

HERNANDO COUNTY CLERK OF CIRCUIT COURT  
AUDIT SERVICES DEPARTMENT  
CLERK OF CIRCUIT COURT'S  
COURT SERVICES DEPARTMENT  
ANNUAL CRIMINAL AND CIVIL  
EVIDENCE INVENTORY REVIEW  
NOVEMBER 28, 2006

HERNANDO COUNTY CLERK OF CIRCUIT COURT  
AUDIT SERVICES DEPARTMENT  
**MEMORANDUM**

**TO:** Jana Murphy, Court Services Director / In-house Legal Counsel  
Paula Merritt, Court Services Coordinator  
Bonnie Andrian, Court Clerk Supervisor

**VIA:** Karen Nicolai, CPA, Clerk of Circuit Court

**FROM:** Peggy Prentice, CIA, CISA, Audit Services Director

**DATE:** November 28, 2006

**SUBJECT:** Annual Criminal and Civil Evidence Inventory Review

The Audit Services Department's (ASD) Audit Projects Schedule included a review of the Clerk of Circuit Court's, Court Services' criminal and civil evidence inventory operations. Based on testing, observations, and communications with key personnel, the ASD has produced the attached report for your review. This report includes the ASD's opinion of the criminal and civil evidence internal control environment. Management's response to the recommendation is also included.

The purpose of this report is to furnish management independent, objective analyses, recommendations, counsel, and information concerning the activities reviewed. The audit report is a tool to help management discern and implement specific improvements. It is not an appraisal or rating of management.

Although the ASD exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected. Specific areas for improvement are addressed later in this report.

I would like to thank the Court Services Department's management and staff members for their cooperation during this project.

If you have any questions, concerns, or need additional information in regard to the above or the attached report, please do not hesitate to contact me at (352)540-6235, or just stop by my office in Room 201.

**ATTACHMENT**

**copy: BOARD OF COUNTY COMMISSION:**

Gary Kuhl, County Administrator

Larry Jennings, Deputy County Administrator

George Zoettlein, Office of Management and Budget Director

Jon Jouben, Assistant County Attorney

**CLERK OF CIRCUIT COURT:**

Amy Gillis, CPA, Finance Director

**OTHER:**

Lori Nissen, CPA, Partner, KPMG

Hernando Today

St. Petersburg Times - Hernando Edition

WWJB Radio Station

Hernando County Public Library

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## Acknowledgement

Other minor findings, not included in this report, have been communicated to management and/or corrected during fieldwork. I thank management and staff for their cooperation.

Fieldwork was performed by:

Mark Marriage, Assistant Auditor

Management's response was provided by:

Jana Murphy, Director of Court Services

Management's response and this report were authorized by Karen Nicolai on November 28, 2006.

## Purpose and Scope

### PURPOSE

The Audit Services Department provides some assurance that, based upon testing, the sampled inventory tested (counted on hand) materially agrees with the Court Services Department's inventory records. To accomplish this goal, Audit Services performed what is outlined in the scope below.

### SCOPE

Audit Services performed the following:

- ✚ interviewed key personnel;
- ✚ addressed the security and record keeping processes that safeguard the criminal and the civil evidence inventories;
- ✚ physically counted a random sample of the criminal and the civil evidence inventory items and compared the results of these counts to the Court Services Department's inventory records;
- ✚ reported whether the test samples materially agreed with the inventory records at a specific point in time;
- ✚ reviewed a sample of disposed of items for compliance and record keeping practices; and
- ✚ considered any new or revised policies or procedures developed since November 2005.

### SCOPE LIMITATIONS:

Audit Services did not address whether the Court Services Department's inventory records are all inclusive (lists the entire population). Testing was based upon the inventory records at a specific point in time. The auditor did not track individual inventory items from the appropriate case file through their life cycle and/or to the inventory record.

## BACKGROUND

The Clerk of Circuit Court's, Court Services Department's, Court Clerk Division is responsible for securing and/or maintaining a record of inventoried evidence throughout the life cycle. Evidence is the physical exhibits submitted in a trial or hearing. Court Clerks are responsible for attending all court sessions relating to civil and criminal cases, receiving and maintaining evidence, and processing all court related paperwork.

Court Clerks generally pre-mark the evidence for identification purposes. Court Clerks prepare and maintain an Exhibit Evidence List for each party presenting exhibits or evidence during the progression of the trial or hearing. When the exhibit previously marked for identification is submitted in court, the court may or may not allow the exhibit to become evidence. If the exhibit is not allowed to become evidence, the item is not entered into inventory. The item is returned to the party who presented the exhibit. If the item is allowed to become evidence, it is said to have been "admitted into evidence." When the trial concludes, the Court Clerk forwards a copy of the Criminal or Civil Evidence List, as appropriate, to the Court Clerk Supervisor. The Court Clerk forwards the original Exhibit Evidence List to the appropriate Division for docketing and filing. The evidence is placed in temporary storage.

The Court Clerk Supervisor data inputs the criminal inventory tracking information into Total Recall or the civil inventory tracking information into Excel. When all criminal evidence has been entered for a case, the Court Clerk Supervisor prints a Detail Report By Case Report and prints bar code labels. These bar codes are affixed to the evidence. The evidence is stored temporarily in a locked file cabinet or in an evidence locker behind Court Room D. When this temporary storage area is filled up, any two Court Services Deputy Clerks obtain the keys to the locker and sign-out the keys on the appropriate Evidence Access Log. These Deputy Clerks transport the evidence from temporary storage to the appropriate secure evidence locker located in the Record Storage Facility. The evidence is placed into its storage location and the location is scanned via the bar code. The Deputy Clerks return each evidence locker key to the appropriate key custodian and then indicate the return of the keys on the appropriate Evidence Access Log.

Inventory items can be removed from evidence lockers for trial, disposition, release, or review, but in all cases, the evidence must be tracked by location and by who possesses the item. Total Recall and Excel are used to create and maintain a history of the activity involving each criminal or civil evidence item, respectively.

## DISCUSSION POINTS, RECOMMENDATIONS, AND MANAGEMENT'S RESPONSE

### Evidence Storage Room

**Discussion Point 1:** The criminal evidence storage room is very clean and well organized with high liability items such as weapons, drugs and money stored in lockers secured by padlocks. The civil evidence storage room is also very clean and well organized. All inventory items selected in our sample for observation were found in their recorded physical location. In addition, all inventory items selected in our sample which were listed as disposed of had supporting documentation for disposal.

**Recommendation:** No Recommendations at this time.

### Evidence Key Access Logs

**Discussion Point 2:** Information within the Evidence Key Access Logs, which are utilized by key custodians to track staff members' access to evidence storage locations, is not always recorded completely or correctly. The test of security controls revealed that: some staff members are not signing the Evidence Key Access Logs when keys are returned; staff members returning keys did not sign the Evidence Key Access Logs indicating that the keys were signed-out; and some staff members are not recording information on the Evidence Key Access Logs completely or correctly.

**Recommendation:** Consideration should be given to reiterating with Court Services Deputy Clerks the importance of completing Evidence Key Access Logs in their entirety and recording valid information on the Log. In addition, the key custodians should ensure that their Evidence Key Access Logs are prepared and completed accurately by the Deputy Clerks prior to authorizing usage of their keys.

**Management's Response:** Management concurs. The key custodians will review with the Deputy Clerks the importance of completely and accurately filling out the Access Log and will ensure that it is filled out completely prior to issuing keys.