

**Audit of the Accountability of  
Traffic Citations in Orange  
County - Orange County  
Sheriff's Office**

**Report by the  
Office of County Comptroller**

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**Report No. 437  
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February 4, 2014

Jerry L. Demings, Sheriff

We have conducted an Audit of the Accountability of Traffic Citations in Orange County. The audit was limited to reviewing the accountability of citations from initial receipt with the Orange County Sheriff's Office through final disposition at the Orange County Clerk of the Court's Office. The period reviewed included citations recorded as written from November 1, 2009 to June 30, 2011, and including the final disposition of citations recorded in the Clerk's Office through August 31, 2013.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Responses to our Recommendations for Improvement were received from the Sheriff's Office and are incorporated herein.

We appreciate the cooperation of the personnel of the Orange County Sheriff's Office during the course of the audit.

Martha O. Haynie, CPA  
County Comptroller

c: Orange County Board of County Commissioners  
Captain Ronald Chapman, Orange County Sheriff's Office

# EXECUTIVE SUMMARY

## Executive Summary

Orange County deputies write hundreds of traffic citations every week, using uniquely numbered citations from books issued to the Sheriff's Office by the State. We conducted an audit of the accountability of traffic citations in Orange County with our audit work in the Sheriff's Office focused on ensuring documentation was sufficient to account for the citations from the point they were received from the State until the citations final disposition. This included reviewing written citations transferred to the Orange County Clerk's Office (Clerk's Office) for collection and processing, or other documented disposition of the citations (void, returned to inventory, etc.). The period reviewed was for citations recorded as written from November 2009 to June 2011 and their final disposition recorded in the Clerk's Office through August 2013.

The process for tracking these books and the individual citations is prescribed by Florida Statutes, State rules, and Sheriff Office procedures. It is designed to provide appropriate safeguards and documentation from the point the citation books are received at the Sheriff's Office until they are forwarded to the Clerk's Office for processing and collection, or are otherwise documented as unavailable for use. Without these safeguards, the potential for lost or misused citations is increased.

Based on the results of our testing, we found the citations sent by the State of Florida to the Sheriff's Office were accurately recorded in the Sheriff's Office records. In addition, sufficient evidence was maintained for the citations written and forwarded to the Clerk of the Court's Office for processing and collection. Notwithstanding the above, records to document the disposition of citations issued to a deputy, and not recorded as written, are not sufficient.

During our review we noted the following:

- Citations within otherwise completed books which were not forwarded to the Clerk's Office and could not be located or otherwise accounted for by the Sheriff's Office.
- Citations written for traffic violations that were placed on hold for extended periods. In some instances, it appears the citations on hold were eventually voided and a new citation was not issued in replacement.
- Inadequate documentation to support records deleted in the citation computer system.

Recommendations for Improvements were developed and discussed with Sheriff's Office personnel, who concurred with three of our recommendations and partially concurred with the fourth. As noted in this report, corrective action has begun or is planned.

# ACTION PLAN

**AUDIT OF THE ACCOUNTABILITY OF TRAFFIC CITATIONS IN ORANGE COUNTY –  
ORANGE COUNTY SHERIFF’S OFFICE  
ACTION PLAN**

NO.	RECOMMENDATIONS	MANAGEMENT RESPONSE			IMPLEMENTATION STATUS	
		CONCUR	PARTIALLY CONCUR	DO NOT CONCUR	UNDERWAY	PLANNED
1.	We recommend the Sheriff's Office review the citation inventory process and ensure sufficient documentation exists to account for all citations from the receipt from the State to the issuance to an officer. This system should also include evidence of the issuance, return, and reissuance of citation books to officers, as applicable.	✓			✓	
2.	We recommend the Sheriff's Office review their citation inventory process and ensure sufficient procedures are in place to document the disposition of all citations. This system should include evidence of lost, destroyed, or otherwise unusable citations, and a reconciliation to ensure all remaining citations written in completed books were forwarded to the Clerk's Office.	✓			✓	
3.	We recommend the Sheriff's Office implement a process for identifying and tracking citations on hold (or effectively on hold) and ensure that they are resolved timely.	✓			✓	
4.	We recommend the Sheriff's Office review their system controls to prevent and detect deleted entries and ensure adequate support is maintained for all deleted citations.		✓		✓	

# INTRODUCTION



### Background

The State of Florida Department of Highway Safety and Motor Vehicles (DHSMV) prepares and supplies every traffic enforcement agency in the State, including the Orange County Sheriff's Office (Sheriff's Office), Uniform Traffic Citations (UTC) in pre-numbered books containing 25 tickets. Citations for Driving under the Influence (DUI citations) are also sent by DHSMV to the Sheriff's Office in books containing 10 tickets. Traffic citations may also be produced by electronic means (e-tickets), but must be consistent with DHSMV procedures.

Florida Statutes and DHSMV Procedures govern the traffic citation process. This includes the documentation requirements for the transfer of citations from the State to traffic enforcement agencies and the transfer of written citations from traffic enforcement agencies to the Clerk of Court. As part of these requirements the Sheriff's Office sends a transmittal with the written citations, showing the individual citation numbers and a count of the citations transferred, to the Orange County Clerk of Court (Clerk's Office). Night clerks at the Sheriff's Office enter the citation information into the Sheriff's Office computer database system (Tiburon system), which generates the transmittal sheet. Citations created using e-ticket machines have citation information loaded from the machine into the Sheriff's Office Tiburon system. Once citations are transferred and received by the Clerk's Office, the transmittal is signed and returned to the Sheriff's Office. Upon receipt, the Clerk's Office scans the citations and manually enters the driver and charge information into the Clerk's Office database computer system. The information in the Clerk's Office system is used in tracking the disposition of the citation in the court system; whether payment, traffic school or a court appearance is required.

From data provided by the Sheriff's Office during the audit period (November 1, 2009 to June 30, 2011) there were 181,479 traffic citations recorded as written by the Sheriff's Office, not all of which were applicable for our review. Orange County Ordinances contain multiple provisions for fees to be collected from violators issued citations. A review

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### **Scope, Objectives, and Methodology**

of these fees indicated that, at a minimum, \$50 is charged for each non-criminal traffic citation while penalties for criminal citations are decided by the Court.

The audit scope includes reviewing the accountability of citation books in inventory, issued to officers, written, destroyed, or transferred to the Orange County Clerk's Office (Clerk's Office) for final disposition.

The objective of the audit was to determine whether the citation books sent by the State of Florida to the Sheriff's Office were tracked and accounted for from receipt through transfer to the Clerk's Office or other documented disposition.

Information documenting the citation books provided by the State was reviewed against the records maintained by the Sheriff's Office to ensure that all citation books were either present in their inventory or signed out to officers.

Citation books that appeared to no longer be in use were reviewed to ensure that all the individual citations within each book were accounted for by the Sheriff's Office. A sample of citations not recorded as written in these books was selected for further review to determine citation disposition.

To ensure that citations recorded as written by the Sheriff's Office were transferred to the Clerk's Office, we compared data recorded by the Sheriff's Office against citation data recorded by the Clerk's Office.

Our review did not consider control procedures in place to prevent errors in data entry or citations omitted from being recorded. The focus of our review was ensuring the inventory of citations was appropriately accounted for from receipt to final disposition. However, while certain aspects of the inventory process were reviewed, a complete inventory of all citations was not performed.

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### Overall Evaluation

Based on the results of our testing, we found the citation books sent by the State of Florida to the Sheriff's Office were accurately recorded in the Sheriff's Office records. In addition, sufficient evidence was maintained for the citations recorded as written and forwarded to the Clerk of the Court's Office for processing and collection. Notwithstanding the above, records to document the disposition of blank citations issued to a deputy, and not recorded as written, are not sufficient. Opportunities for improvement are described herein.

# RECOMMENDATIONS FOR IMPROVEMENT

**1) Improvements Are Needed in the Sheriff's Office Citations Inventory and Issuance Process**

During our review of the citation issuance process by the Sheriff's Office, we identified 277,650 citations documented by the State of Florida DHSMV sent to the Orange County Sheriff's Office. Once received by the Sheriff's Office, each citation book and the range of citations within each book are recorded in a spreadsheet that is used in the issuance process. The citation books are then stored in a locked room, with a small number kept in the office in a locking file cabinet for ease of distribution. When a citation book (or partial book) is provided to an officer, a printed copy of this spreadsheet is signed by the officer and a receipt page within each book is signed (for unused books) by the Traffic Coordinator and officer to acknowledge issuance and receipt of the book. In addition, an entry for the issuance is created within the Sheriff's Office citation system (Tiburon System). When citations are used they are recorded into another file in the Tiburon system, which creates transmittals forwarded to the Clerk's Office with the written citations for final disposition. In reviewing the process of issuing citation books to officers, we noted the following concerns:

- A) Several citation books within the file cabinet were pre-signed by the Traffic Coordinator. We were informed that this was done so the books could be distributed to the officers in the Traffic Coordinator's absence. Further, we were informed, that if there are no pre-signed ticket books available, other staff members sign the receipts with the Traffic Coordinators name. A notation to record the employee that actually issued the book is not prepared.
- B) The locking cabinet was kept unlocked during the day, and at night all clerks on duty had access to a key which unlocks the cabinet.
- C) A cursory review of the data file showing citations written against the file of citation books issued to officers noted over 2,800 written citations during the

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## RECOMMENDATIONS FOR IMPROVEMENT



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audit period that were not in books recorded issued to an officer. This indicates that the system data documenting books issued to officers is not complete.

- D) We noted several instances where citations were not recorded as returned or reassigned when officers left the employment of the Sheriff's Office.

An effective inventory system for the secure receipt, storage and issuance of unused citation books includes documentation of all citation books received from the State, on-hand, and issued to an officer. Evidence for distribution should only be prepared when the item is distributed and citation books should not be pre-signed. Unused citations (due to reassignment or ending employment) should be returned to inventory or voided. Without an accurate system, unused books could be lost or stolen increasing the risk of abuse or fraud.

**We Recommend** the Sheriff's Office review the citation inventory process and ensure sufficient documentation exists to account for all citations from the receipt from the State to the issuance to an officer. This system should also include evidence of the issuance, return, and reissuance of citation books to officers, as applicable.

### **Management's Response:**

We concur and implementation is underway.

There is a system in place that accounts for the Uniform Traffic Citations (UTCs) when they are received from the State of Florida, issued to deputies, returned from deputies, and reissued to deputies. We are reviewing and modifying this system to ensure the disposition of all UTCs received and issued is documented.

In addition, the supply cabinet where the UTCs are stored is now locked. And the UTC receipts are no longer pre-signed by the Traffic Citation Coordinator (TCC). The employee issuing the book of UTCs signs their name on the receipt.

## RECOMMENDATIONS FOR IMPROVEMENT



### 2) Improvements Are Needed in the Tracking and Accounting for Citations After Issuance to an Officer

As part of our review, we analyzed books of citations issued and put into use, identifying citations within an otherwise completed book that were not recorded as written or voided in the Sheriff's Office or Clerk of the Court's data obtained for audit. Our analysis identified 3,133 unaccounted for citations (2,761 in citation books used by one officer and 372 in citation books used by more than one officer) within books that appeared to have been completely used (i.e. the missing citation numbers occurred in the middle of the book as opposed to the end of the book).

To validate our results and assess the possibility the missing citations could be located, we selected a sample of 45 of the applicable missing citation numbers (19 from multiple officer books and 26 from books used by one officer) and requested the Sheriff's Office determine if the citation, or documentation to support a damaged or lost citation, could be located.

The Sheriff's Office researched the 45 citations and in most cases found the citations could not be located. Some of the missing citations were reported as damaged or containing errors and officers are now completing necessary void documentation. For the 45 citations reviewed, the Sheriff's Office noted the following:

Number of Citations	Results of Sheriff's Office Review
33	Not located (now being voided)
12	Officer had in possession, void needed to be completed
45	TOTAL

Florida Statute 316.650(4), states:

The chief administrative officer of every traffic enforcement agency shall require the return to him or her of the officer-agency copy of every traffic citation issued by an officer... and all copies of every

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traffic citation that has been spoiled or upon which any entry has been made and not issued..."

Additionally, Florida Statute 316.650(8), notes, "it is unlawful and official misconduct for any traffic enforcement officer or other officer or public employee to dispose of a traffic citation or copies thereof or of the record of the issuance of the same in a manner other than as required herein."

Proper inventory procedures include documentation of the final disposition of each citation issued to an officer. If the citation was voided or damaged it should be returned to the Citation Coordinator and documentation of the unused citation should be retained. After each book is completed or no longer needed, it should be returned to the Citation Coordinator and any unused tickets should be documented. In addition, reconciliations should be performed to ensure each citation written in the returned book was forwarded to the Clerk's Office for final disposition.

Without an adequate system to ensure all citations issued to an officer are either written and sent to the Clerk for disposition, returned to inventory, or voided, legitimate written citations may be lost or intentionally destroyed.

**We Recommend** the Sheriff's Office review their citation inventory process and ensure sufficient procedures are in place to document the disposition of all citations. This system should include evidence of lost, destroyed, or otherwise unusable citations, and a reconciliation to ensure all remaining citations written in completed books were forwarded to the Clerk's Office.

### **Management's Response:**

We concur and implementation is underway and planned.

There is a policy in place to account for the UTCs as they are written. Lost, destroyed, and voided UTCs are documented by the deputy who lost or destroyed the UTC on an Accident-Incident form and on a Void Citation memo



form. There is a system in place to account for tickets that are not written; however, it is very time consuming. We are currently investigating a program that will allow us to issue UTCs electronically. This system will also allow us to conduct our periodic audits in a less time consuming manner. We have implemented a system where, an additional, individual audit is now conducted when a deputy is issued new UTCs.

### **3) The Sheriff's Office Should Implement Procedures to Adequately Track Citations Placed on Hold**

During our review of citations written by the Sheriff's Office we noted instances where citations were not forwarded to the Clerk's Office despite some appearing to represent legitimate violations. Specifically, we noted 18 citations the Sheriff's Office placed on hold in 2010 or 2011 which remained on hold up to two years later. In addition, we noted five electronic citations (e-tickets) which did not have a violation statute entered by the officer. When the statute is not entered, the citation does not flow through to the transmittal form documenting citations forwarded to the Clerk's Office for final disposition.

In further review of the citations, the Sheriff's Office noted that three of the 18 citations were identified as reissued under a different citation number. These were due to a data entry error, a recall of citation numbers by the State and a duplicate violation. However, as notes were not entered into the system documenting the reasons for the remaining 15 holds (or effective holds, for those missing violation statutes) the Sheriff's Office was unable to determine why the remaining citations were not issued and forwarded to the Clerk's Office for final disposition.

An effective citation tracking process includes ensuring items placed on hold are documented for justification and are resolved timely. Additionally, to prevent citations being effectively placed on hold, all citation entries in the Tiburon System should include applicable violations. This process

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will ensure all citations placed on hold are resolved; either by being forwarded to the Clerk's Office or by a documented void process.

**We Recommend** the Sheriff's Office implement a process for identifying and tracking citations on hold (or effectively on hold) and ensure that they are resolved timely.

### **Management's Response:**

We concur and implementation is underway.

The "HOLD" list is now reviewed weekly by the Traffic Citation Coordinator.

#### **4) Procedures Should Be Developed to Account for All Deleted and Voided Entries**

During our review of the data provided by the Sheriff's Office we noted deleted records within the file of citations issued to officers and deleted records, or record information, within the file of citations written. From our review we had the following concerns:

- A) The Sheriff's Tiburon system assigns a sequential row number to each record entered. Through a review of the row numbers contained in the data files provided by the Sheriff's Office, we noted gaps in the sequences of records entered for both the file of citations issued to officers and the file of citations written. According to Sheriff's Office personnel, the gaps in the sequences are the result of records being deleted. We were informed that some of the deleted records in the file of citations written by officers may have been citations that were on hold. In the file of citations issued to officers, we were informed that records may have been deleted following the reissuance of a book or partial book to another officer.

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## RECOMMENDATIONS FOR IMPROVEMENT



- B) While researching the 18 citations placed on hold in the file of citations written in Recommendation for Improvement No. 3 above, we noted that the data (name, violation etc.) for nine of the citations was deleted from the citation record after the citation was voided in October 2012. We were informed that information for voided citations is deleted from the Sheriff's system in order to prevent skewing statistics run for numbers of citations written and to prevent voided citations showing in a driver's history when the tag information is run by officers in the field. The Sheriff's Office stated policy is to keep a copy of the voided citation. However, these citation records were deleted from the system without a copy being retained. The remaining nine citations were voided in July 2013 and screen prints were kept to document the information deleted from the system.

System controls should prevent or detect (through edit reporting) the deletion of previously entered data. If a citation was entered in error or needs to be voided, supervisory approval should be obtained (including ensuring a copy is retained) with supporting documentation of the reason for the data deletion. Without this process, the Sheriff's Office cannot assure that deleted records were appropriate to remove.

**We Recommend** the Sheriff's Office review their system controls to prevent and detect deleted entries and ensure adequate support is maintained for all deleted citations.

**Management's Response:**

We partially concur with your recommendation and underway.

Due to a Tiburon system limitation, from time to time when mistakes are made, we have to delete the Tiburon record and then re-enter the information correctly. We have adopted the procedure that when a record is deleted, we print a screen shot of the record containing the incorrectly

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entered information and make notes as to why the record was deleted from the system. The screen shots of these records are kept in a folder for a year in accordance with the State of Florida General Records Schedule 2.

The recommendation to periodically review the system for deleted records is not feasible. Due to a system limitation, there is no way to track deleted records within Tiburon.