



Inspector General Insights

Background: Items entered as evidence in Court cases is thereafter maintained as inventory in a secured vault, under the custody of the Clerk's Court staff. We audited the Civil and Criminal Court Evidence inventory using the master list of exhibits generated from the Showcase case management system. The same evidence may be used in multiple trials when there is more than one defendant in the case, requiring the elimination of duplicate exhibit references.

The population tested was as follows:

Evidence	Total Exhibits	Duplicates	Actual # Items	# Sampled	% Sampled
Money	91	25	66	66	100%
Drugs	419	78	341	47	14%
Weapons	410	77	333	99	30%
Other	172	16	156	31	20%
Total	1,092	196	896	243	27%

Objective: Our objectives were to ensure:

- The internal controls over criminal, traffic and civil evidence are working effectively.
- Evidence is being held in compliance with judicial processes and statutes.
- The ShowCase listing of exhibits and "Chain-of Custody" records are accurate and complete.
- The destruction or disposal of evidence is properly authorized.
- The Clerk can acknowledge possession and control of the vault inventory of evidence as listed.

Scope: In order to meet the objective of our audit, we physically examined selected samples to verify the existence, security and control over evidence. We tested a stratified sample, testing the riskier or more financially liquid evidence with greater frequency. We had a general discussion with the Civil and Criminal Court Evidence Custodians' management and staff regarding their processes, and we reviewed supporting documentation as needed.

Our scope was limited, as we were only able to count and verify \$1,249.98 of the total \$23,884.74 in cash as listed, as the majority of funds was in sealed evidence bags. The Clerk receives all evidence "As-Is" once presented in Court, and Clerk staff does not open/close/seal or manipulate the evidence in any way, unless authorized by a judge. This limited our ability to verify the actual funds on hand.

Observations:

What's Working:

- ✓ Our samples selected from the inventory listing, as traced to the physical evidence, were 100% compliant for existence.
- ✓ Our samples selected from the physical location of the inventory, back to the inventory listing, were 100% compliant for inclusion in the listing.
- ✓ We commend the Courts Department for their commitment to professionalism as shown by their Evidence Supervisor completing the PEAf accreditation process.

Opportunities for Improvement:

- The newly appointed Evidence Supervisor was recently certified by the Property & Evidence Association of Florida, Inc. She has a detailed plan to rearrange the vault, revise the policies and procedures, dispose of older evidence that can be released, and other improvements underway. The final plans and procedures were not ready at the time of our audit.

Recommendations & Actions:

- In our next audit, we will review the updated policies and layout for the evidence vault, as described above.

Conclusion: The internal controls over criminal, traffic and civil evidence are working effectively, and the inventory listing appears accurate and complete. Based on our findings, the Clerk acknowledged possession and control of the vault inventory of evidence as listed.

Total # Assets Audited	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	# Observations / Recommendations
243	N/A	N/A	N/A	1