



## Audit Report

LCCC Unified Family Child Support Enforcement Fund (CSE)

## Inspector General Department



**LeeClerk.ORG**  
LINDA DOGGETT : CLERK OF COURT

**Tim Parks, Chief Internal Audit Officer/Inspector General**



## LCCC Unified Family Child Support Enforcement Fund (CSE)



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

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

Date: September 2, 2021

Re: LCCC Unified Family Child Support Enforcement Fund (CSE)

Dear Ms. Doggett,

The Inspector General Department has completed an audit of LCCC Unified Family Child Support Enforcement Fund (CSE). Mabel Febles, CIGA, Senior Internal Auditor conducted this review.

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 (Green Book)*.

The audit client's response is attached to this report. We wish to express our appreciation for the cooperation and assistance provided us by management and staff during this review.

This report will be posted to the Clerk of Courts website, [www.leeclerk.org](http://www.leeclerk.org), under Inspector General, Audit Reports. A link to this report has been sent to the appropriate parties.

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, CIA, CIG, CIGI, CGI  
Chief Internal Audit Officer/Inspector General  
Inspector General Department

TJP/GK



# LCCC Unified Family Child Support Enforcement Fund (CSE)



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# LCCC Unified Family Child Support Enforcement Fund (CSE)



## Executive Summary

The Lee County Clerk of Circuit Court & Comptroller's (LCCC) Unified Family Child Support Enforcement Fund (CSE) audit was included in the 2019 Annual Audit Plan and was subsequently deferred until 2021. A risk assessment project was completed for all LCCC business units prior to creating the audit plan.

The objective of the audit was to evaluate the Unified Family Court Division's (UFC) ability to measure and monitor fund revenues, assess its internal objectives and its contribution to the overall mission of the LCCC, and determine whether effective internal controls were in place to ensure the division's compliance with applicable policies, standards, laws, and regulations.

Risk factors were identified in a risk assessment questionnaire that was completed by management. An entrance conference was held with management to discuss the results, confirm the audit's objective and scope, and to solicit current information regarding risks.

Our conclusion is that the UFC's overall internal controls are adequate and that tasks reviewed were being performed in a satisfactory manner. Recommendations were offered to management to add value and enhance the division's compliance with applicable laws and regulations, and increase the efficiency and effectiveness of existing processes and controls.

The UFC has implemented a process with the objective to be in compliance with Section 61.14, Florida Statute regarding delinquency notices and the issuance of judgements.

Instances were identified in which enhancements to be considered include:

- Management determine whether the parties' personal information included in the Child Support Software System (CLERC) must agree and reconcile with data contained in Odyssey. The CLERC manual defines CLERC as a software developed to make Florida Clerks' offices compliant with Florida Laws. Odyssey is LCCC's case management system.
- Formalize a user access process that includes:
  - The addition, modification, and removal of user accounts
  - Periodic user account reviews
- Management analyze the cost/benefit of enhancing or implementing a periodic review process to increase the efficiency and effectiveness of protecting confidential information and to proactively reduce the amount of redacting errors.



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### Background

Lee County Clerk of Circuit Court (LCCC) serves as the County's local child support depository.

Unified Family Court is a division of the LCCC Courts Department. The Division performs most of the depository tasks. Some of the depository's responsibilities include:

- Opening new and depository cases in Odyssey and in CLERC respectively for the Department of Revenue (DOR). DOR is an enforcement agency that provides child support services through the Child Support Program, whose purpose is to help children get the financial support they need when it's not received from one or both parents.
- Ensuring child support payments are accurately recorded to the corresponding case and updated in CLERC.
- Processing payments and Clerk fees [Sections 61.181,(2)(a) and (2)(b)(1), Florida Statute].
- Updating and maintaining Child Support and Alimony cases and records.
- Processing delinquency notices and judgements.

As of May 1, 2021, there were 14,265 active support cases in CLERC. The support cases consisted of 11,914 active cases that were enforced by DOR and 2,351 active cases whose parties are pro se<sup>1</sup> or are represented by attorneys.

### Objective, Scope, and Methodology

The objective of the audit was to assess the Unified Family Court Division's (UFC) ability to measure and monitor fund revenues, its internal objectives and its contribution to the overall mission of the LCCC, and determine that controls are in place to ensure compliance with applicable policies, standards, laws, and regulations.

The audit scope focused on reviewing and evaluating:

- Daily process for Clerk fee [Section 61.181(2)(a) and (2)(b)(1), Florida Statute] transactions to ensure that controls were in place and fees were accurately charged, recorded, collected, and distributed.

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<sup>1</sup> Litigants or parties representing themselves in court without the assistance of an attorney are known as pro se litigants.



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- Daily Change of Address transaction requests to ensure updates were accurately included in CLERC.
- Accuracy of personal information between Odyssey and CLERC.
- Support Delinquency notices and Judgement procedures required by Section 61.14(6), Florida Statute.
- Access controls to confidential information.
- Department-wide record management policies and Child Support retention schedule.
- Change access management for Odyssey and CLERC.

The methodology consisted of four steps:

- Preliminary Risk Assessment: A meeting was held with management to discuss the audit objective and scope and to solicit information regarding risks.
- Planning: Audit procedures were developed based upon research, audit objective, scope, and the preliminary meeting.
- Field Work: Managers and employees were interviewed for insight on the operations. Evaluations and tests were conducted on operations and procedures to address and complete the audit fieldwork.
- Wrap-up: An Exit conference was held with management to discuss the audit results.

### Observations and Recommendations

#### Updating Personal Information

Section 61.181(3)(a), Florida Statute and the Cooperative Agreement between the Florida Department of Revenue Child Support Program and LCCC state that the depository shall maintain and update personal information records.

A sample of 25 child support cases filed between 2020 and 2021 was reviewed to determine whether CLERC's personal information agreed with Odyssey's records. There were twelve cases (48%) whose personal information records did not agree between the two systems.

The risks in maintaining mismatched personal information include:

- Potential inefficiencies and reduced effectiveness in correspondence (i.e. mailing to wrong address) that creates unnecessary follow-up work.
- Possible out-of-compliance issue if the expectation is that the information must reconcile between systems.



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### Recommendation

We recommend that management:

- Analyze the cost/benefit of proactively reconciling personal information between Odyssey and the CLERC systems.
- Determine if the statutory requirement to maintain and update personal information applies to a reconciliation of the two systems.
- Review or create written procedures for updating personal information in both of the systems.

### Change Access Management

The Clerk's Information Security Manual states that the appropriate LCCC personnel must create a documented process to add, modify, remove, and periodically review user accounts for validity.

We reviewed the list of active users for CLERC and Odyssey. There were two CLERC system users that were active, however, they were working in a different department.

The more users that have access to the system, the greater the risk of unauthorized usage.

### Recommendation

We recommend that management:

- Develops written procedures that include the addition, modification, and removal of user access.
- Conducts periodic reviews of user accounts and document the performed assessment.

### Confidential Information

A sample of 54 Odyssey Child Support cases was reviewed to determine whether confidential information was visible to users without a business need for the information.

- Seven documents included social security numbers that had not been redacted.
- A *Request for Nondisclosure* of personal information document was included in an Odyssey case. However, the address didn't appear as confidential.



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### Recommendation

We recommend Management analyze the cost/benefit of enhancing or implementing a periodic review process to increase the efficiency and effectiveness of protecting confidential information and to proactively reduce the amount of redacting errors.

### **Delinquency Notices/Judgement Procedure**

Section 61.14(6)(b)1, Florida Statute states that *When an obligor is 15 days delinquent in making a payment or installment of support and the amount of the delinquency is greater than the periodic payment amount ordered by the court, the local depository shall serve notice on the obligor informing him or her of:*

- a. The delinquency and its amount.*
- b. An impending judgment by operation of law against him or her in the amount of the delinquency and all other amounts which thereafter become due and are unpaid, together with costs and a service charge of up to \$25..., for failure to pay the amount of the delinquency.*

The UFC was not current in performing the delinquency notices and judgement procedures required by Section 61.14(6), Florida Statute.

### Recommendation

To minimize the non-compliance risk, we recommend that the UFC continues with its recently implemented process to follow the formal operating procedures and Statute.



**COURT'S AUDIT RESPONSE**

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**TO:** INSPECTOR GENERAL DEPARTMENT  
**FROM:** CHRISINE SCHIFFERL, COURT UNIFIED FAMILY  
**SUBJECT:** INTERNAL AUDIT OF UFC ENFORCEMENT FUND CSE  
**DATE:** AUGUST 29, 2021

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On behalf of the Unified Family Court Team, I thank you and your team for a thorough and professional internal audit. My leadership team and I will work diligently to make some procedural and training improvements. Our responses to your recommendations are outlined below:

**IGD - Updating Personal Information** - The risks in maintaining mismatched personal information include: Potential inefficiencies and reduced effectiveness in correspondence (i.e. mailing to wrong address) that creates unnecessary follow-up work. Possible out-of-compliance issue if the expectation is that the information must reconcile between systems.

We recommend that management analyze the cost/benefit of proactively reconciling personal information between Odyssey and the CLERC systems. Determine if the statutory requirement to maintain and update personal information applies to a reconciliation of the two systems. Review or create written procedures for updating personal information in both of the systems.

**UFC Courts Response:** We acknowledge this finding. We have not been able to locate a statute or rule that directs the Clerk's office to reconcile personal information received from State Depository Unit to our Case Management System when no filing has been made in the Court file.

**IGD - Change Access** Management – The Clerk's Information Security Manual states that the appropriate LCCC personnel must create a documented process to add, modify, remove, and periodically review user accounts for validity. We reviewed the list of active users for CLERC and Odyssey. There were two CLERC system users that were active, however, they were working in a different department. The more users that have access to the system, the greater the risk of unauthorized usage.

We recommend management develops written procedures that include the addition, modification, and removal of user access. Conducts periodic reviews of user accounts and document the performed assessment.

**UFC Courts Response:** We acknowledge this finding. Our Chief Operating Officer, Kevin Karnes, is spearheading talks about the creation of a Clerk Wide policy regarding how to handle the modification or removal of user access when an employee transfers departments or no longer needs the requested access level.

**IGD - Confidential Information** – A sample of 54 Odyssey Child Support cases was reviewed to determine whether confidential information was visible to users without a business need for the information. Seven documents included social security numbers that had not been redacted. A Request for Nondisclosure of personal information document was included in an Odyssey case. However, the address didn't appear as confidential.

We recommend Management analyze the cost/benefit of enhancing or implementing a periodic review process to increase the efficiency and effectiveness of protecting confidential information and to proactively reduce the amount of redacting errors.

**UFC Courts Response:** We acknowledge this finding. Management will be scheduling a meeting with all UFC clerks to discuss how to escalate when sensitive or confidential information is not redacted in a court file. Management is also in the process of creating a procedure for how to care for confidential addresses that are reported to us from the Department of Revenue. This procedure and implementation is slated to be completed by end of the Calendar Year.

**IGD - Delinquency Notices/Judgement Procedure** – Section 61.14(6)(b)1, Florida Statute states that *When an obligor is 15 days delinquent in making a payment or installment of support and the amount of the delinquency is greater than the periodic payment amount ordered by the court, the local depository shall serve notice on the obligor informing him or her of:*

*A. The delinquency and its amount.*

*b. An impending judgment by operation of law against him or her in the amount of the delinquency and all other amounts which thereafter become due and are unpaid, together with costs and a service charge of up to \$25..., for failure to pay the amount of the delinquency.*

The UFC was not current in performing the delinquency notices and judgement procedures required by Section 61.14(6), Florida Statute.

We recommend that in order to minimize the non-compliance risk, the UFC team continues with its recently implemented process to follow the formal operating procedures and Statute.

**Courts Response:** We acknowledge this finding. The UFC team has created a procedure to care for these judgements and delinquency notices and currently cares for them when they are requested. Management will have a formal process in place by the end of the Calendar Year on how to care for these delinquency notices and judgements on a more proactive basis.

Thank you,

*Christine M. Schifferl*

Unified Court Manager  
Lee County Clerk of Courts  
239.533.2584