



Internal Audit Report

Audit Recommendations
Status Report
as of March 31, 2019



Date: April 30, 2019



LCCC Audit Recommendations Status Report As of March 31, 2019



To: The Honorable Linda Doggett, Lee County Clerk of the Circuit Court & Comptroller

From: Tim Parks, Chief Internal Audit Officer/Inspector General
Inspector General Department

Date: April 30, 2019

Re: Lee County Clerk of the Circuit Court & Comptroller (LCCC)
Audit Recommendations Status Report as of 3/31/2019

The Inspector General Department has completed its *LCCC Audit Recommendations Status Report as of 3/31/2019*, which reflects the implementation status of outstanding audit report recommendations for the Lee County Clerk of the Circuit Court & Comptroller as of March 31, 2019. The report fulfills the IG Department's accountability for reporting on issues through their resolution.

This audit activity conforms to the Institute of Internal Auditor's (IIA) *International Standards for the Professional Practice of Internal Auditing (Red Book)* and the Association of Inspectors General (AIG) *Principles and Standards for Offices of Inspector General*.

The follow-up covered the audit of the LCCC Court Fiscal Department for which a report was issued in March 2018, and the LCCC Court Criminal Evidence Inventory for which a report was issued in January 2019. A summary of the recommendation status is presented in the heading of the attached report.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Tim Parks".

Tim Parks, Chief Internal Audit Officer/Inspector General
Inspector General Department
TJP/GK



Lee County Clerk of Circuit Court & Comptroller Audit Recommendation Status Report As of March 31, 2019



| LCCC Court Fiscal (Project 2017.04, Issued March 2018) | | |
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| Inconsistent Reduction of Fees, Payment Plans, and Release of D6 | | |
| Observation | Recommendation | Original Management Response |
| <p>We randomly sampled 84 transactions that were processed at the clerks' windows, which included Adult Felony, County Ordinance, Criminal Traffic, Misdemeanor, and Traffic Infractions. The initial charges for the 84 sampled cases totaled \$20,366. Twenty-six of the sampled clients had a "Clerk approved write down" against their balance due, which amounted to \$3,383. The write downs are isolated to the Traffic Infractions, which resulted in a 30 percent reduction of the initial \$11,223 Traffic Infraction fines and fees charged. We noted that there is no documentation or approval process required for the writing down of fees and/or fines.</p> <p>There is a Judicial Directive filed on 2/14/2014, which is designed to assist individuals with multiple toll violations. However, the Directive is not incorporated into the Department's policies and procedures. The Directives states, "<i>a payment of one D6 fee for every three delinquent outstanding citations can be accepted and then all other toll violation cases are to be sent to a traffic hearing. Citations cannot be reduced to less than \$50 per citation. Individuals who have previously entered into payments plans shall be allowed to enter into a single payment plan which covers a total of (10) ten citations, being a</i></p> | <p>We recommend that the Department develop policy & procedures to address the "Clerk Approved Write Down" process, and incorporate the Judicial Directive (and other applicable authority) so that consistent approvals can be applied and documented.</p> <p>The procedure should include an approval process to insure the consistent application of the write down process and protect the clerks from potential allegations of indiscriminately applying write downs.</p> | <p>Through the Courts Department reorganization, roles and responsibilities were changed regarding the D6 process prompting inconsistent business practices. Going forward, the Customer Service Manager will develop a new policy, in accordance with the Judicial Directive, and an associated procedure. To include a specific Odyssey event code to support any Clerk approved write downs.</p> <p>The Customer Service leadership team will collaborate with the Court Operations team to implement an audit report. Although this solution is not an approval process, it will ensure the Clerk initiated reductions were applied in accordance with the policy and procedure notated above.</p> |



Lee County Clerk of Circuit Court & Comptroller Audit Recommendation Status Report As of March 31, 2019



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| <p><i>minimum of \$500.00, plus all outstanding fees due and owing. The clerk shall schedule toll violations cases where the defendant has 25 or more to be addressed before the Administrative County Criminal Judge. For less than 25 cases, the hearing should be scheduled before a Traffic Hearing Officer.”</i></p> <p>It was not reasonably possible to ascertain if this Directive is being correctly applied. Odyssey has limited retention capabilities. The user can only see approximately 20 prior transactions. It does not appear that any of the sampled cases involving a write down were scheduled for any type of hearing.</p> <p>Although none of the cases that had a clerk approved write-downs were reduced to less than \$50.00; many of the cases had a D-6 cleared without any type of payment made on the account.</p> <p>Twenty-two of the 84 cases had payment plans set up. All twenty-two payment plans were set up with less \$500.00</p> <p>Without clearly documented policy and procedures and adherence to the Directive it might appear that the LCCC is inconsistently permitting the write down of case balances.</p> | | |
| Estimated Implementation Date | Revised Implementation Date | Status |
| 7/30/2018 | 1/31/2019 | Closed |
| Last Status Update | Follow-up Management Response | IA Follow-up Notes |
| 3/27/2019 | The Fiscal Department developed a Payment Compliance Policy which addresses guidance on setting up payment plans. At the end of the policy it states "All employees shall comply with the content | This recommendation is considered implemented and closed. |



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| | <p>of this policy. A policy compliance review will be conducted annually and at any other time deemed necessary by leadership. Any employee found to have violated policy may be subject to disciplinary action, up to and including termination of employment and prosecution. Exceptions to this policy must be approved in writing by the Chief Officer of the Courts."</p> | |
| <p>LCCC Court Criminal Evidence Inventory (Project 2018.16, Issued January 2019)</p> | | |
| <p>Separation of Duties</p> | | |
| <p>Observation</p> | <p>Recommendation</p> | <p>Original Management Response</p> |
| <p>It was noted that the Court Records Management Department has not designated an employee separate from the Evidence Specialist to perform the periodic inventory. In accordance with best practices of the Florida Clerk of Courts Advisory Bulletin dated February 10, 2015, "<i>Evidence in storage should be inventoried and/or audited based on the county's inventory/audit schedule. It is recommended that inventories and audits be done by someone other than the deputy clerks who regularly process/handle the evidence.</i>"</p> | <p>We recommend that the Court Records Management Department adopt the noted best practices and designate an employee other than the Evidence Specialist to perform the monthly/bi-monthly inventories.</p> | <p>o Courts Response: Courts Department is in agreement with the recommendation, therefore the Records Manager will have the Evidence Policy and any Evidence procedures updated to reflect having someone else other than the Evidence Specialist perform the monthly /bi-monthly inventory reviews such as the Records Specialist or Civil Evidence Specialist.</p> <p>o Compliance Date: February 1, 2019</p> |
| <p>Estimated Implementation Date</p> | <p>Revised Implementation Date</p> | <p>Status</p> |
| <p>2/1/2019</p> | | <p>Closed</p> |
| <p>Last Status Update</p> | <p>Follow-up Management Response</p> | <p>IA Follow-up Notes</p> |
| <p>4/22/2019</p> | <p>Per 4/22/19 email from Court Management::</p> <p>“Attached you will find the updated procedure for Criminal Evidence Process to indicate the Record Specialist will be completing the Audit Reports and not the Evidence Specialist-that will be on page 30”</p> | <p>Email attachment maintained in TeamCentral.</p> |



Lee County Clerk of Circuit Court & Comptroller Audit Recommendation Status Report As of March 31, 2019



| Inaccurate Evidence Inventory Reports out of Odyssey | | |
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| Observation | Recommendation | Original Management Response |
| It was noted that Court Records Management was not able to generate an accurate evidence inventory report out of Odyssey, which would be useful for performing monthly/bi-monthly inventory. For 20 of the 40 sampled items that were reviewed in the vault and compared to the November 2018 Odyssey Inventory Report, we could not locate those items on the inventory report. It was noted that these items were recorded in Odyssey, but the report did not list them. Subsequently a list generated from Hyperion listed all items that were not located on the Odyssey report. | We recommend that the Courts Records Management work with Court Operations Support to ensure the accuracy of inventory reports that are generated from Odyssey. | <ul style="list-style-type: none"> o Courts Response: The Records leadership team will collaborate with the Court Operations team to implement an audit report that is generated from BI (Business Intelligence), the Clerks reporting software. o Compliance Date: March 1, 2019 |
| Estimated Implementation Date | Revised Implementation Date | Status |
| 3/1/2019 | | Closed |
| Last Status Update | Follow-up Management Response | IA Follow-up Notes |
| 4/23/2019 | <p>Per 4/23/2019 email from Court Management:</p> <p>“Attached you will find a list of Criminal Record of Exhibit Inventory 20190423</p> <p>OP Support is working on fixing the report so that I can get an update 2 times a year as the exhibits are destroyed based on record retention”</p> | Email attachment maintained in TeamCentral. |