

Hernando County Clerk of Court & Comptroller  
Audit Services Department  
Audit Report  
Of  
Evidence Inventory  
October 29, 2025

# MANAGEMENT LETTER

**TO:** The Honorable Douglas A. Chorvat, Jr.

**FROM:** Elizabeth Hogan, CIA, CFE, Chief Internal Auditor

**DATE:** October 29, 2025

**SUBJECT:** Audit of Evidence Inventory

In accordance with the Audit Services Department's Audit Project Schedule, the internal audit team conducted an audit of Evidence Inventory. Based on testing, observations, and communications with key personnel, the audit team produced the attached report for your review.

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 Internal Audit Team 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.

The courtesies and cooperation extended by the employees of the Court Services Department and the Information Technology Department during the audit were sincerely appreciated.

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 Audit Services at (352) 540-6235.

**ATTACHMENT: Evidence Inventory Audit**

**Copy: Audit Services Planning & Priorities Committee**

The Honorable Doug Chorvat, Jr., CPM, CGCIO, Clerk of Circuit Court and Comptroller  
Toni Brady, MBA, CPM, CGFO, Deputy County Administrator  
Erin Dohren, Management and Budget Director  
Jon Jouben, Esq., County Attorney  
Jeffrey Rogers, PE., County Administrator  
Joshua Stringfellow, CPA, Chief Financial Officer  
Jeff Wolf, CPA, Partner, Forvis Mazars, LLP

Jeff Gordon, Chief of Court Operations

# DISCUSSION POINTS

## Table of Contents

|                                              |      |
|----------------------------------------------|------|
| EXECUTIVE SUMMARY.....                       | 4    |
| ACKNOWLEDGEMENT.....                         | 5    |
| BACKGROUND.....                              | 6    |
| OBJECTIVE, SCOPE & CONCLUSION.....           | 6-8  |
| DISCUSSION POINTS                            |      |
| 1. Control Environment .....                 | 9    |
| 2. Physical Inventory of Evidence .....      | 9    |
| 3. Disposition/Destruction of Evidence ..... | 9-10 |

## **Executive Summary**

The Audit Services Department (ASD) conducted an audit of Evidence Inventory. The purpose of this audit was to review the internal controls designed to safeguard and account for evidence; and to appraise the completeness and effectiveness of management's policies and procedures for evidence receipt, transfer, storage, and destruction.

To accomplish this review, the Audit team performed the following:

- Evaluated the Court Operations Department's evidence procedures.
- Selected a sample of evidence items to provide some level of assurance that civil and criminal evidence inventory items were physically located at the location indicated in the tracking system and the item's description was representative of the actual item.
- Reviewed the workflow to determine if the control environment, as designed, reasonably ensured the physical security and accurate record keeping of inventory while in the possession of the Clerk of Court and Comptroller's office.
- Selected a sample of evidence that was released or destroyed to provide some level of assurance that the destruction was handled in accordance with the applicable Florida Rules of Judicial Administration and Florida Statute.

Overall, it appears that the internal controls over court evidence as reviewed during this audit appear to be adequate to provide reasonable assurance that court evidence was properly accounted for in the tracking system and is properly safeguarded. We determined that management's policies and procedures were substantially complete and effective, and there was general compliance with the evidence policies and procedures. While the destruction of evidence was performed in accordance with the applicable Florida Rules of Judicial Administration and Florida Statute, our review identified one opportunity for improvement pertaining to the frequency of evidence destruction for Civil cases.

The majority of Civil case evidence items selected for testing were retained for an average of four additional years beyond the eligible destruction date.

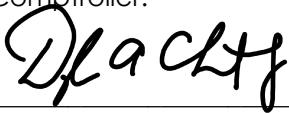
## Acknowledgement

Other minor findings not included in the attached report were communicated to management and/or corrected during fieldwork.

Fieldwork was performed by:

Elizabeth Hogan, CIA, CFE, Chief Internal Auditor  
Vicky Sizemore, Internal Auditor

This report was reviewed and authorized by Douglas A. Chorvat, Jr. Clerk of Circuit Court and Comptroller.



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Douglas A. Chorvat, Jr.

10/29/2025

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Date

# Background Information

## BACKGROUND INFORMATION

As stated in the Florida Court Clerks and Comptrollers' (FCCC) Constituent Service Guide, the Clerk of Circuit Court and Comptrollers are responsible for the following

- Facilitate the Jury Process
- Maintain Court Records
- Provide Forms and Resources for Legal Actions
- Maintain Court Finances
- Manage Court Appearances
- Provide Resources for Those Representing Themselves in Court
- Provide Walk-In Constituent Services
- Audit Child Support Payments
- Guardianship Report Audits
- Redaction of Certain Personal Information
- Offer Online Payment Options for Court Obligations
- Domestic Violence Injunctions
- Injunctions for Vulnerable Adults
- Process Mental Health & Substance Abuse Cases
- Maintain Court Evidence

Clerks of Court are responsible for maintaining, preserving, and managing access to all evidence entered into the court. In many counties, this includes storing physical evidence on-site.<sup>1</sup>

The Court Operations Department within the Hernando County Clerk of Circuit Court and Comptroller's office is responsible for attending all court proceedings for Civil and Criminal cases, receiving and maintaining evidence, and processing all court related paperwork.

## ORGANIZATIONAL STRUCTURE

The Chief of Court Operations provides leadership of day-to-day operations of court support functions. Under this leadership, the Civil Courts Manager, Criminal Courts Manager, and the Courtroom Services Supervisor provide direct support to the courts and are responsible for ensuring evidence is properly recorded and safeguarded by the deputy clerks in their respective areas.

## OBJECTIVES

The purpose of this audit was to determine if the evidence inventory workflow, as designed, reasonably ensured the proper recording, physical security and destruction of evidence items. In addition, the intent of this audit was to provide some level of assurance that the actual criminal and civil evidence on hand materially agreed with the inventory records documented in Clericus.

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<sup>1</sup> <https://www.flclerks.com/page/RoleoftheClerk>

## SCOPE

To achieve the objectives, the Audit Team performed the following:

- Obtained and reviewed relevant Florida Statutes, Best Practices, and departmental Policies and Procedures
- Reviewed evidence inventory workflow to identify key controls
  - Conducted staff interviews to document the processes in place for the storage and security of physical evidence
- Utilized IDEA data analytics software to select random samples of 93 Civil evidence items and 92 Criminal Evidence items. For each item in the samples, the ASD
  - Verified the proper identification of each item
  - Observed the physical location of each evidence item
- Utilized IDEA data analytics software to select random samples of disposed/released cases to obtain 25 Civil cases and 25 Criminal cases. For all of the items in the sample, the following steps were taken:
  - Verified the timeliness of disposal/release
  - Verified proper documentation recorded in case files for disposal/release
    - ❖ An additional 10 Criminal cases were randomly selected due to a defendant having multiple cases in the original sample

## SCOPE LIMITATION

The Audit Team did not consider if the contents of the temporary vaults and/or the Records Storage vaults reconciled to the actual court records. The inventory was limited to testing a sample of inventory items against a snapshot of existing Clericus inventory records.

## CONCLUSION

Overall, it appeared that the internal controls over court evidence as reviewed during this audit appeared to be adequate to provide reasonable assurance that court evidence was properly accounted for in the tracking system and was properly safeguarded. We determined that management's policies and procedures were substantially complete and effective, and there was general compliance with the evidence policies and procedures. While the destruction of evidence was performed in accordance with the applicable Florida Rules of Judicial Administration and Florida Statute, our review identified one opportunity for improvement pertaining to the frequency of Civil Case evidence destruction.

| Opportunity for Improvement | Description                                           | Page Reference |
|-----------------------------|-------------------------------------------------------|----------------|
| 3.1                         | Timely disposition/destruction of Civil case evidence | 9-10           |
|                             |                                                       |                |



# DISCUSSION POINTS

## Discussion Point 1: Control Environment

To gain an understanding of the control environment, the Audit Services Department (ASD) interviewed key personnel, reviewed Florida Statutes, FCCC Best Practices, Department Policies, and observed applicable processes.

Based on the review, controls appeared to be in place for the physical security of case evidence while in the possession of the Clerk's Office. To maintain security, record keeping documentation was required to access, transfer, and dispose of evidence. Keys to access evidence were kept in a secure location and required signature.

## Discussion Point 2: Inventory of Physical Evidence

To determine if appropriate safeguards were in place to ensure the security of evidence and that evidence was properly recorded in the Clericus system, the ASD along with Court Operations team members performed a physical inventory of a sample of evidence items.

The Civil case evidence inventory determined that of the sample of 93 items all evidence was physically located and properly secured. In addition, all case numbers were accurately recorded on each item. However, the review also identified a couple of isolated data entry errors. One item had an incorrect description, and two items were in a different section of the vault. One of the items was in a different location because the defendant had multiple cases and it was included with the evidence for a different case. Data input errors were corrected in the Clericus system prior to the completion of the audit.

For Criminal cases, all 92 evidence items tested were accounted for, secured, and their case numbers and item descriptions were accurate. Even though all evidence was located securely in the evidence vault, four items were found in locations different than noted in the system. Three of those items belonged to one case and were located in a different section due to space constraints. The location was updated in the system by staff during fieldwork. The location of the fourth item was corrected in the evidence vault by staff during fieldwork.

## Discussion Point 3: Disposition/Destruction of Evidence

The disposition/destruction of Civil and Criminal evidence was evaluated to determine if it was done in a timely manner, complied with applicable Florida Rules of Judicial Administration, Florida Statutes, and adhered to Clerk's Office Policies.

To achieve this objective, the ASD randomly selected 25 Civil and 35 Criminal case evidence items for review. All of the Criminal Case evidence items selected for review were disposed of in a timely manner and were properly documented in the case file. The review of Civil case evidence items disclosed that although the disposition of the evidence items was properly documented in the case files, an Opportunity for Improvement was identified.

### 3.1. Opportunity for Improvement: Timely disposition/destruction of Civil case evidence

The Audit Services Department (ASD) tested a sample of 25 Civil case evidence items that were disposed of during fiscal year 2023/2024. The sample disclosed that case files were properly documented; however, for 21 of the 25 (84%) evidence items reviewed

the average length of time between the date an item was eligible for destruction, and the actual destruction date was approximately four years. As a result, the volume of case evidence that may be eligible for disposition/destruction may be burdensome on those involved and decreases the availability of vault space.

**Management Action Plan:**

It is the goal of Civil Courts Records to move from the Criminal Court Records evidence retention and destruction standard of 3 (three) years to follow the Fla. R. Gen. Prac. & Jud. Admin. 2.430(f)(2), which will be 90 (ninety) days after a judgment has become final.

**Implementation Date:**

It is expected to take at least 18 (eighteen) calendar months to become current with evidence destruction and ensure Civil Courts Records remains in compliance with Fla. R. Gen. Prac. & Jud. Admin. 2.430(f)(2).