

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



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www.occompt.com



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The vision of the Orange County Comptroller's Office is to be recognized as a highly competent, cohesive team leading the quest for continuing excellence in the effective safeguarding and ethical management of public funds, assets, and documents.



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July 5, 2018

Jerry L. Demings, Orange County Sheriff

We have conducted a follow-up of the Audit of the Accountability of Traffic Citations in Orange County – Orange County Sheriff's Office (Report No. 437). Our original audit included the period of November 2009 to June 2011. Testing of the status of the previous Recommendations for Improvement was performed for the period from October 2016 through March 2017.

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.

The accompanying Follow-Up to Previous Recommendations for Improvement summarizes the previous conditions and recommendations. Following each recommendation is a summary of the current status as determined in this review. A response to our report was received from the Major of the Special Operations Division and is included in the Management's Response Appendix of our report.

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


Phil Diamond, CPA
County Comptroller

c: Orange County Board of County Commissioners



INTRODUCTION

Audit Scope

We have conducted a follow-up of the Audit of the Accountability of Traffic Citations in Orange County - Orange County Sheriff's Office (Report No. 437 dated February 4, 2014). The audit scope for the follow-up audit focused on the implementation status of the recommendations that were issued in the original audit report. The period for this follow-up audit report was October 2016 through March 2017.

Audit Objectives

The objective of the audit was to determine the implementation status of the recommendations that were issued in the original audit report.

Audit Methodology

During the audit, we interviewed personnel from the Orange County Sheriff's Office. We also performed tests determined necessary to verify the implementation status of the recommendations made in the previous audit. We have described the specific methodologies utilized during our review in the following section of this report.

The prior audit can be reviewed at www.occompt.com/county-audit/audit-reports/



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

According to the Procedure Manual¹ published by the Florida Department of Highway Safety and Motor Vehicles (DHSMV), "... each law enforcement agency is also responsible for keeping records of all citations supplied to them and all citations expended by them." Specifically, "Agencies must have complete records to show when an inventory of citations was received, citations in inventory, and the date citations were transmitted to the Clerk of Courts."

In the prior audit, we reviewed the Orange County Sheriff's Office (Sheriff's Office) inventory procedures for Uniform Traffic Citations (UTC) and its procedures for issuing and tracking UTC books assigned to deputies. Our review showed the following:

- A) The receipts included with the citation books were pre-signed to allow citation books to be distributed when the Sheriff's Office Traffic Coordinator was not available. Further, if no pre-signed citation books were available, other staff members signed the Traffic Coordinator's name.
- B) The citation book storage cabinet was kept unlocked during the day. At night, all clerks on duty had access to the key.
- C) The record of citation books issued to deputies was not complete.
- D) A number of citations were not recorded as returned or reassigned when deputies left the employment of the Sheriff's Office.

Prior Recommendation:

The Sheriff's Office should 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 a deputy. This system should also include evidence of the issuance, return, and reissuance of citation books to deputies, as applicable.

¹ Department of Highway Safety and Motor Vehicles, UTC Traffic Citation Procedure Manual, Revised 2013.



Current Status:

Partially Implemented. When reviewing current UTC inventory procedures, we found that new citation books issued by the DHSMV no longer require a signature from the Traffic Coordinator. Only the signature of the deputy receiving the citation book is required. Also, we observed that the citation book storage cabinet was appropriately locked during several site visits. We were informed that only the Traffic Coordinator and the night clerks have access to the cabinet.

We reviewed the citation book issuance records for a sample of 4,941 paper citations. Those citations came from approximately 750 citation books. We noted that the Sheriff's Office had no issuance records for six of the 750 (error rate of less than one percent).

We also reviewed the final disposition of unused citations that were originally issued to a sample of 12 deputies who left employment during the audit period. The 12 deputies had been issued a total of 40 citation books between January 2015 and March 2017. We found that there were 12 outstanding citations from two books issued to one of the deputies. The missing citations were not recorded as returned or reassigned.

Recommendation:

The Sheriff's Office should ensure that deputies leaving employment return all issued books and citations. Any unreturned citations should be voided.

2. Improvements Are Needed in the Tracking and Accounting for Citations After Issuance to a Deputy

In the prior audit, we analyzed citation books used by deputies in order to identify citations that were not recorded in the Orange County Clerk of Courts (Clerk's) Office records or voided in the Sheriff's Office records. Our testing identified 3,133 missing citation numbers in the middle of books that appeared to have been completely used. Forty-five of these citations were reviewed to determine whether



the citation, or documentation to support a damaged or lost citation, could be located. The Sheriff's Office researched the citations and was unable to locate or otherwise account for 33 of the 45 citations. The remaining 12 citations were found in the possession of deputies.

Prior Recommendation:

The Sheriff's Office should review the 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.

Current Status:

Not Implemented. We reviewed 377 citation books issued to deputies. Our testing indicated that 65 of the 377 books contained missing citation numbers. We then reviewed a sample of 12 of the 65 books. There were 18 missing citation numbers in those 12 books. We found that four of the 18 missing citation numbers had never been processed by the Clerk's Office or recorded as voided in the Sheriff's system. The deputies assigned the four missing citations were contacted by the Sheriff's Office and subsequently voided the four citations. However, two of the four voided citations were valid and had been issued to violators, but the deputy never turned in the citations for processing.

Since the completion of the previous audit, the Sheriff's Office has increased its use of electronic citations (E-citations). The E-citation numbers received from the DHSMV are entered into a database system. When a deputy issues an E-citation the next available sequential number is assigned to the citation.

We analyzed a range of 20,000 E-citation numbers to determine whether the final disposition of these E-citations was recorded. We found that 34 of the 20,000 E-citations had never been processed by the Clerk's Office or recorded as voided in the Sheriff's system. Follow-up correspondence from the Sheriff's Office revealed that the 34 E-citations were issued but were never validated and forwarded to the Clerk's Office. The Sheriff's Office is not sure why this occurred and is working with its software vendor to resolve the issue.



During the course of this follow-up review, we found four additional paper citations that were never forwarded to the Clerk's Office for processing. Two of these citations were dismissed by the Court because of the failure to meet speedy trial requirements. The defendant's attorney noted that the citations issued in June 2015 had not been recorded by the Clerk's Office as of December 2016. The attorney provided copies of the citations with the motion to dismiss filed with the Court. However, the citations could not be located in the Sheriff's Office database of citations written. The remaining two citations were located in the Sheriff's Office records but were not found in the Clerk's Office records.

Florida Statute 316.650(3)(a), states:

....each traffic enforcement officer, upon issuing a traffic citation to an alleged violator of any provision of the motor vehicle laws of this state or....., shall deposit the original traffic citation or, in the case of a traffic enforcement agency that has an automated citation issuance system, the chief administrative officer shall provide by an electronic transmission a replica of the citation data to a court having jurisdiction over the alleged offense or with its traffic violations bureau within 5 days after issuance to the violator.

In total, we identified six paper citations and 34 E-citations that were issued by the Sheriff's Office but not forwarded to the Clerk's Office for processing. Although the numbers noted were not statistically significant, the system breakdowns that allowed these citations to be lost should be analyzed and addressed. Lost citations allow drivers to not be held accountable for their infractions.

Recommendation:

The Sheriff's Office should review its citation inventory process to ensure the disposition of all citations is documented. This system should include evidence of lost, destroyed, or otherwise unusable citations, and a reconciliation to ensure all remaining citations written in completed books are forwarded to the Clerk's Office. We further recommend a periodic reconciliation to ensure all E-citation numbers received from the State are either available for use, properly voided, or have been forwarded to and received by the Clerk's Office.



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

In the prior audit, we noted instances where paper citations were placed on hold by the Sheriff's Office and were not forwarded to the Clerk's Office for processing despite appearing to be legitimate citations. The Sheriff's Office was unable to determine why those citations were not finalized and forwarded to the Clerk's Office.

In addition, we noted instances where E-citations were placed on hold in cases where the violation statute reference was not entered by the officer. When the statute reference is not entered, the citation is not transmitted to the Clerk's Office for final disposition.

Prior Recommendation:

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

Current Status:

Implemented. The Traffic Coordinator informed us that holds are monitored on a regular basis. We tested 241,344 citations, such as parking, courtesy notices, and traffic citations. Of the citations tested, only one citation was marked as "on hold." Although marked as such, the citation was properly forwarded to the Clerk's Office.

We also tested a sample of 22,110 paper and E-citations for missing violations and other factors indicating that citations were potentially on hold and not forwarded to the Clerk's Office. This testing did not find any citations on hold.

4. Procedures Should Be Developed to Account for All Deleted and Voided Entries

During our prior review, we noted deleted electronic records for citation books issued to deputies and citations written. During the original review, we had the following concerns:



- A) The data system used by the Sheriff's Office assigns a sequential row number to each record entered. We noted gaps in the sequences of records entered for both citation books issued and also citations written by deputies.
- B) Data from citation records (name, violation, etc.) was deleted when citations were voided. No documentation was retained for these deleted citation records.

Prior Recommendation:

The Sheriff's Office should review its system controls to prevent and detect deleted entries and ensure adequate support is maintained for all deleted citations.

Current Status:

Partially Implemented. We identified 82 out of 22,110 issued citations where the violator's name field was noted as "void." We reviewed a sample of 14 of the 82 records and found that the Sheriff's Office had adequate support for all 14 of the voided citations. Evidence included memos from deputies documenting the reasons for voiding the UTCs as well as transmittal documents indicating the voided UTCs were returned to the DHSMV.

We tested for gaps in the sequential numbering of the Sheriff's Office records for citation books issued to deputies and citations written by deputies. The data files included various types of citations such as parking tickets, courtesy notices, and traffic citations. The population included 958 assigned books and 39,581 written citation records. As illustrated below, we identified a number of gaps in the records of citations issued and books assigned.

	Records Reviewed	Gaps Found	
		With Supporting Documentation	Without Supporting Documentation
Books Assigned	958	10	82
Citations Written	39,581	6	63

After the prior audit, the Sheriff's Office implemented a procedure to print a screen shot of each record deleted and note the reason the record was deleted from the



system. As noted above, the Sheriff's Office was unable to provide screen shots supporting the majority of gaps identified.

System controls should prevent or detect the deletion of previously entered data. If a citation is entered in error or should be voided, supervisory approval should be obtained. A copy of the citation and supporting documentation with the reason for the data deletion should be retained. Without this process, the Sheriff's Office cannot assure that deleted records were appropriately removed.

Recommendation:

The Sheriff's Office should review its system controls to prevent and detect deleted entries and ensure adequate support is maintained for all deleted citations.



Sheriff Jerry L. Demings
ORANGE COUNTY SHERIFF'S OFFICE
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June 12, 2018

Director Christopher J. Dawkins
Orange County Comptroller's Office
201 S. Rosalind Avenue
Orlando, FL 32801

Dear Director Dawkins:

Upon receipt of the original audit findings, the Orange County Sheriff's Office Traffic Section looked for ways to address the shortcomings identified in the audit. All of the recommendations were reviewed and courses of action to remedy the issues were identified. The following four recommendations made in the audit were addressed as follows:

1. Improvements are needed in the Sheriff's Office citation inventory and issuance process.

Recommendation: The Sheriff's Office should review the citation inventory process and ensure sufficient documentation exists to account for all citation books issued to deputies. The Sheriff's Office should also ensure that deputies leaving employment return all issued books and citations. Any unreturned citations should be voided.

The following procedures have been implemented with regards to this recommendation.

Improvements to the issuing and documentation of citations were made.

- a- All UTC, Parking and Courtesy citations are signed out via a log book and then entered into Tiburon. The log book and Tiburon records are cross checked regularly to verify the books are accounted for.
- b- When a deputy comes in to obtain additional citations,, an audit is conducted on the deputy's citation inventory. The Traffic Office ensures that all citations that were issued to the deputy are accounted for. If a citation appears on the deputy's inventory and the deputy cannot account for it, the deputy is required to check with the Clerk of the Court to see if there is a disposition for the outstanding citation. If that proves negative, the deputy is then required to complete a Green Sheet (lost property form).
- c- When a deputy leaves the agency, an audit is performed on the deputy's issued citations and the same process as noted above is followed. It should be noted that



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these processes were implemented in 2013 prior to the completion of the first audit conducted by the Comptroller's Office.

- d- In 2014, with the help of the Florida DHSMV Court and Law Enforcement Agency Assistance Office, we started a total audit and recall of all Uniform Traffic Citations (UTCs). In 2014, we had an inventory of 160,000 unwritten UTCs. Since then, this number has been reduced to approximately 60,000, which is the number we should show taking into account that every deputy has approximately 35 citations on hand and that the agency is required to have a six month supply of UTCs on hand.

- 2. Improvements are needed in the tracking and accounting of citations after issuance to a deputy.

Recommendation: The Sheriff's Office should review its citation inventory process and ensure sufficient procedures are in place to document the disposition of 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.

- a- As a result of the original audit, we revamped the way we track citations that are issued to individual deputies. They are issued a supply of citations for use during their shifts. Once citations are issued to a deputy, it is the deputy's responsibility to make sure the citations that are written are turned in to the Traffic Office. The Traffic Office has made suggestions that, at the end of shift, all deputies, or the Sector Public Service Officers, put written UTCs and other citations in an envelope and send them Inter Office Mail to the Traffic Citation Coordinator. This is to prevent the citations from being lost while in transit.
- b- Audits are then conducted on individual deputies to verify they are accounting for their citations when they come for additional citations, or when they leave the agency.
- c- With regards to TraCs (the automated citation program used by the Orange County Sheriff's Office), the Comptroller's Office did discover a glitch during the audit with the TraCs system where 34 citation numbers were generated but never received by the Clerk's Office. As needed, TraCs based UTC numbers are issued to a deputy during the validation process, just as paper tickets are issued. Each day, citations that are written are issued a number by TraCs, accepted and transmitted to the Clerk's Office. The Clerk's Office also generates a report showing the number of UTCs received by them. These two reports are compared every business day. When a discrepancy is discovered, we find out where the problem lies. In regards to the 34



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citation numbers noted above, the TraCs program issued the 34 numbers for unknown reasons. There were no citations associated with those numbers so no records were missing. TraCs is currently working on a solution to the problem. It should be noted that this is a rare occurrence.

Note: Based on the most recent audit, we have found that some of the above procedures are not always followed by personnel, which has resulted in our formulating training to address these specific issues. These efforts will be discussed at the conclusion of this report.

3. The Sheriff's Office should implement procedures to adequately track citations placed on hold.

A procedure/recommendation was implemented as of 2013/2014 and no problems have been noted.

4. Procedures should be developed to account for deleted and voided entries.

Recommendation: The Sheriff's Office should review its systems controls to prevent and detect deleted entries and ensure adequate support is maintained for all deleted citations.

- a- All hand written citations are hand entered into Tiburon by DUI Technicians during their shift. If they incorrectly enter citation information into Tiburon, our current version of Tiburon will not permit individual entry correction to the original entry. Traffic Office personnel must print a copy of the original entry made by a DUI Technician, delete, the entire Tiburon entry, and then re-enter the correct information. The copy of the deleted entry and the reason for the deletion are then retained by the Traffic Section. This method is necessary due to a system limitation of Tiburon and cannot be corrected until Tiburon is updated or replaced with another system.
- b- There were gaps identified in the most recent audit in the sequential numbers of citations. This appears to be due to deputies not using all citations sequentially which results in a gap being created. Based on our review, this does not appear to be a problem however we will continue to monitor it for ways to minimize it.

As noted before, numerous measures have been put in place to deal with the issues identified in the audits. Our review of the most recent noted issues reveals that there are persistent problems with the Clerk's Office having citations that were issued while the Sheriff's Office Traffic Section has no record of them. It appears that the majority of these involve the decision by the state to remove the blue copy of the citation which used to be attached to reports on subjects who



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were arrested for criminal traffic violations. When the state removed that copy, it fell upon individual deputies to make a copy of the citation at the booking facility and then submit the copy to the Traffic Section. This has not always been done which results in the above noted issue. Another problem with citation accountability revolves around supervisors of terminated employees not turning in citations that are received from the terminated employees. All employees who leave the agency must check out at the Traffic Office. There have been situations where this has not happened which has resulted in the Traffic Section not being aware of the employee leaving agency employment, so no exit audit is accomplished.

To help with these situations, the Traffic Section will utilize emails, PowerPoints, and direct training opportunities to remind employees of their responsibilities for citation accountability. Areas such as supervisor responsibilities, hand written citation legibility, citation retention, green sheets, and report review will be a few of the training opportunities offered.

While the goal is 100% accountability, we will continue to strive to find ways to correct deficiencies faced with monitoring the approximately 1,600 employees who have access to citations within the agency.

Sincerely,

Jerry L. Demings
Sheriff of Orange County


Major Michael A. Doby
Operational Services Bureau
Special Operations Division

MAD/ddm



Status of Previous Recommendations for Improvement

NO.	PRIOR RECOMMENDATIONS	IMPLEMENTATION STATUS		
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
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 a deputy. This system should also include evidence of the issuance, return, and reissuance of citation books to deputies, as applicable.		✓	
2.	We recommend the Sheriff's Office review the 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.		✓	