



Clerk of Superior Court Audit of Fees and User Access Maricopa County Internal Audit September 2019

Why This Audit Is Important

The Clerk of Superior Court (COSC) is responsible for providing progressive and efficient court-related records management and financial services for the justice system, legal community, and public so they have fair and timely access to accurate court records and services. Financial services include collecting and distributing fees. Fees are established by statute, administrative code, and resolution and are subject to change. Using correct fee rates increases revenue to offset court-related costs, establishes proper distribution of collected fees, and ensures compliance with the law.

Court-related documents are generally available for public access. However, access to some documents are to be restricted based on long-standing court orders (e.g., juvenile or mental health issues) or are sealed as part of a specific court order. COSC must ensure access to these confidential documents is appropriately restricted to ensure compliance.

We performed this audit to ensure that adequate processes are in place to: (1) correctly collect and allocate applicable fees, and (2) safeguard confidential court records through appropriate management of access to computer applications and data.

Key Findings

- COSC's accounting system is appropriately updated for changes in statutory fee rates and distribution percentages.
- The review process for system access levels can be strengthened to help prevent unauthorized access to confidential records in the electronic document management system.
- Retention of system access management approvals can be improved.

All key findings were addressed through agreed-upon management action plans.

What We Audited

Below is a summary of work performed and findings. Corresponding recommendations and responses are on page 3. The responses were approved by Jeff Fine, Clerk of Superior Court, on September 18, 2019. More detailed observations and recommendations were communicated to management throughout the audit process.

Fees

Background – The COSC is responsible for collecting superior court fees and distributing them to intended recipients, as dictated by statute, Administrative Code, or County Board resolutions. When COSC receives notification of fee related changes, updates to their cash receipting system is required to ensure fees are correctly charged, collected, and allocated for distribution.

Observations – Through the use of data analytics, we compared all current fee and distribution data contained in the COSC receipting system to applicable state statutes. We found that fees and distribution allocation rates were accurate and in accordance with statute.

Access to Electronic Documents

Background – COSC’s Electronic Document Management System (EDMS) stores electronic copies of court documents. Access to the system’s data is controlled using unique account access IDs and passwords. While most of the information in EDMS is considered public, confidential document access is further controlled using more restrictive security features within the system.

Observation – Our documentation review confirmed that COSC performs regular reviews of EDMS system access to ensure confidential data is restricted. However, we examined the details of their January 2019 review and found several active accounts that should have been disabled. In addition, we reviewed access levels for a sample of accounts as of May 6, 2019, to determine if the access level was appropriate based on the account owner’s job responsibilities. In our sample, one account owner was granted higher-level access than required for their job responsibilities (**Recommendation 1**). Proper management of access to EDMS data helps reduce the risk that court-ordered sealed information is inappropriately disclosed, changed, or lost.

Observation – We reviewed approval procedures for granting or changing access to EDMS and reviewed a sample of current accounts to verify that the access granted was authorized. In some instances, documentation was not retained to support the access levels granted within the system (**Recommendation 2**).

Additional Information

This audit was approved by the Board of Supervisors and was conducted in conformance with International Standards for the Professional Practice of Internal Auditing. This report is intended primarily for the County Board of Supervisors, County leadership, and other County stakeholders. However, this report is a public record and its distribution is not limited.

If you have any questions about this report, please contact Mike McGee, County Auditor, at 602-506-1585.

Recommendations and Responses

Recommendations	Responses
<p>1 Improve procedures for conducting user, administrator, and service level account reviews over access to confidential data to ensure inappropriate access levels are identified correctly and addressed timely.</p>	<p>Concur – will implement with modifications</p> <p>Revise current procedures for access to confidential data, including service accounts, and the timely removal of inappropriate accounts.</p> <p>Target Date(s):</p> <p>11/01/2019 – for procedure revision</p> <p>01/01/2020 – for complete review of user, administrator, and service accounts</p>
<p>2 Ensure that all access management requests (new, modified, or terminated access) are appropriately approved prior to access being granted to the system, and that documentation is retained as evidence of the nature and approval of the request.</p>	<p>Concur – in progress</p> <p>Revise current procedures for access to OnBase user accounts.</p> <p>Target Date: 12/01/2019</p>