

# Supreme Court of Florida

500 South Duval Street  
Tallahassee, Florida 32399-1925

CARLOS G. MUÑIZ  
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JORGE LABARGA  
JOHN D. COURIEL  
JAMIE R. GROSSHANS  
RENATHA S. FRANCIS  
MEREDITH L. SASSO  
JUSTICES

JOHN A. TOMASINO  
CLERK OF COURT

SILVESTER DAWSON  
MARSHAL

September 29, 2023

The Honorable Carlos G. Muñiz  
Chief Justice  
Florida Supreme Court  
500 South Duval Street  
Tallahassee, FL 32399-1925

Dear Chief Justice Muñiz:

In accordance with Section 20.055, Florida Statutes, the Office of Inspector General has prepared the annual report of activities covering fiscal year 2022-23.

We look forward to continuing to work with the management of the Florida State Courts System in supporting efficiency, integrity, and accountability in operations.

Respectfully,

*Millicent Burns*

Millicent Burns, CPA, CIA, CFE, CGFM, CISA, CIG, FCCM, CGEIT  
Inspector General

# **Florida Supreme Court Office of Inspector General**



**Annual Report**  
**Fiscal Year 2022-23**  
**September 30, 2023**

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## Overview

The Office of Inspector General (OIG) is established pursuant to Section 20.055, Florida Statutes, to provide a central point for the coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in the Florida State Courts System (SCS).

### **Responsibilities**

The purpose of the SCS OIG is to provide independent, objective assurance and consulting services designed to add value and support improvements in operations. The OIG helps the SCS accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes. The duties of the OIG are to:

- Provide direction for, supervise, and coordinate audits, investigations and management reviews related to programs and operations.
- Conduct, supervise, or coordinate other activities carried out or financed by the SCS for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations.
- Keep the Chief Justice informed of fraud, abuse, and deficiencies relating to programs and operations administered by the SCS, recommend corrective actions, and report on progress made in implementing corrective actions.
- Ensure an appropriate balance is maintained between audit, investigative, and other accountability activities.

The internal audit function resides within the OIG. The Inspector General reports, functionally and administratively, to the Chief Justice of the Florida Supreme Court. As required by statute, the OIG performs work in accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*, as published by The Institute of Internal Auditors, Inc.

### **Purpose of Report**

Section 20.055, Florida Statutes, requires each inspector general, not later than September 30 of each year, to prepare an annual report summarizing the activities of the office during the immediately preceding state fiscal year.

## Florida State Courts System

The SCS is comprised of the Florida Supreme Court, six<sup>1</sup> district courts of appeal, 20 judicial circuit courts, and 67 county courts. In addition, the Office of the State Courts Administrator (OSCA) is the administrative arm of the Florida Supreme Court. Each layer of the Florida Judicial system, as noted below, has a distinct role in providing justice to all Floridians. These roles support the mission, *“to protect rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.”*

### Florida State Courts System



#### Florida Supreme Court

The highest appellate court in Florida. Decisions stemming from Florida’s highest court have helped shape the state and the nation as a whole.

#### District Courts of Appeal

There are six District Courts of Appeal, located in Tallahassee, Tampa, Miami, West Palm Beach, Daytona Beach, and

Lakeland. As a general rule, the decisions of the district courts of appeal represent the appellate review of litigated cases.

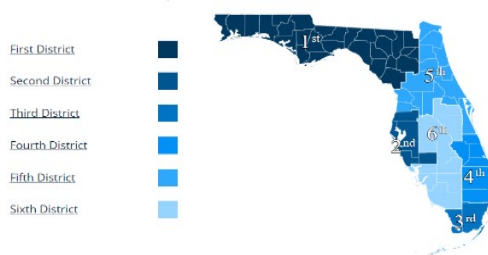
#### Trial Courts – Circuit

There are 20 judicial circuits in the Florida court system. Circuit courts have general trial jurisdiction over matters not assigned by statute to the county courts. They also hear appeals from county court cases. Some circuit courts represent multiple counties.

#### Trial Courts – County

The Florida Constitution establishes there is one county court in each of Florida’s 67 counties. The county courts hear matters regarding citizen disputes such as traffic offenses, less serious criminal matters (misdemeanors) and small monetary disputes.

#### **District Courts of Appeal**



#### **Trial Courts – Circuits**



<sup>1</sup> Effective January 2023, a sixth district court of appeal was established and headquartered in Lakeland. The second district court of appeal is now temporarily headquartered in Tampa.

## Fiscal Year Activities

The OIG performed several activities during the fiscal year as part of its mission to add value and support the operations of the Florida State Courts System.

### Risk Assessment and Annual Work Plan

Section 20.055(6)(i), Florida Statutes requires the OIG to develop annual and long-term audit plans based on the findings of periodic risk assessments. The OIG conducted a risk assessment to identify and evaluate programs and activities to be included on the annual audit plan. The projects included on the fiscal year 2022-23 audit plan reflected areas of higher risk as well as management priorities identified through the risk assessment process.

### Management Consults

SCS management consults with the OIG in several areas. During the fiscal year, the OIG assisted the Cybersecurity Subcommittee of the Florida Courts Technology Commission with requests related to information technology controls. The OIG also coordinated and consulted with the OSCA Office of General Counsel, the OSCA Office of Information Technology, and the OSCA Office of Finance and Accounting on several administrative court issues. The OIG also assisted with procurement procedure reviews for the OSCA Office of General Services.

### Meetings and Work Groups

The OIG routinely attended meetings related to various areas of court operations including, the Florida Courts Technology Commission; the Trial Court Budget Commission; the National Center for State Courts; National Association of State Auditors, Comptrollers, and Treasurers COVID and Infrastructure Funding Accountability Work Group; and other statewide meetings. The OIG also attended meetings with other state agency OIG personnel regarding audit issues, including cybersecurity.

### Presentations

The OIG prepared presentations for new executive management in Judicial Circuit Courts and District Courts of Appeal. Information was provided to executive management on the functions of the OIG and what they can expect during the audit process.

### Budget Office

The OIG prepared *Schedule IX: Major Audit Findings and Recommendations* for the SCS's Legislative Budget Request.

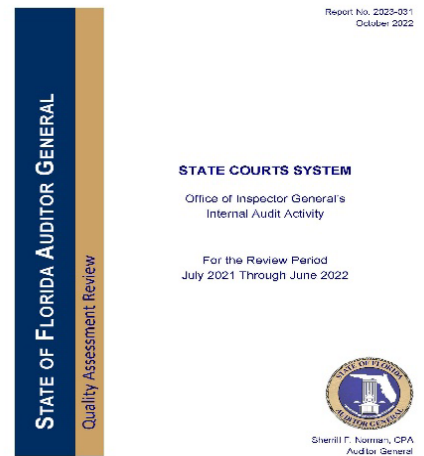


## Office of the Auditor General Audits

### Quality Assessment Review of the OIG

The Office of the Auditor General conducts quality assessment reviews of State agencies' OIG internal audit activities. The quality assurance and improvement program (QAIP) of the OIG was reviewed for the period of July 2021 through June 2022. The QAIP encompasses the charter, organizational environment, and the policies and procedures established by the OIG. This review serves to provide management with reasonable assurance that the internal audit activity operates within applicable auditing standards and the Code of Ethics issued by the Institute of Internal Auditors.

The Office of the Auditor General found the QAIP related to the internal audit activity provided reasonable assurance of conformance to applicable professional auditing standards and the Code of Ethics. Also, the OIG generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' office of inspectors general internal audit activities.



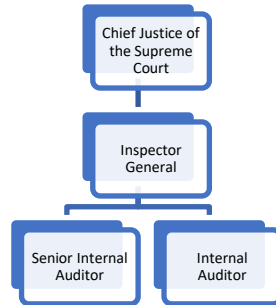
### Operational Audit

The OIG also coordinated the Office of the Auditor General's operational audit of the Florida Supreme Court, which was still ongoing at the end of fiscal year 2022-23.



## Organizational Structure

The OIG was allocated three full-time positions: an Inspector General, a Senior Internal Auditor, and an Internal Auditor. The Inspector General reports administratively and functionally to the Chief Justice of the Supreme Court, as noted below:



### **Staff Qualifications and Affiliations**

The *Standards* require audit staff to maintain proficiency through continuing professional education and training. OIG staff met the required education and training requirements during the fiscal year. In addition, OIG staff held certifications in the following areas: Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, Certified Government Financial Manager, Certified Information System Auditor, Florida Certified Contract Manager, and Certified Inspector General.

Staff also held memberships in and were affiliated with several professional organizations, including: Association of Inspectors General, Association of Government Accountants, Institute of Internal Auditors, Association of Certified Fraud Examiners, and American Institute of Certified Public Accountants.

Staff attended training in accordance with applicable audit standards to ensure knowledge and skills were enhanced through continuing professional development. Training was attended during the fiscal year in the following topics:

- Internal Audit
- Information Technology Audit
- Cybersecurity
- Risk Management
- Data Analytics
- Ethics
- Fraud



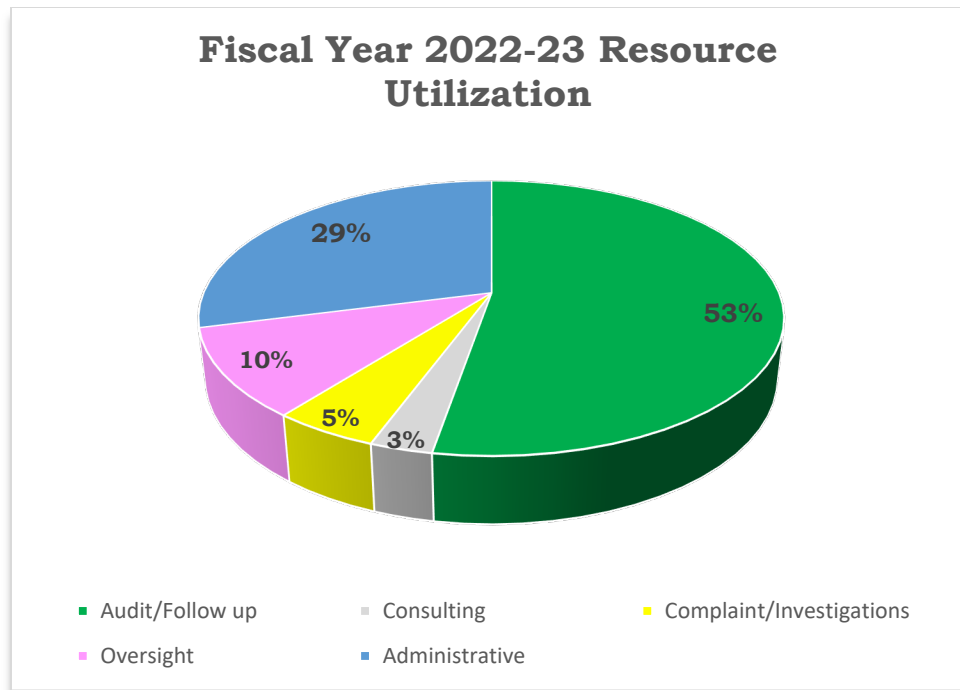


## Resource Allocation

The OIG conducts various activities to promote accountability, integrity, and efficiency. Those activities include:

- Audits – Independent assurance activity designed to add value and improve an organization’s operations.
- Audit Follow Up – Follow up on prior audit findings to assess corrective actions taken by management.
- Consulting – Advisory services also designed to improve the organization’s operations. Can be performed at the specific request of management.
- Complaint Processing and Investigations – Receipt and assessment of complaints related to related to SCS functions. Investigations may arise from the review of a complaint and are related to administrative (non-criminal and non-judicial proceeding) areas only.
- Oversight – Includes areas such as conducting the annual risk assessment, preparing the annual audit plan, and coordination with external audit entities.
- Administrative – Includes training, leave, meetings, and other administrative activities.

The chart below shows the time allocation for the various activities in the OIG for fiscal year 2022-23.



## Audit and Consulting Engagements

The OIG completed ten engagements during the fiscal year, with two of these engagements carrying over from the prior fiscal year 2021-22. There was one additional engagement in progress that carried over into fiscal year 2023-24. In addition to audits and audit follow-up activities, the OIG also conducts consulting engagements that include performing management reviews, compilations, and advising in the development of policies and procedures. A summary of these activities is shown below.

Report Number	Engagement	Audit or Consulting	Date Issued
A.21.22.04	Operational Audit of the Sixth Judicial Circuit	Audit	August 2022 <sup>2</sup>
A.21.22.05	Operational Audit of the Second Judicial Circuit	Audit	October 2022 <sup>3</sup>
A.22.23.01	Operational Audit of the Fifth Judicial Circuit	Audit	November 2022
A.22.23.02	Operational Audit of the Third Judicial Circuit	Audit	November 2022
A.22.23.03	Operational Audit of the Fourteenth Judicial Circuit	Audit	January 2023
A.22.23.04	Operational Audit of the Nineteenth Judicial Circuit	Audit	March 2023
A.22.23.05	Operational Audit of the First District Court of Appeal	Audit	June 2023
A.22.23.06	Operational Audit of the Sixteenth Judicial Circuit	Audit	June 2023
A.21.22.05a	Follow up to the Operational Audit of the Second Judicial Circuit	Audit	See note <sup>4</sup>
C.22.23.01	Compilation of Judges' Conferences Financials as of June 30, 2022	Consulting	November 2022
C.22.23.02	Attestation of the Eleventh Judicial Circuit – Data Exchange Memorandum of Understanding with the Florida Department of Highway Safety and Motor Vehicles	Consulting	March 2023

<sup>2</sup> Carry over from fiscal year 2021-22

<sup>3</sup> Carry over from fiscal year 2021-22

<sup>4</sup> Carry over to fiscal year 2023-24

## ***Audit Summaries***

### A.21.22.04 Operational Audit of the Sixth Judicial Circuit

The objectives of the audit were to assess the Circuit's compliance with applicable policies, procedures, and regulations; evaluate adequacy of internal controls; and review the efficiency and effectiveness of administrative operations. This audit carried forward from fiscal year 2021-22. No reportable issues were noted.

### A.21.22.05 Operational Audit of the Second Judicial Circuit

The objectives of the audit were to assess the Circuit's compliance with applicable policies, procedures, and regulations; evaluate adequacy of internal controls; and review the efficiency and effectiveness of administrative operations. This audit carried forward from fiscal year 2021-22. Recommendations were made in the areas of property administration, contract administration, and human resources administration.

### A.22.23.01 Operational Audit of the Fifth Judicial Circuit

The objectives of the audit were to assess the Circuit's compliance with applicable policies, procedures, and regulations; evaluate adequacy of internal controls; and review the efficiency and effectiveness of administrative operations. No reportable issues were noted.

### A.22.23.02 Operational Audit of the Third Judicial Circuit

The objectives of the audit were to assess the Circuit's compliance with applicable policies, procedures, and regulations; evaluate adequacy of internal controls; and review the efficiency and effectiveness of administrative operations. No reportable issues were noted.

### A.22.23.03 Operational Audit of the Fourteenth Judicial Circuit

The objectives of the audit were to assess the Circuit's compliance with applicable policies, procedures, and regulations; evaluate adequacy of internal controls; and review the efficiency and effectiveness of administrative operations. This report contains information exempt from public records under Section 119.071, Florida Statutes and Rule 2.420, Florida Rules of Judicial Administration.

### A.22.23.04 Operational Audit of the Nineteenth Judicial Circuit

The objectives of the audit were to assess the Circuit's compliance with applicable policies, procedures, and regulations; evaluate adequacy of internal controls; and review the efficiency and effectiveness of administrative operations. No reportable issues were noted.

#### A.22.23.05 Operational Audit of the First District Court of Appeal

The objectives of the audit were to assess District Court of Appeal compliance with applicable policies, procedures, and regulations; evaluate adequacy of internal controls; and review the efficiency and effectiveness of administrative operations. No reportable issues were noted.

#### A.22.23.06 Operational Audit of the Sixteenth Judicial Circuit

The objectives of the audit were to assess the Circuit's compliance with applicable policies, procedures, and regulations; evaluate adequacy of internal controls; and review the efficiency and effectiveness of administrative operations. No reportable issues were noted.

#### A.21.22.05a Follow-up to the Operational Audit of the Second Judicial Circuit

The objectives of the audit were to assess the Circuit's corrective actions taken in regard to areas noted in prior audit report number A.21.22.05, issued October 2022. This follow-up audit was still ongoing as of June 30, 2023.

### ***Consulting Summaries***

#### C.22.23.01 Compilation of the Judges' Conferences Financial as of June 30, 2022

Preparation of the consolidated balance sheet and income statement for the three Florida judges' conferences as of June 30, 2022 (Florida Conference of Circuit Judges, Conference of County Judges of Florida, Inc., and Conference of District Court of Appeal Judges.)

#### C.22.23.02 Attestation of the Eleventh Judicial Circuit – Data Exchange Memorandum of Understanding with the Florida Department of Highway Safety and Motor Vehicles

At the request of the Eleventh Judicial Circuit, an attestation was conducted to determine if internal controls were adequate to protect data from unauthorized access, distribution, use, modification, or disclosure related to the Data Exchange Memorandum of Understanding between the Judicial Circuit and the Florida Department of Highway Safety and Motor Vehicles. Management had taken all corrective actions as needed.

### **Audit Follow-Up**

The OIG coordinates information requests and responses to findings from audits conducted by the Office of Auditor General and other external entities. The OIG may also report on the status of corrective actions taken regarding external audit recommendations. There were no outstanding external audit recommendations issued during the fiscal year. Follow-up activities for internal audit reports issued was ongoing during fiscal year 2022-23.

## Complaint Processing and Investigations

### ***Complaint Processing***

The OIG received complaints from internal and external sources. The OIG analyzes complaints to determine if the complaint meets the requirements of Section 112.3187, Florida Statutes, known as the Whistle-blower's Act, and if the complaint is under the jurisdiction of the OIG. Complainants were referred, as applicable, to the appropriate entities as warranted for disposition.

### ***Investigations***

The OIG is tasked with initiating, conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate, fraud, waste, mismanagement, misconduct, and other abuses in the SCS. Any potential violations of criminal law are reported to the appropriate law enforcement agency. Complaints alleging misconduct by judges and attorneys are referred to the Judicial Qualifications Commission and the Florida Bar, respectively<sup>5</sup>.

Investigations under the jurisdiction of the OIG are administrative in nature (non-criminal and not related to judicial proceedings) and generally involve alleged violations of applicable rules, regulations or SCS policy.<sup>6</sup> During fiscal year 2022-23, the OIG conducted one administrative investigation based on a complaint received.

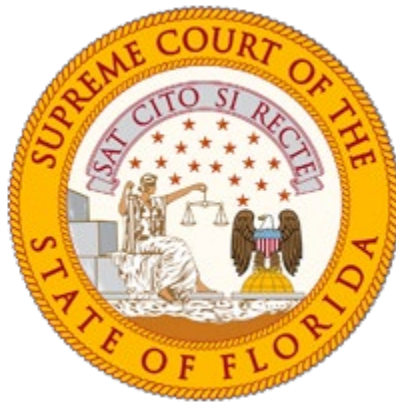
#### I.22.23.01 State Courts System Employee

The OIG received an anonymous complaint against a non-judge/non-lawyer employee alleging misuse of state property and misuse of work hours. The allegations were found to be not sustained.

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<sup>5</sup> Florida Constitution, Article V, Section 12, and Section 15

<sup>6</sup> Florida State Courts System Fraud Policy, Section VI, Investigation of Allegations of Fraud.



**Office of the Inspector General  
Supreme Court of Florida  
500 South Duval Street  
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*The mission of the Office of Inspector General  
is to perform engagements designed to add value  
and support the efficiency and effectiveness  
of the administrative operations of the Florida State Courts System.*