



# Supervisor of Elections Office Financial Management Transition

## **Division of Inspector General**

**Gary J. Cooney, Clerk of the Circuit Court & Comptroller  
Audit Report**

**Terri Freeman, CPA, CIA, CISA, CRMA  
Inspector General**

Audit Conducted by:  
**Cindy McLaughlin, CPA, CIA, CIGA**

**Report No. BCC-167  
June 10, 2019**



**Division of Inspector General**

**Office of Gary J. Cooney**

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June 10, 2019

Board of County Commissioners

We conducted a review of the financial management transition of the Supervisor of Elections Office as of March 31, 2019.

The transition was in compliance with the Interlocal Agreement between Lake County, Florida and Lake County Supervisor of Elections effective March 12, 2019.

We appreciate the cooperation and assistance provided by the entities contacted during the course of this review.

Respectfully submitted,

Terri Freeman  
Inspector General

cc: The Honorable Gary J. Cooney, Clerk of the Circuit Court & Comptroller  
Kristy Mullane, Chief Deputy Clerk, Clerk's County Finance Department  
Jeff Cole, County Manager  
The Honorable Alan Hays, Supervisor of Elections

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# REPORT OF FINANCIAL MANAGEMENT TRANSITION

## Scope and Methodology

As scheduled in the Clerk's Annual Inspector General Audit Plan, procedures were conducted to validate that there was an appropriate transfer of funds to complete the transition of financial management responsibilities of the Supervisor of Elections (SOE) from Board Finance as of March 31, 2019. These procedures included observations of the SOE's postage inventory and petty cash fund as of March 29, 2019, a review for compliance with the Interlocal Agreement between Lake County, Florida and Lake County Supervisor of Elections effective March 12, 2019, and a review of calculations for the transition provided by the Board Finance division.

## Overall Conclusion

The transition was in compliance with the Interlocal Agreement and the calculations of the County expenditures for the Supervisor of Elections at the time of transition were correct.

## Background

The Board Finance division of the Clerk of the Circuit Court & Comptroller Office has been maintaining the books and accounts for the SOE. In the Interlocal Agreement between Lake County, Florida and Lake County Supervisor of Elections effective March 12, 2019, the SOE exercised his statutory right to have his own bank or depository trust account and to be responsible for paying all accounts payable from his account beginning April 1, 2019.