



Office of Inspector General
St. Johns County, Florida

DATE: December 11, 2023

TO: Brandon Patty, Clerk of the Circuit Court & Comptroller

FROM: David McClintock, Inspector General

SUBJECT: Follow-Up Audit - Civil and Criminal Evidence Room Controls

The St. Johns County Clerk of the Circuit Court and County Comptroller's (COCC) Office of Inspector General (OIG) has completed a Follow-Up Audit of Civil and Criminal Evidence Room Controls. The objective of our review was to determine the implementation status of previous recommendations.

The audit was completed on September 30, 2022 under the tenure of Inspector General Nilsa Arissa. On June 5, 2023 James Moore & Co., P.L., (James Moore) was engaged to perform post audit follow-up procedures to determine the implementation status of previous recommendations. On September 1, 2023 James Moore completed the follow-up report and determined that of the seven recommendations, three had been implemented, two had been implemented with acceptable alternatives, and two had been partially implemented.

The recommendations that were found to be partially implemented were as follows:

- Observation 1, recommendation A. Perform a physical inventory annually or based on the County's inventory schedule.

James Moore reported that the "criminal inventory is more than half-way done".

- Observation 7, recommendation D. Establish procedures identifying evidence documents as opposed to records retained according to Florida Statutes Guardianship records retention guidelines.

Management agreed in pertinent part to "explore the process for transferring currency to the general revenue fund. The criminal evidence custodian is reviewing the process and previous examples to consistently transfer currency held as evidence to the general revenue fund when appropriate."

James Moore reported that "Clerk staff is conferring with Finance to establish a process for transferring any currency being held to the general revenue fund Pursuant to s. 28.213, F.S.

The OIG has been informed that the remaining recommendations are being actively addressed. Further, Chief Operation Officer Cruz indicated that the OIG will be notified once the remaining recommendations have been fully implemented.

We appreciate the work of the Clerk of the Circuit Court and Comptroller staff that that participated in the audit process and in responding to the reccomendations.

A handwritten signature in black ink, appearing to read "David McClintock", with a long horizontal flourish extending to the right.

David McClintock, JD, CIG, CIGE
Inspector General

Encl: James Moore Follow-Up Audit Report
CC: Julio Cruz, Chief Operations Officer

**ST. JOHNS COUNTY CLERK OF CIRCUIT COURT &
COMPTROLLER**

**INTERNAL AUDIT REPORT
CIVIL AND CRIMINAL EVIDENCE ROOM
POST AUDIT FOLLOW-UP**

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INTERNAL AUDIT REPORT
CIVIL AND CRIMINAL EVIDENCE ROOM
POST AUDIT FOLLOW-UP

To David McClintock, Inspector General,
St. Johns County, Florida:

In accordance with our engagement letter dated June 5, 2023, with the St. Johns County Clerk of Court, Office of Inspector General (the Office), we have performed post audit follow-up procedures related to the internal audit of the Evidence Room completed September 30, 2022.

The use of the term "audit" relates to the scope of procedures, as outlined in the engagement letter for the above internal audit assistance, to be performed in accordance with the Statement on Standards for Consulting Services and the Code of Professional conduct issued by the American Institute of Certified Public Accountants. The use of the term "audit" in this report does not refer to a financial audit, performance audit, forensic audit, or any other formal audit arrangement as defined by AICPA or other professional standards.

INTRODUCTION

Objectives

The Office performed an internal audit covering the Evidence Room internal controls for the Clerk of the Circuit Court staff with a focus on policy and procedures, evidence location, physical inventory timing and electronic documentation in the Benchmark Case Management System (BMCM) and related control recommendations. The objectives of this original internal audit was to provide assurance that policies, procedures, and controls in place were being followed and to identify opportunities for improvement.

As part of our internal audit follow-up services, our engagement letter dated June 5, 2023, provides for the following post audit services:

- Review the internal audit recommendations with regard to Evidence Room policies and procedures and the Clerk of the Circuit Court's progress on the implementation of the recommendations.

Scope

The scope of testing included a post audit follow-up on policies and procedures, evidence location, physical inventory timing, and electronic documentation in BMCM.

Methodology

Our methodology included the steps outlined below.

Planning

Our planning process included the following:

- Initial meetings to discuss areas of focus, scheduling, and advance requests for relevant documents.
- Initial understanding of the recommendations, management's response, and implementation time frame per the original internal audit report.

Fieldwork

James Moore met with Clerk of the Circuit Court staff on July 14, 2023, to review policies and procedures implemented per the recommendations included in the internal audit. James Moore reviewed support provided for documentation of revised procedures and controls relating to the Evidence Room Policies and Procedures.

Reporting

We summarized our findings and recommendations as described below.

Overall Conclusion

Of the seven recommendations, we determined three have been implemented, two have been addressed with acceptable alternatives and two have been partially implemented.

IMPLEMENTATION STATUS SUMMARY

PREVIOUS RECOMMENDATION		IMPLEMENTATION STATUS				
		Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	No Longer Applicable
1	<ul style="list-style-type: none"> • <i>Best practice suggests physical inventory be performed annually or based on the County's inventory schedule.</i> • <i>Inventories and audits should be performed by someone other than the clerks who regularly handle the evidence.</i> • <i>Update policies and procedures to specify intervals for conducting physical inventories, identify who should conduct and review the inventories, and define how the inventories should be maintained.</i> • <i>Policies and procedures should be reviewed, approved, and tracked with a signature and revision date.</i> 			✓		
2	<ul style="list-style-type: none"> • <i>Add shelving to the Civil evidence room to accommodate the boxes currently on the floor. Future growth may warrant a secondary storage location.</i> • <i>To avoid potential misplacement of evidence, OIG recommends the location of multiple evidence items in multiple locations for a single case be documented on the exhibit list by the Criminal custodian.</i> 	✓				
3	<ul style="list-style-type: none"> • <i>Implement keycard entry in the Civil evidence room and Criminal Overnight room to restrict access and track entry into the rooms.</i> • <i>Install camera surveillance inside each of the Criminal evidence rooms.</i> • <i>Restrict access to users within the department. The Civil Director's keycard access to Criminal evidence rooms should be removed.</i> • <i>Install an alarm system in Criminal's Secondary evidence room.</i> • <i>Implement a formalized access request process to ensure appropriate access granted is authorized.</i> 		✓			

4	<ul style="list-style-type: none"> • <i>Update policies and procedures and enforce quarterly review of BMCM reporting to ensure timely processing of evidence eligible for destruction.</i> • <i>To minimize the volume of physical evidence retained in the rooms, establish procedures determining the length of time to retain evidence for destruction after the criteria is met.</i> • <i>Based on the nature of the evidence, Civil and Criminal evidence should be destroyed within five and 10 days of meeting the destruction criteria, respectively.</i> 	✓				
5	<ul style="list-style-type: none"> • <i>Develop and implement written policies and procedures to identify how to document Criminal evidence destruction date in BMCM. To ensure segregation of duties, policies, and procedures in BMCM are to designate an employee other than the evidence custodian to document destruction date.</i> 	✓				
6	<ul style="list-style-type: none"> • <i>Collaborate with COCC Information Technology to determine the proper BMCM exhibit access rights to assign the identified users and modify the applicable user role and user type composition and assignment accordingly.</i> • <i>Create a separate permission for the deletion of exhibits and limit access to evidence custodians and direct supervisors.</i> 		✓			
7	<ul style="list-style-type: none"> • <i>Populate the original closed date for all 117 cases identified as reopened and reclosed.</i> • <i>Create a new report to identify current evidence inventory.</i> • <i>Ensure physical evidence, such as weapons and narcotics required to be disposed of by the SJSO Evidence Department, have a signed and dated "Evidence Received by SJSO for Destruction" form within BMCM.</i> • <i>Continuously check and update retention period within BMCM to ensure accurate information is included at the time of the custodian creating the list of cases eligible for destruction.</i> • <i>Establish procedures identifying evidence documents as opposed to records retained according to Florida Statutes Guardianship records retention guidelines.</i> 			✓		

STATUS OF RECOMMENDATIONS

This section reports our follow-up on actions management has taken in response to the recommendations for improvement that were presented as part of the original audit of the COCC operations and controls over evidence. The recommendations contained herein are those of the original audit, followed by the current status of the recommendations.

Observation 1 from Original Audit

Policies and procedures require review.

We recommended management:

- A. Perform a physical inventory annually or based on the inventory schedule established by the Clerk of the Circuit Court.
- B. Ensure inventories and audits are performed by someone other than the clerks who regularly handle the evidence.
- C. Update policies and procedures to specify intervals for conducting physical inventories, identify who should conduct and review the inventories, and define how the inventories should be maintained.
- D. Ensure policies and procedures are reviewed, approved, and tracked with a signature and revision date.

Management Response:

We accept the OIG's recommendation to implement a policy mandating an annual inventory by sampling after a complete physical inventory is completed for Civil and Criminal. The divisions will work collaboratively to document this new policy and procedure by the end of the first quarter of 2023. Management anticipates completing a full Civil and Criminal evidence inventory by June 2023 under the new policy and in accordance with best practices.

We will direct evidence custodians for Civil and Criminal to conduct internal reviews of the other division's evidence.

Evidence policies and procedures will include signature and revision date as recommended.

Implementation Status:

Partially Implemented. Per discussions with Clerk staff on July 14, 2023, and follow up on support provided by staff, the Civil inventory is expected to be finalized by the end of July. The criminal inventory is more than half-way done and is expected to be completed in two months (by September 30, 2023). Inventories are to be done annually and these were in process before the updates to the standard operating procedures were completed. Inventories are conducted by the Evidence Custodian and an additional clerk, supervisor, or director for verification. All future policies and procedures will include the signature and revision date.

Observation 2 from Original Audit

Evidence rooms have limited storage space.

We recommended management:

- A. Add shelving to the Civil evidence room to accommodate the boxes currently on the floor. Future growth may warrant a secondary storage location.
- B. To avoid potential misplacement of evidence, OIG recommends the location of multiple evidence items in multiple locations for a single case be documented on the exhibit list by the Criminal custodian.

Management Response:

Because the retention period for Civil evidence is short, there is no need for a secondary storage location. Civil division management added shelving to the Civil evidence room last year; there is no need or space to add more shelving if the civil evidence custodian regularly processes evidence eligible for destruction. Currently, there are no boxes on the floor, and the OIG's audit coincided with a complete physical internal review by Civil division management.

Management agrees with the OIG's recommendation to accurately notate the location of Criminal evidence if evidence from a single case is separated for storage purposes to prevent misplacement. Management has verified with the criminal evidence custodian that new criminal evidence includes storage location information. Additionally, the criminal evidence custodian is reviewing existing evidence and is continuously updating records to reflect the storage location on the exhibit lists. The criminal evidence custodian will complete this review with the full inventory.

Implementation Status:

Implemented. Per discussions with Clerk staff and follow up on support provided by the Clerk, the location of evidence has been added to the evidence sheet with necessary approvals obtained from the attorney's office to breakdown exhibits so they can be placed and boxed up with evidence. The Clerk is now using the existing functionality of the case management system to capture where evidence is stored electronically, previously this field was not used. Based on the procedures implemented above, storage space is no longer an issue and there is enhanced documentation for the location of evidence.

Observation 3 from Original Audit

Building and alarm security have inconsistencies.

We recommended management:

- A. Implement keycard entry in the Civil evidence room and Criminal Overnight room to restrict access and track entry into the rooms.
- B. Install camera surveillance inside each of the Criminal evidence rooms.
- C. Restrict access to users within the department. The Civil Director's keycard access to Criminal evidence rooms should be removed.
- D. Install an alarm system in Criminal's Secondary evidence room.
- E. Implement a formalized access request process to ensure appropriate access granted is authorized.

Management Response:

We agree with all of the OIG's recommendations in this section, except for the install of an alarm system in Criminal's secondary evidence room as the existing alarm encompasses the overnight and secondary evidence room, and the main criminal evidence room is on a separate alarm.

We will implement new procedures to formalize requests for access to evidence rooms by the end of 2022. We will work to install keycard access and cameras per OIG's recommendation.

Through the OIG's recommendations to refine access to evidence rooms, management is strengthening the overall security of evidence and ensuring an unbroken chain of custody.

Implementation Status:

Acceptable Alternative. Per discussions with Clerk staff and follow-up on support provided by the Clerk, one alarm actually covers both rooms. Key card access was implemented in early 2023 with user access restricted as advised. While no cameras were installed inside of each of the criminal evidence rooms, cameras are outside of the rooms so there is a security viewpoint of who leaves with evidence. A formalized access request process and form to indicate approval has been initiated.

Observation 4 from Original Audit

Eligible evidence is not being disposed of in a timely manner.

We recommended management:

- A. Update policies and procedures and enforce quarterly review of BMCM reporting to ensure timely processing of evidence eligible for destruction.
- B. To minimize the volume of physical evidence retained in the rooms, establish procedures determining the length of time to retain evidence for destruction after the criteria is met.
- C. Based on the nature of the evidence, Civil and Criminal evidence should be destroyed within five and 10 days of meeting the destruction criteria, respectively.

Management Response:

Civil and Criminal have endured significant disruptions to staff resources responsible for evidence management, contributing to the delay in final disposition or destruction.

For Civil, final review by management ensures that evidence eligible for destruction is, in fact, eligible. There is no harm in holding evidence beyond its retention period to ensure that the evidence is being disposed of or destroyed properly, as division resources allow.

The criminal evidence custodian has a separate redundant review process, which requires approval of the state attorney's office and the defense attorney (i.e., public defender or private counsel) before the Clerk submits a petition and proposed order to the court for destruction of evidence. This requirement may contribute to delays in the destruction of criminal evidence.

Due to legal requirements, division procedures, and practices governing evidence disposition or destruction, management will not rigidly define a period (e.g., destruction within 5-10 days after becoming eligible) by which evidence should be destroyed. Management has historically deferred to the discretion of the evidence custodians and division management to monitor the timeliness of evidence destruction. The delays cited by the OIG are not concerning to management for the reasons specified.

For both divisions, evidence has been adequately cataloged and maintained during these disruptions, and disposition/destruction has taken lower priority because it requires significantly more time.

Implementation Status:

Implemented. Per discussions with Clerk staff and follow-up on support provided by the Clerk, an evidence clerk was hired. Prior to the audit, the above tasks were part of another staff's responsibilities and resulted in an undue burden on that staff. Now that a new support staff has been hired, destruction can be done as per updated policy. Policy and procedures have been updated appropriately in accordance with recommendations A and B above.

Observation 5 from Original Audit

Documentation of Criminal evidence destruction date inconsistencies.

We recommended management:

- A. Develop and implement written policies and procedures to identify how to document Criminal evidence destruction date in BMCM. To ensure segregation of duties, policies, and procedures in BMCM are to designate an employee other than the evidence custodian to document destruction date.

Management Response:

Disposition and destruction of evidence are direct responsibilities of the evidence custodians. Management does not agree with the OIG's recommendation to segregate any aspect of evidence management to a clerk other than the designated evidence custodian.

In its findings, the OIG states that "someone other than the evidence custodian" processed the destruction of civil evidence. This segregation of duties example was due to Civil division management's internal audit, which discovered that a previous evidence custodian had not finalized the destruction of evidence in many cases once eligible.

Management will ensure that evidence management procedures are uniform, to the extent possible, and that the evidence custodians consistently document within each case evidence disposition or destruction.

Implementation Status:

Implemented. Per discussions with Clerk staff and follow-up on support provided by the Clerk, specific forms and procedures were designed to be utilized for civil or for criminal due to disposition requirement differences. Currently, the process is that the new evidence custodian will review and update these forms as necessary.

Observation 6 from Original Audit

BMCM user types did not appropriately restrict access to evidence exhibits.

We recommended management:

- A. Collaborate with COCC Information Technology to determine the proper BMCM exhibit access rights to assign the identified users and modify the applicable user role and user type composition and assignment accordingly.
- B. Create a separate permission for the deletion of exhibits and limit access to evidence custodians and direct supervisors.

Management Response:

Management agrees with OIG's recommendation to remove and further restrict access to evidence for non-court deputy clerks, except for the two users in the Information Technology department. Those users regularly assist with uploading evidence and digital media that are too large to scan or import by the end user.

COCC Information Technology has confirmed the ability to create a new role for those users that should not have any access to the evidence tab and set the permission level to "NoAccess" in the "Evidence" section of the "Rights" table. With the assistance of Information Technology, management was able to refine court clerk user permissions to restrict the number of users with the "Delete" permission; the "Delete" permission has been narrowed to the IT, evidence custodians, clerks training to assist with evidence management, senior clerks responsible for evidence management training, and direct supervisors. These permission updates were finalized on December 12, 2022.

Implementation Status:

Acceptable Alternative. Per discussions with Clerk staff and follow up on support provided by the Clerk, they have refined roles (broad access rights) and carved out new roles for those allowed to view the evidence tab and users now have "restricted access". The Clerk maintains a list of those permissions. Tickets are now obtained from IT for the updates that were finalized. Only directors can make requests. No review process has been implemented due to no change in staff. Case management handles any termination of permissions.

Observation 7 from Original Audit

Maintenance of evidence data in the BMCM system is inconsistent.

We recommended management:

- A. Populate the original closed date for all 117 cases identified as reopened and reclosed. Create a new report to identify current evidence inventory.
- B. Ensure physical evidence, such as weapons and narcotics required to be disposed of by the SJSO Evidence Department, have a signed and dated “Evidence Received by SJSO for Destruction” form within BMCM.
- C. Continuously check and update retention period within BMCM to ensure accurate information is included at the time of the custodian creating the list of cases eligible for destruction.
- D. Establish procedures identifying evidence documents as opposed to records retained according to Florida Statutes Guardianship records retention guidelines.

Management Response:

With clarification provided by the OIG, management agrees with the OIG’s findings concerning missing case status (i.e., closed date) for the 117 cases identified. Missing statuses result from a legacy court records management application conversion and is a known issue that all divisions are actively remediating.

Management agrees with the OIG’s recommendation to create a new report to separate current evidence inventories and will collaborate with CCOC Information Technology to establish a new report. Evidence custodians continuously check and update retention periods of evidence through the use of case compliances.

Management agrees with the OIG’s recommendation to consistently record when sending dangerous evidence (e.g., narcotics and weapons) to the SJSO for destruction.

Management will explore the process for transferring currency to the general revenue fund. The criminal evidence custodian is reviewing the process and previous examples to consistently transfer currency held as evidence to the general revenue fund when appropriate.

Implementation Status:

Partially Implemented. Per discussions with Clerk staff and follow-up on support provided by the Clerk, the missing case status were determined to be a data migration issue. Evidence inventory reports have now been separated out into multiple reports. For any evidence considered dangerous, the clerk will provide more oversight with these types of evidence to ensure they are properly disposed of.

Clerk staff is conferring with Finance to establish a process for transferring any currency being held to the general revenue fund Pursuant to s. 28.213, F.S.

We appreciate the opportunity to work with you on this important project.

This report is intended solely for the information and use of the Office and others in the Clerk of the Circuit Court that are involved in inventory and is not intended to be and should not be used by anyone other than those specified parties.

September 1, 2023
Daytona Beach, Florida

James Moore & Co., P.L.