WALTON COUNTY
CLERK OF THE CIRCUIT COURT
FY26 SECOND QUARTER
EVIDENCE ROOM INVENTORY

Audit Report
March 2026

CRYSTAL SCONIERS
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
WALTON COUNTY, FLORIDA

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March 13, 2026

Clerk of the Circuit Court and Comptroller's Records Management Department,

The Department of Inspector General (Department) has conducted an inventory audit of the Clerk of the Circuit Court and Comptroller's Records Department evidence room. Our audit was conducted for the Second Quarter of Fiscal Year 2026.

The audit was conducted in accordance with the Institute of Internal Auditors' Global Internal Audit Standards and included such procedures as considered necessary for the area under review. These standards require the audit to be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions. Based on the audit objects, the Department believes the evidence obtained provides a reasonable basis for the observations and conclusions.

A response to our recommendations was received from the Records Management Supervisor and is included with our observation.

The Department appreciates the cooperation of the Records Management Department during the completion of this audit.

Respectfully,

Kelly Cornelius, CPA, CIA, CIG, CIGA, CIGI, CFE, CFF, CVA, CGMA, CPM
Inspector General
Walton County Clerk of the Circuit Court and Comptroller

cc: Crystal Sconiers, Walton County Clerk of the Circuit Court and Comptroller
Sidney Noyes, Chief Deputy Clerk and General Counsel

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Executive Summary

Executive Summary of Key Themes & Recommendations

As a part of the 2026 Annual Audit plan, the Department of Inspector General (Department) performed the Second Quarter evidence room inventory and assessed the Records Department's evidence storage and management process. The purpose of this review was to gain an understanding of the current evidence storage and management process, compare against Florida Court Clerks & Comptrollers Evidence Storage and Destruction Best Practices, and assess accuracy and completeness of the evidence selected for the Second Quarter inventory.

The primary audit objectives were to:

- Obtain an understanding of the current evidence storage and management policies and procedures.
- Evaluate and document the current state of evidence storage and management processes and controls and compare to Florida Court Clerks & Comptrollers Best Practices for Evidence Storage and Destruction.
- Perform the Fiscal Year 2026 Second Quarter evidence inventory.

Key Themes

1. The Records Department has policies and procedures in place to help ensure that evidence is entered into custody, tracked, and safeguarded.
2. The Records Department's policies and procedures materially align with Florida Court Clerks & Comptrollers Evidence Storage and Destruction Best Practices.
3. Evidence selected for the Second Quarter inventory was located and determined to be materially correct.

Key Recommendations

1. Certain updates to records within the evidence tracking system (Clericus) were identified.

Observations Summary

Observation Summary

#	Summary of Observations	Page #	Risk Rating
1	Clericus – Evidence Updates	9	Low

Detailed Observations

Observation Details

1	Clericus – Evidence Updates	Low

Observation:	Recommendation:
Finding: During our inventory of 278 cases, made up of 2,880 evidence exhibits, we identified the following necessary updates: • 4 exhibits that did not have a detailed description in Clericus. • 1 exhibit where the exhibit number in Clericus did not agree to the exhibit number per the physical evidence sticker. • 19 exhibits where the location in Clericus did not agree to the physical location of the evidence. • 2 exhibits, marked as identified only, that were physically observed but were not entered into Clericus. • 1 exhibit with an incorrect firearm serial number. • 1 case that was physically observed with a status of “Checked Out” in Clericus. Each of the items identified above were updated in Clericus by the Records Management Supervisor during our inventory and the updates subsequently verified by the Department of Inspector General. **The following risks could potentially occur:** • Inconsistent or incomplete data entry could slow the process of locating or identifying exhibits.	1. Provide training and clear guidelines to staff on the importance of entering correct data for each new case exhibit and updating tracking when exhibit status changes, such as when exhibits are relocated, checked in, or checked out. This will help to ensure consistency and accuracy in data entry.

Management Action Plans:	Owner:	Status / Target Dates:
As noted above, the items were updated during the inventory process. To minimize future issues, the Chief Deputy Clerk and Records Management Supervisor will conduct regular training with Court Clerk and Records staff on the importance of entering correct data and updating tracking when exhibit status changes.	Records Management Supervisor Chief Deputy Clerk	Conduct training prior to July 1, 2026, and annually thereafter.

Improvement Opportunities

Improvement Opportunities Detail

Improvement opportunities are observations that, while they do not violate policies and procedures or present a control deficiency, they represent areas where enhancements could be made. We identified one area where updates to evidence record documentation could improve efficiency and consistency.

1	Clericus – Documentation Enhancement Opportunities

Improvement Opportunities:

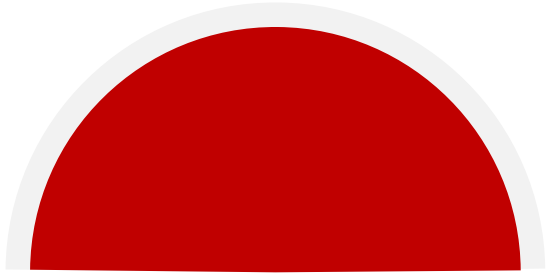
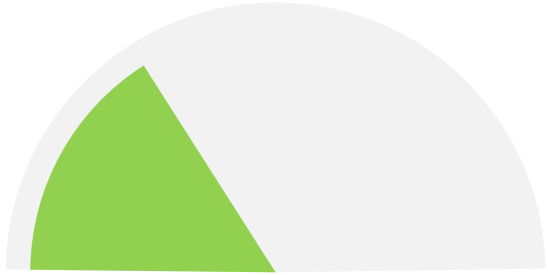
- **Evidence Description Updates**

Lack of detailed evidence descriptions could slow record identification and/or recall and could also complicate data comparisons across cases. During our inventory of 278 cases, made up of 2,880 evidence exhibits, we identified 216 photo exhibits that did not include a description of the photo's subject matter and/or the number of photos in the exhibit.

- **Evidence Type Updates**

Overly complex and/or overlapping evidence types create inconsistencies across cases and complicates data comparisons. To simplify evidence tracking, the Records Department has streamlined evidence type options in Clericus and developed a Consolidated Evidence Type Listing that outlines each evidence type available in Clericus and provides examples of evidence that meets each classification. This listing is provided to staff as part of the Department's polices and procedures. While this streamlined process has been in effect since Fiscal Year 2023, older cases have not been updated to reflect the consolidation.

Appendix A – Observation Risk Ratings

These assessments are presented to help understand the context of each observation and prioritize the recommendations noted within this report. The Walton County Clerk of the Circuit Court and Comptroller should make the final prioritization decision based on its own cost-benefit assessment. Considerable judgment was required in determining these assessments. Accordingly, others could evaluate the results another way and draw different conclusions.

High	Medium	Low
The observation requires immediate attention. If left uncorrected, The Walton County Clerk of the Circuit Court and Comptroller could be exposed to immediate financial, operational, or compliance exposure, and requires remediation in the short term to prevent potential future error.	The observation represents noncompliance with regulations/leading practice, indicates an internal control deficiency, or a risk to business operations which should be addressed promptly. Requires timely attention and, if left uncorrected, may expose The Walton County Clerk of the Circuit Court and Comptroller to risk of financial loss or misappropriation of Clerk assets, or fines and penalties.	The observation should be addressed to meet leading practice or efficiency objectives. Remediation should occur as time and resources permit. While it is not considered to represent significant or immediate risk, repeated oversights without corrective action or compensating controls could lead to increased risk exposure.