I lack confidence in the purported "thorough," transitional Audit that missed this important, essential financial matter that affects not only our Office, but also the City of Columbus and the Muscogee County School District.

We request that you review our attached Objections and Rebuttal, and edit your Audit prior to the release to the City Council for the reasons explained, despite the fact that you stated in your memorandum dated June 17, 2022 that no further edits would be made. Should you have any questions, please do not hesitate to let me know.

Sincerely,



Danielle F. Forté, Clerk

Enclosure

xc: Clifton Fay, City Attorney  
Lucy Sheftall, Assistant City Attorney  
Melanie Slaton, Esq.  
R. David Ware, Esq.  
Isaiah Hugley, City Manager  
B.H. "Skip" Henderson, Mayor

## **OBJECTIONS AND REBUTTAL TO AUDIT**

### **General Audit Process**

Under the General Audit Process section, you stated that "Ms. Barfield discussed the purpose of a transition audit and Ms. Forté understood but further she was suspicious of the financial activities in the office." Ms. Forté had specifically requested that the financial department of the Clerk's Office be audited, given Ms. Forté's concerns with Willie Demps and Norma McCook. As is written, this sentence fails to fully explain Ms. Forté's concerns or reasoning behind requesting the audit, especially given that Ms. Forté's suspicions and concerns turned out to be valid, and should be amended.

### **Fines & Forfeitures**

Under the "Findings: Installment Fines/Paid in Full" subsection, the Audit discusses a 10-year audit period, and that there were no bank reconciliations or supporting documentation in the Office. This gives the impression that Ms. Forté and her office do not currently perform bank reconciliations, which cannot be further from the truth.

Since Ms. Forté became Clerk, new processes have been implemented to eliminate many of your concerns throughout this entire section, including the abandonment of the CATS system to the new Odyssey system implemented on September 21, 2020, which provides an additional level of protection on all matters in the Office.

A description of the "Installment Fines" listed at the bottom of page 3 discusses the previous system, including the Court Automated Tracking System (CATS) and that "[m]onthly reports are generated by the Columbus Consolidated Government's Information Technology Department" and that these reports "detail all payments received and the disbursements to be made to the miscellaneous agencies for those fines." Additionally, it states that "[t]here is no reconciliation of these reports by the originating department...confirming activity or distribution amounts." However, this description is no longer accurate, fails to provide the time period for the reports, and does not reflect the system and changes that are currently in place.

On page 3, the Audit states "[a] review of the activity reports found that 9 reports of 11 were not accurate and did not correctly reflect the activity in the departments." However, your Audit fails to identify that it was Willie Demps who drafted or oversaw the drafting of these reports and fails to indicate any changes since Ms. Forté has taken office. The next sentence discusses manual manipulation; however, the Audit fails to note the adoption of the Odyssey system, which has computerized the activity reports.

As discussed previously, a whole new system is currently in place with Odyssey. Additionally, the hiring of Garrett Cothran, Linda Darr, and Donna McGinnis brought about extensive changes to the process, none of which have been outlined in this Audit. As is currently described, it gives the impression that Ms. Forté has not made any changes, when in fact Ms. Forté has implemented financial controls over every aspect of the Superior and State Court Clerk's Office.

Throughout the “Paid in Full” subsection, you discuss CATS, once again a system that is no longer used. Please update the Audit with how the current system now operates to provide a thorough Audit. Additionally, you set forth numerous checks that are listed as having been placed in the incorrect account, were unsubstantiated, and “for activity outside the Clerk’s business.” However, you do not identify who signed these checks, the exact dates that these checks were written, and what the “activity” actually was. Were the majority of these checks completed prior to Ms. Forté’s swearing-in, or have they been completed since this time period, and if so, by whom? Once again, these were activities under the supervision of Willie Demps, and this should be reflected in your Audit.

In the last paragraph of this section, you stated that “[i]t should be noted, Clerk of Superior Court department personnel were instructed by Clerk of Superior Court Finance personnel to alter normal routines to satisfy audit observations.” Additionally, you failed to question management or the Clerk as to this statement to find out if this is true. In a meeting with you on August 30, 2021, you advised that this statement was specifically from Willie Demps, who is currently serving in prison for his crimes against the Clerk’s Office, and Ms. Forté made it adamantly clear that she never advised her staff to alter their normal business practices to satisfy Audit observation; moreover, Mr. Demps never brought this matter to her attention. Because of these concerns, this statement should be removed from the Audit as it is untrue and based on statements of a convicted felon.

### **Condemnations**

Under the “Condemnations” section, the Audit discusses a policy that is no longer used. The policy has been drastically revised three times since Ms. Forté became the Clerk. This section needs to be updated to accurately reflect these changes.

On page 6 of this section, the Audit states “seizing agencies are not made aware of where, in the process, their funds reside”. This statement fails to reflect current policy that in order for our Office to accept seizure/condemnation funds from law enforcement, there must be a Superior Court Civil case filed with a corresponding Court Order authorizing our processes of those funds. The Audit incorrectly implies that after our Office complies with the Court Order, there is a further obligation to notify law enforcement of our compliance with the Order. This assertion lacks any basis in fact or law and should be removed as it is completely inaccurate.

On pages 6 and 7 of this section, the Audit lists multiple incorrect deposits and five checks, written that “were confirmed as unsubstantiated.” However, nothing is discussed as to when these checks were deposited into the incorrect accounts, when the unsubstantiated checks were written, and who signed the checks. This needs to be amended to include additional information.

Again, this Audit fails to identify Willie Demps as the cause of these discrepancies due to his illicit, criminal activity relating to the condemnations accounts as reflected in his guilty plea and prison sentence to federal charges, including counts in a federal superseding statement, that specified and referenced illegal activity with the seizure/condemnation account(s).

### **General Account**

Under the "General Account" section, you state that "[t]his account has not been reconciled during the 10-year audit period (January 2010 through December 2019)." All accounts have been reconciled and continue to be reconciled monthly, and the Audit should be amended to reflect this. Additionally, as the result of an external audit completed by Mauldin & Jenkins in 2021, the Clerk's finance department addressed concerns with the system and worked with the Columbus Consolidated Government's Information Technology department to help create a system that would allow for easier reconciliation. You have failed to include any information with regards to this work in the Audit.

The Audit states that "accounts payable disbursements are requested with handwritten notes rather than the invoice itself." It later explains that "[t]he finance person does have a hand-written subsidiary ledger with which to confirm amounts, but handwritten notes are not sufficient/proper documentation." Once again, the Audit fails to take into account that the Clerk's Office is now working under a fully digitized system.

In the very next paragraph, the Audit discusses discrepancies, errors, and human errors. However, it does not specifically state who caused the human errors or the discrepancies, and whether intentional or accidental. Additionally, the next paragraph states that actual cash deposits made to the account show "\$1,040,119 being unaccounted for." Who was handling this account at that time? Who actually deposited the \$10,026?

You stated that there were "[t]hree (3) cash deposits, totaling \$3,029, deposited in October 2019 during audit observation" and later explained that there were deposits made "in December 2019 after a change in court Finance personnel." Who performed these deposits?

On page 8, the Audit states that "personal banking activity was conducted from 2010 thru [sic] 2019. It is not known whether this activity was the cashing of checks or for the repayment of loans." This paragraph is vague, as you fail to discuss the repayment of what purported loans, who was conducting this personal banking activity, and any information as to who wrote the checks.

Once again, this Audit fails to identify the true culprit - Willie Demps.

### **Cash Bonds**

Under the "Cash Bond Forfeitures" subsection, the Audit states without basis in fact that "some citizens not realizing, after successful completion of Court Orders, they could receive their money back." Please remove this entire paragraph, as the implication is that the City and the entire Clerk's Office is intentionally hiding the cash bonds from the citizens. This is inaccurate. Further, your Audit omits exactly who had stated this, and shows that you failed to question management personnel with regards to whether or not this was true. The criminal investigation and plea revealed that these were the actions of Willie Demps.

The Audit only discusses the previous cash bond process and does not explain the new process that is now in place since the implementation of the Odyssey system, which should eliminate all previous concerns.

On page 9, the Audit states that “[a] monthly bank reconciliation is performed by Clerk of Superior Court Finance personnel.” Your Audit fails to advise who performed the reconciliations prior to the new process, and who performs the reconciliations now.

You list “[d]isbursement activity from April 2010 through December 2019”, and list out multiple checks. You mention multiple unsubstantiated checks that were written by “Clerk of Superior Court personnel”. However, the evidence is clear that it was Willie Demps who wrote the checks.

On pages 9 and 10, it states that “[d]ocumentation was requested from the bank regarding deposits made into the State Court Fines & Forfeitures account number XXX606 for dates prior to 2014 but unfortunately, the bank was unable to provide the information prior to 2014; the funds may be located there.” This allegation is without merit. The bank statement you provided from August 2019 shows that account was closed with a zero balance. Therefore, your suggestion that the funds may be in that account are completely speculative. Currently, the Clerk’s Office has one cash bond account and reconciles that account every month.

On page 10, you discuss an incident in August 2019 and that fraudulent checks were written on the account. Ms. Forté informed John Redmond immediately about this matter and brought this incident to your attention in September 2019, when the audit began, explaining the activity was suspicious and that Colony Bank confirmed the fraudulent check scheme was thwarted. However, what is omitted is the fact that the checks that were fraudulently cashed were not checks from the accessible checkbook and were what appeared to be homemade checks. This information had been provided to you and was not included in this Audit. Ms. Forté had specifically advised you of this situation at the start of your audit, and this is the very reason that you elected to start the audit with the State Court Criminal division.

In the next paragraph, you stated that “there are only a few signers on the cash bond checking account” but that “signed, blank checks were readily available to anyone that needed to write a check.” As you confirmed, this issue was immediately corrected when presented to Ms. Forté, and now there is no longer a checkbook that is accessible to everyone. In fact, there is not a checkbook at all. Instead, all expenditures are digitized through the Odyssey system.

The next paragraph discusses a backlog of “absolutes”, and that “during the audit, questions arose as to how the forfeiture process should work.” Given the backup from COVID and the implementation of the new Odyssey system, the Clerk’s office continues to work to resolve the issues relating to absolutes. “Absolutes” are court orders issued to a criminal defendant with his or her absolute or final day to appear in court prior to a bench warrant for arrest being issued. The Clerk’s Office has received additional funds through a grant from the American Rescue Plan Act of 2021 to address these COVID-19 related backlog concerns and is working expeditiously to cure any backlog.



Again, this entire section fails to include any information as to how the matters are currently addressed and the steps that Ms. Forté and the Clerk's Office have taken to eliminate a large portion of the concerns. For instance, now all expenditure requests must be submitted by a deputy clerk through Odyssey, and only five individuals are able to authorize the expenditures through the system. Odyssey will not allow any expenditure to be issued if there is not enough money in any specific account assigned to each individual court case.

### **Property Tax Sales and Civil Suits**

Under the "Property Tax Sales" subsection, the Audit incorrectly states that "[t]he funds reside in this account until the right of redemption period has concluded or sooner should the original owner exercise the right to redeem." Once the funds have been provided to the Superior Court Clerk, they are not to be released without a Court Order, as an interpleader action should be filed at the same time as the funds are received.

The Muscogee County Tax Commissioner, upon receipt of the tax sales proceeds, should have attempted to pay out the proceeds to the interest holders, and if there were questions with regards to the interest holders, then the Tax Commissioner should have filed an interpleader action before paying these excess proceeds to the Superior Court Clerk. This matter is still pending in the Superior Court in Civil Action File Number SU2021CV001188, and its resolution should eliminate any concerns with regard to the property tax sales accounts.

The Audit alleges that the accounting for property tax and civil suits is manually completed and discusses the CATS system. However, currently the accounting for civil matters is processed through Odyssey, and there is now a two-person verification for the closing of any of the bank accounts.

### **Customer Service**

The Audit explains that four clerks worked out of the same till with no paperwork to substantiate the transactions. However, it fails to explain the new procedure, which includes individual tills for all four clerks, requiring that any work performed go into an Excel spreadsheet as well as Odyssey, which generates receipts for the customers. At the end of the day, the individual tills are turned over to the Finance Department, where there are multiple controls and a complete, multi-tiered reconciliation process.

### **Fixed Asset Review**

Under Fixed Asset Review on page 13, the statement "[c]lerk personnel have recalled 4 computer systems implemented in the area and none of those correspond with the dates provided. Two other assets were not located in the office area (read printer purchased in 1987 & microfilm scanner purchased in 2002)." Who are the "[c]lerk personnel" that provided this information? When were these four computer systems provided to the Clerk's Office? When did the "[t]wo other assets" supposedly go missing? There is no evidence that these items were in the Clerk's Office when Ms. Forté was elected in November 2018. The fixed assets do not belong to the Clerk's Office but

belong to the Columbus Consolidated Government. As such, this section is irrelevant and should be removed.

### **Recommendations**

Under the “Fines & Forfeitures, Condemnations, General Account, Cash Bonds” subsection, you recommend utilizing the new Odyssey system to help reduce manual bookkeeping. Your Audit does not reflect that Ms. Forté and the Clerk’s Office implemented this policy on September 21, 2020, and have even gone above and beyond to add extra layers of protection to confirm the correct amounts are tracked and received.

As to the “Deposit slips” subsection, your Audit does not reflect the fact that Ms. Forté and the Clerk’s Office added additional steps above and beyond your recommendation, including that the deputy clerk puts the information into the Odyssey system and reconciles the till, and then the Finance Department creates a reconciliation and deposit ticket. The deposit ticket is then submitted to another Superior Court finance clerk to confirm that the amounts on the deposit receipts and reconciliation are correct.

As to the “Monthly Reports” and “Monthly distributions (check writing)” subsections, your Audit fails to acknowledge that Ms. Forté and the Clerk’s Office have already implemented a policy to reconcile the monthly reports.

With regards to the “Bank reconciliations” section, you state that the “[b]ank reconciliations must be brought up to date.” The bank reconciliations are current. Further, Ms. Forté and the Clerk’s Office began computerized reconciliations on September 21, 2020. As part of your suggestion, you advised that “[a] file (preferably electronic) of all reconciliations should be kept in the finance.” As previously set forth, the Clerk’s Finance Department is digitized and monthly reconciles all accounts.

With regard to “ordinance regarding the opening of city bank accounts”, the Clerk’s Office is in compliance with City ordinance(s) for all openings of bank accounts.

In the next section, the Audit states the “[i]mplementation of laws passed in July 2015 regarding the handling of condemnations . . . are recommended for the Clerk’s office as soon as possible. A statement regarding the new laws and a summarizing PowerPoint presentation was forwarded to the Clerk February 6, 2020 and again to another staff member on July 2020.” On February 6, 2020, you emailed Ms. Forté with a copy of a PowerPoint presentation from the District Attorney along with the 2015 amendments to Title 9 and Title 16. You verbally advised Ms. Forté that she should be following the PowerPoint information. Additionally, you highlighted sections of an Act from 2015 that you personally believed would apply to the Clerk’s office.

As Superior Court Clerk, Ms. Forté is required to follow the laws and statutes governing Clerks of Superior Court, the Georgia Superior Court Clerk Cooperative Authority’s (“GSCCCA”) guidance through the Superior Court Clerk’s Reference Manual, the advice and counsel of the City Attorney,

its legal counsel, and the legal counsel for the Constitutional Officers' Association of Georgia ("COAG"). The Audit erroneously instructs Ms. Forté to comply with a PowerPoint tutorial presentation by and for the District Attorney's office on its practices and procedures, which do not pertain to the Superior Clerk's office in any fashion. As such, this section of the Audit should be removed entirely. Further, I strongly caution you against providing legal advice, as you are not an attorney, and this could be a liability for the City of Columbus and the Columbus Consolidated Government.

The "system of follow-up" overlooks the current system that is in place by the Clerk's Office, as the new Odyssey system currently produces reports.

The Audit states that "when questions arise on operational processes, it is recommended that the state statutes be referenced." As stated above, the Clerk follows the laws and statutes governing Clerks of Superior Court, guidance of GSCCCA through the Superior Court Clerk's Reference Manual, the advice and counsel of the City Attorney, its legal counsel, and the legal counsel for COAG.

Under the "Property Tax Sales and Civil Suits" subsection, the Report discusses "[s]tale" accounts and escheatment. As there is pending litigation with regards to the property tax sales accounts, the Clerk's Office should not escheat the money to the Georgia Department of Revenue until or unless a Court Order directing the Clerk's Office to do so is issued with regards to this matter.

The "Fixed Asset Review" subsection is vague, only stating "[w]ork with Finance to determine which assets are listed and what items should be disposed of." The items listed were often decades old and were not present in the office when Ms. Forté took office.

The Clerk's Office is more than happy to receive training for their finance clerks and will request additional resources for this training. The Clerk's Office currently attends finance workshops that are held by the Columbus Consolidated Government's Finance Department.

Throughout the Audit, you discuss the actions of Clerk personnel and management. However, the majority of the 'bad acts' were committed by Willie Demps. In our meeting on August 30th, 2021, you advised that you refused to specifically name Willie Demps, as he is innocent until proven guilty. He has admitted he is guilty and has been sentenced to prison, yet you have not changed your Audit dated June 14, 2022. In fact, many of your quotes relied upon throughout this Audit and many of the reported actions were completed by Willie Demps. These actions shed a negative light on our current personnel and management team. Unfortunately, it appears that his egregious and criminal actions reflect adversely on the rest of my team, a team that I am very proud of. I, along with my team, have dedicated a tremendous amount of time to make sure that there will no longer be any issues in the future. Your Audit fails to reflect any of our actions that have been implemented to ensure the financial safeguards to protect the citizens of Columbus.

We look forward to your correcting the inaccuracies in this Audit and thank you for your work in attempting to analyze this difficult issue.