

**CLERK & COMPTROLLER
PALM BEACH COUNTY
CRIMINAL COURT ASSESSMENTS &
DISTRIBUTIONS SPECIAL REVIEW**



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Division of Inspector General

Audit Services Unit

February 10, 2010



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The Honorable Sharon R. Bock, Esq.
Clerk & Comptroller

We conducted a management-requested review of the Criminal Court assessments & distributions.

Our objectives were to, 1) determine whether the changes mandated by legislation were properly incorporated into the CJIS assessment and distribution manual, 2) determine whether the changes were correctly incorporated into the Banner Court system rules tables, 3) verify the accuracy of the calculated assessment and distribution to DETC codes for a sample of case transactions to ensure proper application of legislative changes, and 4) determine if the criminal DETC code changes were adequately tested and verified during the implementation process.

Our review was neither designed nor intended to be a detailed study of every process, procedure, transaction or system in each area. Accordingly, the observations and recommendations included in this report are not all-inclusive.

The special review of the legislative changes that became effective July 1 and August 3, 2009 disclosed that Criminal Court Operations effectively implemented the changes in the Banner Court system rules tables. However, we did identify four discrepancies in the CJIS assessment and distribution manual, which require revision to comply with Florida Statutes and the Banner Court system rules tables. Also, opportunities exist to document the procedures used in implementing and verifying the changes.

We appreciate the cooperation of management and staff during the course of this review.

Respectfully submitted,

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Introduction

Background

Assessments and distributions are subject to Florida Statutes (FS). For criminal cases, the most pertinent statutes are F.S. 316, F.S. 318, F.S. 320 and F.S. 322. These statutes are reflected in the Criminal Justice Information System (CJIS) assessment and distribution manual. Distributions are processed monthly and reported in the monthly distributions report when marked final in the Banner Court system. Several changes with varying effective dates were mandated by legislation passed in 2009. The Director of Criminal Court Operations requested a review of the accuracy of assessments and distributions for criminal case filings, focusing on legislative changes effective on July 1, 2009.

During the implementation planning process, Criminal Court Operations reviewed the legislative changes and guidance issued by the Florida Association of Court Clerks and Comptrollers (FACC) to determine what changes were required in the CJIS manual and the Banner Court system rules tables. Their review identified fourteen changes with effective dates in 2009 as follows: seven on July 1, one on August 3 (authorized by county ordinance), four on September 1, and two on October 1.

Criminal Court Operations, Information Technology (IT) and Finance assembled a team to implement and validate the changes. The group worked in sub-teams of two to input the changes into the Banner Court system rules tables and validate each other's work to confirm its accuracy. Status reports were provided to the IT team leader. The final changes to the rules tables were documented and stored by IT.

Assessments and distributions are classified in the Banner Court system using docket codes to describe the transaction type as well as detail codes (referred to as DETC codes). The DETC codes uniquely identify a specific distribution to recipient entities for the portion of the fines, fees, and costs assessed in accord with Florida statutes prescribing such allocations. DETC codes are established at the lowest level needed by the recipient entities to facilitate management reporting and analysis as well as distribution of monies to various entities. There are numerous DETC codes for each of the types of criminal cases and for each docket code.

Scope and Methodology

The Clerk & Comptroller's Audit Services Unit conducted a special review of legislative changes to criminal court assessments and distributions as requested by Criminal Court Operations. Our review was limited to those changes effective July 1, 2009 as well as the change authorized by county ordinance that was effective on August 3, 2009.

The objectives of the review were to:

- Determine whether the changes mandated by legislation were properly incorporated into the CJIS assessment and distribution manual,
- Determine whether the changes were correctly incorporated into the Banner Court system rules tables,
- Verify the accuracy of the calculated assessment and distribution to DETC codes for a sample of case transactions to ensure proper application of legislative changes, and
- Determine if the criminal DETC code changes were adequately tested and verified during the implementation process.

In order to meet these objectives, we conducted interviews, reviewed Florida statutes, reviewed the CJIS assessment and distribution manual, performed data extractions from the Banner Court system rules tables, performed testing of transactions, and performed other procedures that were deemed necessary under the circumstances.

We used data inquiry and extraction software (TOAD® for Oracle) within the Banner Court system to isolate three separate data sets, as defined below, for further analysis and testing.

- Assessment of 10% of any fine allocated to the Clerk, which included:
 - flat amounts recorded as DETC code K143 from July 1 to 15, 2009 (14,753 instances, sample of 30), and
 - clerk-calculated amounts recorded as DETC code K144 from July 1 to 15, 2009 (1,300 instances, sample of 40).

- Assessments indicating crimes against minors that could be expected to include the new \$50 assessment (DETC code S120) effective July 1, 2009 (92 instances from July 1, 2007 to September 15, 2009, sample of 10).
- Higher assessments for court facilities costs per county ordinance as recorded in DETC codes B027 and K045 from August 1 to 15, 2009 (12,528 instances, sample of 20).

Conclusion

The special review of the legislative changes that became effective July 1 and August 3, 2009 disclosed that Criminal Court Operations effectively implemented the changes.

We validated that the legislative changes were properly reflected in the Banner Court system rules tables. In addition, no exceptions were noted in the accuracy of the assessments and distributions for the criminal cases included in our testing. We did identify four discrepancies in the CJIS assessment and distribution manual, which require revision to comply with Florida Statutes and the Banner Court system rules tables. Also, opportunities exist to document the procedures used in implementing the legislative changes into the system and verifying their accuracy.

There were two instances of human error noted in our testing of criminal cases, but these errors were not deemed material and have been verbally communicated to Criminal Court Operations for their information.

Review Team:

Alan Bray, Deputy Inspector General & Audit Manager
Michael Bodle, Senior Auditor

Observations & Recommendations

The review 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 improvement may be needed.

1. Discrepancies were noted in the CJIS assessment and distribution manual

We identified the following discrepancies in the CJIS manual that require resolution.

- a. The generic Order Assessing Cost tables (OAC 4050 and OAC 4040) in the CJIS manual (pages 55 and 58, respectively) for felony and misdemeanor cases do not include the additional assessment of \$50 for certain crimes against minors. This new assessment appears correctly in the Banner Court system rules tables and our testing demonstrated that it is properly applied. DETC code S120 and the new additional \$50 assessment should be included in the OAC tables embedded within the CJIS manual.
- b. The partial payment priority distribution rules in the CJIS manual (page ii of the appendix) indicate that the appropriate assessment for the driver education trust fund (DETC code B022) is \$3, which is incorrect. The correct assessment of \$5 is shown in every other entry in the CJIS manual and our testing determined that the correct assessment is contained in and applied by the Banner Courts rules tables.
- c. The CJIS manual states that violations of F.S. 569.11 (Tobacco Product Purchase by a Minor) and F.S. 562.61 (Alcohol Vaporizing Device – Purchase or Use Noncriminal Violation) result in fines of \$30 and \$255, respectively, and 10% of the fines are allocated to the Clerk’s Public Modernization Trust Fund in the amounts of \$2.50 and \$25, respectively. These amounts do not represent 10% of the fines and appear incorrect. However, a review of the Florida statutes disclosed that the amounts shown in the CJIS manual as fines actually include a \$5 cost; therefore, the 10% allocations to the Trust Fund

(\$2.50 and \$25) are correct. The CJIS manual should clarify that the two fines (\$30 and \$255) each include a \$5 cost, which is not taken into account when the 10% allocation is calculated for the Trust Fund.

- d. We also noted in a prior review of dismissed cases that the fee for establishing a periodic payment plan for fines and fees was incorrectly listed in the CJIS manual as recorded in DETC code K036. The rules tables and our sampled test items in the dismissed cases review recorded the \$25 fee in DETC code K125. The correct DETC code (K125) should be recorded in the CJIS manual.

Recommendation:

- A. Revise the CJIS assessment and distribution manual to address the discrepancies noted.

Management Response:

- A. The discrepancies in the CJIS assessment and distribution manual noted above have been corrected to reflect the following:
- DETC S120 (crimes against minors) has been added to both the misdemeanor and felony OAC (pages 55 and 58, respectively).
 - DETC B022 (Driver Education Trust Fund) has been corrected to reflect \$5 in the partial payment priority distribution rules (page ii of the appendix).
 - The fine amount for tobacco violations and purchasing an alcohol vaporizing device has been corrected to reflect \$25 and \$250, respectively.
 - The DETC for the establishment of a collections agreement was corrected to K125. K036 is no longer an active DETC Code.

2. Opportunities exist to document procedures used in implementing and verifying legislative changes

The process of implementing legislative changes into the Banner Court system and verifying their accuracy is not documented.

Criminal Court Operations, Information Technology (IT) and Finance assembled a team to implement and validate the legislative changes into the Banner Court

system. While the changes required to the rules tables were documented in an Excel spreadsheet, the process used and steps taken were not documented.

Best practices in internal controls indicate that written procedures should be in place to ensure accuracy and consistency of processes.

Recommendation:

- A. Prepare written procedures documenting the process of implementing legislative changes into the Banner Court system and verifying their accuracy.

Management Response:

- A. Procedures will be implemented to ensure all legislative changes to the court system are fully verified and documented prior to the go-live date of any future changes.

Target Completion Date: 7/31/10