



CHIEF FINANCIAL OFFICER  
JIMMY PATRONIS  
STATE OF FLORIDA

September 19, 2023

The Honorable J.K. Irby, Esquire.  
Clerk of the Court & Comptroller  
Alachua County  
201 East University Avenue  
Gainesville, Florida, 32601

Dear Clerk Irby,

We completed our Article V Clerk of the Circuit Court Compliance Audit in accordance with Florida Statutes. Enclosed is a copy of our final report.

We appreciate your advanced preparation for our audit and the courtesy extended to our team. We look forward to working with your office in the future.

Please contact Kim Holland at (850) 413-5700 or [kim.holland@myfloridacfo.com](mailto:kim.holland@myfloridacfo.com) if you have any questions.

Sincerely,

  
/ KH/daw



**JIMMY PATRONIS  
CHIEF FINANCIAL OFFICER  
STATE OF FLORIDA**

Florida Department of Financial Services

**ALACHUA COUNTY  
CLERK OF THE CIRCUIT COURT  
COMPLIANCE AUDIT**

**Report No. 2023-118  
September 19, 2023**

**WHY WE DID THIS AUDIT**

The Florida State Constitution requires that selected salaries, costs, and expenses of the state courts system and court-related functions shall be funded from a portion of the revenues derived from statutory fines, fees, service charges, and court costs collected by the clerks of the court and from adequate and appropriate supplemental funding from state revenues as appropriated by the Legislature.<sup>1</sup>

In order to ensure compliance, the Chief Financial Officer (CFO) has contracted with the Florida Clerk of Court Operations Corporation (CCOC) to establish a process for auditing the court-related expenditures of the individual Clerks pursuant to State law.<sup>2</sup> The audits are conducted by the Department of Financial Services Bureau of Auditing, Article V Section. It is the practice of the Department to conduct these audits every three to five years.

**WHAT WE FOUND**

We concluded that, overall, the sampled Clerk's office administrative and payroll expenditures generally complied with applicable State laws, and funds were expended for allowable court-related costs and that transactions were accurate, properly approved and recorded, and served a public purpose. However, we did identify where improvements should be made by:

- Ensuring that expenditures are allowable according to sections 28.35 and 29.008(1)(a), Florida Statutes (F.S).

**WHAT WE DID**

Our audit included an examination of accounts and records and the sampling of various court-related transactions related to administrative and payroll expenditures for the periods county fiscal year (CFY) 20-21, CFY 21-22, and CFY 22-23 (through May 2023). The following objectives have been established for the audit of court-related expenditures:

- Evaluate whether court-related expenditures were in compliance with State laws<sup>3</sup>.
- Evaluate whether court-related expenditures were properly authorized, recorded, and supported.
- 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.

<sup>1</sup>Section 14(b), Art. V, Florida Constitution.

<sup>2</sup>Section 28.35(2)(e), Florida Statutes.

<sup>3</sup>Sections 28.35(3)(a), 28.37(5), and 29.008, Florida Statutes.

- 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.
- Evaluate whether ten percent of all court-related fines collected are deposited into the fines and forfeiture fund and used exclusively for court-related functions<sup>4</sup>.

## ALACHUA COUNTY AT A GLANCE

The Alachua County Clerk of the Circuit Court and Comptroller serves a population of 284,607<sup>5</sup>.



The CCOC is required to prepare a cost comparison of similarly situated clerks of the court based on county population and numbers of case filings<sup>6</sup>. These clerks’ offices are then placed into peer groups. **Table 1** shows a **2022-23 Budget Comparison to Peer Group Average**.

**Table 1**

Budget Comparison to the Peer Group (PG) Average						
County	Peer Group	CFY 2022-23 Operating Budget	CFY 2022-23 Personnel Budget	CFY 2022-23 Revenue-Limited Budget	CFY 2022-23 Percent Above/ Below PG Avg.	CFY 2022-23 Budgeted FTEs
Alachua	5	\$ 285,707	\$ 5,638,551	\$ 5,924,258	54.44%	83.09
Charlotte	5	\$ 185,335	\$ 3,422,014	\$ 3,607,349	-5.96%	53.66
Clay	5	\$ 106,057	\$ 3,631,496	\$ 3,737,553	-2.56%	54.59
Hernando	5	\$ 52,737	\$ 3,435,190	\$ 3,487,927	-9.07%	60.98
Martin	5	\$ 118,181	\$ 3,454,184	\$ 3,572,365	-6.87%	49.62
Monroe	5	\$ 432,575	\$ 3,145,154	\$ 3,577,729	-6.73%	51.22
Okaloosa	5	\$ 685,058	\$ 3,031,837	\$ 3,716,895	-3.10%	52.22
Saint Johns	5	\$ 99,051	\$ 3,556,534	\$ 3,655,585	-4.70%	58.00
Santa Rosa	5	\$ 112,069	\$ 3,131,520	\$ 3,243,589	-15.44%	56.01
Peer Group 5 Average		\$ 230,752	\$ 3,605,164	\$ 3,835,917		57.71

Source: CCOC Operational Budgets and Peer Group Report. Juror expenditures are not included.

<sup>4</sup> Section 28.37(6), Florida Statutes.

<sup>5</sup> The Florida Legislature’s Office of Economic and Demographic Research Report Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2022-2023, September 2022. <http://edr.state.fl.us/Content/local-government/reports/finsal22.pdf>

<sup>6</sup> Section 28.35(2)(f)2, Florida Statutes.

**Table 2** shows the budgeted and actual expenditures for each fiscal year reviewed. Juror expenditures are not included.

**Table 2**

<b>Year</b>	<b>Budgeted</b>	<b>Actual</b>
CFY 20- 21	\$5,388,520	\$5,259,694
CFY 21-22	\$5,812,319	\$5,630,845
CFY 22-23	\$5,924,259	\$3,755,157

Source: CCOC Budget Letter and Expenditure and Collection (EC) reports. Juror expenditures are not included.

The budgeted growth from October 2021 through September 2023 was 9.9%.

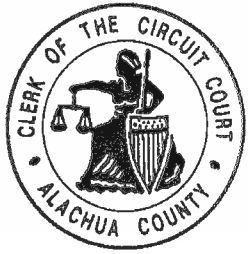
## OBSERVATIONS AND RECOMMENDATIONS

Section (s.) 29.008(1)(a), F.S., states that counties are required to fund the cost of facilities, which include office space and appurtenant equipment, furnishings, and structures for the offices of the Clerk of Court. The term “facility” also includes access to parking for such facilities in connection with such court-related functions that may be available free or from a private provider or a local government for a fee.

During our testing of the Clerk’s office administrative expenditures, we noted one (1) instance in which the expenditure, contrary to statutory guidance, was allocated as a court cost.

- In CFY 2021-2022, the Clerk’s office purchased a ACCC Jury Parking Sign for \$152, allocated entirely to the State.

We recommend the Clerk’s office ensure that its court-related expenditures are allowable according to s. 29.008(1)(a), F.S.



# CLERK OF THE CIRCUIT & COUNTY COURT

J.K. "Jess" Irby, Esq., Clerk

Alachua County Courthouse - Family & Civil Justice Center

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Gainesville, Florida 32601

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September 28, 2023

Kim Holland  
Bureau Chief, Division of Accounting and Auditing  
Florida Department of Financial Services  
200 East Gaines Street  
Tallahassee FL 32399-0353

Re: Article V Compliance Audit, Report 2023-118 data September 19, 2023


Thank you for the opportunity to respond to the Alachua County Clerk of the Court Article V Audit, completed on September 19, 2023. I am pleased that the results of this comprehensive audit of our records from January 2020 through May 2023 indicated that the Clerk's administrative and payroll expenditures generally complied with applicable state laws and fund expenditures transactions were accurate, properly approved and recorded. The report included one recommendation to improve our process and we respond as follows:

**RECOMMENDATION:** We recommend the Clerk's Office ensure that its court-related expenditures are allowed according to F.S. § 29.008.

**RESPONSE:** Florida Statutes 29.008 provides that the County is required to pay for anything related to costs of court facilities, which includes office space and appurtenant equipment, furnishings, structures, and parking for such facilities in connection with such court-related functions that may be available free or from a private provider or local government for a fee. We concur that the portable jury parking sign should be funded through county funding pursuant to F.S. § 29.008.

Thank you. It was a pleasure working with your staff.

Sincerely,

  
J.K. "Jess" Irby, Esq.  
Alachua County Clerk of Court