



# **Fairfax County**

## **Internal Audit Office**

**Circuit Court and Records  
Business Process Audit  
Final Report**

**December 2020**

***"promoting efficient & effective local government"***

# Executive Summary

We performed a business process audit covering procurement, reconciliation, and personnel/payroll administration within Circuit Court and Records. The audit included review of procurement cards, FOCUS marketplace cards, purchase orders, non-purchase orders, open-ended purchase order payments, monthly reconciliations, limited review of accounts receivable and revenue collections, and verifying compliance with Personnel/Payroll Administration Policies and Procedures (PPAPP). The areas covered in PPAPP included time/attendance system and controls, attendance/absence reporting, employee clearance record processing, credit check requirements for positions of trust, and procedures for completing criminal background investigations for employment in sensitive positions or designated volunteer roles.

We found that for the handling of FOCUS marketplace, purchase order, and non-purchase order (direct payment) purchases the department generally had effective procedures and internal controls in place. However, internal control weaknesses over the procurement card purchases were found including documentation of procurement card purchases to evidence of compliance with county policies and control gaps in their FOCUS account reconciliation processes. And, we did note multiple fraudulent transactions on 3 CCR cards during our audit period.

We noted the following areas where compliance and controls will be strengthened by CCR as a result of the audit:

- Four CCR accounting staff had access to the majority of CCR's 26 procurement cards, decreasing the department's ability to determine who was responsible for any unauthorized purchases made with an individual card. One of the cards accessible by the four staff had a \$200,000 spending limit. CCR plans to cancel seven unused p-cards and distribute the remaining cards amongst all the accounting staff except the comptroller, who is the program manager. Additionally, each staff member will keep their cards in a keyed/zipped bank bag within the accounting safe. The comptroller/program manager will have key to each bag as a backup. The Clerk of the Court will be given his named card for safe keeping where he sees fit.
- CCR staff did not contest with the bank 8 potentially fraudulent procurement card purchases to obtain refunds for the purchases, resulting in a financial loss to the county, although the p-cards were cancelled after the discovery of potentially fraudulent transactions. We were unable to obtain evidence that CCR staff performed the required weekly procurement card purchases review for the weeks and card(s) in which the 8 purchases occurred. The Comptroller/Program Manager will follow all steps in PTB 12-1009 as it relates to: cancellation of expected fraud cards, requesting credit from the vendor/bank; notification of expected fraud; reporting any loss to the DOF Risk Management Division.
- 12 of 59 procurement card purchases reviewed were not recorded on the required transaction log. For 11 of 59 procurement card purchases reviewed, the related

procurement log did not indicate which of the department's 25 procurement card accounts was used. All P-card transactions will be entered on the P-Card Transaction Log on the Circuit Court Portal containing all information concerning the purchase and will have a scanned copy of all purchase documentation/invoicing attached to the entry.

- There was no evidence that an independent receiving process was performed prior to payment for goods and services for 16 of 59 p-card purchases tested, 16 of 20 FOCUS Marketplace purchases, and 7 of 25 purchase order (PO) payments reviewed. Circuit Court will review PM 12-16 and PM 12-09 to ensure that all P-card, Marketplace, and PO transactions are compliant.
- The weekly PaymentNet procurement card and FOCUS marketplace purchases reports were not consistently reviewed and reconciled nor tied to a FOCUS report, and no one performed an independent secondary review to ensure this was being done. CCR plans to perform weekly reconciliations regularly and keep them up to date with proper supporting documentation. The Clerk of Court, or his designee, will review the weekly reconciliation summary and supporting documentation, sign and date the summary page.
- There was no vendor receipt, invoice, or other form of documentation supporting the purchase for 11 of the 59 procurement card transactions. Circuit Court and Records will review their current procedure for compliance.
- Two items were purchased using the CCR procurement card without going through the proper technical review from the Department of Information Technology (DIT). CCR will purchase computer equipment, service agreements, and software using a purchase order in the future. If this is not possible, CCR will work with the appropriate technical review agency to obtain approval for the purchase before using a P-card.
- Virginia sales tax totaling \$120.10 was inappropriately paid on 5 of the 59 procurement card transactions reviewed. This was not detected through the weekly p-card review. CCR p-card program manager will communicate to all users the PTB 12-1009 policy concerning sales tax on p-card purchases. The program manager will scrutinize all purchases for sales tax and request credit from vendor for any sales tax charged.
- During our audit period we noted that six of CCR's 25 procurement cards were not used, and another 12 of the cards never exceeded 20% of the monthly spending limit in any month of the audit period. CCR plans to cancel seven unused p-cards.
- Monthly FOCUS reconciliation and the monthly Reconciliation Certification Forms were not completed during the audit review period. The Comptroller/Program Manager will properly complete monthly FOCUS reconciliation of P-card purchases and PO's. The Clerk of Court, or his designee, will review the monthly FOCUS reconciliation, sign and date the Reconciliation Certification Form.

- The Employee Clearance Record Checklist for one temporary employee with systems access was not completed. In addition, we noted three instances where the checklist was not properly completed. Circuit Court and Records will re-train the supervisors of the relevant unit on the correct way to conduct an exit interview. HR staff will review and ensure the Employee Clearance Record Checklist is properly completed prior to filing.

## Scope and Objectives

This audit was performed as part of our fiscal year 2020 Annual Audit Plan and was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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. Our audit objectives were to review Circuit Court and Records' compliance with county policies and procedures for purchasing processes, personnel/payroll administration, and financial reconciliation. We performed audit tests to determine internal controls were working as intended and transactions were reasonable and did not appear to be fraudulent.

The audit population included procurement card, FOCUS marketplace, purchase order, and non-purchase order transactions that occurred during the period of February 1, 2019, through January 31, 2020. For that period, the department's purchases were \$95,491 for procurement cards, \$55,215 for FOCUS marketplace, \$1,051,981 for purchase orders, and \$31,266 for non-purchase order payments.

## Methodology

Audit methodology included a review of the department's business process procedures with analysis of related internal controls. Our audit approach included an examination of expenditures, records and statements; interviews of appropriate employees; and a review of internal manuals and procedures. We evaluated the processes for compliance with county policies and procedures. Information was extracted from the FOCUS and PaymentNet systems for sampling and verification to source documentation during the audit.

## Findings, Recommendations, and Management Response

### 1. Physical Security of P-Cards

Twenty of CCR's 26 procurement cards were kept in locked box stored in a safe in the accounting department, to which the assistant controller and three other accounting staff had access. One of the cards kept in the safe has a \$200,000 spending limit, as

that card is a component of the department's Continuity of Operations Plan (COOP) to be used by the Clerk of Court only for emergency purchases. When access to the majority of CCR's p-cards is granted to four staff, the risk of fraud increases as the ability to identify who was responsible for the card when unauthorized or fraudulent transactions appear is severely diminished. This control is especially significant because fraudulent transactions were noted for several CCR p-cards during our audit period.

**Recommendation:** We recommend that CCR discontinue the practice of having four staff have access to all the procurement cards kept in the safe. They should divide access and responsibility for each card among the staff. Each staff should be assigned to a limited number of the cards. The cards assigned to each of the staff should be stored in a separate locked pouch or box kept in the safe, with only the assigned staff and p-card manager having access to each of the locked pouches or boxes. We also recommend that the card with the \$200,000 spending limit maintained for CCR's COOP be secured by the Clerk of Court in a location separate from the safe in the accounting department.

**Management Response:** CCR will cancel seven unused cards and will distribute the remaining cards amongst all the accounting staff except the Comptroller, who is the program manager. Each CCR accounting staff member will keep their cards in a keyed/zipped bank bag within the Accounting safe. The Comptroller/Program Manager will have key to each bag as a backup. The Clerk of Court will be given his named card for safe keeping where he sees fit.

**Note:** *Management has stated this action was implemented as of November 30, 2020. IAO will follow up on these actions after sufficient time has passed to be able to review enough transactions to determine that the new process is consistently applied.*

## 2. Contesting P-card Charges with the Bank

In our review of 59 purchases, CCR staff did not properly contest with the bank eight procurement card purchases identified as potentially fraudulent procurement card purchases, resulting in a financial loss to the county, although the cards were cancelled after the potentially fraud transactions were discovered.

Procurement Technical Bulletin (PTB) 12-1009, *Use of the County Procurement Card*, states "if it appears that an unauthorized charge (or attempted charge) has been made, the department should contact the bank immediately and place the p-card on temporary hold; then contact the DPMM Administrator to request that the p-card be closed permanently."

Failure to take proper action related to potentially fraudulent procurement card purchases with the bank can lead to loss of county funds.

**Recommendation:** We recommend that CCR's procurement card manager comply with County policy requirements to promptly notify the bank of erroneous or unauthorized charges and fully document actions taken by the department to receive

a refund of fraudulent transactions. Documentation of the actions taken by CCR staff and the ultimate decision made by the bank regarding refund of charges, should be retained in the files for the purchase(s) supporting documents, and for the account reconciliation.

**Management Response:** The CCR Comptroller/Program Manager will follow all steps in PTB 12-1009 as it relates to: cancellation of expected fraud cards, requesting credit from the vendor/bank; notification of expected fraud; and reporting any loss to the DOF Risk Management Division. The CCR Comptroller/Program Manager will be primarily responsible for implementing these steps immediately.

**Note:** *Management has stated this action was implemented as of the date of this report. IAO will follow up on these actions after sufficient time has passed to be able to review enough transactions to determine that the new process is consistently applied.*

### 3. Transaction Logs

#### A. Procurement Transactions Not Recorded On log

The procurement card transaction log was not a complete reflection of the department's procurement card spending. We noted that 12 of 59 transactions tested were not included in the transaction logs.

Procurement Technical Bulletin (PTB) 12-1009, *Use of the County Procurement Card*, indicates that a system that tracks expenditures as they occur must be in place. Agencies may use an appropriate manual or computer log to record both debit and credit transactions. Entries must be contemporaneous to give up-to-date information on funds expended, the applicable card user. Not properly logging all p-card transactions as they occur increases the risk of fraud as it decreases card user accountability when the card is checked out for use.

**Recommendation:** We recommend that CCR maintain a transaction log which accurately reflects all procurement card activity to ensure that card use is properly monitored.

**Management Response:** All authorized CCR P-card users will be required to enter transactions on the P-Card Transaction Log on the Circuit Court Portal containing all information concerning the purchase and will have a scanned copy of all purchase documentation/invoicing attached to the entry.

#### B. P-card Logs Not Identifiable by Account Number

CCR had a separate transaction log for each of its 25 p-cards, some of which were in paper hard copy format, where purchases were manually recorded with pen and paper, while the others were in electronic format, accessed through one of the department's network portals. For the paper p-card logs, we noted for 11 out of the 37 transactions recorded, the card account number and/or name of the p-card was

not noted on the log provided, so it was difficult to determine which of the 25 p-card accounts the log was associated with.

Procurement Technical Bulletin (PTB) 12-1009, *Use of the County Procurement Card*, indicates that “A system that tracks possession of the p-cards and records p-card purchases as they occur must be in place.” If possession of the p-card is not accurately tracked, the risk of not identifying fraudulent transactions in a timely manner is increased. Since the bank does not offer as much fraud protection for departmental cards as named cards it is imperative to accurately and completely track the possession and usage of the p-cards. Not identifying the card account number on the p-card log increases the risk for errors in transaction posting decreasing accountability for purchases.

**Recommendation:** We recommend CCR develop and implement a p-card transaction log refresher training program for staff that use the p-cards. The training should emphasize the importance of recording all the required data fields on the p-card log template in a timely manner. Additionally, any electronic p-card logs maintained should maintain the same data fields as the p-card log template provided in PTB 12-1009.

**Management Response:** All authorized CCR P-card users will be required to enter transactions on the P-Card Transaction Log on the Circuit Court Portal containing all information concerning the purchase and will have a scanned copy of all purchase documentation/invoicing attached to the entry.

**Note:** *Management has stated these actions were implemented as of the date of this report. IAO will follow up on these actions after sufficient time has passed to be able to review enough transactions to determine that the new process is consistently.*

#### 4. Receiving Documentation for Purchases

Sixteen of 59 p-card purchases, 16 of 20 FOCUS Marketplace purchases, and 7 of 25 purchase order (PO) payments tested did not have adequate documentation to confirmation of receipt of goods or services, including documentation indicating who confirmed the receipt of goods or services, and when it was confirmed. One of the 25 PO purchase payments had a signed packing slip on file, but it was not dated, so we could not confirm if the receiving process was documented before the payment was made.

Procedural Memorandum (PM) 12-16, *On-Line Procurement of Office Supplies*, requires that agencies verify goods received against the packing list and the original order. The packing list should then be signed and dated to document proper receipt of goods. In addition, PM 12-09, *Delegated Purchasing Procedures for Orders Under \$10,000*, requires departments to: “verify that items have been received as ordered” and “sign and date the vendor packing slip to indicate proper receipt and to establish acceptance date.”

Failure to adequately document the receipt of purchases prevents the assurance of an adequate separation of duties and increases the risk of paying for items that were not received.

**Recommendation:** We recommend CCR ensure that all packing slips or invoices are consistently reviewed, initialed and dated by the receiving staff member. The receiving staff person should not be the same person that requested the purchase or the person responsible for performing the weekly or monthly reconciliations of procurement card purchases.

CCR should ensure that receipt of all ordered goods and services is adequately documented in a timely manner. If a packing slip is not included with the shipment, receipt of the ordered goods should be documented on the invoice or a separate receiving report with the receiver's initials and date. All receiving documentation should be maintained on file with the supporting documentation for the transaction.

**Management Response:** The Circuit Court Comptroller/P-card Program Manager will review PM 12-16 and PM 12-09 to ensure that all P-card, Marketplace, and PO transactions are compliant. CCR plans to implement this item by January 4, 2021.

## 5. Weekly P-Card and FOCUS Marketplace Transaction Reviews

The required weekly review of procurement card PaymentNet report to supporting documentation and logs did not appear to be consistently completed. For 16 of 59 p-card purchases and one of 20 FOCUS marketplace purchases tested, evidence of proper department review of PaymentNet weekly reports with signature/initials and date was missing. A result of CCR's lack of consistency in performing timely weekly review of procurement card purchases was the financial loss to the county noted in Finding #2 above. We were unable to obtain evidence that CCR staff had performed the required weekly procurement card purchases review for the weeks and card(s) in which the 9 purchases occurred.

Procurement Technical Bulletin (PTB) 12-1009, *Use of the County Procurement Card*, requires that all agencies review weekly transaction reports for unusual or unauthorized transactions.

Failure to review the weekly transaction reports increases the risk that inappropriate purchases will not be identified in a timely manner. Proper review of the weekly transaction reports would have detected the fraudulent transactions found on CCR cards during the audit period in a more timely manner to be able to investigate and contest.

**Recommendation:** We recommend that CCR consistently perform and document weekly reviews of procurement card transaction reports which contain all items posted to the bank for the prior week. The weekly review should be verified by an independent secondary review signature and date on the PaymentNet Weekly Detail Report.



**Management Response:** A new Comptroller/P-card Program Manager was recently appointed and is responsible for ensuring weekly p-card reviews are up to date and completed timely. The current weekly review includes a summary page listing all P-card transactions for the prior week with pertinent information about the purchase. Behind the summary page is the PaymentNet activity for P-cards as well as Marketplace purchases and documentation for each P-card purchase. Any fraudulent charges will also contain documentation of steps taken by the Program Manager. In addition, the Clerk of Court, or his designee, reviews the summary and supporting documentation, signs and dates the summary page.

**Note:** *Management has stated this action was implemented as of the date of this report. IAO will follow up on these actions after sufficient time has passed to be able to review enough transactions to determine that the new process is consistently.*

## 6. Supporting Documentation for Purchases

We noted for 11 of the 59 procurement card transactions tested, of which eight were related to the fraudulent purchases noted in finding #2 above, there was not an original vendor receipt, invoice, alternate receipt documentation, or transaction dispute documentation on file to support procurement card transactions.

Procurement Technical Bulletin (PTB) 12-1009, *Use of the County Procurement Card*, requires that agencies maintain all original receipts, invoices, or credits for each transaction. Receipts should show all details pertinent to the transaction. If for any reason an original, alternate or photocopied receipt is not available, a memorandum providing the purchase details and the reason why the original receipt is not available must be included with the monthly statement or weekly transaction report and be signed by the program manager. Without procurement card receipts or other adequate supporting documentation on file, the propriety of individual transactions cannot be determined increasing the risk of inappropriate or fraudulent purchases.

**Recommendation:** CCR should ensure that sufficient receipt documentation is maintained on file for all purchase transactions. If a procurement card purchase is not supported by a receipt or invoice, the program manager should confirm and document the legitimacy of the purchase with a signed memorandum that includes the reason the receipt/invoice was not maintained. If the legitimacy of the purchase cannot be confirmed, actions should be taken by the department to investigate and initiate the disputed p-card charge process with DPMM and the bank, or with the vendor for PO purchases.

**Management Response:** Circuit Court and Records will review their current procedure for compliance, and the expected completion date is January 4, 2021.

## 7. Technical Review (for IT-related purchases)

Two IT-related purchases were made using a CCR procurement card without going through the proper technical review from the Department of Information Technology

(DIT). One \$948 purchase was for two 1-year contracts for data processing integrated system design services. The other, a \$351 purchase of VIZIO personal computer software from SHI International Corp., was for a more robust version of the VIZIO computer application than the software version made available to county employees through its Citrix shared software services.

CCR provided documentation which demonstrated that CCR's IT staff did reach out to DIT for solutions regarding limitations of the county's standard version of the Visio software, and DIT stated that there was not a solution using current county software resources. Based on DIT's response, CCR IT staff decided to purchase an alternative version of VIZIO. While it appears that CCR did not intentionally circumvent technical review requirements and included DIT in the process, CCR was still required to obtain DIT approval prior to making the software purchase.

The noted IT-related purchases should have been purchased using either the FOCUS marketplace or a FOCUS purchase order. By using either of these purchasing methods, DIT could review the additional IT-related services and software being purchased and approve its use with county computers.

Procurement Technical Bulletin (PTB) 12-1010, *Technical Review Program*, states that: "Unless formally exempted by the responsible technical review agency, no agency may purchase an item or service requiring technical review without first completing the review process. For this reason, items and service requiring technical review may not be purchased using a procurement card."

If computer equipment or software is purchased without proper review by DIT, the equipment or software purchased may not be compatible with the current network or computing equipment. Additionally, DIT may not have the capability or availability to support or troubleshoot issues with the device or software. And, finally the device or software may be known for having significant issues and should not be used.

**Recommendation:** We recommend all applicable computer equipment, service agreements, and software requiring technical review be purchased through the FOCUS Marketplace or FOCUS purchase order system to allow the proper technical review to take place.

**Management Response:** CCR will purchase computer equipment, service agreements, and software using a purchase order in the future. If this is not possible, we will work with the appropriate technical review agency to obtain approval for the purchase before using a P-card.

**Note:** *Management has stated this action was implemented as of the date of this report. IAO will follow up on these actions after sufficient time has passed to be able to review enough transactions to determine that the new process is consistently.*

## 8. Virginia Sales Tax Exemption

Virginia sales tax totaling \$120.10 was inappropriately paid on 5 of the 59 procurement

card transactions reviewed. This was not detected through the weekly p-card review.

PTB 12-1009 states that most county purchases are exempt from Virginia state sales tax. The county's exempt number is printed on the face of each card.

Failure to make sure that sales tax was not charged on exempt purchases can lead to a waste of county funds.

**Recommendation:** Circuit Court and Records should ensure card users and purchase approvers are aware of the county's Virginia sales tax exempt status. Card users should notify vendors of the county's tax-exempt status and review receipts immediately after a purchase to ensure that sales tax was not incorrectly charged. Transaction documentation and weekly transaction detail reports should be reviewed to ensure the propriety of sales tax charges. When staff who review this documentation note that sales taxes were incorrectly paid, they should contact the vendor and seek a refund. Consideration should be given to revoking the card use privileges of card users who repeatedly pay sales tax on tax exempt goods and services.

**Management Response:** The CCR Comptroller/P-card Program Manager will communicate to all CCR authorized p-card users the PTB 12-1009 policy requirements concerning Sales Tax on P-card purchases. The Program manager will also scrutinize all purchases for sales tax and request credit from vendor for any sales tax charged. Management anticipates completing these actions by November 30, 2020.

## 9. Procurement Card Limits

An analysis performed on card limitation controls for Circuit Court and Records for the period February 1, 2019 through January 31, 2020, revealed that the monthly spending limits were set higher than the actual usage for 18 of the department's 25 p-cards. 12 of the cards never exceeded 20% of the monthly spending limit in any month of the audit period, and 6 cards did not have any use during the audit period. For one of the 6 cards with no use, a card issued in the name of the Clerk of Court with a \$200,000 limit, the department provided a justification for the high limit and no usage, as it is a card saved for emergencies as part of the department's continuity of operations plan (COOP). At the conclusion of our audit, CCR management indicated they planned to close the accounts of the other 5 of 6 procurement cards that had no usage during the audit period.

The County has limited dispute rights for fraudulent charges on departmental cards. Setting the procurement card limits higher than necessary increases the county's exposure in the event the card is lost, stolen, or improperly used by a county employee.

**Recommendation:** We recommend Circuit Court and Records close or reduce the card limit for these twelve p-cards.

**Management Response:** The Circuit Court currently has 25 P-cards and 1 ghost card. Seven of those cards have not been used in the last 12 months. CCR plans to cancel seven of the department's 25 procurement cards by November 30, 2020.

## 10. Monthly FOCUS Reconciliation

Circuit Court and Records did not perform monthly reconciliations of expenditure transactions to FOCUS records for the entire audit period. CCR did not reconcile the P-card PaymentNet report or PO transactions to a FOCUS report of transactions.

Accounting Technical Bulletin (ATB) 020, *Reconciliation of Financial Transactions*, requires all departments and agencies to perform monthly reconciliations on a timely basis (no later than the last day of the following month) at the transaction level. These reconciliations are to be carried out in accordance with the department's reconciliation plan that has been approved by the Department of Finance (DOF). Additionally, ATB 020 provides a Reconciliation Certification Form that is to be signed by the director or designee indicating that reconciliation was completed for a specific period for the financial transactions. This is to verify that the department's transactions have been reconciled and authorizer/approver verified.

Furthermore, Procurement Technical Bulletin (PTB) 12-1009, *Use of the County Procurement Card*, states that: "Agencies are required to reconcile to FOCUS on a monthly basis."

Failure to perform and document a monthly reconciliation of all expenditure documentation to data in FOCUS increases the risk of erroneous or inappropriate charges going undetected. Additionally, the reconciliation provides a means of ensuring that all charges and credits are cleared to the proper expenditure account at least monthly.

**Recommendation:** We recommend the department complete the FOCUS monthly reconciliations no later than the last day of the following month. In addition, Circuit Court and Records should use the Reconciliation Certification Form provided by ATB 020 to document the completion of the reconciliation of the financial transactions for a specific period. This form should be maintained on file by the agency.

**Management Response:** While monthly FOCUS reconciliations of P-card purchases and POs are not currently occurring, the recently hired Comptroller requires training on the process of reconciling in FOCUS and familiarity of Accounting Technical Bulletin (ATB) 020, *Reconciliation of Financial Transactions*. The timeline of CCR management actions to implement the recommendation are: the Comptroller/Program Manager will read ATB 020, seek assistance in learning the monthly FOCUS reconciliation of P-card purchases and POs, and will complete monthly FOCUS reconciliation of P-card purchases and PO's. Clerk of Court, or his designee, will review the monthly FOCUS reconciliation, sign and date the Reconciliation Certification Form. CCR anticipates completing these actions by January 31, 2021.

## 11. Employee Clearance Record Checklists

We noted the following exceptions related to Employee Clearance Record Checklists:

- In one instance, an Employee Clearance Record Checklist for a temporary employee with systems access was not completed when the employee departed. Employee Clearance Record Checklists are required for temporary employees with systems access.
- In three instances, an Employee Clearance Record Checklist was maintained on file, but was not filled out completely. Boxes on these checklists were not checked or marked "N/A".

PPAPP Memorandum No. 33, *Employee Clearance Record*, states: "An employee transferring from one department to another or leaving County service is required to meet with a person designated by the department head to complete the Employee Clearance Record Checklist."

Failure to maintain adequate controls over the process for completing Employee Clearance Record Checklists increases the risk of county property not being returned; failure to terminate access to county systems; and unresolved disputes between the county and prior employees, should an issue arise later.

**Recommendation:** We recommend that CCR complete an Employee Clearance Record Checklist for all departing employees, including temporary employees. CCR management should ensure that the checklists are properly filled out, including either a check mark or "N/A" mark in all boxes on the checklists. Checklists should be signed by both the exiting employee and the interviewer. If an exit interview is not possible, a checklist should still be filled out, and a note should be filed explaining the reason for the exit interview not being possible.

**Management Response:** Circuit Court and Records will re-train the supervisors of the relevant unit on the correct way to conduct an exit interview. HR staff will review and ensure the Employee Clearance Record Checklist is properly completed prior to filing. CCR anticipates completing these actions by November 30, 2020.