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Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

Audit of Clerk of the Circuit Court
Civil Court Records Support/Family

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APRIL 28, 2016
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April 28, 2016

The Honorable Ken Burke
Clerk of the Circuit Court and Comptroller

We have conducted an audit of the Clerk of the Circuit Court Civil Court Records Support/Family Section. Our audit objectives were to determine if:

- Child support payments received were disbursed in compliance with Florida Statutes Chapter 61.
- Case files were accurately documented.
- Delinquency accounts were processed appropriately.
- Child support was enforced appropriately.

We conclude that the Clerk of the Circuit Court Civil Records Support/Family Section is operating in accordance with Florida Statutes. Overall, the Support/Family Section is performing effectively, with minor manual processing issues in some areas of operation. New family case intake is appropriate. New child support cases that are received are processed appropriately, but additional training may help prevent human errors in the manual components. Child support payments are received and disbursed in compliance with Florida Statutes. Delinquency notices are generally processed and sent as required. Support enforcement, such as judgments by operation of law, driver’s license suspensions, and writs of bodily attachment, are all processed according to Florida Statutes.

Opportunities for Improvement are presented in this report.

We appreciate the cooperation shown by the staff of the Clerk of the Circuit Court Civil Court Records Department (Support/Family Section) during the course of this review. We commend management for their responses to our recommendations.

Respectfully Submitted,

[Signature]

Hector Collazo Jr.
Inspector General/Chief Audit Executive
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INTRODUCTION

Synopsis

The Clerk of the Circuit Court Civil Court Records Support/Family Section is operating in accordance with Florida Statutes. The operations use several automated applications, but requires a large amount of manual interface. The delinquency processing and documentation to support the transactions are proper.

Scope and Methodology

We conducted an audit of the Clerk of the Circuit Court Civil Court Records Support/Family Section (Support). Our audit covered an evaluation of the internal controls for family case intake, establishing and maintaining new child support cases, payment receipts and disbursements, and child support enforcement.

The objectives of our audit were to determine if:

- Child support payments received were disbursed in compliance with Florida Statutes (F.S) Chapter 61.
- Case files were accurately documented.
- Delinquency accounts were processed appropriately.
- Child support was enforced appropriately.

In order to meet the objectives of the audit, we:

- Interviewed management and staff to understand the processes, procedures, and internal controls for the child support function.
- Reviewed and tested, on a sample basis, child support case files, delinquent accounts and subsequent enforcement, and the payment receipt process.
- Evaluated the procedures and internal controls for the related processes.

Our audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and the Principles and Standards for Offices of Inspector General, and accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was September – December 2015. However, transactions and processes reviewed were not limited by the audit period.
Overall Conclusion

We conclude that Support is operating in accordance with Florida Statutes. Overall, Support is performing effectively, with minor manual processing issues in some areas of operation. New family case intake is appropriate. New child support cases that are received are processed appropriately, but additional training may help prevent human errors in the manual components. Child support payments are received and disbursed in compliance with Florida Statutes. Delinquency notices are generally processed and sent as required. Support enforcement, such as judgments by operation of law, driver’s license suspensions, and writs of bodily attachment are all processed according to Florida Statutes.
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<td>Management ensure that the child support system is updated appropriately and evaluate opportunities to increase staff awareness to avoid manual errors in the future.</td>
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<td>2</td>
<td>Party's Personal Information Did Not Agree Between Odyssey And The Child Support System.</td>
<td>Concur</td>
<td>Planned</td>
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<td>Management ensure that personal information related to parties of child support cases be updated in Odyssey to remain current. Management should discuss the clerical error with staff to assure non-recurrence.</td>
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<td>Various Minor Operational Issues.</td>
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<td>Management ensure that processes are updated related to the operational issues noted so that inadvertent errors do not repeat. Specifically:</td>
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<td>A. Ensure exception reports are signed upon review and maintained.</td>
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Background

The Clerk of the Circuit Court and Comptroller (Clerk) is the official record keeper for matters related to court ordered child support and has a vital role as an essential participant in the establishment, modification, collection, disbursement, and enforcement of child support orders and payments. The Clerk maintains the official payment record of the court for assessments, payments received, arrearages, liens, and current mailing addresses of all parties.

Support is one of six sections under the Clerk of the Circuit Court, Civil Court Records Department. The other sections are Counter Services, Court Registry, Mailroom, Certification, Self-Help Center, Night Shift, Process/Legal, and Intake/Appals/Evidence. Support has 1 supervisor and 13 employees, 2 of which are Senior Fiscal Records Specialists, 8 of which are Fiscal Records Specialists, and 3 of which are Court Records Specialists. The Civil Court Records Department has 80 full-time equivalent employees.

In 1992, the state legislature mandated a statewide Child Support Enforcement Collection System (CLERC system) whereby data on child support payers, arrearages, and other statistical information would be captured in the local system and transmitted daily through the Florida Court Clerks & Comptrollers (FCCC) to the Florida Department of Revenue (DOR) in Tallahassee. The CLERC system, which is maintained by the FCCC, resulted in standardized payment processing throughout the state and is used to assist in the discharge of the Clerk’s responsibility related to enforcement activities.

In October 1999, the Clerk began participating in the State Disbursement Unit (SDU), which is operated by a contractor with oversight by DOR. The SDU is responsible for the collection and disbursement of payments for all child support cases enforced by DOR pursuant to Title IV-D of the Social Security Act. In addition, the SDU is responsible for all child support cases not being enforced by DOR pursuant to Title IV-D of the Social Security Act in which the initial support order was issued in this state on or after January 1, 1994, and in which the obligor's child support obligation is being paid through an Income Deduction Order (referred to as private cases). As of April 2001, per the cooperative agreement between the Clerk of the Circuit Court and DOR, the SDU also processes all other child support case collections and disbursements for Pinellas County, which are also referred to as private cases.

Payment information is downloaded each day from the SDU via the CLERC system. Payments received are processed and then forwarded to the proper party by the SDU Office. Support has access to update the CLERC system as necessary. For example, certain payments may not be automatically posted to cases during the download process and need to be researched to determine where the payment should be posted. Support staff will review the case information and manually post these payments to the CLERC system before approving the release of these payments by SDU.
Support also processes the intake of DOR child support cases, which include Administrative Cases, Requests to Register Foreign Support Orders, Notice of Filing Uniform Interstate Family Support Act (UIFSA) cases, and Foreign Notice to Clerk to Assign Case Numbers. DOR cases are generally received via U.S. mail and processed by scanning the case documents into Odyssey and manually entering the case information into the CLERC system if applicable.

Delinquency Notices, Judgment Liens, Lien Payoffs, correspondence regarding support accounts, Motions to Contest a Delinquency, Driver's License Suspensions, Writs of Bodily Attachment, and other miscellaneous pleadings regarding support are also processed by Support. These pleadings are generally received and scanned into Odyssey by the Clerk's Night Shift Section. The Night Shift Section will forward these cases to the Support queue in Odyssey, where Support staff review and process the pleadings. Support may have to enter these cases into the CLERC system, update case information in Odyssey, or both.

Family case intake includes processing dissolution of marriage, name change, paternity, and adoption cases filed through the e-filing portal (or occasionally in person) by docketing the cases into Odyssey. In addition to processing new family cases, Support is responsible for the initial summons issuance for all family cases. Family Intake staff access the e-filing portal and automatically transmit the case documents to Odyssey after their initial review. Once in Odyssey, the Support staff's role is complete in the process, except for adoption cases. Adoption case documents are printed and sent to various court employees for further processing, depending on the type of adoption.

Support relies heavily on the staff's knowledge of the processes because a majority of the work is manual. Since Odyssey and the CLERC system are not connected, information is either manually entered from one to the other, or data from one is used to identify changes needed in the other.
OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures, and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. New Case Information Was Not Entered In The Child Support System.

We noted that in two instances, discussed below, cases were not entered or updated appropriately in the child support system. Florida Statutes 61.181(3)(a) states that the Clerk shall maintain records listing the obligor’s name, address, social security number, place of employment, and any other sources of income, the obligee’s name, address and social security number, the amount of support due as provided in the court order, the schedule of payment as provided in the court order, etc.

A. We tested 5 of 44 total new child support cases received in Odyssey from the Night Shift Section during the period of December 8 – 14, 2015. We noted that in one instance, the new child support case was not created in the child support system (Case #12-002646-FD) due to an oversight by staff. The case was entered after we discussed it with management.

B. We tested 5 of 27 total new writs of bodily attachment received in Odyssey from the Night Shift Section during the period of December 8 – 14, 2015. We noted that in one instance, the writ included an order of contempt that established the writ and also established new payment terms, which were not entered into the child support system (Case #0111657-FD). The writ warning and amount due to purge the writ were entered on the parent case instead of the sub-case. The new payment terms and memo were not entered on either case due to an oversight by staff processing the writ. The case terms were added and the warning and amount due were added to the appropriate case after we discussed the case with management.

In both instances, the cases were delayed being processed because of the oversight since the effective dates of the orders passed before we alerted management of the errors.

We recommend management ensure the child support system is updated appropriately and evaluate opportunities to increase staff awareness to avoid manual errors in the future.

Management Response:

Civil Court Records agrees with the findings and will ensure the child support system is updated appropriately, and will frequently review procedures to increase staff awareness.
2. **Party's Personal Information Did Not Agree Between Odyssey And The Child Support System.**

For one of the cases reviewed, the non-custodial parent’s address was not updated in Odyssey. The address from the most recent demographic information sheet did not appear in the Odyssey "Parties" section, but did get updated in the child support system. We reviewed 5 of 44 total new child support cases received in Odyssey from the Night Shift Section during the period of December 8 – 14, 2015.

Florida Statutes 61.181 requires that the Clerk’s records are up to date with correct contact information for all parties involved. We were unable to determine what caused the difference in information in Odyssey. Since inaccurate information can lead to errors when processing future child support transactions, management should determine if additional training is needed to reinforce the manual components of case maintenance.

**We recommend** management ensure that personal information related to parties of child support cases be updated in Odyssey to remain current. Management should discuss the clerical error with staff to assure non-recurrence.

**Management Response:**

Civil Court Records agrees with the findings and recommendations. Discussions have been conducted with staff regarding the clerical errors and will be reviewed routinely for familiarity.

3. **Various Minor Operational Issues.**

We noted minor operational issues that relate to child support processing. Although the items do not represent a major risk to the operations, addressing the issues will improve the internal controls in that area:

A. We reviewed exception reports on all working days (21) in September 2015 and noted the following:

- DOR Pending Receipt of Order Cases Report – 3 (14%) of 21 were not signed.
- Stop Payment/Void Report – 5 (24%) of 21 were not signed.
- Changed Address Report – 8 (38%) of 21 were not signed.
- Misapplied Processed List – 6 (29%) of 21 were not signed.
- SDU Pending Receipts Report – 2 (10%) of 21 were missing.

We were unable to determine the cause for the missing reports or the reports that were missing signatures. There is no documented assurance that the reports were reviewed
and processed if they are not signed and maintained consistently. Additionally, it is
difficult to determine if exceptions were processed without documentation. Exception
reports that are reviewed for data accuracy should be signed to indicate they have been
processed and should be consistently maintained so that it is known if exceptions exist
for a specific day. The department internal procedures are silent on the requirement of
the performing staff to approve the report review.

B. Out of 27 total cases reviewed on September 9, 2015, 7 cases were determined to be
delinquent and sent delinquency notices and 20 cases were not. We reviewed all 27
cases and noted that 1 of the 20 that was not sent a delinquency notice should have
been sent a delinquency notice.

The case was delinquent for over 15 days and for an amount greater than the periodic
payment plus $5.

<table>
<thead>
<tr>
<th>Case #</th>
<th>Delinquency Amount as of 9/9/15</th>
<th>SUPPORT Obligation</th>
<th>Obligation + $5</th>
</tr>
</thead>
<tbody>
<tr>
<td>14-0001443-FD</td>
<td>$40.25</td>
<td>$35.00</td>
<td>$40.00</td>
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</table>

We noted the delinquency notice was eventually sent for this case on November 3,
2015. Staff indicated the case must have been missed when reviewing the delinquency
report on September 9, 2015. Without notifying a customer of their delinquent account,
it cannot be resolved. Per Florida Statutes 61.14(6)(b)(3):

“When an obligor is 15 days delinquent in making a payment or installment
of support and the amount of the delinquency is greater than the periodic
payment amount ordered by the court, the local depository shall serve
notice on the obligor informing him or her of…”

C. We reviewed 5 of 24 total motions to contest received in Odyssey from the Night Shift
Section during the period of December 8 – 14, 2015. For 3 of 5 (60%) motions to
contest, it was not clear if a copy of the motion to contest was sent to the petitioner.
Support indicated they send a copy of the motion to all parties when they send the
notice of hearing, but the motion to contest is not documented as sent by Support. For
the two cases where we reviewed the certificate of mailing of the motion, it was sent by
another Civil Court Records section. Management indicated that although internal
procedures require a copy of the motion to be sent to all parties, current procedures do
not require documentation of this step.
We recommend management ensure that processes are updated related to the operational issues noted so that inadvertent errors do not repeat. Specifically:

A. Ensure exception reports are signed upon review and maintained.

B. Ensure delinquency notices are sent according to Florida Statutes.

C. Adjust procedures for processing motions to contest to ensure that when they are not being mailed to all parties by another Civil Court Records section, that they are documented and mailed by Support.

Management Responses:

A. Civil Court Records agrees and will update and develop written policies and procedures to ensure exception reports are signed upon review and maintained.

B. Civil Court Records will review the Florida Statutes to ensure delinquency notices are sent in accordingly.

C. Civil Court Records agrees and has developed and implemented written policies and procedures to cease mailing courtesy copies.
DIVISION OF INSPECTOR GENERAL
KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PINELLAS COUNTY, FLORIDA

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