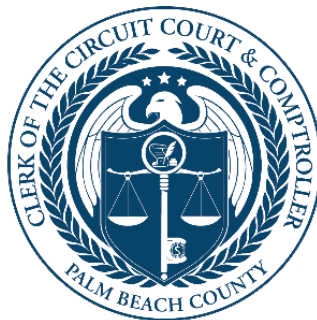


**CLERK OF THE CIRCUIT COURT  
& COMPTROLLER**

**PALM BEACH COUNTY, FLORIDA**

**Florida Clerks of Court Operations  
Corporation (CCOC)**

**Case Counting Audit**



**JOSEPH ABRUZZO**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
PALM BEACH COUNTY

**Division of Inspector General**

**Audit Services Unit**

**June 5, 2023**



**JOSEPH ABRUZZO**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
PALM BEACH COUNTY



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June 5, 2023

The Honorable Joseph Abruzzo  
Clerk of the Circuit Court & Comptroller – Palm Beach County, Florida

We performed a limited-scope audit of the new case counting processes as mandated by the Florida Clerks of Court Operations Corporation (“CCOC”). This audit was requested by management and included in the annual audit plan.

The objectives of this limited-scope audit were to review the case counting processes and related controls, and determine compliance with CCOC mandated rules.

The audit scope included testing performed for new and re-opened cases and Notice of Appeal cases from October 1, 2021 through December 31, 2022.

The limited-scope audit determined that a limited number of cases were not reported to CCOC or reported cases were incorrectly classified, with opportunities for improvement noted.

We appreciated the cooperation of management and staff during the audit process.

Respectfully submitted,

Roger Trca, CIG, CPA, CIA  
Inspector General  
Clerk of the Circuit Court & Comptroller Office  
Palm Beach County, Florida

cc: Shannon Chessman, Chief of Staff & Chief Deputy Clerk  
Amy Borman, Chief Legal Officer & Chief Operating Officer of Courts  
Michele Nelson, Director – Court Operations  
Anthony Tuozzo, Manager – Court Operations  
Andrea Rocha, Director – Court Operations  
Karina Rodriguez-Matzen, Director – Court Operations  
Rita Rodriguez, Budget Officer  
Louis Tomeo, Director – Court Operations

# Executive Summary

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The Clerk of the Circuit Court & Comptroller (“Clerk’s office”) Division of Inspector General (“Clerk’s IG”) performed a management-requested, limited-scope audit of the new case counting processes as mandated by the Florida Clerks of Court Operations Corporation (“CCOC”).

The objectives of this limited-scope audit were to review the case counting processes, related controls, and the application of the CCOC mandated rules, including the following:

- Determine whether the current Clerk’s office processes to count new and re-opened cases, including related policies and procedures, were in compliance with the CCOC New Case Counting Business Rules Monthly Outputs Report – Subcases (“CCOC Business Rules”), effective October 1, 2022.
- Determine whether the number of new cases reported monthly to CCOC accurately reflected the source data from ShowCase and/or other systems, if applicable (e.g., Child Support Enforcement System) during the audited scope period.

The audit scope included the review of the Clerk’s Operations Systems and Training Department’s case counting processes. Testing was performed for new and re-opened cases and Notice of Appeal (“NOA”) cases from October 1, 2021 through December 31, 2022.

Our limited-scope audit determined a limited number of cases were not reported to CCOC or reported cases were incorrectly classified. Cases that had been entered into ShowCase after the established date (eight calendar days after month end - “cut-off”) were not reported to CCOC for the month the cases were filed or in subsequent months. There were 632 of 368,953 (0.2%) cases not reported to CCOC after the cut-off date and six (6) of 3,043 (0.2%) Criminal Traffic citations that were not reported to CCOC due to data entry errors. Also, we noted two (2) of 860 (0.2%) cases were submitted to CCOC with the wrong classification; the cases should have been classified under County Criminal Misdemeanor instead of Criminal Traffic. We also noted opportunities to improve the Clerk’s Operations Systems’ procedures.

The report contains four (4) observations and seven (7) recommendations.

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# Introduction

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## Overall Conclusion

The audit determined adequate internal controls were in place to count and report cases filed within the Clerk’s office case management system (“ShowCase”) to the Florida Clerks of Court Operations Corporation (“CCOC”) though opportunities for improvement were noted. The review disclosed the cases selected were aligned with the CCOC New Case Counting Business Rules Monthly Outputs Report – Subcases (“CCOC Business Rules”), effective October 1, 2022. We noted the Clerk’s Operations Systems and Training Department’s (“Clerk’s Operations Systems”) procedure included a comprehensive step-by-step guide to properly count and report cases to CCOC. We also noted CCOC Monthly Outputs reports were reviewed by the Clerk’s Operations Systems’ team as well as the Court Operations Director to identify discrepancies and verify accuracy prior to submission to CCOC. We noted 632 of 368,953 (0.2%) cases or citations were not reported to CCOC after the established cut-off (eight calendar days after month end) and six (6) of 3,043 (0.2%) Criminal Traffic citations were not reported to CCOC due to data entry error. Also, there were two (2) of 860 (0.2%) County Criminal Misdemeanor cases erroneously submitted to CCOC under Criminal Traffic. We also noted opportunities to improve the Clerk’s Operations Systems’ procedures.

## Objectives, Scope and Methodology

The Clerk’s office Division of Inspector General (“Clerk’s IG”) performed a limited-scope audit of Clerk’s office case counting processes. These activities are centralized within Clerk’s Operations Systems and Training Department (“Clerk’s Operations Systems”).

The objectives of this limited-scope audit were to review the case counting processes, related controls, and the application of the CCOC Business Rules, including the following:

- Determine whether the current Clerk’s office processes to count new and re-opened cases, including related policies and procedures, were in compliance with the CCOC New Case Counting Business Rules Monthly Outputs Report – Subcases (“CCOC Business Rules”), effective October 1, 2022.
- Determine whether the number of new cases reported monthly to CCOC accurately reflected the source data from ShowCase and/or other systems, if applicable (e.g., Child Support Enforcement System) during the audited scope period.

The audit scope included the review of the Clerk’s Operations Systems’ case counting processes. Testing was performed for new and re-opened cases and Notice of Appeal (“NOA”) cases from October 1, 2021 through December 31, 2022. Testing and analytical reviews were performed outside of this range for select case categories as deemed appropriate.

To meet the objectives, we conducted interviews and obtained an understanding of the Clerk’s case counting processes. We reviewed related policies and procedures and verified they were current and properly aligned with the CCOC Business Rules. We reviewed key performance metrics and relevant statistics. A Risk & Control Matrix was not prepared for this limited-scope audit requested by management. Professional standards require audits to consider risks due to potential fraud.

We determined there were 10 case types and 87 subcase types in fiscal year (“FY”) 2023 (up to December 31, 2022). We selected 25 of the 87 (29%) subcase types based on the following criteria:

- Clerk of Court Monthly Outputs Report – Subcases Report (“CCOC Monthly Outputs Report”) from October 2021 through December 2022:
  - The Clerk’s office Court Operations Systems Manager oversees the completion of CCOC Monthly Outputs reports, which includes the weighted calculation for each subcase type (weight category ranges from 1 to 10). Weighted calculation equals the subcase weight category multiplied by subcase quantity.
  - We selected subcases based on the highest weighted calculation for each subcase type. For example, Civil Traffic Uniform Traffic Citations (“UTC”) had a weight category of 1.5 but the highest quantity of cases during the audit scope.
  - We also selected subcases with the highest weight category of 9 and 10. We selected Dissolution, Homestead Residential Foreclosure, and Dependency Initiating Petitions subcases with a weight category of nine (9) as well as Guardianship subcases with a weight category of 10.
  
- Peer Group Sub-Case Analysis in FY2022:
  - The Clerk’s office Budget Officer performs a comparison by subcase type for five (5) counties (“Peer Group”): Miami-Dade, Broward, Hillsborough, Orange and Palm Beach (“Clerk’s office”).
  - We calculated the total average by subcase type for the Peer Group. For the Clerk’s office, we selected subcases less or equal to 60% of the Peer Group’s average and with subcases less than or equal to 20,000 in volume. For example, the Clerk’s office Evictions subcase type totaled 32,658 and the Peer Group averaged 79,314 for FY2022. That is, the Clerk’s office had 46,656 less eviction cases as compared to the Peer Group average.
  - We also identified instances when the Clerk’s office did not include subcases in the CCOC Monthly Outputs Report while other counties in the Peer Group included cases. For example, the Clerk’s office did not report subcases under the Out of State Fugitive Warrants category; however, Hillsborough County reported 945 subcases and Orange County reported 996 subcases.
  
- CCOC Business Rules: We sub-selected business rules based on complexity as well as management input. The Clerk’s Operations System team provided input on specific business rules that were more likely to result in unreported cases, which we included in our testing.

We obtained data (e.g., cases, citations) from a direct query of the Showcase database (“ShowCase query”) for the class of selections. We matched the ShowCase query to the raw

data used to report cases into the CCOC Monthly Outputs Report to identify underreported cases. We did not perform analyses to review whether the raw data supporting the CCOC Monthly Outputs Report matched the ShowCase query given the primary audit objective was to identify underreported cases.

We utilized our Diligent / Audit Command Language (“ACL”) tool and Excel extraction tool to perform full data analysis or sample testing depending on the complexity of the CCOC business rules reviewed. For example, for cases classified under Circuit Criminal and County Criminal, we performed sample testing to determine whether multiple counts arising out of the same incident were counted as one case. However, we performed full data analysis to determine each non-criminal Uniform Traffic Citation (“UTC”) filed in the Clerk’s office was properly reported to CCOC. For each selected subcase, we also subselected CCOC Business Rules based on complexity and management input. Table 1 below summarizes the type of test performed (e.g., full data analysis, sample testing).

The full data analysis was performed to determine unreported cases or citations to CCOC. Other data analysis was performed for some of the selections depending on the requirements of the CCOC Business Rules reviewed. For example, we performed data analysis to determine whether subcases (e.g., Misdemeanor, Reopened and Notice of Appeals cases) were properly classified in the CCOC Monthly Outputs Report. We did not perform the same analysis for all subcases selected.

Our initial testing consisted of reviewing new cases, reopened cases and Notices of Appeal (“NOA”) from December 1, 2022 through December 31, 2022 (totaling 28,077). For those subcases for which no data was found in this period, we obtained data from October 1, 2021 to December 31, 2022. Table 1 below summarizes the subcases reviewed from December 1, 2022 to December 31, 2022 and October 1, 2021 to December 31, 2022.

#	Case Type	Subcase Type	Type of Testing	Period Reviewed
1	Circuit Criminal	All Other Felonies (SRS) / Felony Cases (SRS)	Sample testing	December 2022
2	Circuit Criminal	Out of State Fugitive Warrants (Non-SRS)	Sample testing	December 2022
3	County Criminal	Misdemeanors/Worthless Checks (SRS)	Sample testing	December 2022
4	Juvenile Delinquency	Non-criminal (1st offense) juvenile sexting cases	Full data analysis	October 2021 to December 2022
5	Criminal Traffic - UTCs	Other Criminal Traffic (SRS)	Full data analysis	December 2022
6	Circuit Civil	Homestead Residential Foreclosure (SRS)	Full data analysis	December 2022
7	Circuit Civil	Non-Homestead Residential Foreclosure (SRS)	Full data analysis	December 2022
8	Circuit Civil	Transfers of Lien to Security (Non-SRS)	Full data analysis	October 2021 to December 2022
9	Circuit Civil	Civil Contempt for FTA for Jury Duty (Non-SRS)	Full data analysis	October 2021 to December 2022
10	County Civil	Small Claims (up to \$5,000) (SRS)	Full data analysis	December 2022
11	County Civil	Evictions (SRS)	Full data analysis	December 2022
12	County Civil	Replevins	Full data analysis	December 2022
13	County Civil	Applications for Voluntary Binding Arbitration (Non-SRS)	Full data analysis	October 2021 to December 2022
14	Probate	Guardianship (SRS)	Full data analysis	December 2022
15	Probate	Cert of Person's Imminent Dangerousness (Non-SRS)	Full data analysis	December 2022
16	Probate	Involuntary Civil Commitment of Sexually Violent Predators (SRS)	Full data analysis	October 2021 to December 2022
17	Probate	Petition to Gain Entry to Apartment of Dwelling (Non-SRS)	Full data analysis	October 2021 to December 2022
18	Family	Dissolution (SRS)	Full data analysis	December 2022
19	Family	Support (IV-D and Non IV-D) (SRS)	Full data analysis	December 2022
20	Family	UIFSA IV-D/UIFSA NON-IV-D	Full data analysis	December 2022
21	Family	Injunctions for Protection (SRS)	Full data analysis	December 2022
22	Juvenile Dependency	Dependency Initiating Petitions (SRS)	Full data analysis	December 2022
23	Juvenile Dependency	CINS/FINS (SRS)	Full data analysis	October 2021 to December 2022
24	Juvenile Dependency	Truancy (Non-SRS)	Full data analysis	October 2021 to December 2022
25	Civil Traffic - UTCs	Uniform Traffic Citations	Full data analysis	December 2022

Table 1

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors.

## Background

This was a management-requested, limited-scope audit of the Clerk's office's new case counting processes to determine compliance with CCOC mandated rules.

The Clerk's office mission is to protect, preserve and maintain the public records and public funds with integrity and accountability. The Clerk serves as the Comptroller, Chief Financial Officer, Auditor and Treasurer for the County by monitoring the County budget, revenue, debt and spending. As the Treasurer, the Clerk's constitutional and statutory role is to invest and earn interest income on County funds to reduce the tax burden on the residents of Palm Beach County. As County Auditor, the Clerk is responsible for auditing County expenditures to ensure they serve a public purpose, comply with the law, and are within the County's budget.

The Clerk's office pays all Palm Beach County's bills and maintains an accurate, complete set of financial records to produce all required financial statements and reports to comply with state and federal laws and Generally Accepted Accounting Principles ("GAAP"). Funding for the Clerk's office operations comes from multiple sources. Court fees, fines and service charges, and County charges for services accounted for 68.9% of the \$72.5 million spending plan per the Annual Budget for Fiscal Year 2002-2023 ("Clerks' Annual Budget", pages iii and iv).

State law requires a balanced budget and it sets the maximum level of court funding for the office and for Clerks' offices across Florida. The court operations budget is approved each year by the Florida Clerks of Court Operations Corporation ("CCOC"), a governmental agency created by the legislature to evaluate all Clerks of Court budgetary needs. The CCOC has a responsibility to make recommendations to the legislature and inform them of any changes related to Clerk's office fines, fees, service charges and costs to ensure reasonable and adequate funding of the Clerks of Courts in performing their court related duties. The CCOC supports the Clerks of Court in all 67 counties in the State of Florida by reviewing and certifying court-related proposed budgets under the oversight of the Florida Legislature, the Governor, the Chief Financial Officer, and the Department of Revenue.

The CCOC issued the New Case Counting Business Rules Monthly Outputs Report – Subcases ("CCOC Business Rules"), effective October 1, 2022, including general reporting rules for case types under Circuit Criminal, County Criminal, Juvenile Delinquency, Juvenile Dependency, Criminal Uniform Traffic Citation, Uniform Traffic Citations, Circuit Civil, County Civil, Probate, and Family. The Clerk's office must abide by the CCOC Business Rules to ensure consistent and accurate counts of new as well as re-opened cases within the Clerk's office case management system, ShowCase.

The Clerk's office Operations Systems and Training Department ("Clerk's Operations Systems") is responsible for the oversight of case counting mapping into ShowCase as well



as the monthly reporting of new cases into CCOC via the Clerk of Court Monthly Outputs Report – Subcases Report (“CCOC Monthly Outputs Report”). The CCOC Monthly Outputs Report breaks down case type and subcase type (e.g., Felony subcases are categorized under Circuit Criminal cases) as well as new or re-opened cases.

Clerk’s Operations Systems utilizes enterprise software systems to support user needs; defines specifications; plans, recommends, develops, tests, and implements solutions and enhancements. It is a technical resource to system users, providing assistance and support of various enterprise software systems, including troubleshooting and/or resolving questions and problems, acting as a backup to systems analysts in providing customer service to end users, fulfilling user/customer requests for information, support, and reports. The Clerk’s Operations Systems is also responsible for the timely and accurate completion of state mandated monthly, quarterly, and annual reports.

Clerk’s Operations Systems personnel are responsible for ensuring that Clerk’s office’s systems work as expected to meet the needs of both Court Operations and State/County agencies, other court partners, and the general public. Table 2 below reflects the annual troubleshooting activity supported by the business analysts (BAs) and trainers in FY2022.

FY	Internal Calls	External Calls	Internal E-Mail Requests	External E-Mail Requests	Standing Reports	Special Reports	Help Tickets
2019	2,564	67	2,609	1,021	172	577	883
2020	2,335	47	2,931	528	71	625	1,151
2021	2,174	26	2,653	1,019	48	641	1,261
2022	503	32	2,383	2,959	49	129	2,160
% Change	-76.9%	23.1%	-10.2%	190.4%	2.1%	-79.9%	71.3%

Table 2: Annual Budget for Fiscal Year 2022-2023 [Clerk’s office] (page 145, table 35). The table was not audited by Clerk’s IG. The % Change reflects the change from FY 2021 to FY 2022. The fiscal year ends September 30<sup>th</sup>.

Clerk’s Operations Systems is led by Michele Nelson (Director – Court Operations). Anthony Tuozzo (Manager - Court Operations) reports to Ms. Nelson with the assistance of Tennishia King (Supervisor – Court Operations), who supervises 14 employees including six (6) business analysts. Ms. Nelson reports to Amy Borman, Esq., Chief Legal Officer & Chief Operating Officer of Courts, who reports to Shannon Chessman, Chief of Staff & Chief Deputy Clerk.

**Audit performed by:** Monica Alvarenga, Assistant Inspector General

# Observations & Recommendations

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The audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the observations and recommendations presented in this report may not be all-inclusive of areas where improvements may be needed.

## 1. Cases were not reported to CCOC due to cut-off.

Our review disclosed 632 of 368,953 (0.2%) cases were not reported to CCOC due to cut-off. The Clerk's office does not report cases entered into ShowCase after the eighth calendar day ("cut-off") of the month following the case filed date.

**Objective of Testing:** The objective was to determine the number of cases that were not reported to CCOC by the established ("cut-off") date (eight days after month end). The CCOC New Case Counting Business Rules Monthly Outputs Report – Subcases ("CCOC Business Rules") requires the Clerk's office to report cases to CCOC as of filing date.

**Overview of Process to Report Cases into CCOC:** Clerk's Operations Systems report cases to CCOC that have been entered into ShowCase up to the cut-off date. Cases or citations filed after the cut-off date are not reported to CCOC in the filing month or in subsequent months. The Clerk's office file date (effective date in ShowCase) is the assigned date the Clerk's office receives and stamps the document as received. ShowCase systemically records the date the document is entered as a docket (enter date in ShowCase). As such, a document may be received, but not entered in the same period. For example, a document filed on December 31, 2022 and entered on December 31, 2022 will be reported to CCOC. However, a document filed on December 31, 2022 and entered on January 10, 2023 will not be reported to CCOC.

**Operations Systems Monthly Outputs Playbook** (undated) states *"...reports are due to be turned in to the state on the 20th of each month...Start setting up reports on the 7th of each month. On the 8th, execute the report subscriptions..."*

**CCOC Business Rules for Performance Measures Timeliness** (dated September 2007) states *"...for each case type, report ... new cases that were opened within X business days after the initial documents were clocked in. It is assumed that documents are clocked in upon receipt in the clerk's office... Traffic (UTC) # within 4 business days..."*

**Data Selection:** We identified unreported cases or citations due to cut-off during initial testing from December 1, 2022 to December 31, 2022. As such, we expanded the review to include the full audit period from October 1, 2021 to December 31, 2022.

**Testing Conducted:** To identify the number of cases or citations unreported to CCOC due to cut-off, we conducted the following:

- We obtained the updated CCOC Monthly Outputs Report data from the Business Analyst for the 15 months in scope. The Business Analyst stated the updated CCOC Monthly Output Report captures all cases or citations filed during the period with respective filed and entered dates.
- We identified cases or citations entered after the eighth calendar day of the month following the case filed date. Table 3 below discloses the cut-off date for each period. Tables 4 and 5 disclose unreported records by case and subcase types.
- To validate the data provided by the Business Analyst, we compared the unreported cases or citations due to cut-off that were identified during initial testing for December 2022. We noted the cases were included in the updated CCOC reports for the filing month, but unreported to CCOC due to cut-off.
- We subselected new cases and excluded reopened or Notices of Appeal (“NOA”) cases from testing.

**Results of Testing:** There were 632 of 368,953 (0.2%) cases or citations not reported to CCOC due to cut-off from October 1, 2021 to December 31, 2022.

The summary below (Table 3) displays the month the new case or citation was filed, the cut-off date, the total number of cases filed in the month, and the cases that were not reported due to cut-off. For example, there were 24,562 cases filed in October 2021, of these 16 cases were not reported because they were entered in ShowCase after November 8, 2021.

Cases or Citations Month of Filing	Cut-off Date	New Cases Filed	Cases Not Reported Due to Cut-Off	%
October-21	November 8, 2021	24,562	16	0.1%
November-21	December 8, 2021	22,100	22	0.1%
December-21	January 8, 2022	20,038	26	0.1%
January-22	February 8, 2022	25,754	46	0.2%
February-22	March 8, 2022	24,085	38	0.2%
March-22	April 8, 2022	26,821	58	0.2%
April-22	May 8, 2022	25,038	69	0.3%
May-22	June 8, 2022	25,336	50	0.2%
June-22	July 8, 2022	26,385	108	0.4%
July-22	August 8, 2022	26,335	52	0.2%
August-22	September 8, 2022	28,139	41	0.1%
September-22	October 8, 2022	25,100	36	0.1%
October-22	November 8, 2022	24,473	26	0.1%
November-22	December 8, 2022	22,196	21	0.1%
December-22	January 8, 2023	22,590	23	0.1%
<b>Total</b>		<b>368,952</b>	<b>632</b>	<b>0.2%</b>

Table 3

The summary below (Table 4) displays the unreported cases (totaling 632 cases) by case type. For example, there were 354 (56%) Criminal Traffic – Uniform Traffic Citations (“UTCs”) unreported to CCOC (in gray). Table 5 displays the unreported cases by subcase type. We noted 310 (49%) Other Criminal Traffic citations accounted for most unreported cases to CCOC (in gray).

Case Type	COUNT	%
Criminal Traffic - UTCs	354	56%
County Civil	82	13%
Civil Traffic - UTCs	79	13%
Circuit Civil	52	8%
County Criminal	21	3%
Family	20	3%
Probate	15	2%
Juvenile Delinquency	5	1%
Circuit Criminal	3	0%
Juvenile Dependency	1	0%
<b>Total</b>	<b>632</b>	<b>100%</b>

Table 4

Case Type	SubCase Type	COUNT	%
Criminal Traffic - UTCs	Other Criminal Traffic (SRS)	310	49%
Civil Traffic - UTCs	Uniform Traffic Citations	79	13%
Criminal Traffic - UTCs	DUI (SRS)	44	7%
County Civil	Small Claims (up to \$5,000) (SRS)	33	5%
Circuit Civil	Eminent Domain Parcels (SRS)	26	4%
County Civil	Civil (\$15,001 - \$30,000) (SRS)	19	3%
County Civil	Civil (\$8,001 - \$15,000) (SRS)	15	2%
Family	Dissolution (SRS)	13	2%
County Criminal	County/Municipal Ordinances (SRS)	12	2%
County Civil	Small Claims (\$5,001 - \$8,000) (SRS)	10	2%
Other	Other	71	11%
<b>Total</b>		<b>632</b>	<b>100%</b>

Table 5

Clerk’s Operations Systems management stated the cut-off date was established at eight calendar days after month end to attempt to include more cases that were entered into ShowCase following the filing month. Management stated there are no direct guidelines from CCOC on the selection of a cut-off date; however, the CCOC Business Rules for Performance Measures Timeliness policy includes best practices for recording each case type for a maximum of four (4) business days. For example, Uniform Traffic Citations (“UTCs”) should be entered within four (4) business days of document receipt.

**Recommendation:**

- A. Management should review the adequacy of the current process to not report cases entered in ShowCase after cut-off. Management may consider the following:
  - o Develop alternative solutions to capture and report more cases to CCOC. For example, management may consider amending the CCOC report each month to capture the unreported cases; select a latter cut-off date (e.g., cut-off on the tenth, instead of the eight); or develop criteria for reporting subcases based on the weight amount.
  - o Review unreported reopened and Notice of Appeals (“NOA”) cases that were not captured during the audit.
  - o Benchmark with other offices to identify areas for improvement and update the process, if needed.

## Management Response:

- A. Operations Systems will begin amending each monthly report three months/90 days after the initial completion and submission of the report to capture more data from cases entered up to 90 days after the month in which they were filed. For example, the May report will be completed by June 20<sup>th</sup>, and the February report will be amended during June. This will also require amendments to the quarterly reports and the annual reports. We will assess the effectiveness and the additional workload of this change in six months.

Target Completion Date: June 20, 2023

## 2. County Criminal Misdemeanors cases were misclassified in the CCOC report.

Our review disclosed two (2) of 860 (0.2%) cases were incorrectly classified under Other Criminal Traffic Uniform Traffic Citations (“UTC”) instead of County Criminal Misdemeanor.

**Objective of Testing:** The objective was to determine whether County Criminal Misdemeanors cases were correctly classified in the CCOC report.

**Data Selection and Reports:** We obtained data from a direct query of the Showcase database (“ShowCase query”) for the County Criminal Misdemeanors subcases. The data contained 1,134 records (equivalent to 860 unique case numbers).

**Scope of Testing:** December 1, 2022 to December 31, 2022.

**Method of Testing:** We matched the ShowCase query to the raw data used to report cases into the Clerk of Court Monthly Outputs Report – Subcases Report (“CCOC Monthly Outputs Report”) to identify cases that were incorrectly classified. (Note: data analysis related to misclassification was conducted for limited subcases selected. Refer to Objectives, Scope and Methodology on page 4 for more details).

**Results of Testing:** There were two (2) of 860 (0.2%) cases incorrectly classified under Other Criminal Traffic – UTC instead of County Criminal Misdemeanor. We noted both cases were related to Disorderly Intoxication pursuant to Section 856.011(1), Florida Statute. The following was noted:

- The Business Analyst stated the statute was erroneously coded within a ShowCase table as a moving violation. The cases should have been coded to County Criminal.
- We noted misclassifications of subcases may impact the total budgeted amount for each subcase. For example, the Misdemeanors/Worthless Checks subcase (as disclosed in the December 2022 CCOC Monthly Outputs Report) represented a weight category of seven (7), which is higher than the Other Criminal Traffic subcase, with a weight category of six (6).

## Recommendations:

- A. Management should correct the ShowCase table to ensure cases reported to ShowCase are accurately classified.
- B. Management should consider reviewing all subcases to ensure accurate classification in the CCOC Monthly Outputs Report.

## Management Responses:

- A. During the audit, the Business Analyst stated corrective action was taken in ShowCase to reflect the correct County Criminal court type for the items detected.  
Target Completion Date: Completed
- B. Operations Systems will randomly review a percentage of subcases during the report preparations process each month to ensure accurate classification.  
Target Completion Date: Completed

## 3. Criminal Traffic – Uniform Traffic Citations (“UTC”) were not reported to CCOC due to data entry errors.

Our review disclosed six (6) of 3,043 (0.2%) were not included in the CCOC report due to data entry error in ShowCase.

**Objective of Testing:** The objective was to determine whether Criminal Traffic – Uniform Traffic Citations (“UTC”) cases were reported to CCOC as per the CCOC Business Rules.

**Data Selection:** We obtained data from a direct query of the Showcase database (“ShowCase query”) for Criminal Traffic – Uniform Traffic Citations (“UTC”). The data contained 3,043 UTCs.

**Scope of Testing:** December 1, 2022 to December 31, 2022.

**Method of Testing:** We matched the ShowCase query to the CCOC Monthly Outputs Report data to identify unreported cases. (Note: Data analysis related to unreported cases was conducted for the subcases as listed in Table 1, page 6).

**Results of Testing:** 96 of the 3,043 (3%) citations were not included in the December 2022 CCOC Report. We selected 12 citations for further review and noted:

- Six (6) citations were filed with the incorrect filed date in ShowCase. For example, one (1) citation had a filed date on March 24, 1974 and we noted it was entered on December 5, 2022.
- Five (5) citations were not included in the CCOC report due to cut-off. This was included in Observation #1.

- One (1) citation was not included in the December 2022 CCOC report because it was filed on February 7, 2023, and entered on February 8, 2023. The case was created in ShowCase on December 4, 2022. We confirmed this was included in the February CCOC Report. The Business Analyst stated this citation was appropriately reported in the correct period because citations are reported based on the docket filed date. The citation was included in the December 2022 ShowCase query provided to our office because the query was based on case creation date.
- We provided the remaining 84 records to the Business Analyst and did not perform further testing.

### **Recommendations:**

- A. Clerk's Operations should correct the effective date for the six (6) cases identified as an exception during the audit.
- B. Clerk's Operations should ensure the filed date within ShowCase is accurate so that the citations can be included in the CCOC Monthly Outputs Report.
- C. Clerk's Operations Systems management should consider performing a quality assurance review to identify incorrect effective dates for cases entered within the period. For example, identify cases entered in the period, but with a filed date in a different year.

### **Management Responses:**

- A. The Business Analyst stated Clerk's Operations corrected the effective date in ShowCase for the six (6) cases identified during the audit.  
Target Completion Date: Completed
- B. Docketing clerks will be reminded of the importance of accuracy when processing case filings.  
Target Completion Date: June 15, 2023
- C. Operations Systems will run a report each month to capture any new cases created and entered with a prior year filing date.  
Target Completion Date: Completed

## **4. Opportunities exist to improve procedures.**

Our review identified opportunities to improve procedures involving counting and reporting cases to CCOC.

Best practices indicate written procedures provide guidance to employees, help ensure processes are performed accurately and consistently in accordance with management's directives and help achieve departmental goals. The Clerk's Operations Systems' Monthly Outputs Playbook includes a comprehensive step-by-step guide on how to properly count

and report cases to CCOC. A review of related processes disclosed the following opportunities for improvement.

The process to approve, review and test changes to Equivant (ShowCase vendor) scripts is not formally documented in a procedure. Clerk's Operations Systems management stated they submit required changes directly to Equivant, and the Clerk's office Information Technology Department ("Clerk's IT") will load newly created scripts to Showcase Quality Assurance ("ShowCase QA") for testing. The Clerk's Operations Systems team will then review the data to determine whether the updated scripts aligned with the request. Once testing is complete, Clerk's Operations Systems will request the new reports be moved to Showcase production.

**Recommendation:**

- A. Update the policies and procedures by incorporating the observations noted above.

**Management Response:**

- A. The process to approve, review and test changes to Equivant scripts will be formally documented in a procedure.  
Target Completion Date: June 30, 2023