


**Collier County  
Clerk of the Circuit Court  
Internal Audit Department**

## **Management Advisory 2007 – 2**

**To:** Dwight E. Brock Clerk of the Circuit Court   
**From:** Anthony C. Fernandez Internal Audit Manager  
**Through:** Crystal K. Kinzel Finance Director  
**CC:** Richard Presnell Courts Director  
Patrick Blaney Senior Internal Auditor (Auditor-In-Charge)  
Audit File  
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### **Summary Reporting System Monthly Filings**

#### **BACKGROUND**

According to the Introduction to the *2002 Summary Reporting System Manual (SRS Manual)*, the Supreme Court of Florida developed a uniform case reporting system commonly known as the Summary Reporting System (SRS), pursuant to § 25.075, Florida Statutes. The SRS provides the Office of the State Courts Administrator (OSCA) with data that assists the Supreme Court in its management and oversight role. The primary purpose of the SRS is the certification of need for additional judgeships. The SRS provides the primary data to project the need for additional judgeships.

The OSCA periodically conducts audits of each Florida county's SRS monthly reports. In March 2007 the OSCA audited Collier County's SRS report filings for calendar year 2004. The auditors wrote, "Overall, the audit revealed that effective procedures have been implemented for accurately reporting SRS filings data for all of the audited divisions. Also, the results suggest that your staff is doing a commendable job of ensuring that SRS data is accurately reported to the OSCA." The OSCA defines compliance as an error rate of less than 5%, and their report did mention one area of non-compliance. In the Other Circuit Civil division, the overall error rate was 10%, entirely comprised of Case Type errors. The Clerk of the Circuit Court directed the Internal Audit Department to replicate, as nearly as practicable, the OSCA audit, in order to ensure and maintain the effectiveness of internal controls on an ongoing basis.

Internal Audit examined the Clerk's SRS monthly reports filed with the OSCA from January 2007 through June 2007. We looked at case filings in the divisions of Circuit

Criminal, Domestic Relations, Circuit Civil, Probate, Juvenile Delinquency, Juvenile Dependency, County Criminal, and County Civil and Small Claims. The OSCA staff worked with us to identify a minimum number of cases to represent a valid sample. Our review tested 340 randomly selected case files out of 13,074 (2.6%) newly opened cases in that period. Our objective was to test compliance with the reporting requirements of the *SRS Manual*.

We collected specific information involving new case filings from randomly-selected case files. We compared this information with corresponding data contained in the monthly reports, and documented any exceptions. Our inspection focused on four particular types of errors:

- Case Type – case is reported as a different type from that reflected in the file,
- Time Frame – case is reported filed in the wrong month,
- Unit of Count – case is either not reported (underreporting), or reported more than once (overreporting), and
- General Reporting – any other reporting error not described above.

This report includes an Executive Summary of compliance findings, a discussion of audit Results and Conclusions, and a List of Exceptions by Court Division.

**EXECUTIVE SUMMARY**

**COLLIER COUNTY SUMMARY REPORTING SYSTEM FILINGS  
COMPLIANCE WITHIN COURT DIVISIONS AUDITED**

COURT DIVISION	Unit of Count Error	Error %	Comp	Case Type Error	Error %	Comp	Time Frame Error	Error %	Comp	Reporting Error	Error %	Comp	Overall Compliance
Circuit Criminal (n=39)	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Domestic Relations (n=53)	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Other Circuit Civil (n=28)	0	0%	<input checked="" type="checkbox"/>	2	7.1%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Probate (n=26)	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Juvenile Delinquency (n=12)	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Juvenile Dependency (n=3)	1	33.3%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
County Criminal (n=106)	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
County Civil & Small Claims (n=73)	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	0	0%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

The columns reflect compliance for each error type by court division. If the cumulative error rate is less than 5%, OSCA considers that division in compliance with its measurement threshold. Compliance is shown by a check mark. Non-compliance is shown with an "X." The period tested is from January 1 through June 30, 2007.

## RESULTS

The case files audited from each court division were supplied by Clerk's staff and have filing dates from January 1 through June 30, 2007. We found no Time Frame or General Reporting type errors in this audit, nor did we find any reporting exceptions in the Circuit Criminal, Domestic Relations, or County Civil & Small Claims case files in our sample. The following section details discrepancies for any categories that exceeded the OSCA's "less than five percent" error margin used as measurement for the determination of compliance. Although this audit of SRS data revealed that effective procedures have been implemented for accurately reporting filings data in most of the divisions reviewed, the findings demonstrate that the Other Circuit Civil and Juvenile Dependency divisions are non-compliant with the reporting requirements in the *SRS Manual*.

### Significant Discrepancies

- We found two Case Type errors (7.1%) among the 28 Circuit Civil cases we tested. This error rate is non-compliant with the OSCA's reporting measurement threshold.
  - One Contract/Indebtedness case was incorrectly reported as a Real Property Mortgage Foreclosure.
  - One Other Civil Construction Lien case was incorrectly reported as a Real Property Mortgage Foreclosure.
- We found one Unit of Count underreporting error (33.3%) among the three Juvenile Dependency cases we tested. The case was not reported because the correct date field was not used when the case was opened. This error rate is non-compliant with the OSCA's reporting measurement threshold. The Juvenile supervisor corrected this error.

### Other Issues

- If Civil Courts amends a Summary Reporting System (SRS) monthly report, their policy is to discard the predecessor report and its audit trail, and to retain only the latest amended filings. The OSCA has endorsed this procedure, believing that there is no need to keep inaccurate data. However, by retaining all initial and amended SRS filings and recording each specific cause behind the amended filing, management would have a means for studying the errors and other changes that drive the amendment process. For example, Civil amended SRS reports for January through June 2007. Copies of cover letters dated August 23, 2007, stated, "*The amended numbers have been highlighted.*" However, none of the changes were highlighted on any of these six report copies when we obtained them. Civil staff subsequently highlighted the copies. Discarding all but the latest SRS monthly reports eliminates this potential management tool for tracking or measuring the underlying causes of amended filings.

## **CONCLUSION**

Given the reporting exceptions noted above, we recommend that appropriate supervisors review the applicable sections of the *SRS Manual* with staff responsible for the above findings, particularly the Circuit Civil Case Type errors and the Juvenile Dependency Unit of Court error.

Civil Courts management should correct all exceptions, file amended SRS reports with the OSCA, and consider ongoing review for those non-compliant areas. Internal Audit will continue to periodically monitor SRS filings for compliance, and expand sampling in areas of non-compliance.

Civil Courts management also should consider the potential benefits of retaining all Summary Reporting System monthly filings, both initial and succeeding amended filings, and clearly delineate and develop a tracking system to understand the causes behind filing errors.

## **COURTS MANAGEMENT'S RESPONSE**

Please note the responses below. They satisfactorily address each of the issues that were found and noted by the auditors during the recent audits of the court departments.

My staff appreciates the efforts and thoroughness of the audit. Our goal is to correctly reflect everything that occurs in our offices. They have helped us achieve this goal.

### **Circuit Civil Case Type Errors**

During the OSCA audit, it was brought to our attention that construction lien foreclosure were being incorrectly reported. We investigated the situation and found that there was a training issue. That matter has been resolved and a report was run and all cases were checked, corrected and verified. We are not yet done with this process as it is very time consuming. The two cases that internal audit found have since been corrected. We will be submitting amended reports to the OSCA upon completion of the correction process.

### **Other Issues**

When reports are amended each case is reviewed by the supervisor and the Clerk who made the error is shown the mistake and instructed as to proper procedure.

There seems to be an assumption that audit trails are used for some purpose other than by OSCA at the time of an Audit. This is not the case. The Summary reporting sheets and the totals are what we submit to OSCA, the reporting trails are simply maintained by us for the three year time required period for use in an Audit. I can think of no value to the Clerk, management staff or records management staff to retain multiple audit trails that have been amended.

We know to amend our SRS reports by log sheets. We keep these until the time of amendment. These logs are used to determine if we have training issues or if it is individual human error. Once the amendment is made we discard these logs as appropriate action has been taken. These logs provide the Supervisors and Civil management the tools to keep track of training issues and the occurrence of human error. No mention of these logs was made in this draft of findings.

When a report is amended we are to highlight the reports submitted to OSCA. In this latest round of amendments, we forgot to highlight our copies. It should be noted, we highlight totals only. No individual case is indicated.

### **Conclusion**

I can think of no benefit to retain old Audit trails since they are only used by OSCA staff and not the Clerk.

Our monthly log of errors is our tool to determine if the errors are created by training issues or are human error. We work on our reporting skills on a daily basis by showing errors to clerks and retraining when necessary.

The Summary reporting sheets are totals. I can see no value in keeping all versions submitted because they are totals only. They do not reflect individual cases, and therefore I cannot determine a use for them, other than taking up space that I do not have.

### **Juvenile Dependency Unit of Count Error**

This is a training issue that has been discussed with the employee. The new system will take care of this problem in the future.

## **INTERNAL AUDIT'S RESPONSE**

Regarding our recommendation to consider retaining all SRS filings to track filing errors and other changes, we do not presume "that audit trails are used for some purpose other than by OSCA at the time of an Audit." Rather, we point out that they could serve as a management tool in tracking historical trends. Likewise, discarding the logs used to identify training issues or human error, without recording the logs' data somewhere other than in institutional (human) memory, precludes the ability to identify comprehensive trends over time and to provide written record in the event of management changes. Further, we found no exemption from the application of Florida Statutes Chapter 119, Public Records, regarding these SRS filings, leading us to believe that they are public records, and subject to legislatively imposed custodial and retention requirements, including a three year minimum retention.

## List of Exceptions by Court Division

Table 1  
Collier County SRS Audit  
Other Circuit Civil Discrepancies

Case Number	Internal Audit	Courts Division	Filings Error
07-411-CA	Contract Indebtedness	Real property mortgage foreclosure	Case Type
07-46-CA	Other civil construction lien	Real property mortgage foreclosure	Case Type

Table 2  
Collier County SRS Audit  
Juvenile Dependency Discrepancies

Case Number	Internal Audit	Courts Division	Filings Error
07-29-DP	Petition filed 3/8	Not found on audit trail	Unit of Count