



**A Report to the  
Audit Committee**

**Mayor**  
David Briley

**Presiding Judge General  
Sessions Court**  
Melissa Blackburn

**Court Administrator  
General Sessions Court**  
Warner Hassell

**Audit Committee Members**  
John Cooper  
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Bob Mendes  
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Metropolitan  
Nashville  
Office of  
Internal Audit

**Audit of General Sessions Court  
Traffic School**

January 28, 2019

# AUDIT OF GENERAL SESSIONS COURT TRAFFIC SCHOOL

## EXECUTIVE SUMMARY

January 28, 2019



### Why We Did This Audit

In July 2018, an employee was charged with stealing more than \$100,000 from the General Sessions Court Traffic School. The Presiding Judge and Court Administrator for the General Sessions Court believed it to be prudent to review internal controls after this matter became evident.

### What We Recommend

- A record (paper or electronic) of authorized fee waivers should be created.
- Cashiers should have a method for validating a fee waiver presented in place of payment.
- Re-evaluate the need to collect a \$20 rescheduling fee when an attendee reschedules their appointment.
- Cashier drawers should remain locked at all times.
- User access to the OTS computer application should be reviewed for least privilege based on job responsibility.

## BACKGROUND

The General Sessions Court Traffic School is a state licensed training agency of the National Safety Council, the General Sessions Court Traffic School is part of the General Sessions Court's approach to promoting safer driving habits among the Davidson County motoring public.

## OBJECTIVES AND SCOPE

KraftCPAs PLLC was retained to evaluate the design and effectiveness of the internal controls related to the Traffic School for the period July 1, 2015, through June 30, 2018. Areas of audit emphasis included, but were not limited to:

- Safeguarding cash and other assets.
- Processing and recording revenue.
- Processing and recording disbursements.
- Preparation and approval of fee waivers.
- Segregation of duties, including logical access restrictions.
- Compliance with laws and regulations.

## WHAT WE FOUND

The following table identifies the functional area tested where observations exist, along with the number of observations by risk level. Red reflects audit observations that are considered high risk, yellow reflects audit observations of medium risk, and green reflects observations of low risk.

Internal Audit Area	Auditor's Grade	High	Medium	Low	Page
Fee Waiver Management	Unsatisfactory	1	-	-	5
Physical Security of Cash		1	-	-	6
Cashier Accountability		-	1	-	6
Daily Reconciliation and Monitoring		-	1	-	7
Employee Cross-Training		-	1	-	7
OTS Privileged User Access		-	1	-	8
Expense Management		-	-	1	8
Multiple Timekeeping Applications		-	-	1	9
<b>Total</b>			<b>2</b>	<b>4</b>	<b>2</b>

Chart page numbers refer to the KraftCPAs PLLC full report, Appendix A.

## **GOVERNMENT AUDITING STANDARDS COMPLIANCE**

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We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our audit objectives.

## **METHODOLOGY**

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To accomplish our audit objectives, we performed the following steps:

- KraftCPAs PLLC was hired to assist with this engagement.
- The detailed methodology employed by KraftCPAs PLLC can be found in **Appendix A**.

## **AUDIT TEAM**

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### KraftCPAs PLLC

Gina B. Pruitt, CPA, CITP, CISA, CRISC, CGMA, CQA, Member-in-Charge

Scott Nalley, CPA, CIA, CISA, Senior Manager

CJ Higgins, CIA, CISA, Supervisor

Michael Parente, Staff Associate

### Metropolitan Nashville Office of Internal Audit

Mark Swann, CPA, CIA, CISA, ACDA, CMFO-TN, Metropolitan Auditor

Innocent Dargbey, CPA, CMFO-TN, Project Facilitator

## **APPENDIX A – Report From KraftCPAs PLLC**

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KraftCPAs PLLC was hired to assist with this engagement. The firm issued a report to the Office of Internal Audit, with details on objectives, methodology, observations, and recommendations. The report begins on the next page.

# Metropolitan Government of Nashville and Davidson County

## General Sessions Court Traffic School Audit Internal Audit Report

For the period  
July 1, 2015 through June 30, 2018



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*This audit was performed at the request of the Metropolitan Nashville Office of Internal Audit. As such, the Tennessee Open Records Act makes this report subject to public disclosure.*

# Metropolitan Government of Nashville and Davidson County

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**Report Distribution:**

<u>Name</u>	<u>Title</u>
Judge Melissa Blackburn	Presiding Judge General Sessions Court
Warner Hassell	Court Administrator

**Additional Distribution:**

<u>Name</u>	<u>Title</u>
Mark Swann	Metropolitan Auditor

## **I. Executive Summary**

### **Introduction**

KraftCPAs PLLC performed certain internal audit services for The Metropolitan Government of Nashville and Davidson County Office of Internal Audit related to the General Sessions Court Traffic School (Traffic School). Our services were performed in accordance with contract number 433868 between The Metropolitan Government of Nashville and Davidson County and KraftCPAs PLLC. We conducted this audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### **Audit Scope and Objectives**

Our primary objective was to evaluate the design and effectiveness of the internal controls related to the Traffic School for the period July 1, 2015 through June 30, 2018. Areas of audit emphasis included, but were not limited to:

- Safeguarding cash and other assets;
- Processing and recording revenue;
- Processing and recording disbursements;
- Preparation and approval of fee waivers;
- Segregation of duties, including logical access restrictions; and
- Compliance with laws and regulations.

In order to achieve our audit objectives, we performed the following procedures:

- Interviewed key personnel;
- Reviewed applicable laws and regulations;
- Gained an understanding of processes and controls in place during the audit period; and
- Performed control testing for a sample of transactions.

## **II. Overview of Results**

During the course of our work, we discussed potential observations with management. A summary of key issues is provided later in **Section III** along with our risk level assessment.

In order to enhance your understanding of each specific observation, we have provided a risk level, defined as follows:

**High** - Requires immediate management attention. This is a serious internal control or risk management issue that may, with a high degree of certainty, lead to substantial losses, serious reputation damage, or significant adverse impact.

**Medium** - Requires timely management attention. This is an internal control or risk management issue that may lead to financial losses, reputation damage, or adverse impact, such as public sanctions or immaterial fines.

**Low** - Routine management attention is warranted. This is an internal control or risk management issue, the solution to which may lead to improvement in the quality and/or efficiency of the process being tested. Risks are limited.

Based on our procedures and assessment of the observations noted, we have provided an overall audit grade. The audit grade is not intended to usurp ultimate risk assessment responsibility, which is vested with the audit committee and management. Overall audit grades are defined as follows:

**Outstanding** - No deviations from policy or regulatory requirements exist in the sample selected that result in risk to the organization. The design and operating effectiveness of controls evaluated during the audit appear adequate and reasonable. However, because of inherent limitations in any system of internal control, errors or irregularities may occur and not be detected. Therefore, absolute reliance should not be placed on these controls.

**Satisfactory** - Observations are limited to minor deviations from policy or regulatory requirements resulting in nominal risk to the organization. The design and operating effectiveness of controls evaluated during the audit appear adequate and reasonable. However, because of inherent limitations in any system of internal control, errors or irregularities may occur and not be detected. Therefore, absolute reliance should not be placed on these controls.

**Needs Improvement** - Observations include an aggregation of minor deviations and/or major deviations from policy or regulatory requirements resulting in reasonable probability of further misstatements or violations, if not corrected promptly. The design and operating effectiveness of controls evaluated during the audit appear to be less than adequate, and limited reliance can be placed on these controls.

**Unsatisfactory** - Observations include an aggregation of minor deviations and/or major deviations from policy or regulatory requirements resulting in probable misstatements or violations that could be significantly detrimental. Immediate corrective action by high-level management will be desirable. Findings in this category will immediately be reported to the appropriate level to ensure timely action can be taken. The design and operating effectiveness of controls evaluated during the audit are not effective and should not be considered reliable.

### **III. Observations and Conclusion Summary**

The following table identifies the functional area tested where observations exist, along with the number of observations by risk level. Red reflects audit observations that are considered high risk, yellow reflects audit observations of medium risk, and green reflects observations of low risk.



Internal Audit Area	Auditor's Grade	High	Medium	Low	Page
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**Conclusion Summary**

High-risk issues were identified during our procedures and our recommendations for the observations noted provide an opportunity to strengthen internal controls and processes. Our detailed observations and recommendations are described in **Section IV** of this report.

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We appreciate the cooperation extended to us by various personnel and are pleased to be of service. If there are any questions or comments regarding this report, please contact us. Contact information for the senior manager and member-in-charge of this work is presented below.

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Risk Assurance & Advisory Services  
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[snalley@kraftcpas.com](mailto:snalley@kraftcpas.com)

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#### IV. Observations and Recommendations

**Observation A: Fee Waiver Management**

**Risk Level: High**

Reliable fee waiver documentation is not created and maintained. The only copy of a fee waiver form created by the court granting the waiver is given directly to the individual ordered to attend Traffic School. A duplicate paper or electronic record is not created. Accordingly, a reconciliation of approved waivers and waivers presented at the time of Traffic School enrollment cannot be performed. Also, cashiers do not have a signature example for each individual authorized to grant a fee waiver, and therefore cannot prove the authenticity of a waiver presented at the time of enrollment.

Additionally, a formal process for waiving the \$20 rescheduling fee automatically assessed by the Traffic School Cashiering and Enrollment System (OTS) has not been developed. Guidelines for when it is appropriate to waive the fee have not been documented and supervisor approval is not required or documented. Traffic School cashiers have the authority to waive the fee if they feel it is appropriate and a fee waiver form is completed by the cashier. In total, approximately 50 percent (\$49,000) of the rescheduling fees were waived during fiscal year 2016 through fiscal year 2018.

**Risk:** Revenue shortages resulting from error or intentional acts may occur and not be detected timely.

**Recommendations:**

1. At the time a fee waiver is granted by a Judge, a record (paper or electronic) of the authorized waiver should be created. This record should be separately routed to the individual responsible for performing daily payment reconciliations who should also be independent of the cashiering function.
2. In addition, cashiers should have a method for validating a fee waiver presented in place of payment. For example, cashiers should only accept waivers with the original signature and cashiers should have an example of each judge's signature to ensure authenticity of the signature. Alternatively, the cashier could be provided access to an electronic log/record created at the time the fee waiver is granted.
3. Finally, management should re-evaluate the need to collect a \$20 rescheduling fee when a Traffic School attendee reschedules their appointment. If management determines that the fee should continue to be collected, policies and procedures should be developed detailing circumstances in which the fee can be waived and the required documentation that should be retained to support the waiver. Systematic controls should be considered that would automatically waive the fee based on defined parameters, and/or limit the ability to waive a fee to an authorized individual separate from the cashiering function.

**Observation B: Physical Security of Cash**

**Risk Level: High**

Cash kept in the Traffic School is not appropriately secured. Cashier drawers remain unlocked at all times including when the cashier is away from their cashier station. Tills in the drawers can be locked but till keys are kept in the drawer along with the till. Additionally, the safe which contains cash after hours remains unlocked at all times as no one has the combination to the safe. The safe is located in a closet with a locked door; however, multiple Traffic School employees have keys to the closet door.

**Risk:** Theft or loss of cash could occur and not be detected timely.

**Recommendation:** Cashier drawers should remain locked at all times and the key should remain with the cashier assigned to that station. The combination to the safe should be reset and only given to those responsible for the supervision of cashiers.

**Observation C: Cashier Accountability**

**Risk Level: Medium**

The process for issuing and controlling cash drawers does not ensure accountability for cash shortages or overages. Each day, two cashiers are issued drawers with a minimum starting bank. If additional employees help to perform cashiering functions when they are busy, the cashiers must "loan money" from one of the other cash drawers. The transfer of funds is not documented in the cashiering system and is not formally documented, otherwise.

Also, certain functions within OTS are not appropriately limited to supervisory personnel independent of the cashiering function. All Traffic School employees have access within OTS to assign a cash drawer and approve an out-of-balance override for any employee other than themselves. The cashier with a drawer which is out-of-balance can select who receives the override request. Additionally, OTS does not maintain an audit trail documenting who performed the override.

**Risk:** Individuals responsible for cash overages and shortages may not be easily determined and therefore, may not be held accountable.

**Recommendation:** Each cashier should be assigned their own cash drawer. The cashier should be responsible for agreeing to opening and closing balances and recording any draws or transfers from their drawer. The ability to assign a cash drawer and perform an out-of-balance override should be limited to those in a cashier oversight role and independent of performing cashiering duties. OTS should be configured to retain an audit log each time an override is performed. The log should include who performed the override, the date, and the amount of the override.

**Observation D: Daily Reconciliation and Monitoring**  
**Risk Level: Medium**

Existing reconciliation and monitoring procedures are not adequate to ensure errors are detected and properly corrected. While cash, checks, and fee waivers are reconciled on a daily basis by one individual, credit card payments are often not reconciled until days later by another individual. The only proof of supervisor review occurs when the individual performing the credit card reconciliation completes their review and signs the daily Traffic School Cash Report. Proof of the daily cash, check, and fee waiver reconciliation process is not documented and no standard operating procedures exist for this reconciliation. During our testing we identified the following errors when reviewing the daily reconciliation paperwork:

- The cash and check total did not agree to the amount on the deposit slip;
- Credit card transactions appeared on the transaction register but not on the cashier report;
- The total amount of collections on the cashier report did not agree to the sum of the transaction registers;
- Fee waiver forms were missing for waivers entered as the tender type;
- An override occurred due to a difference in the cash drawer and the override reason was not documented; and
- We could not locate a payment record in OTS for certain individuals who were enrolled in the Traffic School.

**Risk:** Revenue shortages or overages resulting from error or intentional acts may occur and not be detected timely, and financial statement records may not be accurate.

**Recommendation:** The daily payment reconciliation process should be evaluated for effectiveness and the process should be documented. The updated process should ensure that the reconciliation is performed by someone independent of the cashiering function, errors are identified and resolved, the reconciliation is reviewed for completeness and accuracy, evidence of review is documented, and employees are cross-trained to perform this process.

**Observation E: Employee Cross-Training**  
**Risk Level: Medium**

Only one employee has access to payment systems and is trained to perform a wide variety of tasks for the Traffic School. These tasks include having access and being trained to use the system for online credit card payments, accepting credit card payments via phone, performing the reconciliation of all online credit card payments, handling payment refunds, and posting all journal entries to the general ledger. No standard operating procedures exist to assist another individual in performing these functions in the absence of this employee. This also causes delays in some of these tasks being performed when the employee is out of the office for a period of time.

**Risk:** Theft or loss of cash could occur and not be detected timely. Additionally, key individuals could leave the organization without a replacement to perform their responsibilities.

**Recommendation:** Processes should be documented in standard operating procedures and employees should be cross-trained to ensure key tasks could be completed in the absence of another employee.

**Observation F: OTS Privileged User Access**

**Risk Level: Medium**

An excessive number of users have administrative and escalated privileges in the OTS system. Eight out of 12 users with administrative privileges had inappropriate administrative flag permissions. The administrative flag permission grants users access to all OTS functionality, including creating, updating, and deleting users and their permissions. Additionally, two users had inappropriate User Security - User List permissions based on their job title/role. Finally, OTS access and user privileges are not reviewed on a periodic basis to ensure only appropriate users have access to the system based on their job responsibilities.

**Risk:** Users with excessive privileges could make unauthorized changes to the system or data and it may not be identified timely.

**Recommendation:** User access should be reviewed and access granted based on the principle of least privilege based on job responsibilities. After the initial changes have been made, access to OTS should be reviewed on a periodic basis to ensure only appropriate individuals have access to the system and their access is appropriate based on their role.

**Observation G: Expense Management**

**Risk Level: Low**

One Traffic School Employee has the ability to perform both levels of invoice approval. One employee exists as a backup approver for Tier 1 and a primary approver for Tier 2 in Enterprise Business Solutions (EBS) so an invoice could be approved by this sole individual rather than ensuring dual approval. During our review, we did not identify any circumstances in which only one individual approved a transaction.

**Risk:** Expenditures may be processed without the proper approvals required by policy.

**Recommendation:** Management should update the approval tiers in EBS to only allow users to have approval authority in one tier to ensure dual approval occurs for all invoices. As EBS only requires two tiers of approval for a department and the Traffic School currently has three, management should consider removing the third tier to assist in achieving proper segregation of duties. Final approval should be completed by the department head.

**Observation H: Multiple Timekeeping Applications**  
**Risk Level: Low**

Multiple timekeeping applications are used to record time worked by Traffic School employees and instructors. Different timekeeping applications are used based on whether an employee is teaching a class or doing administrator work at the office. This could result in incorrect time being recorded when reconciling the two systems.

**Risk:** Payroll errors could occur and not be detected.

**Recommendation:** Management should consider using one timekeeping application rather than two. Using one application decreases the risk of incorrect time being entered when reconciling the two systems and enables the use of reporting from one system.

**V. Considerations for Transferring Cashiering Responsibilities**

It is our understanding that transferring responsibility for the Traffic School’s cashiering function to another department with similar responsibilities (i.e., Circuit Court Clerk) is under consideration. We did not evaluate the controls of any cashiering function other than the Traffic School. Accordingly, should this transition occur, the recommendations discussed throughout this report and other best practices should be considered, as follows:

- Cashier drawers should remain locked at all times;
- Safes containing cash should remain locked and combinations limited to only authorized individuals;
- Cash obtained from other areas and held for deposit (e.g., Probation Office) should be appropriately secured;
- Each cashier should be assigned their own cash drawer each day;
- The ability to assign a cash drawer and override a drawer that is out of balance should be limited to those with a cashier oversight role (i.e., supervisor or manager) who does not also perform cashiering functions;
- A daily reconciliation of all payments should be performed and documented;
- Appropriate segregation of duties should exist between payment collection and reconciliation, and general ledger posting;
- Employees should be cross-trained to ensure key functions are performed timely in the absence of the primary individual; and
- Policies and procedures should be documented, communicated, and followed.



**METROPOLITAN GOVERNMENT OF NASHVILLE & DAVIDSON COUNTY  
GENERAL SESSIONS COURT**

MELISSA BLACKBURN  
JUDGE, DIVISION II  
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January 25, 2019

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Mr. Mark Swann, Metropolitan Auditor  
Office of Internal Audit  
404 James Robertson Pkwy, Suite 190  
Nashville, TN 37219

Re: Audit of the General Sessions Court Traffic School

Dear Mr. Swann:

This letter acknowledges receipt of your Office's Audit of the General Sessions Court Traffic School. We have reviewed and concur with the audit comments and recommendations concerning internal controls as noted in Appendix B.

In addition, the General Sessions Judges have approved and the Circuit Court Clerk has agreed to assume the revenue collection responsibilities via the Traffic Violations Bureau. Such action will occur in phases beginning on or before April 1, 2019.

Thank you for your assistance in reviewing the Traffic School.

Sincerely,

Presiding Judge Melissa Blackburn,  
Metropolitan General Sessions Court



## APPENDIX B – MANAGEMENT ACCEPTANCE AND CORRECTIVE ACTION PLAN

We believe that operational management is in a unique position to best understand their operations and may be able to identify more innovative and effective approaches and we encourage them to do so when providing their response to our recommendations.

Recommendations	Concurrence and Corrective Action Plan	Proposed Completion Date
<i>Recommendations management of the General Sessions Court Traffic School to:</i>		
<p><b>A.1 Risk: High</b></p> <p>At the time a fee waiver is granted by a Judge, a record (paper or electronic) of the authorized waiver should be created. This record should be separately routed to the individual responsible for performing daily payment reconciliations who should also be independent of the cashiering function.</p>	<p><b>Accept.</b> The General Sessions Judges have approved, and the Circuit Court Clerk has agreed to assume the revenue collection responsibilities via the Traffic Violations Bureau. Such action will occur in phases.</p>	<p>02/15/2019</p> <p><i>Revenue Responsibility Transfer</i></p> <p>04/01/2019</p>
<p><b>A.2 Risk: High</b></p> <p>Cashiers should have a method for validating a fee waiver presented in place of payment. For example, cashiers should only accept waivers with the original signature and cashiers should have an example of each judge’s signature to ensure the authenticity of the signature. Alternatively, the cashier could be provided access to an electronic log/record created at the time the fee waiver is granted.</p>	<p><b>Accept.</b> This issue was only an issue with the criminal case related transactions. Judicial fee waivers are now verified by associating the court date posted in the Criminal Justice Info. System (CJIS). All such waivers are analyzed for authenticity and scanned, then sent back to the Judge, if there are any questions.</p>	<p>09/15/2018</p>
<p><b>A.3 Risk: High</b></p> <p>Re-evaluate the need to collect a \$20 rescheduling fee when a Traffic School attendee reschedules their appointment. If management determines that the fee should continue to be collected, policies and procedures should be developed detailing circumstances in which the fee can be waived and the required documentation that should be retained to support the waiver. Systematic controls should be considered that would automatically waive the fee based on defined parameters, and/or limit the ability to waive a fee to an authorized individual separate from the cashiering function.</p>	<p><b>Accept.</b> The standard practice is that a person files a motion to reschedule a class and the General Sessions Judge in Courtroom 1B will determine if the rescheduling is necessary. This would apply to both civil and criminal related cases.</p>	<p>04/01/2019</p>
<p><b>B.1 Risk: High</b></p> <p>Cashier drawers should remain locked at all times, and the key should remain with the cashier assigned to that station. The combination to the safe should be reset and only given to those responsible for the supervision of cashiers.</p>	<p><b>Accept.</b> This is scheduled to be completed by General Services on an interim basis until the Circuit Court Clerk assumes these cash management responsibilities.</p>	<p>02/15/2019</p>

## APPENDIX B – MANAGEMENT ACCEPTANCE AND CORRECTIVE ACTION PLAN

Recommendations	Concurrence and Corrective Action Plan	Proposed Completion Date
<p><b>C.1 Risk: Medium</b></p> <p>Each cashier should be assigned their own cash drawer. The cashier should be responsible for agreeing to opening and closing balances and recording any draws or transfers from their drawer. The ability to assign a cash drawer and perform an out-of-balance override should be limited to those in a cashier oversight role and independent of performing cashing duties. OTS should be configured to retain an audit log each time an override is performed. The log should include who performed the override, the date, and the amount of the override.</p>	<p><b>Accept.</b> All but the Traffic School Cashiering and Enrollment System (OTS) function should be completed by January 25, 2019.</p> <p>The OTS portion modification will be done by Justice Integration Services (JIS).</p> <p>This will be done on an interim basis until the Circuit Court Clerk assumes these cash management responsibilities.</p>	<p>01/25/2019</p> <p>01/28/2019</p>
<p><b>D.1 Risk: Medium</b></p> <p>The daily payment reconciliation process should be evaluated for effectiveness, and the process should be documented. The updated process should ensure that the reconciliation is performed by someone independent of the cashiering function, errors are identified and resolved, the reconciliation is reviewed for completeness and accuracy, evidence of review is documented, and employees are cross-trained to perform this process.</p>	<p><b>Accept.</b> All daily detail paperwork is proofed for accuracy by the Dept. Manager, who checks off and initials each cashier report. If there are any vouchers, notes are made on the original voucher regarding the approval and initialed by the manager. This process is documented and will be a part of the department standard operating procedure manual.</p> <p>This will be done on an interim basis until the Circuit Court Clerk assumes these cash management responsibilities.</p>	<p>09/06/2018</p>
<p><b>E.1 Risk: Medium</b></p> <p>Processes should be documented in standard operating procedures and employees should be cross-trained to ensure key tasks could be completed in the absence of another employee.</p>	<p><b>Accept.</b> Since the Traffic School is in the process of being reorganized, this will be done in phases.</p>	<p>04/01/2019</p>
<p><b>F.1 Risk: Medium</b></p> <p>User access should be reviewed and access granted based on the principle of least privilege based on job responsibilities. After the initial changes have been made, access to the Traffic School Cashiering and Enrollment System (OTS) should be reviewed on a periodic basis to ensure only appropriate individuals have access to the system and their access is appropriate based on their role.</p>	<p><b>Accept.</b> This request has been forwarded to Justice Integration Services (JIS).</p>	<p>03/01/2019</p>

## APPENDIX B – MANAGEMENT ACCEPTANCE AND CORRECTIVE ACTION PLAN

Recommendations	Concurrence and Corrective Action Plan	Proposed Completion Date
<p><b>G.1 Risk: Low</b></p> <p>Update the approval tiers in EBS to only allow users to have approval authority in one tier to ensure dual approval occurs for all invoices. As EBS only requires two tiers of approval for a department and the Traffic School currently has three, management should consider removing the third tier to assist in achieving proper segregation of duties. Final approval should be completed by the department head.</p>	<p><b>Accept.</b> We will comply with this recommendation.</p>	<p><i>02/15/2019</i></p>
<p><b>H.1 Risk: Low</b></p> <p>Consider using one timekeeping application rather than two. Using one application decreases the risk of incorrect time being entered when reconciling the two systems and enables the use of reporting from one system.</p>	<p><b>Accept.</b> We will evaluate the functionality of both applications to determine if one will meet all our needs.</p>	<p><i>03/01/2019</i></p>