

# DIVISION OF INSPECTOR GENERAL



**SHARON R. BOCK**  
Clerk & Comptroller  
Palm Beach County

**Audit Services & Public Integrity Units**

**2012**

***ANNUAL  
REPORT***

**February 14, 2013**



**SHARON R. BOCK**  
Clerk & Comptroller  
Palm Beach County

February 14, 2013

The Honorable Sharon R. Bock, Esq.  
Clerk & Comptroller  
Palm Beach County

On behalf of the Division of Inspector General, I am pleased to present our 2011-2012 Annual Report. This report summarizes the objectives and accomplishments of the Division of Inspector General for the Fiscal Year ended September 30, 2012.

We want to ensure that you are satisfied with the audit and investigative services provided to the Clerk & Comptroller's office. This Annual Report is also designed to assist Clerk management in providing recommendations for the annual audit plan that is completed every September. The audit plan is subject to change throughout the year as risks and vulnerabilities arise. Please feel free to contact us anytime to request a review of an area or function that you believe is desirable.

The Division of Inspector General staff takes pride in their contribution to making the Clerk & Comptroller's office and County government operate as efficiently and effectively as possible. The staff of the entire Division deserves credit for their accomplishments.

Respectfully submitted,

Roger Trca CPA, CIG, CIA, MBA  
Inspector General & Audit Director  
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# INTRODUCTION

## *Summary of Performance*

The mission of the Division of Inspector General of the Clerk & Comptroller's office is to provide independent, objective auditing and investigative services designed to add value to the County, improve the Clerk & Comptroller operations and preserve public trust. The division is comprised of the Audit Services Unit and the Public Integrity Unit.

The fiscal year ending September 30, 2012 was a period of continued productivity for the Clerk's Division of Inspector General. The Division issued a total of 20 reports and memos, detailed below, which included audits, investigations, and guardianship reviews. These reports and memos provided 51 opportunities for improvement, containing 139 recommendations.

An Inspector General function strengthens government by promoting strong internal controls, deterring fraud, and finding cost savings.

These reports and memos identified **\$1,890,481** in potential revenue recoveries, cost avoidance, and questionable guardianship expenditures and misreported assets impacting the Clerk's office, County departments and citizens. Departmental management proactively committed to the implementation of our recommendations.

The Clerk's Audit Services Unit (ASU) issued six audit reports and memos. The Clerk's Public Integrity Unit (PIU) received information from a variety of sources, which resulted in conducting four investigations and reviews, referring six cases to state, county and other agencies as well as referring nine cases to other Clerk departments. Also, our Guardianship Section investigated claims of fraud, waste and financial mismanagement by anyone exploiting the County's most vulnerable residents: the elderly, minor children and incapacitated individuals. These efforts resulted in ten guardianship reports and memos, which identified unsubstantiated and questionable expenditures and misreported assets totaling \$821,820.

Our office is accredited by the Commission for Florida Law Enforcement Accreditation, Inc. This accreditation underscores our team's level of professionalism, integrity and significant impact on the taxpayers' bottom line by providing another layer of protection for the public – ensuring tax dollars and county revenues are protected.

# Background

The Clerk & Comptroller is an elected constitutional officer who derives her authority and responsibilities from constitutional and statutory provisions.

*The Constitution of the State of Florida, Article VIII, Section 1.(d), provides for the election of certain County Officers including a Clerk of the Circuit Court (Clerk). The latter part of this section specifies that, ". . . the clerk of the circuit court shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds." Section 16, Article V, State Constitution, also specifies that the Clerk shall have the duties quoted above. One of the Clerk's responsibilities enumerated in law is to act in the capacity of Auditor.*

According to the legal authority and responsibility cited above, the Clerk established the Audit Services Division as an independent unit in 2005 to fulfill the responsibilities of the office as they relate to auditing functions.

In 2009, the office expanded its roles and responsibilities. The Clerk & Comptroller's Audit Charter was revised to add a Public Integrity Unit (PIU). The PIU and Audit Services then joined to form the Division of Inspector General (IG). The PIU conducts investigations into Clerk & Comptroller affairs and for that purpose makes inquiries as necessary, compels the production of books and papers, and implements appropriate investigative techniques.

To provide for the independence of the Division, the Inspector General & Audit Director reports functionally and administratively to the Clerk & Comptroller. As an independent elected official, the Clerk & Comptroller is directly responsible to the citizens and taxpayers of Palm Beach County. The Division has no direct responsibility or authority over any area subject to its audit, review and investigation. Therefore, the Division is organizationally independent from those areas within the Clerk & Comptroller's office. Employees in the Division report to the Inspector General & Audit Director.

# *Staffing, Organization and Training*

The Clerk's Division of Inspector General is comprised of five staff including:

- ✚ Roger Trca CPA, CIG, CIA, MBA - Inspector General & Audit Director
- ✚ Alan Bray CPA, CIGA, CIGI, CFE, CFSA - Deputy Inspector General/Audit Manager
- ✚ Charles Mansen CIGA, CIA, CFE - Audit Project Administrator
- ✚ Michael Bodle CIGA, CIGI, CFE, CIA, MBA - Senior Internal Auditor
- ✚ Anthony Palmieri CIA, CCSA, JD – Senior Internal Auditor

The Division is subdivided into the following units:

- Audit Services Unit (ASU)
- Public Integrity Unit (PIU), which includes the:
  - Investigative Section
  - Guardianship Section

The Division conducts audits, reviews, investigations and other projects. In fulfilling our responsibilities, we comply with the following auditing and investigating standards:

- *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (IIA).
- *Principles and Standards for Offices of Inspector General* of The Association of Inspectors General (AIG).

These standards collectively prescribe how our audits and investigations are performed.

## **Professional Certifications**

Staff members of the Clerk's Division of Inspector General hold the following professional certifications:

- ❖ Certified Inspector General (1);
- ❖ Certified Inspector General Auditor (3);
- ❖ Certified Inspector General Investigator (2);
- ❖ Certified Public Accountant (2);
- ❖ Certified Fraud Examiner (3);
- ❖ Certified Internal Auditor (4); and,
- ❖ Certified Financial Services Auditor (1).

## **Professional Development & Training**

The Clerk's Division of Inspector General recognizes that the quality and effectiveness of its products are dependent upon a professionally trained staff. To this end, the Division allocates a portion of its resources to ensure continuing professional education as a key requirement of the aforementioned standards. The Division devoted 3.2% of its time in FY 2011-2012 to staff training which includes activities sponsored by:

- The Association of Local Government Auditors;
- The Institute of Internal Auditors, Inc.;
- The Association of Inspectors General;
- The Association of Certified Fraud Examiners; and,
- Florida Government Finance Officers Association

Training is vital to our function as it keeps us abreast professionally and current on auditing techniques, accounting and reporting practices, risk assessment, internal controls, information technology, investigative techniques, ethics, legislative changes, managerial effectiveness, and best practices.

## **Professional Organization Affiliations**

Staff members of the Clerk's Division of Inspector General are affiliated with the following professional organizations:

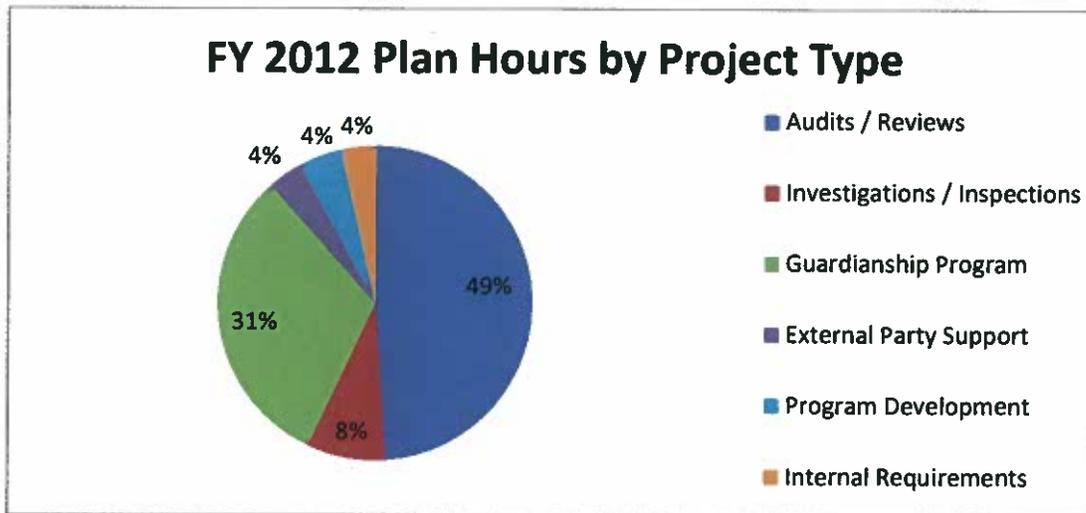
- The Association of Inspectors General;
- Florida Chapter of The Association of Inspectors General;
- The Institute of Internal Auditors, Inc.;
- The Association of Certified Fraud Examiners;
- Association of Local Government Auditors;
- American Institute of Certified Public Accountants;
- Florida Government Finance Officers Association;
- National, Florida State and Palm Beach Guardianship Associations; and,
- Various state societies of Certified Public Accountants.

# Operations

## Audit Selection Process

To ensure the most efficient and effective utilization of resources, it is essential that areas selected for audit be carefully considered. An annual audit plan is prepared by the Division to identify planned audits. Because of the large number of possible areas to audit and limited staff resources to audit them, a strategic risk-based audit selection process is in place. The audit plan is the result of the development of a risk model to assess risks of various operations for the purpose of indicating the need for audit. As a part of the audit selection process, we also solicit input from the Clerk, Clerk's officers and management.

The following graph depicts the types of projects that were performed in FY 2011-2012 using the available hours for the IG staff. As seen in the graph, audits, reviews, investigations and the guardianship program collectively accounted for the largest portion (88%) of time utilization.



# PERFORMANCE RESULTS

## *Productivity*

The Division issued reports for six audits and reviews, four investigations, and ten guardianship audits conducted during the fiscal year ending September 30, 2012.

For more detailed information, please refer to the applicable highlights starting on page 15 under the Highlighted Audit Findings heading or view the entire report by visiting our website at [www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com), and clicking on the link to "Inspector General & Audit."

## **Audits & Reviews**

The objective of these projects within the Audit Services Unit (ASU) is to provide auditees with an independent appraisal of whether desired results and objectives are achieved economically, efficiently and in accordance with prescribed laws, regulations, and policies and procedures. Our opportunities for improvement represent our philosophy to work with management to improve the delivery of government service to citizens.

During FY 2011-2012, the Division issued six audit reports and memos with:

- 41 Opportunities For Improvement containing,
  - 108 recommendations, which identified \$1,068,661 in potential revenue recoveries, cost savings and avoidance, and other enhancements.

Recommendations are an integral part of our audits and reviews, as this is where an opportunity for change or improvement takes place. Management has proactively committed to implementing the agreed upon actions to address the recommendations provided.

The following chart shows the status of all audits on the Annual Audit Plan for FY 2011-2012. The audit falls into one of four status categories:

- *Completed* – audit completed and report issued.
- *In Progress* – audit is in-progress and report will be issued.
- *Risk Reassessed* – As part of our continuous monitoring of the annual audit plan, some scheduled audits may have risk factors re-evaluated causing a change in the current year’s audit plan.
- *Rescheduled* – audit was rescheduled to a future fiscal year.

AUDIT / REVIEW	STATUS	REPORT ISSUED
South County Branch Office Court Operations	Completed	4/8/12
Limited Review of Criminal Court Data Conversion from Banner Courts System to Showcase System	Completed	6/21/12
AmeriGas Public Service Gas Tax Collection	Completed	6/29/12
Human Resources Operations & Regulatory Compliance	Completed	8/8/12
Finance Services Check Release & Distribution Processes	Completed	9/26/12
Jury Management Operations & Payments	Completed	9/27/12
Court Evidence	In Progress	
Criminal Court Bonds	In Progress	
Payroll	Rescheduled	
Cash Management	Rescheduled	

## Investigations

The objective of these projects within the Public Integrity Unit (PIU) is to determine whether allegations of fraud, waste, abuse and ethical misconduct can be substantiated. Projects that uncover administrative wrongdoing typically identify violations of law, policy or regulations. They also identify the individuals responsible for the violations and make recommendations for administrative action. Equally important to the investigative process is the identification of internal control weaknesses.

Therefore, the reports frequently make specific recommendations to:

- Correct the identified deficiencies;
- Provide guidance on the applicable laws and regulations; and,
- Strengthen the internal control environment.

When investigative findings are indicative of criminal conduct, they are presented to the appropriate law enforcement authorities for further action.

The investigation disposition falls into one of three categories:

1. *Substantiated:*

- The allegations are validated and there is sufficient evidence to justify a reasonable conclusion that the actions occurred and there were violations of law, policy, rule or contract. A report is prepared.

2. *Not Substantiated:*

- The allegations are not validated because sufficient evidence does not exist to justify a reasonable conclusion that the actions occurred and there were violations of law, policy, rule or contract. A report may or may not be prepared.

3. *Neither Substantiated nor Refuted:*

- The allegations are not validated and there is insufficient evidence to prove or disprove the allegations. A report may or may not be prepared.

During the FY 2011-2012, the Clerk's Division of Inspector General handled 22 tips involving allegations from a variety of sources. The sources included various citizens, County departments and agencies, County Office of Inspector General, Clerk management and employees. These tips resulted in conducting four investigations, inspections, reviews or inquiries as well as the referral of six cases to various law enforcement agencies and nine cases to other Clerk departments.

Of the four investigations, inspections, reviews or inquiries, the allegations were:

- substantiated in two cases, and
- neither substantiated nor refuted in two cases.

Memos were issued in four cases, with five recommendations provided to management.

## Ethics Hotline

The Ethics Hotline was established to promote honesty and efficiency in government and promote the public's trust in government. The hotline is managed by an independent third party reporting agency – Ethical Advocate. Clerk & Comptroller management and employees are urged to immediately report, anonymously if desired, any suspected instance of fraud, waste, abuse or ethical misconduct.

Reports may be made in several convenient ways.

- Online: Create a report at [www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com). Click on "Employee Information & Ethics Hotline" at the bottom of the page.
- Phone: Dial 1-888-WARN-PBC.
- Walk-In: Government Center, 9<sup>th</sup> Floor, 301 N. Olive Avenue, West Palm Beach, Florida 33401.

During FY 2011-2012, the Division handled three anonymous Ethics Hotline tips. A follow-up was performed on one tip in which the allegation was not substantiated, a second tip was referred to the Clerk's Legal Counsel & Ethics Officer, and the final tip was not relevant to the Clerk's office.

The fraud reporting program is critical to our efforts to combat fraud, waste, abuse and ethical misconduct as complaints provide the ability to generate leads from multiple sources. Investigations are initiated upon the receipt of credible information alleging an act of fraud, waste, abuse or ethical misconduct that falls within the Division's jurisdiction.

## Guardianships

We accelerated our efforts to investigate allegations or indications of fraud, waste and financial mismanagement by anyone exploiting the County's most vulnerable residents: elderly, minor children and incapacitated individuals who are served by Florida Guardianship Law. This program supplements the Clerk of the Circuit Court in supporting the Court's oversight process applicable to the protection of wards' assets according to Chapter 744 of the Florida Statutes and the related Administrative Order of

the Fifteenth Judicial Circuit (No.: 6306-12/10). There are more than 2,700 open guardianship cases in Palm Beach County.

The Public Integrity Unit conducts varying levels of assessments, audits and financial investigations of Guardianship activities.

*Assessment*

- An Assessment is the initial phase for all requests, reviews, audits and investigations. Upon completion of the assessment, the Clerk's IG may discontinue any further review or proceed with a Level 2 or Level 3 audit.

*Level 1*

- A Level 1 audit consists of a basic review by the Clerk's Guardianship auditors to ensure guardianship reports are prepared timely, completely and accurately. If they identify significant discrepancies or concerns, the Clerk's IG staff review the documents and determine if a more detailed review (Level 2 or Level 3) is warranted.

*Level 2*

- A Level 2 audit consists of a Clerk's IG examination of the guardianship report and the attempted verification of selected questionable items. Limited inquiries and/or requests for supporting documentation may be necessary to resolve issues.

*Level 3*

- A Level 3 audit consists of a Clerk's IG comprehensive examination and attempted verification of all significant items pertinent to the guardianship report.

The Clerk's IG PIU Guardianship Section prepares audit reports or memos for Level 2 and Level 3 audits but does not issue reports or memos for Level 1 reviews. Assessments may result in the issuance of a memo, depending on the results.

A Guardianship Fraud Hotline is in place to enable anyone suspecting fraud, waste or financial mismanagement of a ward's property and assets to report such concerns, anonymously if desired. Reports may be made in several convenient ways.

- Online: Create a report at [www.mypalmbeachclerk.com/fraud](http://www.mypalmbeachclerk.com/fraud). Click on "File a report now" in the middle of the page.
- Phone: Dial 1-561-355-FRAUD.
- Email: Send email to "fraud@mypalmbeachclerk.com"
- Mail: 301 N. Olive Avenue, 9<sup>th</sup> Floor, West Palm Beach, Florida 33401.
- Walk-In: Government Center, 9<sup>th</sup> Floor, 301 N. Olive Avenue, West Palm Beach, Florida 33401.

During FY 2011-2012, we received 65 reports from the Guardianship Fraud Hotline, of which 21 required further review and investigation and 16 were referred to the appropriate agencies (e.g., Department of Children and Families, Palm Beach County Sheriff's Office, Florida Department of Law Enforcement, State Attorney's Office, Florida Bar Association and various city police departments).

During FY 2011-2012, the PIU Guardianship Section initiated or completed 40 assessments, 98 Level 1 audits and 11 Level 2 audits. These assessments and audits were initiated based on referrals and input from a variety of sources including but not limited to: the Guardianship Fraud Hotline, Clerk Guardianship auditors, and the judiciary. The PIU issued ten reports and memos, which provided 26 recommendations. In addition, the PIU provided research assistance requested by the judiciary in three instances.

These audit reports and memos are not available to the public per Florida Statute and Administrative Order of the Fifteenth Judicial Circuit (No.: 6306-12/10). The reports are issued to the Courts for review and possible action.

The guardianship work performed during Fiscal Year 2011-2012 identified unsubstantiated and questionable expenditures as well as misreported assets totaling \$821,820. In addition, cases referred to local law enforcement are expected to result in the arrest of three suspects based on the improprieties identified.

During the past year, the PIU Guardianship Section has been very proactive in sharing best practices and audit techniques at conferences and training programs hosted by various guardianship associations and related agencies at the state and local levels. Our goal is to educate the community and increase awareness on guardianship fraud, waste and exploitation.

# Recoveries and Cost Avoidance

During FY 2011-2012, the audits, reviews, investigations, and guardianship reviews identified \$1,890,481 (as shown in following table) in potential revenue recoveries, cost avoidance, or other economic impact to the Clerk's office, County departments and to citizens. Departmental management proactively committed to the implementation of our recommendations.

PROJECT	REPORT ISSUED	POTENTIAL CLERK IMPACT	POTENTIAL COUNTY CITIZEN IMPACT	DESCRIPTION
South County Branch Office Court Operations	4/18/12	\$30,251		Revenue recovery of \$10 dismissal fees
AmeriGas Public Service Gas Tax	6/29/12		\$1,038,410	Tax underpayments identified
Guardianships	Various		\$821,820	Unsubstantiated and questionable expenditures and misreported assets
	<b>SUB-TOTAL</b>	\$30,251	\$1,860,230	
	<b>TOTAL</b>		\$1,890,481	

The Clerk's Division of Inspector General is a good investment. Not only is the expense of having an Inspector General Division cost effective, the Division's importance extends beyond just the financial considerations. The impact of maintaining transparency and trust in local County government is invaluable. The Division staff's vigilance ensures taxpayers get a fair and honest accounting of their funds. Thus, the Division is productive and cost-effective.

## Highlights of Audit Findings

The following are highlights of audits issued by the Clerk's Division of Inspector General during the fiscal year ending September 30, 2012. If you would like to read the reports, please visit the Division's website at [www.mypalmbeachclerk.com](http://www.mypalmbeachclerk.com); click on "Inspector General & Audit".

### **South County Branch Office Court Operations (Report issued April 18, 2012)**

The South County Branch is the largest of the Clerk's three branch offices. South County is responsible for a variety of functions and processes including servicing customers, creating and updating electronic and hard copy files of various civil and criminal cases, collecting payments, and providing documentation and court services to hearings and trials held in the Branch.

Our review determined that the South County Criminal Operations staff process large workload volumes with a high degree of accuracy. Operations are impacted by reduced staffing levels and complexities within the Banner Court System. Various internal control weaknesses and opportunities to improve monitoring techniques and operating efficiencies were noted.

Specifically, controls over cash recordkeeping and safeguarding required strengthening. Supervisory monitoring would be enhanced by more frequently generating and reviewing exception reports, following up on exceptions and unusual activity, and documenting resolution. Process and monitoring improvement opportunities were identified in areas such as issuing voided receipts, documenting defendants that provided valid support when using the \$10 dismissal fee option, reviewing dismissed traffic cases with balances outstanding, and reviewing cases with waived fees and zero receipts. Written procedures over certain processes were not prepared or did not reflect current practices. Also, video surveillance of the customer service area was limited.

### **Limited Review of Criminal Court Data Conversion from Banner Courts System to Showcase System (Report issued June 21, 2012)**

The Clerk & Comptroller Office entered into a contract with Lender Processing Services, Inc. (LPS) in 2009 to implement the Aptitude Solutions' ShowCase integrated court case management system. The system includes workflow, calendaring, imaging, indexing, and search capabilities. Also, the system allows the Clerk's office to scan and save all documents electronically, including filings, pleadings, dispositions, citations and invoices.

Our limited-scope review determined that the conversion of select criminal court data elements from the Banner Courts System into the Showcase System was successfully

completed. Minor differences were noted in our testing of the conversion of case balances as well as the number of cases, citations, charges and bonds for which management had not previously identified. These data conversion differences were provided to management for their review and correction.

### **AmeriGas Public Service Gas Tax Collections (Report issued June 29, 2012)**

An audit requested by County management of AmeriGas disclosed that the company had not complied with Palm Beach County Ordinance 89-13. The ordinance levies a public service tax on sales of metered and bottled gas in unincorporated areas of the County.

Our review disclosed significant and various types of errors in which AmeriGas did not collect required public service taxes from customers and remit the taxes to the County. Tax rates were used that did not comply with the County ordinance and tax codes were incorrectly established and assigned to customer accounts and transactions. Based on actual sales data provided by AmeriGas for calendar years 2009, 2010 and 2011, AmeriGas underpaid the County \$1,038,410 during the three-year period. In addition, interest (1% per month) may be assessed and penalties may be considered for collection. After the report was released, AmeriGas informed our office that the sales data on which the unpaid tax calculations were performed was inaccurate and included duplicated sales transactions. Further data review and vendor discussions were in progress at year end to determine an agreed upon amount of underpaid taxes.

### **Human Resources Operations & Regulatory Compliance (Report issued August 8, 2012)**

The Clerk's Human Resources (HR) Department is responsible for a variety of functions and processes on behalf of approximately 740 Clerk & Comptroller employees.

Our review identified various control weaknesses and opportunities to strengthen the HR Department's compliance oversight and operational processes. Specifically, current HR practices in some areas did not fully comply with federal and state laws and regulations and opportunities existed to develop and formalize an overall strategy and process for monitoring compliance within the Clerk's organization. Testing of newly hired and terminated employees identified various exceptions in the completeness and

approval of recordkeeping and compliance with legal and internal requirements. Temporary positions were not adequately monitored to ensure that such positions were not considered regularly established by statute and thereby subject to Florida Retirement System (FRS) contributions. Logical and physical security controls over access to HR systems required improvement. Opportunities were identified to enhance HR reporting and performance measures as well as compliance training to HR staff and operating department management.

**Finance Services Check Release & Distribution Processes (Report issued September 26, 2012)**

The Clerk's Payables Department separates special handling checks for various reasons including: insertion of supporting documents in envelopes, priority processing, and delivery to the Revenue and Cash Management. Payables processed 70,000 special handling checks totaling \$681 million during FY 2011.

The Revenue and Cash Management Department distributes certain special handling checks designated for pick up by representatives of vendors and County departments. The department distributed over 2,700 special handling checks totaling \$89 million in FY 2011.

A management-requested review of the release of checks in the Payables Department as well as the distribution of special handling checks in the Revenue & Cash Management Department was performed. Our review identified various control weaknesses and opportunities to strengthen the processes. Specifically, controls over the release of special handling checks to vendor representatives and County departments required strengthening to minimize the risk of loss or theft. Access to printed checks and blank check stock was not adequately safeguarded. Check release and distribution duties were not adequately segregated among employees based on reviews of system access capabilities and process workflows. Opportunities were identified to improve reporting and recordkeeping of check printing, custody, verification and release processes. Also, vendor account record retention procedures did not fully comply with State of Florida requirements.

## **Jury Management Operations & Payments (Report issued September 27, 2012)**

The Clerk's Jury Management Operations are responsible for meeting judicial needs by summoning and utilizing jurors and calculating juror payments. The Clerk's Accounting Unit is responsible for processing and disbursing juror payments. For the year ending June 30, 2011, Operations issued over 158,000 summonses and handled nearly 42,000 jurors reporting for duty. In addition, Accounting processed over 21,000 jury payments totaling \$480,000.

Our review identified various control weaknesses and opportunities to strengthen the Jury Management operations and payments processes. Specifically, current Jury Management practices in certain areas required changes or enhancements to ensure compliance with Florida Statutes. Logical security over access to sensitive information stored within the ACS Juror Management System and department servers required improvement. Opportunities were identified to automate various manual processes and strengthen reporting capabilities within Jury Management as well as Clerk's Accounting jury payroll to enhance efficiencies and minimize the risk of errors.

In addition, the contract with an external vendor to merge driver's license updates with jury list records did not adequately restrict the vendor and its subcontractors from improperly using sensitive information. Physical security and safeguard controls over jury payroll checks and related information required improvement.