

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, 2005

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

**TO:** Jana Murphy, Court Services Director  
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, 2005

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

The Audit Services Department's (ASD) Audit Projects Schedule included an annual 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.

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.

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**

---

ANNUAL CRIMINAL AND CIVIL EVIDENCE REVIEW

---

**copy: BOARD OF COUNTY COMMISSION:**

George Zoettlein, Office of Management and Budget Director  
Gary Adams, County Administrator

**CLERK OF CIRCUIT COURT:**

Amy Gillis, CPA, Finance Director

**OTHER:**

Chip Jones, Partner, KPMG  
Hernando Today  
St. Petersburg Times - Hernando Edition  
WWJB Radio Station  
Hernando County Public Library

## Table of Contents

<b>Acknowledgment</b> .....	i
<b>Purpose and Scope</b> .....	ii
<b>Baseline</b> .....	iii
<b>Discussion Points, Recommendations and Management’s Responses</b>	
Policies, Procedures and Security.....	1
Criminal and Civil Evidence Inventory Count.....	1

## 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: Peggy Prentice, CIA, CISA, Audit Services Director  
Assistance was provided by: Nancy Brown, Audit Administrative Assistant

This report was reviewed and by Karen Nicolai on November 28, 2005.

## Purpose and Scope

### PURPOSE

The Audit Services Department provided some assurance that, based upon testing, the sampled inventory tested (counted on hand) materially agreed 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 sample of the criminal and the civil evidence inventories and compared the results of these counts to the Court Services Department's inventory records;
- ✚ reported whether the test samples materially agreed with the current inventory records at a specific point in time;
- ✚ reviewed a sample of disposed items for compliance and record keeping controls; and
- ✚ considered any new or revised policies or procedures developed since November 2004.

### SCOPE LIMITATIONS

Audit Services did not address whether the Court Services Department's current 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.

## BASELINE

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 Court Clerk file cabinet. When this temporary storage area is filled up, any two of the following personnel: Deputy Clerk, Court Clerk, Court Clerk Supervisor, obtain the keys to the locker and sign-out the evidence locker keys. These two staff members transport the evidence from temporary storage to the appropriate evidence locker. The evidence is placed into its storage location and the location is scanned via the bar code. The staff members 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.

In 2005, the Department weeded the criminal evidence locker and disposed outdated evidence. The locker is now very clean and well organized with high liability items such as weapons, drugs and money, stored in locked cabinets. The civil evidence locker is also well organized.

## DISCUSSION POINTS, RECOMMENDATIONS AND MANAGEMENT'S RESPONSE

### **POLICIES, PROCEDURES AND SECURITY**

The ASD addressed whether the security and record keeping practices appear to adequately safeguard the criminal and civil evidence inventory.

Policies and Procedures - Per management, only one standard operating procedure (SOP 500.18) was newly created, revised or deleted since October 2004. This SOP is clearly written and easy to understand. Documents denoted in the SOP are exhibited. The SOP has an effective date and was approved by the Clerk of Circuit Court. Per management, the Certificate of Compliance form has not yet been implemented.

Security - Entry to the criminal and civil evidence lockers are secured by dual control. The ASD observed that the key custodians require users to log access to the evidence locker on a "Circuit Court Criminal/Civil Evidence Access Log."

The ASD tested if the Access Log recommendations in the last audit report were implemented. The logs indicate that the individuals who signed-out keys were the same individuals that returned those keys and the same two (2) individuals who signed out one key were the same individuals who signed out the other key. None of the tested locker access line items denoted a specific case name/number or evidence inventory item. Per management, this was because all of the sampled line items represented access to multiple cases and evidence items as opposed to specific ones.

**Recommendations** – None.

**Management Response** – Not applicable.

### **CRIMINAL AND CIVIL EVIDENCE INVENTORY COUNT**

Provide some assurance that, based upon testing, the inventory sampled materially agrees with the Court Services' inventory records.

Based upon observations, interviews, and testing, the ASD provides some assurance that the samples of inventory items tested materially agree with the Court Services' current inventory records. No material concerns were identified when taking a physical inventory count or when testing the disposition of items for compliance and record keeping practices.

**Recommendations** – None.

**Management Response** – Not applicable.