



PAT FRANK
Clerk of the Circuit Court
13th Judicial Circuit

COUNTY AUDIT

HILLSBOROUGH COUNTY, FLORIDA

ODYSSEY CASE MANAGER SYSTEM

REPORT # 293

SEPTEMBER 29, 2015



September 29, 2015

Dear Pat Frank, Clerk of the Circuit Court:

The Audit Team performed an audit of the Odyssey Case Manager System (Audit Report # 293, September 29, 2015). Responses to the Audit Team's recommendations were received from the Courts' Directors and Chief Deputy and have been included in the Report after each audit comment and recommendation.

The purpose of this Report is to furnish management independent, objective analysis, recommendations, counsel, and information concerning the activities reviewed. It is not an appraisal or rating of management.

Although the 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 Audit Team appreciates the cooperation and professional courtesies extended to the auditors by the Courts personnel and the Chief Deputy, Courts during this audit.

Sincerely,

Steve Hooper, CIA, CGAP, CCSA, CFE,
Interim Director of County Audit

CC: Dan Klein, Chief of Staff
Doug Bakke, Chief Deputy, Courts
Rick VanArsdall, Chief Deputy, Finance
Kathleen Rocamora, Senior Director, Civil Courts
Brandi Williams, Senior Director, Criminal Courts
Idania Alfonso, Director, Court Technology Support Systems
Penny Harding, Director of CCC Accounting

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EXECUTIVE SUMMARY

BACKGROUND INFORMATION

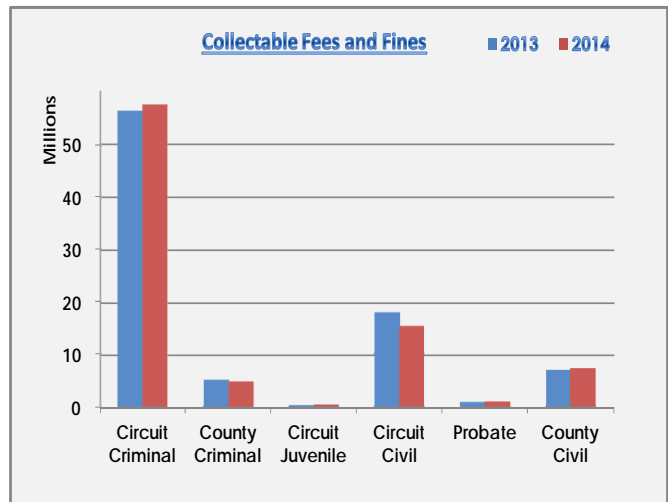
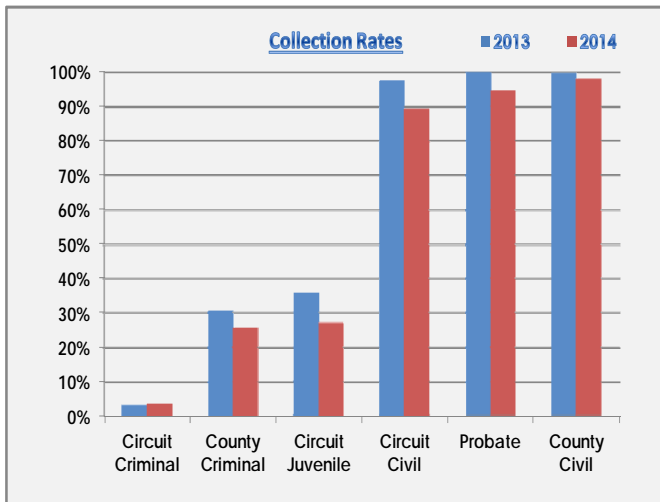
The Odyssey Case Manager System (Odyssey) is a unified software product designed to manage and track all aspects of court cases including:

- Creating, storing, and viewing case information and attachments.
- Generating forms, letters, and a variety of reports.
- Calculating fees and fines, recording payment transactions, and distributing payments upon collection.

Odyssey serves as the point-of-sale system for customers paying court-related fees or fines. The Information Technology Department sets up fee codes in Odyssey based on Florida Statutes. Each fee or fine can have multiple fee code amounts and can be assigned to multiple fee schedules. When charges or offenses are entered into the case record, fees and fines are pre-programmed based on the various inputs such as case type or municipality.

The Odyssey fee codes also determine how the transaction is recorded in the Oracle general ledger and how the funds are disbursed to other agencies, such as law enforcement, local municipalities, or the State of Florida. The Florida Association of Court Clerks & Comptrollers (FCCC) publishes an annual fee distribution schedule to aid Clerk of Circuit Courts in the appropriate collection and distribution of court-related fees and fines.

Court revenue information, provided in the 2013 and 2014 Assessment & Collection (A&C) reports submitted to the State of Florida, is summarized in the charts below. While most court areas showed declines in their collection rates, collectable fees and fines increased slightly in all but two court areas during this time period. County Criminal shows a decrease of 7.5% and Circuit Civil decreased by 13.9%. Circuit Criminal, which represents 64% of the fee and fines reported, increased in the collection rate and the collectable fees and fines. Note: Traffic assessments and collections are not reported on the A&C reports.



OBJECTIVE

The objective of the audit was to determine the adequacy of Odyssey's set up, calculation, invoice, collection, and distribution of fees and fines.

SCOPE

The audit was conducted in accordance with the *Generally Accepted Government Auditing Standards* and the *International Standards for the Professional Practice of Internal Auditing*. These Standards require that County Audit plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. County Audit believes that the evidence obtained provides this reasonable basis.

The scope of work was February 2015 through August 2015.

The Audit Team:

- Evaluated the existing control environment for the set up, calculation, invoice, collection and distribution of fees and fines.
- Compared the fees and fines in the Odyssey tables to the fee and fines established in the 2014 FCCC fee distribution schedule.
- Performed sample testing for fees and fines as of May 2015 and determined the accuracy of fees and fines recorded and distributed in Odyssey.

Scope Limitation

The scope of work did not include the distribution process of fees and fines beyond Odyssey (i.e., posting to the Oracle general ledger and disbursement).

OVERALL EVALUATION

Employees in the Courts, Clerk Accounting, and Information Technology Departments were responsive to the Audit Teams' inquiries and provided thorough information when requested. Data and other information were provided in a courteous manner. The Audit Team encountered knowledgeable and dedicated employees during the course of this audit.

AUDIT COMMENT	CONCLUSION OF OBJECTIVE	PAGE
1	The Odyssey control environment includes many controls over the set up, calculation, invoice, collection and distribution of fees and fines. An opportunity exists to enhance monitoring controls.	4
2	The Audit Team could not determine whether or not all fees and fines in the Odyssey tables align with the fees and fines established in the FCCC fee distribution schedule.	6
3	All fees and fines tested were accurately recorded and distributed in Odyssey.	7

OPINION

The control environment relative to Odyssey's set up, calculation, invoice, collection, and distribution of fees and fines is at the formal maturity level. Many controls have been well defined and implemented. All court-related fees and fines reviewed as part of the audit sample appeared to be appropriately set up, calculated, invoiced, and collected (when applicable).

Taking corrective actions to address the control opportunities identified in this Report will improve the Odyssey control environment through increased efficiency and accountability.

The exit conference was held on September 3, 2015.

Other minor concerns not included in this Report were communicated to management and/or corrected during fieldwork.

AUDITED BY

Peggy Caskey, CIA, CISA, CFE, former Director of County Audit
Steve Hooper, CIA, CGAP, CCSA, CFE, Interim Director of County Audit
Mary Ann Kominsky, CIA, CISA, CPA, Audit Manager
Heidi Pinner, CIA, CFE, CRMA, Senior Auditor
Ben Everett, CPA, CIA, Auditor II
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AUDIT COMMENTS & RECOMMENDATIONS

AUDIT COMMENT 1

The Odyssey control environment includes many controls over the set up, calculation, invoice, collection and distribution of fees and fines. An opportunity exists to enhance monitoring controls.

The Audit Team evaluated the existing control environment for the set up, calculation, invoice, collection and distribution of fees and fines. Departments included Circuit Criminal, Traffic, and Probate. While there were minor variations to inputs and processes within these Departments, the overall process for the set up, calculation, invoice and collection of fees and fines was consistent and determined to be representative of the other court areas.

Several controls have been implemented within the Odyssey control environment and were validated through observations made by the Audit Team during testing.

- Set fee amounts are coded directly into Odyssey based on Florida statutes.
- Annual updates are made to the fees coded in Odyssey based on any legislative actions.
- Default fee amounts are related to the case type, offense code, and various other input factors. Odyssey can auto assess the default fees based on these inputs.
- Any modifications to the default fees result in a line item edit in the transaction history.
- The court docket or judgment is scanned into the Odyssey record as supporting documentation for fees and fines assessed.
- System limitations are in place to limit the ability to void payments or adjust fee distributions.
- Fees are only distributed upon collection.

A potential control weakness was identified pertaining to the invoice, collection, and distribution of fees and fines within Odyssey. Court Clerks are able to adjust or reverse the fees and fines assessed to a case record. These adjustments occur per judge's order or Florida statutes during the normal course of business and are not subject to secondary approval or monitoring.

RECOMMENDATION

Consideration should be given to implementing monitoring controls for adjusted or reversed fees and fines in Odyssey. These controls could include routine monitoring of any fine and fee adjustments and/or a quality assurance process.

CLIENT RESPONSE

Concur

CORRECTIVE ACTION PLAN

The Business Analytics and Intelligence Service Center (BAISC) will be assigned the task of generating and reviewing daily/weekly reports, which will capture the fine and fee adjustments. Periodic random desktop process audits will be conducted by BAISC with the respective employees/management teams to ensure established procedures are being followed.

TARGET COMPLETION DATE

March 31, 2016

AUDIT COMMENT 2

The Audit Team could not determine whether or not all fees and fines in the Odyssey tables align with the fees and fines established in the FCCC fee distribution schedule.

The Audit Team wanted to holistically compare the fees and fines established in the FCCC's 2014 fee distribution schedule to the fees and fines set up in the Odyssey tables. The Audit Team was unable to do so even with the assistance of the Information Technology Department's and the Clerk Accounting Department's personnel.

There is no standardization or crosswalk between the FCCC fee distribution schedule and the Odyssey fee tables. The FCCC's distribution schedule details fees and fines based on court area and Florida statutes. The fee codes in Odyssey are based on a number of additional variables, use different naming conventions, and may or may not have statutory references identified. Without a consistent basis for comparison, or documented associations, the Audit Team was unable to perform a holistic comparison.

As an alternative, the Audit Team was able to partially confirm the set up of Odyssey fees and fines during transaction level testing performed on a sample of case files. This testing provided limited assurance that the Odyssey tables align with the FCCC's 2014 fee distribution schedule. See additional information on this audit testing in Audit Comment 3 on page 7.

RECOMMENDATION

Consideration should be given to creating and maintaining some form of standardization or crosswalk between the FCCC fee distribution schedule and the Odyssey fee tables. Doing so would help to ensure that timely and complete reconciliation/updates are made to the fees charged in Odyssey and to ensure that fees remain in compliance with statutory requirements.

CLIENT RESPONSE

Concur

CORRECTIVE ACTION PLAN

The creation of a crosswalk document would be very beneficial to ensure our office is compliant with all current and future assessment and collection related statutory requirements. This will require the combined efforts of IT, Accounting and Court staff. Due to the significant effort this will require and competing priorities, this process may take up to one year to complete.

TARGET COMPLETION DATE

December 31, 2016

AUDIT COMMENT 3**All fees and fines tested were accurately recorded and distributed in Odyssey.**

The Audit Team determined whether or not:

- The electronic case file included supporting documentation for fees and fines charged.
- The fees and fines were accurately calculated in Odyssey.
- The fees and fines matched those required or allowed by Florida Statutes, as indicated in the 2014 FCCC fee distribution schedule, or by County ordinance.

Audit Test

The Audit Team analyzed trends in the 2013 and 2014 Assessment & Collection (A&C) reports to determine which areas to include in the sample for audit testing. Although not part of the A&C reports, Traffic was included in the sample selection. The departments selected for testing included: County Criminal, Circuit Civil, Circuit Criminal, and Traffic.

For each of these departments, the Audit Team selected a random sample of 25 cases with payments made in May 2015. Thirty-nine (39) of these cases were determined to pre-date the 2014 FCCC's fee distribution schedule and were subsequently excluded from testing. This left a sample size of 61 cases.

Test Results

The 61 cases contained 732 fees and fines. All of the 732 fees and fines tested, had supporting documentation, were accurately calculated by Odyssey, and matched the 2014 FCCC fee distribution schedule.

Scope Limitation

The Audit Team wanted to determine whether or not the distribution of fees and fines remained in compliance with the 2014 FCCC fee distribution schedule beyond Odyssey (i.e., posting to the Oracle general ledger and the disbursement process). Several attempts were made by the Audit Team with assistance from the Courts and Clerk Accounting Department's personnel to confirm this distribution. However, a walkthrough performed for a single fee took the Audit Team 20 minutes to perform. Using this method to test all 732 fees and fines within the audit sample would therefore be time and resource prohibitive. While Court management does not believe that an issue currently exists for the distribution of court fees and fines, there may not be a reasonable means to identify or investigate future concerns in a timely fashion.

The Clerk Accounting Department has recently completed a project confirming that certain court fee codes were appropriately tied to the Oracle general ledger accounts. Per management, errors were corrected when they were identified. A process was also implemented to spot check certain fees and an additional project is planned to validate miscellaneous fee items. These could serve as a mitigating control relative to the scope limitation.

RECOMMENDATION

Consideration should be given to developing a means to reasonably ensure that fee distributions remain aligned during the transfer from Odyssey to the Oracle general ledger and throughout the disbursement process. Potential solutions could include additional spot checks, or the reconciliation of fees and fines in the Oracle general ledger accounts based on a periodic review or correlating metrics such as caseload, transaction types, etc.

CLIENT RESPONSE

Concur

CORRECTIVE ACTION PLAN

Separate fee codes for one general ledger account makes identification of the amount transferred to the general ledger difficult since the interface process summarizes the total for all the fee codes related to the account into one total for interfacing. Daily review of the fee codes and related general accounts are performed regularly on a random selection basis by the Detail Audit team of Clerk's Accounting. The account totals as reported from Odyssey are also verified against the postings to the general ledger on a daily basis. Clerk's Accounting will perform random spot checks based on the Odyssey Receipt Journal and verify the postings in the general ledger on a daily basis.

TARGET COMPLETION DATE

December 31, 2015