




Memorandum

19 West Flagler Street ♦ Suite 220 ♦ Miami, Florida 33130
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visit our website at www.miamidadeig.org

To: Ruben O. Carrerou, Court Administrator
Administrative Office of the Courts, Eleventh Judicial Circuit of Florida

From:  Christopher Mazzella, Inspector General
Miami-Dade Office of the Inspector General

Date: July 18, 2008

Subject: Administrative Office of the Courts Follow-up Report for OIG Final
Report IG08-08

The Office of the Inspector General (OIG) is in receipt of the Administrative Office of the Court's (AOC) follow-up response, dated July 10, 2008 (attached). The OIG had requested this 60-day follow-up in our final report, which was issued on May 16, 2008.

The OIG is pleased to see that the AOC has audited and reconciled Mr. Clean Laundry's invoices from June 2006 through April 2008. However, it is disconcerting to see that the expanded review determined that an additional \$1,441.05 in duplicate invoices was found. This is in addition to the \$2,023.35 of duplicate invoices that the OIG found. While we recognize that the AOC intends on collecting its overpaid amount by deducting it from the amount that the vendor is due, we also note that the County's Finance Department has closed this vendor to posting and is waiting for the AOC to submit this payment request (\$8,032.95 less \$3,464.40 for previous overpayments). The Finance Department has also advised that after this transaction, it will close the vendor number from further posting until it sees the OIG's report on this matter.

The OIG hopes that this last transaction will resolve all outstanding issues with this vendor. Given the AOC's previous response to the OIG that dry cleaning and laundry services are now being performed by the County's contracted vendor, Jersey Cleaners, the OIG recommends that the AOC does not contract with Mr. Clean for any future services in light of these billing discrepancies.

The OIG considers the matter resolved-closed, and no further reports are required by this office.

cc: Joseph P. Farina, Chief Judge, Eleventh Judicial Circuit of Florida
Rachel Baum, Director, Finance Department
Graciela Cespedes, Deputy Director, Finance Department
Miriam Singer, Director Department of Procurement Management
Clerk of the Board (copy filed)

Attachment



**ELEVENTH JUDICIAL CIRCUIT OF FLORIDA
ADMINISTRATIVE OFFICE OF THE COURTS**

OFFICE OF THE
INSPECTOR GENERAL
2008 JUL 14 PM 12:30

JOSEPH P. FARINA
CHIEF JUDGE

LAWSON E. THOMAS COURTHOUSE CENTER
175 N.W. FIRST AVENUE
MIAMI, FLORIDA 33128
TELEPHONE: (305) 349-7000

RUBEN O. CARREROU
COURT ADMINISTRATOR

July 10, 2008

Christopher Mazzella
Inspector General
Office of the Inspector General
19 West Flagler Street, Suite 220
Miami, Florida 33130

Re: AOC Follow-up Report for OIG Draft Report-IG08-08

Dear Mr. Mazzella:

The Eleventh Judicial Circuit of Florida through the Administrative Office of the Courts ("Court") would like to provide the following follow up report to the OIG Draft Report-IG08-08.

The Court conducted a full audit and reconciliation of Mr Clean Laundry from June 2006 thru April 2008. The audit resulted in a finding of \$1,441.05 of duplicate payments, in addition to the \$2,023.35 found by the OIG's audit (refer to the OIG Draft Report-IG08-08). Furthermore, the Court contacted Mr Clean by letter, dated June 11, 2008, (refer to Exhibit A) requesting missing documentation that was required to complete the audit with a deadline of June 30, 2008. Upon receipt of the letter Mr. Manor owner of Mr Clean Laundry contacted the Court immediately requesting a meeting to go over the discrepancies.

During the meetings held on June 23, 2008 and June 27, 2008 all documentation including original tickets, emails and explanations were completely submitted by Mr. Clean Laundry. In addition, Mr. Manor stated that he audited the invoices in question and agreed that Mr Clean had received duplicate payments. Mr Clean understands that the total of the duplicate payments will be deducted from his outstanding balance. A letter dated July 10, 2008 providing the final results from the audit and meetings have been sent to Mr Clean (refer to Exhibit B).

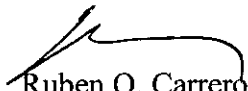
The Court has finalized our audit and based on the audit findings, (refer to Exhibit C) the following applies:

OIG's audit findings of duplicate invoices =	\$2,023.35
Court's audit findings of additional duplicate tickets =	\$1,441.05
Total outstanding-unpaid invoices (audited/reconciled) totaled =	<u>\$8,032.95</u>
Balance due to Mr Clean (difference of outstanding invoices minus duplicate invoices/tickets) =	<u>\$4,568.55</u>

The Court's audit's reconciliation concluded that a remaining balance of \$4,568.55 is owed by the Court to Mr. Clean Laundry. The Court is respectfully requesting that the OIG recommend/approve the Miami-Dade County Finance department to remove the hold placed on Mr Clean's account in order to process the final payment of \$4,568.55 due to Mr Clean.

Please advise if you need any additional information.

Respectfully,



Ruben O. Carrerou
Court Administrator

ROC/w002

Cc: Amy Negrin, Fiscal/Procurement/Administrative Services Division

EXHIBIT A



COPY

ELEVENTH JUDICIAL CIRCUIT OF FLORIDA
ADMINISTRATIVE OFFICE OF THE COURTS

JOSEPH P. FARINA
CHIEF JUDGE

RUBEN O. CARREROU
COURT ADMINISTRATOR

LAWSON E. THOMAS COURTHOUSE CENTER
175 N.W. FIRST AVENUE
MIAMI, FLORIDA 33128
TELEPHONE: (305) 349-7000

June 11, 2008

N&D Investments Corp.
d/b/a Mr. Clean Laundry
10440 NW 18th Drive
Plantation, FL 33322
Attention Mr. Ofer Manor

Re: Mr Clean Laundry Audit

Dear Mr. Manor:

As you are aware, the Office of the Inspector General Miami-Dade County ("OIG"), conducted an audit of the paid services provided by Mr. Clean Laundry to the Eleventh Judicial Circuit of Florida, through the Administrative Office of the Courts ("Court"). Consequently, the OIG's audit concluded that there were duplicate invoices submitted by Mr. Clean, which were paid by the Court, in the amount of \$2,023.35.

Furthermore, in view of the OIG's audit, the Court independently audited and researched your invoices from June 2006 to the most recently submitted invoices in April 2008. Enclosed herewith are the invoices that were audited by the Court. The Court's audit found additional invoices for tickets which may be duplicates.

Moreover, we are hereby requesting copies of certain tickets in order for us to further reconcile your account. The ticket numbers in question are also enclosed.

Accordingly, based upon the respective audit findings, please be advised that the OIG placed Mr. Clean Laundry's account on hold for payment and will remain on hold until the account is reconciled. Therefore, your timely response in providing the missing documents would be greatly appreciated in order to completely reconcile your account. Until the account is completely reconciled we will not be able to determine if you will have an outstanding balance due.

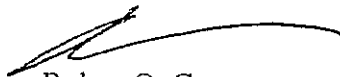
F. I. I. I. " " " "

The deadline to submit the requested documentation is Monday, June 30, 2008, by the close of business. Please provide the requested information to my attention at the following address:

Ruben O. Carrerou, Court Administrator
Eleventh Judicial Circuit of Florida
Lawson E. Thomas Courthouse
175 Northwest 1st Avenue, Suite 3016
Miami, Florida 33128

Thank you for your immediate attention to this matter.

Respectfully,



Ruben O. Carrerou
Court Administrator

Cc: Amy Negrin, Fiscal/Procurement/Administrative Services Division

EXHIBIT B



ELEVENTH JUDICIAL CIRCUIT OF FLORIDA
ADMINISTRATIVE OFFICE OF THE COURTS

JOSEPH P. FARINA
CHIEF JUDGE

RUBEN O. CARREROU
COURT ADMINISTRATOR

LAWSON E. THOMAS COURTHOUSE CENTER
175 N.W. FIRST AVENUE
MIAMI, FLORIDA 33128
TELEPHONE: (305) 349-7000

July 10, 2008

N&D Investments Corp.
d/b/a Mr. Clean Laundry
10440 NW 18th Drive
Plantation, FL 33322
Attention Mr. Ofer Manor

Re: Final Audit Findings for Mr. Clean Laundry

Dear Mr. Manor:

As you are aware, per the letter dated June 11, 2008, you were given a deadline of June 30, 2008 to submit certain documentation.

During the meetings held on June 23, 2008 and June 27, 2008 all documentation including original tickets, emails and explanations were completely submitted by Mr. Clean Laundry. I would like to thank you for your quick response in providing all the missing documentation before the June 30th deadline. In addition, during the meetings you explained that you had also audited the invoices and agreed that Mr Clean had received duplicate payments. Please be advised that the total of the duplicate payments will be deducted from your outstanding balance.

Furthermore, the Office of the Inspector General Miami-Dade County ("OIG"), conducted their audit of the paid services provided by Mr. Clean Laundry to the Eleventh Judicial Circuit of Florida through the Administrative Office of the Courts ("Court"). Consequently, the OIG's audit concluded that there were duplicate invoices submitted by Mr. Clean Laundry, which were paid by the Court, in the amount of \$2,023.35. The Court's audit resulted in findings of \$1,441.05 of duplicate payments, in addition to the \$2,023.35 found by the OIG's audit.

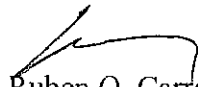
Accordingly, the Court has finalized our audit and based on the respective audit findings, the following applies:

OIG's audit findings of duplicate invoices =	\$2,023.35
Court's audit findings of additional duplicate tickets =	\$1,441.05
Total outstanding-unpaid invoices (audited/reconciled) totaled =	<u>\$8,032.95</u>
Balance due to Mr Clean (difference of outstanding invoices minus duplicate invoices/tickets) =	<u>\$4,568.55</u>

The OIG's and the Courts respective audits resulted in findings of \$3,464.40 of duplicate payments. The Court's audit's reconciliation concluded that a remaining balance of \$4,568.55 is owed by the Courts to Mr. Clean Laundry. The courts will send this information to OIG and request that the hold on Mr Clean's account be lifted in order to process the final payment of \$4,568.55 due to Mr Clean.

Thank you for your immediate attention to this matter.

Respectfully,



Ruben O. Carrerou
Court Administrator

ROC/w001

Cc: Amy Negrin, Fiscal/Procurement/Administrative Services Division

EXHIBIT C

EXHIBIT C

Outstanding Invoices:

<u>InvoiceNumber</u>	<u>Amount of Invoice</u>
457	\$ 566.00
458	\$ 665.95
4048	\$ 1,366.90
4049	\$ 546.80
4050	\$ 558.00
4051	\$ 900.20
4052	\$ 867.20
4053	\$ 1,004.55
4054	\$ 842.55
4056	\$ 714.80

\$ 8,032.95

OIG's audit findings of duplicate invoices:

\$ 2,023.35

Court's audit findings of additional duplicate tickets:

\$ 1,441.05

Balance due to Mr Clean (difference of outstanding invoices
minus duplicate invoices/tickets):

\$ 4,568.55