

State of Florida
Florida Department of Financial Services

Division of Accounting & Auditing
Bureau of Auditing

Article V Quarterly Audit Report
(April – June 2020)



July 2020

PURPOSE OF REPORT

In accordance with Chapter 2019-20, Laws of Florida, line item 2403, please allow this report to serve as the Department of Financial Services (DFS) quarterly report to summarize the efforts made by our office to audit all court-related expenditures of the Clerks of the Circuit Court pursuant to sections (ss.) 28.241 and 28.35, Florida Statutes (F.S.), during the quarter April 1, 2020 to June 30, 2020.

CHIEF FINANCIAL OFFICER’S AUTHORITY

Section 28.35(2)(e), F.S., provides that the DFS, Bureau of Auditing (Bureau), will conduct an audit of the Clerks of the Circuit Court (Clerk) by examining court-related expenditures. The Bureau will audit court-related expenditures of State funds to determine compliance with State law¹ and whether the expenditures were properly authorized, recorded, and supported.

AUDIT OBJECTIVES

The following objectives have been established for the audit of court-related expenditures:

- Evaluate whether the Clerk used other funding sources (from the County or any of the 10% of fines from the Public Records Modernization Trust Fund) to subsidize the court-related budget and/or expenditures (for audit periods prior to July 1, 2017).
- Evaluate whether expenditures were within the budgeted appropriations.
- Evaluate the accuracy and completeness of expenditures reported on the Clerk of Court Expenditure and Collections Report.
- Evaluate whether court-related expenditures were in compliance with ss. 28.35(3)(a) and 28.37(5), F.S.
- Evaluate whether court-related expenditures were properly authorized, recorded, and supported.
- Evaluate whether the Clerk’s salary and total payroll costs were within the applicable caps established by the Florida Legislature’s Office of Economic and Demographic Research.
- Evaluate the Clerk’s methodology for allocating payroll costs between court and non-court related functions.

¹Sections 28.35(3)(a) and 28.37(5), Florida Statutes.

ACTIVITIES FOR THE REPORTING PERIOD

Due to COVID-19, the Department did not issue any reports during the reporting period. The Department conducted desk audits for Seminole and Suwannee Counties, which will be finalized in July.

PLANNED ACTIVITIES FOR THE NEXT REPORTING PERIOD

Due to COVID-19 and travel restrictions, the Department will continue conducting desk audits. Audits are scheduled for Charlotte, Hendry, Jackson, and Bay Counties next quarter. In addition, reports for Leon, Hardee, Holmes, Seminole, Suwannee, and Hendry Counties will be released.