



PAT FRANK
Clerk of the Circuit Court
13th Judicial Circuit

COUNTY AUDIT
HILLSBOROUGH COUNTY, FLORIDA
CRIMINAL COURTS EVIDENCE INVENTORY AUDIT
REPORT # 313
OCTOBER 21, 2016



October 21, 2016

Dear Pat Frank, Clerk of the Circuit Court:

The Audit Team performed an audit of the Criminal Courts Evidence Inventory (Audit Report # 313, dated October 21, 2016). Responses to the Audit Team's recommendations were received from the Director of the Evidence Department and have been included in the Report after the 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 Director and personnel of the Evidence Department during this audit.

Sincerely,

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

CC: Dan Klein, Chief of Staff
Doug Bakke, Chief Deputy, Courts

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EXECUTIVE SUMMARY

BACKGROUND INFORMATION

When evidence items are entered into the record of a criminal court proceeding, physical possession of that evidence is transferred to the Clerk of the Circuit Court (Clerk). The Clerk's Evidence Department maintains physical custody and inventory of the evidence items after court proceedings are completed. When a criminal court case results in a guilty verdict, the Clerk's Office maintains the evidence items in inventory until the defendant's sentence is completed. Evidence may also be released by court order. The Evidence Department is responsible for the destruction/disposal of evidence when applicable. When a criminal court case results in a not guilty verdict, evidence items are requested to be returned to the State Attorney's Office (SAO).

The Clerk's electronic case management system (Odyssey) is used to maintain the evidence inventory by case number. Unique bar codes are generated for each item of evidence in the case record. After a court proceeding is concluded, evidence items are packaged, sealed for storage, and labeled with the bar code stickers. A single case number may have multiple evidence items. A wide variety of evidence items are stored in inventory, some requiring additional safeguards or storage accommodations. The Clerk's Evidence Department therefore has two different storage locations for evidence inventory.

OBJECTIVE

The objective of the audit was to determine whether or not adequate controls were in place to ensure that the Clerk's criminal evidence inventory is safeguarded, accurate, appropriate, and complete.

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 audit scope included the criminal evidence inventory in Odyssey as of June 16, 2016. The Audit Team performed the following audit procedures:

- Identified, documented, and assessed the security and record keeping processes;
- Confirmed the accuracy of the evidence inventory;
- Evaluated the accuracy and appropriateness of the evidence disposal process;
- Compared a sample of inventory items to the Odyssey case records to confirm they were accurately recorded; and
- Determined the completeness of the evidence inventory.

OVERALL EVALUATION

The employees of the Clerk's Evidence Department were responsive to the Audit Team's inquiries and provided the information requested in a timely and courteous manner. The Audit Team encountered knowledgeable and dedicated employees during the course of the audit.

AUDIT COMMENT	CONCLUSION OF OBJECTIVE	PAGE
1	While controls are in place to ensure that the Clerk's Office criminal evidence inventory is safeguarded, accurate, appropriate, and complete, opportunities were identified to further strengthen these controls.	3

OPINION

The control environment relative to the management of the Clerk's criminal evidence inventory is at a repeatable maturity level. This maturity level provides that evidence items were observed to be well-organized, secure, and complete. Controls are in place to reasonably ensure there is adequate security and record keeping practices, although these practices are not formally defined. There is clarity on roles, responsibilities, and authorities for evidence staff. This clarity requires a high reliance on the knowledge and experience of existing personnel, which creates an exposure to future change. Addressing the improvement opportunities identified throughout this Report will further enhance the overall control structure of the criminal evidence process and offer increased accountability, consistency, and sustainability.

The exit conference was held on October 12, 2016.

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

AUDITED BY

Steve Hooper, CIA, CGAP, CCSA, CFE, Director of County Audit
 Heidi Pinner, CIA, CFE, CISA, CRMA, General & IT Audit Manager
 Ben Everett, CPA, CIA, CFE, Senior Internal Auditor
 Lovonia Scott, CGAP, Auditor II

AUDIT COMMENT & RECOMMENDATION

AUDIT COMMENT

While controls are in place to ensure that the Clerk's Office criminal evidence inventory is safeguarded, accurate, appropriate, and complete, opportunities were identified to further strengthen these controls.

Inventory Safeguards

A wide variety of evidence items are stored in inventory, including firearms, ammunition, narcotics, clothing, electronics, valuables, photos, documents, poster displays, fluid samples, and anything else related to a court case. To test the inventory safeguards, the Audit Team identified, documented, and assessed the security and record keeping processes that safeguard the criminal evidence inventory through its life cycle and determined the following:

- The evidence items were well organized and sealed to protect against moisture.
- All the evidence items tested were properly labeled with bar code stickers showing the bar code number and case number.
- Smaller evidence items were stored in plastic bins with lids to further preserve their physical condition.
- The evidence items and plastic bins were organized with a shelf numbering system that made them easy to find.
- Certain sensitive evidence items were stored separately from other non-sensitive evidence for added safety and security.
- Evidence items were stored in locked storage facilities with restricted access.
- Motion activated security cameras were present inside the storage rooms and could be remotely monitored.

One of the storage facilities uses a cage-style room composed of hardened mesh railings. The cage door has a lock on the outside and a metal push-bar on the inside which opens the door from the inside without a key. The openings in the mesh railing could allow for unauthorized access from the outside without a key.

Inventory Accuracy

To confirm the accuracy of the criminal evidence inventory, the Audit Team located and compared a sample of 105 criminal evidence items to the Odyssey case records. All of the 105 items selected for testing were successfully located and were matched to the exhibit descriptions in Odyssey. The Audit Team also selected an additional sample of 45 evidence items off the inventory storage shelf and compared them to the Odyssey case records to confirm they were accurately recorded in the evidence inventory. All 45 inventory items were traced back to Odyssey and their exhibit descriptions were properly matched to the descriptions in Odyssey.

Appropriateness of Inventory

Evidence items are generally considered eligible for disposal when a defendant's sentence and/or probation have been completed. The Clerk's evidence disposal process requires approvals from the State Attorney's Office (SAO), the Governance Board under the Clerk of the Circuit Court, and/or other law enforcement agencies. Evidence items are disposed of in batches and the approvals and case numbers are documented using a Clerk internal office form #107 (Form 107).

Once evidence is determined to be eligible for disposal, it is either physically destroyed or returned to the arresting law enforcement agency. The Audit Team observed that the sentencing information in Odyssey was not always available or clear. Management attributed this to the discrepancies in data conversion when the Clerk transitioned the evidence inventory to the Odyssey case management system.

To test the appropriateness of the evidence inventory on hand, the Audit Team reviewed the case information in Odyssey for the 105 sample items and noted that 83 of the 105 items tested (79%) were not eligible for disposal and were properly held in inventory. The other 22 items (21%) were either eligible for disposal but were still in the inventory or could have been disposed of in a more timely manner (such as items not disposed of until years after the sentence ended).

In addition, the Audit Team noted that 101 of the 105 items tested (96%), had a guilty verdict. There were 4 items identified (4%) that either had a verdict of Not Guilty or the verdict could not be retrieved due to insufficient data in Odyssey. The Audit Team could not determine why the evidence was held in inventory for those 4 cases.

The Audit Team selected an additional sample of 30 previously disposed of evidence items to test for appropriateness and was unable to find documentation showing approvals for disposal or destruction. There were also no current or previous evidence inventory procedures or policies available for review. The Audit Team could not determine whether or not proper disposal procedures were followed or if approvals were obtained prior to destruction. Management acknowledged that there are items in inventory that are eligible for disposal. While space does not currently appear to be a concern for evidence inventory, maintaining inventory past its eligible disposal date could use up storage space that may be needed in the future.

Completeness of Inventory

The Audit Team determined the completeness of the evidence inventory by selecting an additional 20 criminal case numbers and ensuring that all evidence items for each of the case numbers could be located in the evidence inventory. The sample of 20 cases included 147 evidence items. All 147 items were successfully located and matched the number of items in the Odyssey case data.

RECOMMENDATION

To improve the internal control structure over the evidence inventory process, management should consider pursuing the following opportunities:

1. Perform more frequent criminal evidence disposals to catch up on older cases and free up shelf space.
2. Develop and implement a written procedure to establish and document continuous evidence inventory practices, including evidence disposal procedures.
3. Make physical alterations to the inventory cage door to prevent the potential for unauthorized access.
4. Identify and remediate the data conversion errors present in the Odyssey case records.

CLIENT RESPONSE

1. *Concur*
2. *Concur*
3. *Concur*
4. *Concur*

CORRECTIVE ACTION PLAN

1. *Schedule criminal and civil disposals quarterly.*
2. *Update existing procedures and develop procedures on the evidence inventory and disposal practices.*
3. *Submit a work order for county facilities to modify the cage doors at the record center.*
4. *Corrections are made to the evidence data conversion errors when discovered.*

TARGET COMPLETION DATE

1. *January 1, 2017*
2. *November 30, 2016*
3. *November 30, 2016*
4. *October 13, 2017*