



Jacksonville Sheriff's Office GPS Electronic Monitoring Program - #893

Executive Summary

Why CAO Did This Review

Pursuant to Section 102.118 of the Municipal Code, each of the constitutional officers is to be audited by the Council Auditor's Office at least once every five years. Additionally, pursuant to Section 5.10 of the Charter of the City of Jacksonville and Chapter 102 of the Municipal Code, all agencies of the Consolidated Government are subject to audit by the Council Auditor's Office. We conducted an audit of the Jacksonville Sheriff's Office (JSO) GPS Electronic Monitoring Program ("Program").

The Department of Corrections within JSO currently administers the Program for those court-ordered to Global Positioning System ("GPS") electronic monitoring. Per JSO Order Number 671, the Program monitors individuals using a GPS tracking device typically attached at the ankle. The Program is designed to be an alternative to traditional incarceration for those who require less than institutional custody but more than probationary supervision. Additionally, the Program alleviates the financial burden of traditional incarceration by placing individuals in a less costly environment via electronic monitoring.

The Program is provided to pretrial (unsentenced) and post-trial (sentenced) individuals.

What CAO Found

There were significant control issues related to ensuring all individuals court ordered to the Program were properly enrolled; however, once the monitors were put in place, the control structure to enforce the GPS electronic monitoring court orders appeared to be operating effectively. Additionally, while the depositing of fees was materially accurate, JSO did not always properly and timely assess and collect fees of monitored individuals. Specific issues noted included:

- A lack of sufficient policies and procedures to address all critical Program activities.
- Excessive access granted to users of the JSO fee management and location monitoring systems, and no periodic review to ensure access was properly limited.
- Program agreements were not consistently completed properly, and location restrictions were not always entered into the location monitoring system accurately for individuals being monitored.
- One individual with a GPS court order in place that was released from incarceration after posting bail did not have a device attached prior to release (or after).
- We found three instances where the GPS monitors were not attached in a timely manner.
- Issues with inaccurate account balances that were overstated and understated.
- Issues with accuracy and timeliness of refunds.
- Reconciliations of cash collected and deposited were not properly documented.
- Individuals that were delinquent on fees were not receiving timely payment reminders, and the Court was not consistently notified of delinquent accounts.

What CAO Recommends

We recommend that JSO implement policies and procedures that address all critical Program activities needed to enforce electronic monitoring court orders. Additionally, JSO should ensure fees are accurately and timely monitored and collected.



Council Auditor's Office

Jacksonville Sheriff's Office GPS Electronic Monitoring Program

June 23, 2025

Report #893

EXECUTIVE SUMMARY

AUDIT REPORT #893

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OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



June 23, 2025

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Honorable Members of the City Council
City of Jacksonville

INTRODUCTION

Pursuant to Section 102.118 of the Municipal Code, each of the constitutional officers is to be audited by the Council Auditor's Office at least once every five years. Additionally, pursuant to Section 5.10 of the Charter of the City of Jacksonville and Chapter 102 of the Municipal Code, all agencies of the Consolidated Government are subject to audit by the Council Auditor's Office. We conducted an audit of the Jacksonville Sheriff's Office (JSO) GPS Electronic Monitoring Program ("Program") based on the request of then Council Member Salem.

The Department of Corrections within the Jacksonville Sheriff's Office currently administers the Program for those court-ordered to Global Positioning System ("GPS") monitoring, including both county and circuit court cases that fall within Duval County's jurisdiction. Per Jacksonville Sheriff's Office Order Number 671, the Program monitors individuals using a GPS tracking device typically attached at the ankle. The Program is designed to be an alternative to traditional incarceration for those who require less than institutional custody but more than probationary supervision. Additionally, the Program alleviates the financial burden of traditional incarceration by placing individuals in a less costly environment via electronic monitoring. Separately, the GPS monitoring can be used in some instances to lower the amount of the bail.

The Program is provided to pretrial (unsentenced) and post-trial (sentenced) individuals. Note that individuals ordered to the Program as part of their sentence may also be sentenced to probation. At the time of our audit, the Jacksonville Sheriff's Office also managed the Misdemeanor Probation Program. Although there was some overlap as it relates to monitoring, collecting, depositing, and recording fees, the Misdemeanor Probation Program was not within the scope of our audit.

The Jacksonville Sheriff's Office contracts with a service provider who provides GPS monitoring equipment, monitoring software, and a call center for help with the devices and enrollment. An individual may or may not be incarcerated at the point they are ordered to GPS monitoring. If an individual is ordered to GPS monitoring while incarcerated, a JSO unit field investigator attaches the monitor to the individual prior to their release from incarceration. For individuals ordered to GPS monitoring who are not incarcerated at the time, they are required to report to JSO's Jacksonville Reentry Center (JREC) to have their monitor attached. JSO unit field investigators are responsible for enrolling the individual into the Program and consistently monitoring the individuals' locations to ensure compliance with the court order.

Individuals are responsible for a daily fee of \$15, starting on the day their monitor is activated through the day they are granted release by the court order from the Program, or if an individual is rearrested while being monitored, they are responsible for fees through the date of their re-arrest. In accordance with the court order, everyone is responsible for paying all their fees, unless they receive a court ordered fee waiver. Per the court order, JSO is required to notify the Judge if fees are not being properly paid. The individual's correctional service counselor is responsible for monitoring fees, encouraging fee payments, and notifying the Court of individuals who are not paying their fees.

For the fiscal year 2022/23, fee revenue associated with GPS monitoring totaled just over \$275,000, with 84% of the revenue coming from individuals on a GPS monitor still awaiting trial, verdict, or sentencing and 16% of revenue coming from individuals on a monitor post-conviction (e.g., probation). For the fiscal year 2023/24, fee revenue totaled just over \$470,000, with 85% of the revenue coming from individuals on a GPS monitor still awaiting trial, verdict, or sentencing and 15% coming from individuals ordered to GPS monitoring post-conviction. This revenue was collected by JSO employees directly or via the online payment portal.

STATEMENT OF OBJECTIVES

The objectives of the audit were as follows:

1. To evaluate and determine whether the Jacksonville Sheriff's Office had sufficient internal controls in place to enforce GPS electronic monitoring related court orders.
2. To determine whether GPS electronic monitoring fees were properly and timely assessed, collected, and deposited.

STATEMENT OF SCOPE AND METHODOLOGY

Our population included all 2,142 potential GPS electronic monitor related court orders issued within the audit scope period of April 1, 2023 through March 30, 2024. Note that just because an individual was ordered to GPS electronic monitoring does not mean that they will enter the Program (e.g., they may not be able to pay the bail needed as part of the order to be released from incarceration into the Program).

To gain an understanding of JSO's processes regarding proper enforcement of GPS monitoring court orders, we conducted interviews with JSO Electronic Monitoring Program staff, and reviewed applicable laws, rules, regulations, and written policies and procedures. We also performed an analysis of different risk factors and applied various procedures to assess internal controls used to mitigate those risks. Based on our understanding of internal controls, we developed our objectives and performed audit procedures outlined below to reach our conclusions.

Objective 1

We identified all internal controls implemented by JSO related to GPS electronic monitoring enrollment, location and fee monitoring, fee collection, and GPS electronic monitoring

termination. We then obtained all written policies establishing those controls and assessed them for reasonableness.

To test sufficiency of internal controls related to Program enrollment and location monitoring, for the 149 cases selected for testing in Objective 2, we reviewed the individual's GPS monitoring court order, jail release date (if applicable), and monitor activation date to determine whether a monitor was timely attached and made active. Note testing was not applicable for seven cases because we were unable to identify an accurate jail release date for these individuals which was needed to confirm individuals were placed on a monitor prior to release.

We also randomly selected 24 out of the 149 cases to confirm enrollment documents were properly completed and location restrictions were added to the monitoring system in accordance with their GPS monitoring court order. This sub sample size was judgmentally selected because we did not find it necessary to review the program enrollment documents and location monitoring profiles for all 149 cases based on our preliminary survey work where we tested a random sample of 10. However, considering that JSO updated their enrollment form during the audit, we wanted to ensure that the updated enrollment document was properly implemented. This resulted in the testing of 34 enrollments (10 from risk assessment and 24 from detailed testing).

Additionally, we reviewed the number of times JSO staff logged into the location monitoring system and all violations made by monitored individuals for one month to determine whether individuals were consistently monitored, and staff were timely identifying and clearing violations.

To test sufficiency of internal controls related to GPS monitor fee collections, we confirmed fees were collected by authorized personnel and that the amount collected was reconciled to the amount listed in the fee management system and properly and timely deposited at the Tax Collector for every day in a selected week.

To test sufficiency of internal controls related to GPS electronic monitoring termination, we selected a sample of 10 court ordered GPS monitoring terminations and compared the court order date to the monitor deactivation date. Additionally, we identified 11 individuals who had been removed from the monitor for at least 30 days as of March 19, 2024, and had a negative balance of \$100 or more. We then recalculated the ending balance to confirm accuracy. If the negative ending balance was due to the individual being owed a refund, we ensured the refund was timely initiated, approved, and issued. We also tested 10 negative ending balances during the preliminary phase making the total number of negative ending balances tested 21.

Lastly, we tested controls surrounding the fee monitoring and location monitoring systems which included confirming systems were properly protected against unauthorized access, user capabilities were appropriate, and input and processing controls existed.

Objective 2

We statistically selected a sample size of 149 cases that were selected at random for testing. For each of the sample cases we obtained the individual's current balance due per the fee management system and other supporting documentation as needed. Using the supporting documentation, we confirmed whether JSO properly and timely set up the individual's account and input the correct

start date. We also confirmed the individual's ending balance due was accurate by recalculating the total amount of fees the individual should have paid less all payments made. Furthermore, we confirmed JSO was properly monitoring fees by reviewing evidence that showed payment reminders were provided to individuals once their account became two weeks in arrears (owed at least 14 days) and confirmed that the Court was periodically notified when the individual's account became four weeks in arrears (owed at least 28 days). Lastly, if the individual had an outstanding balance at the time their monitor was removed, we determined whether JSO did anything to encourage collections of the remaining balance (e.g., notification to the Court or use of collections agency). Note we also tested the accuracy of fees for 10 additional cases during the preliminary phase of our audit, making the total number of cases tested 159.

To ensure fees were properly and timely deposited, we obtained all daily receipts from JSO's fee management system and the total amount of deposits recorded by the Tax Collector during our audit scope period. We reconciled the two listings to ensure all receipts recorded were properly and timely deposited. We then confirmed the amounts deposited were recorded in the proper account of the City's general ledger.

Lastly, we performed analytical procedures to:

- 1) Identify and investigate any individuals ordered to GPS electronic monitoring that were not enrolled into the location monitoring or the fee management systems.
- 2) Identify and investigate any irregular transactions entered into the fee management system.
- 3) Determine whether there were any gaps in daily receipt transaction numbers or any duplicate receipt numbers.

Unless specifically stated otherwise, based on our selection methods and testing of transactions and records, we believe that it is reasonable to project our results to the population and ultimately draw our conclusions on those results. Additionally, for proper context we have presented information concerning the value and/or size of the items selected for testing compared to the overall population and the value and/or size of the exceptions found in comparison to the items selected for testing.

REPORT FORMAT

Our report is structured to identify Internal Control Weaknesses, Audit Findings, and Opportunities for Improvement as they relate to our audit objective(s). Internal control is a process implemented by management to provide reasonable assurance that they achieve their objectives in relation to the effectiveness and efficiency of operations and compliance with applicable laws and regulations. An Internal Control Weakness is therefore defined as either a defect in the design or operation of the internal controls or is an area in which there are currently no internal controls in place to ensure that management's objectives are met. An Audit Finding is an instance where management has established internal controls and procedures, but responsible parties are not operating in compliance with the established controls and procedures. An Opportunity for Improvement is a suggestion that we believe could enhance operations.

STATEMENT OF AUDITING STANDARDS

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 findings and conclusions based on our audit objectives.

AUDITEE RESPONSES

Responses from the auditee have been inserted after the respective finding and recommendation. We received these responses from the Sheriff's Office, via Chief Paschal of Programs and Transitional Services, in a memorandum on June 4, 2025.

AUDIT CONCLUSIONS

By Objective

1. There were significant control issues related to ensuring all individuals court ordered to the GPS Electronic Monitoring Program were properly enrolled; however, once the monitors were put in place, the control structure to enforce the GPS electronic monitoring court orders appeared to be operating effectively.
 2. While the depositing of fees was materially accurate, JSO did not always properly and timely assess and collect fees of GPS electronic monitored individuals.
-

OVERALL ISSUES

Overall Internal Control Weakness 1 – Lack of Sufficient Standard Operating Procedures

JSO did not have a sufficient written policy to properly address all critical Program activities needed to properly enforce GPS monitoring court orders. Areas lacking adequate or any written policies included methods to:

- 1) Identify all individuals who were not incarcerated at the time they were court ordered into the Program.
- 2) Ensure GPS monitors were timely removed from individuals once they received a court order release from the Program. Untimely removals typically occurred when an individual had their charges dropped or other similar instances where JSO was not aware in advance that the individual would need to have the device removed.
- 3) Ensure individuals were properly charged fees starting on the date their monitor was attached through the date the device was court ordered to be removed. This would include a policy

surrounding periodic fee monitoring, including how often fees should be monitored, who is responsible for monitoring fees, and how JSO ensures fees are accurate.

- 4) Review ending balances once an individual was removed from the Program, including encouraging fee collections (e.g., use of collections agency) for individuals who still owe fees, and reviewing negative balances and properly and timely initiating, approving, and issuing refunds as necessary.
- 5) Identify and manage delinquent accounts including when and how to encourage fee collections (e.g., payment reminders) as well as when and how often to notify the Court.
- 6) Set up an individual's profile in the location monitoring system including how to add location restrictions in accordance with the court order which was usually done so by drawing boundaries around an area on an aerial view map.
- 7) Set up a fee accrual, adjusting fees, and ending a fee accrual in the fee management system, including identifying who was responsible for adjusting fees and the appropriate way to adjust fees (e.g., alter assessed amount, waive a portion owed, or update the current due amount) and how to end the fee accrual.
- 8) Grant system access including who was allowed to grant access, how often access should be reviewed, and what capabilities were appropriate for each user based on their job functions for both the fee management system and the location monitoring system.
- 9) Use of reports and forms that need to be generated and completed (e.g., violation form) in both the fee management and the location monitoring systems.
- 10) Ensure cash deposits were properly and timely completed (e.g., secondary review of deposit receipt) and ensure that all reconciliations performed were well documented.

Additionally, although not a GPS electronic monitoring process, there was not a written policy to explain the job duties of the Electronic Monitoring Program Counselor. Considering there is only one Electronic Monitoring Program Counselor responsible for the case management of all individuals on a monitor prior to sentencing, documenting the daily functions of this position will assist others in completing tasks when the Counselor is absent.

Recommendation to Overall Internal Control Weakness 1

We recommend JSO establish and document policies to address all critical Program related processes.

Auditee Response to Overall Internal Control Weakness 1

Agree ☒

Disagree ☐

Partially Agree ☐

The Unit Procedure for the Electronic Monitoring Unit will be revised to include the following processes/enhancements:

- 1. Identification of pre-trial and post-trial individuals ordered to be placed on a monitor from open court. This process was implemented on August 15, 2024.*
- 2. Ensuring monitors are removed on a timely basis. This process was implemented on April 3, 2024.*
- 3. Ensuring individuals are accurately charged for the number of days they are required to wear the monitor, beginning with the date the monitor was attached through the date the device was court ordered to be removed.*
- 4. Identification of the process and frequency for monitoring fees and ensuring the accuracy of fees.*
- 5. Establishment of a process to ensure delinquent accounts are identified in a timely manner and handled appropriately through each stage of the delinquency process, including payment reminders and when and how often to notify the court.*
- 6. Procedures for identifying and processing refunds for overpayments. This process was implemented on February 6, 2024.*
- 7. Process for payment reminders and reporting delinquent balances. This process was implemented on July 24, 2024.*
- 8. Process for setting up an individual's profile in the location monitoring system, to include location restrictions.*
- 9. The generation and completion of reports and forms in the fee management and location monitoring systems for violations.*
- 10. Process for setting up fee accruals, adjusting fees, and ending fee accruals in the fee management system, including who is responsible for each task.*
- 11. Procedure for granting access, amount of time needed for access, capabilities of each level of access, the review of user access, and who is allowed to grant access for users in the fee management and location monitoring systems. This process was implemented on April 11, 2024.*
- 12. Procedure for completing and uploading forms in the fee management and location monitoring systems.*
- 13. Procedure for cash deposits, a secondary review of deposit receipts, and documentation of reconciliation. This process was implemented on August 21, 2024.*
- 14. Responsibilities and daily functions of the Corrections Services Counselor. The responsibilities and daily functions were implemented on May 2, 2024.*

Overall Internal Control Weakness 2 – Improper System Access Rights

JSO was not performing periodic reviews of the user accounts with access to the fee management or location monitoring systems. Without a periodic review, there was a chance for users who no longer needed access, to view confidential information, and make inappropriate edits. We reviewed the listing of user accounts with access to both systems and found the following:

- 1) Fee Management System – 34 out of 73 user accounts (47%) had at least one excessive capability. More specifically:
 - a) 5 counselors/officers could edit, pause, or delete fees, but those capabilities should have been limited to management.
 - b) 3 user accounts were associated with individuals who no longer worked for the City. Note that one of the user accounts had access granted for all capabilities tested (e.g., could edit fees, record and alter receipts, delete records, and create new users/grant access).
 - c) 1 officer could activate/inactivate files (e.g., end fee accrual), delete violations, and edit notes (including deleting notes that once deleted would go unnoticed), which are not capabilities needed to perform their daily job functions.
 - d) 5 of the 16 user accounts that had the personnel users file capability should not have had this access at all because this capability should have been limited to management. Additionally, this capability allows the user to change the password of other user accounts, without them knowing until attempting to log in and needing to reset their password. Even then, the user would not know that someone else changed their password, just that their current password no longer works. This is a problem for all 16 user accounts.
 - e) 3 user accounts were generic, and JSO could not confirm who had the log in information for these accounts.
 - f) 8 user accounts had the ability to record receipts while also having at least one additional capability that would allow them to modify receipts. All of these user accounts were associated with management, so having the ability to record a receipt or modify a receipt could have been justified. However, the combination of capabilities presents a segregation of duties issue.
 - g) 3 officers had the ability to zero out a receipt and move funds received from one fee type to another, but the user did not need this capability to perform their daily job functions.
 - h) 8 user accounts associated with employees that based on their job duties, would only need read-only access, had access greater than read only. All individuals worked in unrelated departments (e.g., JSO internal auditors). The biggest concern is that these individuals had at least one capability that would allow them to adjust fees, record receipts, or alter receipts (or a combination of capabilities to do all three).
 - i) 14 user accounts (including two associated with terminated employees) could delete records, but this capability did not seem necessary for any individual to have, especially considering that we found no evidence that deletions were logged by the system.
- 2) Location Monitoring System – 80 out of 152 user accounts (53%) had at least one excessive access or other issue with their user account for JSO's location monitoring system. The types of issues found were:
 - a) 2 user accounts had editing capabilities (e.g., change boundaries, clear violations, enroll or remove individuals from the system) even though it did not appear necessary based on the job title of the employee associated with the account.
 - b) 12 user accounts were associated with employees who no longer worked for the City, eight of which had full access and four with read-only.
 - c) 3 employees had more than one account.
 - d) 61 user accounts were associated with individuals that had not logged in at all within a six-month period (16 had full access). Not logging into the system for six months brings into question the access necessity.

- e) 3 user accounts that had the ability to grant access were associated with individuals that should not have had the access right.

Recommendation to Overall Internal Control Weakness 2

We recommend that JSO periodically review access rights to both the fee management and the location monitoring systems to ensure access is limited to users who are employed and need access to perform their daily duties. Additionally, JSO should create written procedures surrounding access rights to these systems. Lastly, JSO should work with the fee management system vendor to find ways to log when a deletion of information is made and determine a way for users to change their own passwords without the need of their supervisor changing it for them.

Auditee Response to Overall Internal Control Weakness 2

Agree ☒ Disagree ☐ Partially Agree ☐

A review of CSS and Allied users has resulted in users that no longer require access being removed, users and access levels being updated, and a list of users with the ability to grant access to both systems being provided.

Utilizing the concept of least privilege, a process to formally request access to CSS and Allied, a process to purge users no longer requiring access or no longer employed by the City, a process to avoid excessive access, generic and aged accounts with no activity, and the requirement of a periodic review of users will be documented in the Unit Procedure for the Electronic Monitoring Unit Program. These procedures will include a process for identifying who is responsible for the review of access privileges, the frequency of the reviews, the reporting of any access errors, and a time frame for corrective action. This process was implemented on April 11, 2024.

The fee management system vendor has advised that when case notes are deleted, neither a form nor an alert can be created for notification. Deletion of case notes can only be verified by one offender's State Identification (SID) number at a time through contacting the fee management system vendor. A process has been implemented to include a review to ensure that only select personnel have access to edit and delete case notes. The deletion privilege will be specified as access levels are defined. Deletion privileges are limited to management only. This process was implemented on August 21, 2024.

Users may have access to change their own password if granted the Change Password clearance; however, granting this access would allow for additional access to functions that have since been revoked. It was determined that the fee management system does not have an option to provide users a personalized link or secure message to change their own password. Due to these system limitations, the system administrator will continue to change passwords upon user request.

The fee management system can only be accessed through the JSO network. The user is required to log into the JSO network with their credentials and password. Passwords on the JSO network are electronically prompted to change every 90 days.

AUDIT OBJECTIVE #1

To evaluate and determine whether the Jacksonville Sheriff's Office had sufficient internal controls in place to enforce GPS electronic monitoring related court orders.

Finding 1 – 1 – Issues Surrounding GPS Electronic Monitoring Enrollment

Out of the 142 individuals we reviewed to determine whether a monitor was properly attached, we found that two (1%) individuals did not have their monitor timely attached. One of the individuals was released from jail but their monitor was not attached until two days after being released. The second individual was ordered to be monitored while not currently incarcerated but did not have a monitor attached until 10 days after being court ordered to the Program. Additionally, while testing nine delinquent accounts during the preliminary phase of our audit, we identified an additional individual who did not have their monitor timely attached. This individual was court ordered to be monitored on June 22, 2023, but was not placed on a monitor until July 28, 2023 (or 36 days later).

We also reviewed the location monitoring system profile and GPS Electronic Monitoring Program Offender Agreements for 34 individuals. The purpose of the agreement is to ensure the individual understands what is expected of them while in the Program such as the fees and the terms they are agreeing to under the Program. These agreements were to be signed by the officer and individual at the time the monitor was attached and then signed by management after they confirm enrollment was properly completed. We found the following:

- 1) 7 out of 34 (21%) GPS Electronic Monitoring Program Offender Agreements were not properly completed including one of which could not be located by JSO at all.
- 2) 3 out of 34 (9%) individuals tested did not have appropriate location restrictions set up in the location monitoring system.

Lastly, while performing analytical procedures, we identified an individual that was court ordered to enroll in the Program but was not enrolled. Misdemeanor charges against the individual were filed in September 2023. The individual did not appear in Court on October 17, 2023, which resulted in an arrest warrant and a GPS monitoring court order being issued. The individual was not picked up and arrested until December 2023 when the individual was found in a stolen car and a check of the identification revealed the October 17, 2023 active arrest warrant. Upon posting bond the individual was released in January 2024 without a GPS monitor even though the court order was still active and noted in the JSO's jail management system. We confirmed with the Duval County Court Administrator that the GPS monitoring court order was still in place and should have been enforced. Note - This individual was subsequently rearrested and released to State custody in August 2024.

Recommendation to Finding 1 – 1

We recommend that JSO ensure individuals are properly and timely enrolled into the Program, including confirming that everyone is set-up properly to ensure they can be monitored with appropriate restrictions and offender agreement forms are properly completed. Additionally, JSO needs to ensure that no one with a GPS monitor court order is released from incarceration without the GPS monitor being attached.

It would be beneficial to have a process implemented that would allow for those who are not incarcerated at the time they are ordered to GPS electronic monitoring, to be placed on a GPS monitor at the courthouse instead of having the individual go to the Jacksonville Re-Entry Center to be placed on a GPS monitor a few days later once the court order has been processed in the system.

Auditee Response to Finding 1 – 1

Agree ☒

Disagree ☐

Partially Agree ☐

The Unit Procedure for the Electronic Monitoring Unit will be revised to include procedures for enrolling individuals into the Program, setting up required location restrictions, and ensuring all agreements are properly completed. This process will assist in ensuring that no individuals are released without the GPS monitor. One step in this process, implemented prior to this audit on September 29, 2023, was to create an Electronic Monitoring Unit email group for releasing personnel at the PDF to notify the Electronic Monitoring Unit when an individual has been ordered into the program.

A process to place GPS monitors on both incarcerated and non incarcerated individuals at the courthouse instead of requiring the individual to report to the Jacksonville Re-Entry Center is being established. The targeted completion date is July 21, 2025.

AUDIT OBJECTIVE #2

To determine whether GPS electronic monitoring fees were properly and timely assessed, collected, and deposited.

Internal Control Weakness 2 – 1 – Issues with Fee Management System

JSO's fee management system did not log all pertinent information. Specifically:

- 1) *Note deletions:* Fee management system users could add case notes to an individual's account. When the note was posted, the user and timestamp of the note creation was also logged. Notes could include pertinent information regarding an individual's case. The system also recorded edits to the note. However, the system did not log when a note was deleted.
- 2) *Fee balance adjustments:* JSO employees could alter a monitored individual's fee balance in the fee management system three different ways. JSO could modify the individual's balance by:
 - a) making an adjustment to the individual's assessed balance (total amount due without considering any payments or waivers),
 - b) applying a credit to the total assessed amount, or
 - c) directly adjusting the current due balance.

If a JSO user adjusted the individual's assessed balance, the system logged the change to the amount but did not log the user account that made the adjustment.

- 3) *Notifications of adjustments*: The system did not notify a second person when adjustments to fee balances were made. This meant that any user with the ability to adjust a monitored individual's fee balance could do so without it being detected.

Recommendation to Internal Control Weakness 2 – 1

We recommend JSO work with the fee management system vendor to make changes to the system that will allow pertinent information to be retained and provide for adequate controls to protect against data manipulation.

Auditee Response to Internal Control Weakness 2 – 1

Agree ☒ Disagree ☐ Partially Agree ☐

The following changes have been made to the fee management system:

- 1. Access has been revoked for users to make adjustments to note deletions and fee balance adjustments. Note deletions are limited to management only. This process was implemented on August 21, 2024.*
- 2. Fee adjustments are limited to management and the Electronic Monitoring Unit Supervisor. This process was implemented on August 21, 2024.*

The Electronic Monitoring Unit Supervisor reviews the Waive/Access Report weekly for notification of adjustments. The fee management system does not provide notification when an adjustment has been made. To mitigate the risk of any adjustments made going unnoticed, in addition to the Electronic Monitoring Unit Supervisor's weekly review, a secondary reviewer will conduct a bi-weekly review of the Waive/Access Report.

The Unit Procedure for the Electronic Monitoring Unit will be revised to include the process and the personnel responsible for ensuring these tasks are completed and pertinent information is retained in the system and protected against data manipulation.

Internal Control Weakness 2 – 2 – Lack of Secondary Review of GPS Electronic Monitoring Fees

Correctional service counselors were responsible for periodically reviewing their assigned individuals' fee balances, detecting accounts that became delinquent, reminding individuals to pay their fees, and notifying the Court of individuals who were not making fee payments. However, there was not a periodic secondary review of fees performed by someone other than the assigned counselor. Since the system did not automatically notify management when adjustments were made to an individual's account (as mentioned in Internal Control Weakness 2-1), and there was no secondary review performed, there was an elevated risk that delinquent accounts and inappropriate fee adjustments could go unnoticed.

Recommendation to Internal Control Weakness 2 – 2

We recommend JSO develop and implement a periodic secondary review of GPS monitoring fees.

Auditee Response to Internal Control Weakness 2 – 2

Agree ☒

Disagree ☐

Partially Agree ☐

The Unit Procedure for the Electronic Monitoring Unit Program is currently being revised to indicate that the JSO Electronic Monitoring Program Sergeant will conduct a periodic secondary review of assessed and delinquent fees to include timely remediation of erroneous data or entries. In response to this audit, the following process was implemented on August 21, 2024.

The Waive/Access Report shows the offender's name, the amount adjusted, who made the adjustment, and justification for the adjustment. The Waive/Access Report will be reviewed weekly by the Electronic Monitoring Unit Sergeant to identify adjustments made. The Counselor reviews the Caseload Report in CSS. It displays the offender's name, the current balance, and the balance due. When the daily accrual of \$15.00 reaches the amount of \$420.00, the offender's account is considered to be delinquent. This delinquency definition will be updated in policy. A help ticket to generate a delinquent report with this criteria is being requested to CSS. Once developed, this report will be reviewed by the Counselor daily and the Electronic Monitoring Unit Sergeant weekly.

Internal Control Weakness 2 – 3 – Inadequate Reconciliation of Collections and Deposit

At the end of each day, the cashier counted cash and then completed and signed a cash count form. The following day, a second JSO employee recounted the cash to confirm the total amount collected tied to daily receipts recorded in the fee management system. Then a sergeant deposited the fees at the Tax Collector's Office. After the funds were deposited, the receipt was filed and maintained.

We observed the second JSO employee perform the reconciliation between cash and the fee management system prior to the deposit. However, we found that besides creating the deposit slip, the reconciler did not maintain any notes or sign any documents that would evidence that the reconciliation was completed.

During our observation, we also confirmed that the receipts obtained from the Tax Collector following deposit were being maintained. However, (as mentioned in Overall Internal Control Weakness 1), there was no policy that required the reconciler to tie the balance to the amount in the fee management system to ensure all funds were properly deposited.

We reviewed documentation (e.g., cash count form, deposit slip, receipt, etc.) supporting the deposit of fees for each business day within a selected week and found no evidence proving that funds were recounted and tied to the fee management system prior to being deposited. Although deposit receipts were maintained, we found no evidence that the reconciler was reviewing the receipts to confirm that the amount prepared to be deposited was timely and accurately deposited. Subsequently in the report phase, we were provided with some support that an employee in another area of JSO was ensuring the collections per the fee management system tied to the Tax Collector deposit. This information was not being reviewed by the reconciler because they were not aware of the process as it was not written into the policies as noted above.

Recommendation to Internal Control Weakness 2 – 3

We recommend that JSO implement a policy requiring the reconciler to evidence that a reconciliation was performed (e.g., initials), ensure it is considering timeliness of the deposit, and that the reconciler communicate the results to applicable management so they can ensure the reconciliation is complete and that any issues can be addressed.

Auditee Response to Internal Control Weakness 2 – 3

Agree ☒ Disagree ☐ Partially Agree ☐

The process for the reconciliation of fee collections and timeliness of deposits has been updated to indicate that the reconciler will initial the Daily Receipt Report from CSS after confirming the total in CSS and the total on the Cash Count Form - Imprest Cash (P-0457e) agree. This process was implemented on December 13, 2024.

A form will be created to document the reconciliation of the independent review of the Daily Receipt from CSS and the total on the Cash Count Form - Imprest Cash (P-0457e). The form will notate no issues or an explanation of any issues identified. The form will be verified and signed by the reconciler.

In addition, as described in the response to Finding 2-6, a three-way reconciliation is performed between the deposit receipt (Tax Collector "paid" Cash Receipt), the amount of an independent review of daily receipts listed in the fee management system, and the amount recorded on the daily cash count form. These fees are recorded in the daily cash log maintained by the JREC Operations Analyst, who does not handle any funds for the Electronic Monitoring Unit. This process was implemented in October 2023. A form will be created to document the reconciliation. The form will notate no issues or an explanation of any issues identified. The form will be verified and signed by the reconciler.

Internal Control Weakness 2 – 4 – Non-Compliance with City's Cash Receipt Policies

JSO had not implemented the following procedures in violation of the City's cash receipt policy:

1) Credit Card Transactions

- a) Identifying Payors Using Credit Cards – For individuals who pay using a credit card in person, the City's cash receipt policy required that the owner of the credit card being used be present for the transaction. However, JSO was not checking to ensure payors using a credit/debit card were on the card being used.
- b) Obtaining Signatures of Payors using a Credit Card – The City's cash receipt policy also required payors to sign a receipt after a credit card transaction was completed. However, JSO was not collecting the payor's signature at the time of their transaction.

2) Reconciling Fees Collected to the Accounting System

- a) Improper Reconciliations – The City's cash receipt policy required a monthly report of receipts to be prepared and reconciled to the accounting system. However, JSO was not reconciling cash collections to the accounting system. Instead, JSO reconciled fee deposits at the Tax Collector to the City's accounting system. By relying on Tax Collector deposit

slips instead of the cash collections recorded in the fee management system, JSO would not identify any misappropriation of fee collections that would have occurred prior to the deposit.

- b) Inconsistent Reconciliations – The reconciliations that were being performed were not consistently completed and documented.

Recommendation to Internal Control Weakness 2 – 4

We recommend JSO develop procedures related to credit card transactions and reconciliations to ensure they follow the City's cash receipt policy.

Auditee Response to Internal Control Weakness 2 – 4

Agree ☒

Disagree ☐

Partially Agree ☐

When in-person payment is made via credit card, it will be verified that the name on the license or ID and credit card match prior to accepting payment. If they do not match, payment will not be taken. The payor's signature will be collected at the time of transaction.

The process for the reconciliation of fee collections and timeliness of deposits have been updated to indicate that the reconciler will initial the Daily Receipt Report from CSS after confirming the total in CSS and the total on the Cash Count Form - Imprest Cash (P-0457e) agree.

A form will be created to document the reconciliation of the independent review of the Daily Receipt from CSS and the total on the Cash Count Form - Imprest Cash (P-0457e). The form will notate no issues or an explanation of any issues identified. The form will be verified and signed by the reconciler. A monthly reconciliation of cash collections to the City's accounting system (1Cloud) is now being performed by the JSO Budget Division.

Order 410 (Budget) has been updated effective October 29, 2024 to reflect the City's Cash Receipt policy.

Finding 2 – 1 – Lack of Notifications for Delinquent Accounts

According to JSO's written policies, any individual that failed to make a GPS monitor fee payment within 14 days was classified as delinquent on fees. In accordance with GPS electronic monitoring court orders, JSO was responsible for updating the Court regarding individuals who were not paying their fees. Not paying fees could lead to the individual being removed from the Program.

Although JSO did not have a written policy surrounding how to handle delinquent fee collections, the practice for pre-sentencing cases was to remind individuals to pay their fees by texting them at a minimum within a week of their account becoming delinquent (i.e., notify within one week of going 14 days without payment). Individuals on probation and on a monitor met with a counselor monthly. During those meetings, the counselors were responsible for ensuring individuals met all their probationary requirements which would include GPS monitor fee payments. We identified

69 individuals who went at least 14 days without making a GPS monitor fee payment. We found that:

- a) 12 (17%) of the individuals received a reminder to pay fees but the reminder was untimely. The number of days it took for a reminder to be sent ranged from 8 to 67 business days following the account becoming overdue by at least 14 days.
- b) 10 (14%) individuals did not receive a payment reminder at all.

Additionally, of the 69 individuals who went at least 14 days without payment, 16 individuals made subsequent payments (removing their delinquency status), and then reentered delinquency. However, 6 (38%) of the 16 individuals were not provided with additional timely reminders.

JSO would prepare violation forms and email them to the Court for individuals who become further delinquent on fees, which was at least 28 days without payment. There was no written policy explaining how often the Court should be notified, but it was common practice for the violation forms to be sent monthly. We identified 47 individuals who went at least 28 days without making a GPS monitor fee payment and found that:

- 1) JSO notified the Court regarding 20 (43%) individuals, but the notification was untimely. The Court was notified between 8 and 98 business days after the individuals' accounts became further delinquent.
- 2) JSO did not notify the Court at all regarding 15 (32%) individuals.
- 3) 27 individuals who went at least 28 days without payment did not make any subsequent payments for at least two months or more. It would have been reasonable for the Court to be notified periodically (e.g., monthly) regarding these individuals, but additional timely notifications were not provided by JSO for 19 (70%) of the individuals.

Additionally, there were three instances where an individual made a subsequent payment (removing their delinquent status), but re-entered delinquency (at least 28 days without payment). The Court was not timely notified in two (67%) of the three instances.

The above issues resulted in 110 cases (or 74%) out of the 149 randomly selected that included an individual with an outstanding balance at the time the monitor was removed. JSO did not notify the Court of the outstanding balance for 88 (80%) cases, nor was there any other measure taken (e.g., use of a collections agency) to attempt to collect these fees. The 88 individuals had a combined total of \$42,599 in fees not collected. Monitored individuals were responsible for any outstanding fees owed at the time the monitor was removed. However, JSO was not making any attempt to collect fees owed by individuals once the monitor was removed and collection itself would be difficult in most cases. That is why it is imperative that JSO is timely notifying the Court of payment issues if JSO wants to collect the fees owed.

Recommendation to Finding 2 – 1

We recommend JSO establish, document, and enforce policies regarding fee payments. The policy should address the timing of when counselors should remind individuals that payment is needed and establish a process to ensure the Court is timely and consistently notified of individuals who are not making fee payments consistent with the expectations of the Court. Additionally, the policy needs to address the process for handling fees still owed when the device is court ordered to be removed.

Lastly, consideration should be given to whether there needs to be system improvements to assist in automating these processes.

Auditee Response to Finding 2 – 1

Agree ☒

Disagree ☐

Partially Agree ☐

The Unit Procedure for the Electronic Monitoring Program is currently being revised to include the process of notifying clients that payment is due and the Court of delinquent accounts. The case management system makes bi-weekly reminder notifications to the client of payments due and monthly notifications of delinquent fees (\$420.00 or more) through a system generated text notification. The counselor is made aware of delinquent accounts weekly when the Delinquent Fee Report is generated. This process was implemented on July 24, 2024.

The process for handling fees still owed after the device has been court ordered to be removed is being established.

Finding 2 – 2 – Issues with Refund Process

Monitored individuals could pre-pay GPS monitor fees. When this occurred, their fee management system account would be credited for the amount that was prepaid and each day fees accrued the credited amount would decrease. If an individual prepaid fees and then was removed from their monitor while their account still had credit, they were owed a refund.

The counselor monitoring the individual was responsible for periodically reviewing fees and initiating refunds when necessary. Monthly, JSO management was supposed to review and identify refunds that were necessary. Based on JSO's policy at the time of our review, a secondary reviewer would be required to review the refund initiations as well. Once the individual's negative ending balance was reviewed (i.e., individual had prepaid more than ultimately owed) and a refund was approved (by two management reviewers), a check was issued.

We tested 21 individuals with a negative balance and found that:

- 1) 14 (or 67%) individuals had an inaccurate negative ending balance:
 - a) 3 of which were not actually owed a refund and had a combined total of \$1,048 that was still owed to JSO.
 - b) 6 were refunded a combined total of \$165 more than they were owed.
 - c) 2 would have been refunded a combined total of \$90 more than owed (but a refund was never initiated).
 - d) 2 were refunded a combined total of \$30 less than owed.
 - e) 1 would have been refunded \$75 less than owed (but a refund was never initiated).
- 2) Of the 18 individuals who should have been issued a refund:
 - a) 7 (or 39%) individuals had their refund initiated untimely. It took between 44 and 155 business days from the date the monitor was to be removed per the court order compared to the date the refund was initiated.
 - b) 5 (or 28%) individuals did not have their refund initiated at all (including the three with inaccurate fee balances mentioned above).

- 3) 6 (or 29%) individuals had their negative ending balance reviewed by management, but the review was not timely. It took between 38 and 198 business days following the individual's refund initiation (or final negative balance adjustment).
- 4) 4 (or 19%) individuals did not have their negative ending balance reviewed at all.
- 5) All 13 (100%) individuals that had a refund initiated were issued a refund untimely. The number of days it took for refunds to be issued ranged from 40 to 68 business days following management's approval, which was on top of the other timing delays noted above.

Lastly, management should have reviewed credited balances monthly. During Preliminary Survey work, we found no review was performed for the three most recent months at the time (October 2023 through December 2023). Since there was none, we did ask for the next month (January 2024) and it also did not include evidence of all the appropriate reviews.

Recommendation to Finding 2 – 2

We recommend JSO update their policy related to refunds and ensure it includes a review of all ending balances. This policy should address the handling of refunds and the issue of collecting fees owed described in Finding 2-3.

Auditee Response to Finding 2 – 2

Agree ☒ Disagree ☐ Partially Agree ☐

The current process for refunding fee overpayments was not developed until January 2024. The Unit Procedure for the Electronic Monitoring Program is currently being revised to include the refund process. The process for handling fees still owed after the device has been court ordered to be removed is being established.

Finding 2 – 3 – Inaccurate Balances Owed

Individuals were responsible for paying a \$15 daily fee each day that they were on a monitor starting on the date their monitor was attached and ending on the date the Court authorized the monitor to be removed, unless the individual was granted a fee waiver by the Court. Fees automatically accrued in JSO's fee management system daily. If JSO did not stop the accrual on the same day that the monitor was ordered to be removed, an adjustment was needed to ensure their ending balance was accurately reflected. As individuals make payments their ending balance was automatically updated in the system.

During our testing we found 77 (48%) out of 159 individuals had an inaccurate fee balance. Specifically:

- 1) 54 (34%) individuals had a balance that was higher than it should have been. These individuals' balances were overstated by a combined total of \$6,214 (amount of actual overpayment was only \$425).
- 2) 23 (14%) individuals had a balance that was lower than it should have been. These individuals' balances were understated by a combined total of \$935.

- 3) Five (6%) of the 77 inaccurate fee balances would have been accurate if JSO did not make an adjustment to the ending balance (i.e., the adjustment was unnecessary).

Recommendation to Finding 2 – 3

We recommend that JSO implement a process to ensure fees are periodically reviewed and balances are adjusted to reflect accurate ending balances at the time the monitor is ordered by the Court to be removed. It would be beneficial to implement a secondary review of the process to confirm any adjustments made were properly reflected at least until the point that accuracy is improved. These processes would benefit from individuals being added to the system the same day that the monitor was attached to ensure fees are properly charged from the start.

Auditee Response to Finding 2 – 3

Agree ☒ Disagree ☐ Partially Agree ☐

The Unit Procedure for the Electronic Monitoring Unit Program is currently being revised to indicate that the JSO Electronic Monitoring Program Sergeant will be the second reviewer for conducting bi-weekly reviews to ensure the accurate assessment of the ankle monitoring fees and accurate ending balances at the time the monitor is ordered by the court to be removed.

Finding 2 – 4 – Adding Monitoring Fees Untimely to the System

GPS Electronic monitoring fees were generally added to an individual's fee management system account by the unit field investigators prior to attaching the monitor to the individual, or within a day of the monitor being attached. Although the start date was entered into the system, fees automatically began accruing the day after the fee was set up for the account. This means there needed to be an adjustment if the account was not set up the day before the monitor was placed on the individual.

We reviewed the fee management system profiles of 149 cases to ensure fees were properly and timely added. We found that the fee was not timely added in 4 (3%) cases, ranging from 4 to 29 business days after the individual was placed on a monitor. We did note that JSO had the ability to update individuals' beginning assessed amount to account for any fees owed prior to the fee accrual being set up. However, timely entries would decrease any potential risks associated with fees not being properly accrued.

Additionally, there were 11 (7%) instances where the start date entered did not match the date the individual was placed on a monitor. Although the date was not used in the fee accrual formula, this date should be accurately reflected because multiple JSO employees were responsible for reviewing these fee management system profiles and may have relied on this date while performing their daily job duties.

While performing analytical procedures, we identified five different instances where an individual had a monitor attached, but did not have a fee properly set up for their account. Four of the five

individuals did not have a fee listed at all, and the remaining account did not have the fee set up until five months after the monitor was activated.

Recommendation to Finding 2 – 4

We recommend JSO implement a process to ensure fees are being properly and timely set up in the system to ensure proper collections.

Auditee Response to Finding 2 – 4

Agree ☒ Disagree ☐ Partially Agree ☐

The Unit Procedure for the Electronic Monitoring Unit Program is currently being revised to include the process for adding monitoring fees and the implementation of a daily review by the JSO Electronic Monitoring Program Sergeant to ensure the timeliness of adding the monitoring fees to the system. New accounts and fee accruals are initiated when the Field Investigator places the monitor on the offender at the Pretrial Detention Facility upon release or at JREC.

Finding 2 – 5 – Improper Employees Collecting Fees

GPS monitor fees could be paid online or in person. When fees were paid in person, the cashier accepted payment and created a transaction in JSO's fee management system to record the payment. Fees collected in person were only to be collected by authorized personnel. We found fees totaling \$600 that were collected by JSO employees that were not included on the list of individuals authorized to collect cash.

Recommendation to Finding 2 – 5

We recommend that JSO limit the collection of fees to only those authorized to collect.

Auditee Response to Finding 2 – 5

Agree ☒ Disagree ☐ Partially Agree ☐

Only employees listed on the Positions/Persons Authorized to Accept and Disburse Funds Safe Access Form (P-1746) will be authorized to collect fees. This form will be updated as employees change and reviewed by the Electronic Monitoring Unit Sergeant Monthly.

Finding 2 – 6 – Issues Related to Fee Deposits

We tied each day that cash was collected within our audit scope to the total amount deposited at the Tax Collector's Office to confirm that cash was properly deposited. We found one deposit that was \$120 less than the amount collected per the fee management system. We researched and requested information to determine if this was an issue with the system; however, we were not able to identify any issue with the system and were not provided with an explanation that could explain the discrepancy.

Recommendation to Finding 2 – 6

We recommend that following each deposit, JSO staff other than the individual making the deposit perform a reconciliation between the deposit receipt and the amount of daily receipts listed in the fee management system to ensure deposits are properly completed. The reconciliation should include documentation that the reconciliation was complete, and no issues were noted.

Auditee Response to Finding 2 – 6

Agree ☒ Disagree ☐ Partially Agree ☐

Following the deposit at the Tax Collector's Office, a three-way reconciliation is performed between the deposit receipt (Tax Collector "paid" Cash Receipt), the amount of an independent review of daily receipts listed in the fee management system, and the amount recorded on the daily cash count form. These fees are recorded in the daily cash log maintained by the JREC Operations Analyst, who does not handle any funds for the Electronic Monitoring Unit. This process was implemented in October 2023.

A form will be created to document the reconciliation of the independent review of the Daily Receipt from CSS and the total on the Cash Count Form - Imprest Cash (P-0457e). The form will note no issues or an explanation of any issues identified. The form will be verified and signed by the reconciler.

Opportunity for Improvement 2 – 1 – Reprinting Cash Receipt Report for Reconciliations

When the cashier performed a cash count, the signed cash count form and a printed copy of daily receipt totals were provided to the reconciler that was responsible for recounting the cash prior to the cash being deposited with the Tax Collector. The reconciler recounted the total amount of cash and reconciled the total to the printed copy of daily receipts provided by the cashier.

A better practice to ensure cash collected tied to actual daily receipts would have been for the reconciler to generate the report for the receipt totals independently instead of relying on the copy provided by the cashier. This was needed since the daily receipts report run by the cashier did not close out the system for the day; therefore, there could be transactions after the report was generated by the cashier. By using the report printed by the cashier, there was a heightened risk that misappropriation of funds could go undetected.

Recommendation to Opportunity for Improvement 2 – 1

We recommend the designated reconciler review daily receipt totals in the system instead of relying on the report printed by the cashier to confirm that cash collected and prepared for deposit ties to what was recorded as collected in the fee management system.

Auditee Response to Opportunity for Improvement 2 – 1

Agree ☒

Disagree ☐

Partially Agree ☐

The process for the reconciliation of fee collections for deposit has been updated to indicate that the reconciler will initial the Daily Receipt Report from CSS after confirming the total in CSS and the total on the Cash Count Form - Imprest Cash (P-0457e) agree. This process was implemented on August 21, 2024.

A form will be created to document the reconciliation of the independent review of the Daily Receipt from CSS and the total on the Cash Count Form - Imprest Cash (P-0457e). The form will notate no issues or an explanation of any issues identified. The form will be verified and signed by the reconciler.

Opportunity for Improvement 2 – 2 – Relaying of Hours of Operation for Fee Payments

The hours of operation for individuals to pay fees in person were not consistently advertised.

- Paperwork at Enrollment - According to a payment instruction flyer provided to monitored individuals during enrollment, fees could be paid in person between the hours of 7:30 AM and 4:30 PM Monday-Friday.
- JSO Website - JSO's website listed hours of operation for the Jacksonville Re-Entry Center, which was where individuals go to pay in person, starting at 7:00 AM and ending at 4:00 PM.
- Google - When performing a search on Google of the Jacksonville Re-Entry Center, we identified hours of operation starting at 8:00 AM and ending at 5:00 PM.

We observed the cashiers at the Jacksonville Re-Entry Center start accepting collections at 8:00 AM and end the acceptance of payments at 4:00 PM. When we asked what happens if anyone comes in after 4:00 PM to pay their fees, we were told that it happens frequently, and in those cases, the cashier would not accept payment and instead would instruct the individual to pay online. We confirmed with management that 4:00 PM was the appropriate end time for in-person fee collections.

Without proper hours of operation being advertised, monitored individuals are likely to show up before and after the actual hours available for in-person fee payments. Once the individual is denied the ability to pay their fees in-person, there is an elevated risk that they will not return to pay in a timely manner or potentially at all.

Recommendation to Opportunity for Improvement 2 – 2

We recommend updating all forms and online information to reflect the correct time that JSO accepts payment of fees.

Auditee Response to Opportunity for Improvement 2 – 2

Agree ☒

Disagree ☐

Partially Agree ☐

The hours of operation for in-person fee payments have been updated on all forms and on the JSO Website. Google displays the correct hours of operation for the Jacksonville Re-Entry Center.

We appreciate the assistance and cooperation we received from the Jacksonville Sheriff's Office throughout the course of this audit.

Respectfully submitted,

Kim Taylor

Kim Taylor, CPA
Council Auditor

Audit Performed By:

Brian Parks, CPA, CIA
Alexandria Lee, CPA
Thomas Beaucham, CPA