



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

March 25, 2026

The Honorable Juan Fernandez-Barquin
Clerk of Circuit Court & Comptroller
Miami-Dade County
73 West Flagler Street
Miami, Florida 33130

Dear Clerk Fernandez-Barquin,

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. Please provide a response within five (5) business days.

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 if you have any questions.

Sincerely,

Renée Hermeling

RH/avg

Enclosure



**BLAISE INGOGLIA
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA**

Florida Department of Financial Services

**MIAMI-DADE COUNTY
CLERK OF THE CIRCUIT COURT
COMPLIANCE AUDIT**

**Report No. 2025-151
March 25, 2026**

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.¹

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 State funded portion of court-related² expenditures of the individual Clerks pursuant to State law.³ The audits are conducted by the Department of Financial Services (DFS), 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. Exceptions are noted in the Observations and Recommendations section below.

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 County Fiscal Years (CFY) 23-24, and CFY 24-25. The following objectives have been established for the audit of court-related expenditures:

- Evaluate whether court-related expenditures were in compliance with State laws.⁴
- 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.
- 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.

¹Section 14(b), Art. V, Florida Constitution.

²Court-related expenditures may be funded from County, State, or Federal sources.

³Section 28.35(2)(e), Florida Statutes.

⁴Sections 28.35(3)(a), 28.37(6), and 29.008, Florida Statutes.

- Evaluate whether ten percent (10%) of all court-related fines collected are deposited into the fines and forfeiture fund and used exclusively for court-related functions.⁵

MIAMI-DADE COUNTY AT A GLANCE

The Miami-Dade County Clerk of the Circuit Court and Comptroller serve a population of 2,774,841.⁶



Table 1 shows the budgeted and actual expenditures for each fiscal year reviewed. Juror expenditures are not included.

Table 1

Year	Budgeted	Actual
CFY 23-24	\$76,966,372	\$76,966,372
CFY 24-25	\$83,295,613	\$83,295,613

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

The budgeted growth from October 2023 through September 2025 was 8.2%. The actual expenditure increased by 8.2% from October 2023 through September 2025.

Table 2 shows the budgeted and actual full-time equivalent (FTE) positions, who charge either all or a portion of employee time to court-related duties. The budgeted number of FTEs includes vacant positions. The actual number of FTEs includes only filled positions and is based on the October 2023 and October 2024 FTE allocation reports.

Table 2

Year	Budgeted	Actual
CFY 23-24	857.56	945.39
CFY 24-25	906.60	943.64

The budgeted FTEs increased by 5.7% for the period October 2023 through September 2025. The actual number of FTEs decreased by .10% over the same period. The actual FTEs were as of October 2023 and October 2024, respectively.

STATUS OF PRIOR AUDIT RECOMMENDATIONS

The Department performed an audit of the Miami-Dade County Clerk of the Circuit Court in March 2018, Report No. 2017-23. In that report, auditors recommended that the Clerk’s office ensure court-related expenditures comply with section (s.) 28.35(3)(a), Florida Statutes (F.S.). Although the recommendation was reported as corrected and implemented at the time of the 2018 follow-up review, our current audit findings indicate that the same issue persists, and the recommendation has not been fully or sustainably implemented.

⁵ Section 28.37(6), Florida Statutes.

⁶ The Florida Legislature’s Office of Economic and Demographic Research Report Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2025-2026, October 2025. <http://edr.state.fl.us/Content/local-government/reports/finsal25.pdf>.

OBSERVATIONS AND RECOMMENDATIONS

Overall, the Clerk's court-related expenditures were in compliance with s. 28.35(3)(a) and 29.008, F.S., and internal controls and procedures were in place for proper reporting, except for the following items:

Clerk's Salary

Section 145.051, F.S., establishes compensation for Clerks of the Circuit Court and County Comptrollers based on County population. The Florida Legislature's Office of Economic and Demographic Research (EDR) issued a report outlining the salaries of Elected County Constitutional Officers and School District Officials for each fiscal year. For CFY 2023-24 and CFY 2024-25, the EDR published the salaries for the Miami-Dade Clerk of Court as \$232,345 and \$239,589, respectively.

During our review of Miami-Dade's payroll and compensation practices, we noted that the salary paid to the Clerk of the Circuit Court exceeded the maximum allowable amount prescribed by Florida Statutes. Based on our review, the actual salary disbursed was \$276,037 (\$43,693 over) for CFY 2023-24 and \$285,589 (\$46,000 over) for CFY 2024-25, which surpasses the authorized base salaries for those years. This discrepancy was identified through examination of payroll records for the audit period.

Upon inquiry, the Clerk's office indicated that payroll for the Clerk's office is processed via integration with the County's enterprise-wide payroll system, providing centralized administration and oversight. They are aware of the known overpayments and are conducting a comprehensive audit of the County's payroll system and processes. The Clerk established a repayment schedule for \$72,000 over the next 70 pay periods beginning on March 20, 2026, with final payment due January 5, 2029. In addition to completing their payroll system audit, we recommend the Clerk's office:

- Ensure that the Clerk's salary complies with the limits set forth in s. 145.051, F.S., and recover overpayments.
- Ensure the payments contributed by the County are transitioned to a 401(a) plan, as discussed with the Clerk's office.
- Implement enhanced internal controls, including annual reviews of the Clerk of Court salary against current statutes, to prevent future occurrences.
- Continue training for payroll and human resources staff on statutory compensation requirements for constitutional officers.

Internal Controls

Background

Amendment 10 to the Florida Constitution,⁷ officially known as the State and Local Government Structure Amendment, was approved by voters on November 6, 2018, and was required to be fully implemented by January 5, 2021. Miami-Dade, however, was given an extra transition period, to allow them time to revise county charters and structures. Amendment 10 requires that all Florida counties elect their key constitutional officers rather than allowing counties (via home rule charters or special laws) to

⁷ Art. VIII, Section 1(d), Fla. Constitution.

abolish, consolidate, appoint, or otherwise alter these positions. Starting in 2025, the Miami-Dade's Clerk's office began operating separately from County government.

Due to the restructuring, the Clerk's office is in the process of creating and implementing their own policies and procedures independently from the County. Implementation of the following policies is vital to their internal control structure.

Payroll Processing Procedures

Effective internal controls over payroll require comprehensive written procedures that clearly define payroll processing steps, including requirements for proper authorizations, supervisory approvals, documentation of salary rates, timesheet reviews, and leave approvals. These controls are essential to ensure accuracy, legitimacy, and completeness of payroll expenditures.

The Leave Manual details the sick leave payouts based on years of service. During our review of fifteen (15) payroll samples, we noted that for three (3) sample items, the employees were overpaid for his/her sick leave payout.

- One employee was overpaid by \$179.00. She received a sick leave payout of 100%; however, based on her years of service, the payout should have been at 85%.
- One employee was overpaid by \$7.00. She received a sick leave payout of 100%; however, based on her years of service, the payout should have been at 60%.
- One employee was overpaid by \$3,373. He received a sick leave payout of 100%; however, based on his years of service, the payout should have been at 30%.

The Clerk's office provided their Payroll Procedures dated October 29, 2025. Prior to this, they operated solely under the County's procedures. Although the current procedures are a start, we recommend enhancing the procedures to include the following:

- Requirements for salary authorizations, timesheet preparation/submission, supervisory (and director-level, where applicable) approvals, leave documentation, Payroll Change Forms, record retention standards, and aligning them with best practices for government entities handling public funds.
- Establishing procedures for recovery of overpayments.
- Establishing mandatory retention of all supporting payroll documentation, including:
 - Signed/dated timesheets or equivalent electronic approvals for hours worked and leave taken.
 - Payroll Change Forms or salary authorization records for each employee.
 - Department director approvals for administrative leave requests.
 - Implementing routine supervisory and management reviews of payroll inputs and outputs prior to processing, with documented evidence of such reviews.
 - Enhancing overall monitoring and reconciliation processes to verify payroll accuracy, completeness, and compliance on an ongoing basis.

To implement these recommendations effectively, it is essential that the Clerk's office has full access and oversight of employee timekeeping and reporting processes. Implementation of these steps will enhance internal controls, reduce the potential for unauthorized or improper spending, allow for improved accountability, and responsible management of court-related funds.

Purchasing and Procurement Policy

A sound purchasing policy is a fundamental internal control for any organization. An effective policy should, at a minimum, address the following key elements:

- Internal controls and supporting documentation requirements.
- Delegation of authority.
- Established purchasing processes and approval procedures.
- Requirements for purchase orders and pre-authorizations.

Currently, the Clerk's office lacks a comprehensive written purchasing policy governing the expenditure of court-related funds. The Clerk's office provided a Procurement Policy dated January 7, 2025, with limited purchasing guidelines. During our testing of administrative expenditures, we noted the following:

- One (1) expenditure, totaling \$510.00, lacked a signed purchase order.
- Unauthorized activity on the September 2023 purchasing card statement, which contained two (2) transactions for an individual not included on the authorized Card Holder list provided for that period. Additionally, one (1) invoice was missing from the June 2025 transaction sample, preventing the complete verification of expenditures for that month.

We recommend that the Clerk's Office prioritize the development and full implementation of a comprehensive purchasing policy. The policy should incorporate best practices, clear guidelines, and strong internal controls to ensure court-related funds are expended appropriately, efficiently, and in compliance with applicable requirements.

In addition, we recommend the Clerk's office take the following actions:

- Strengthen procedures to ensure all purchases are properly approved, documented, and supported by adequate evidence prior to payment.
- Implement consistent reconciliation and review processes for credit card statements, including verification of authorized users.

The timely adoption of these measures will strengthen internal controls, mitigate risks of improper expenditures, and promote accountability over State funds.

Travel Policy

Section 112.061, F.S., governs per diem and travel expenses for public officers, employees, and authorized personnel, including County constitutional officers such as the Clerk of the Court, with exceptions noted in s. 112.061(14)(a), F.S. Key provisions of the statute include:

- Establishment of uniform rates, procedures, and limitations for travel reimbursements, applicable to counties and County officers unless expressly exempted.
- Requirements for proper documentation of travel details (e.g., times of departure and arrival to determine eligibility for per diem or subsistence (meals) allowances under subsections (6) and related provisions).

- Allowable reimbursement for subsistence (meals) when not provided at conferences or conventions, subject to statutory rates and limitations (e.g., per diem or actual expenses within caps).
- Standardization of travel expense reimbursements to prevent excessive or unauthorized payments.

The Clerk's office has no written travel policy, but instead, it relies on the County's policy. Upon inquiry, the Clerk's office stated that they are currently developing a comprehensive travel policy closely aligned with the Miami-Dade County policy and the requirements of s. 112.061, F.S.

During our testing of thirty-five (35) administrative expenditures, we noted the following:

- For two (2) travel samples in the amounts of \$203.00 and \$99.00, respectively, the expenditures were allocated to the wrong accounts.
- For one (1) travel samples in the amount of \$2,066.00, the travel voucher was completed incorrectly.

We recommend the Clerk's office finalize and implement their travel policy and review all travel reimbursement forms carefully prior to payment to ensure travel is in accordance with State law for court-related expenditures. We also recommend that all employees receive training prior to traveling.

Bank Signature Cards

Proper internal controls over government funds require that the Clerk's Office maintain current bank signature cards for all accounts to verify authorized access. Best business practices and established internal control frameworks suggest that at least two authorized signatures should be required on file for each account to mitigate the risk of unauthorized transactions or fraud. Furthermore, records must be available to cover the entire audit period, which began October 1, 2023.

During the audit of the Miami-Dade Clerk of Court Wells Fargo bank accounts, the Clerk's Office provided signature cards dated May 7, 2024, July 15, 2024, and November 20, 2024. However, these documents do not cover the initial portion of the required audit period starting October 1, 2023. Additionally, the Clerk's Office was unable to provide documentation for specific signatory cards or evidence that dual-signature requirements were consistently maintained for all accounts during the period under review.

The Clerk's Office does not currently have a standardized records retention and tracking system for historical bank signatory documents. It appears that older signature cards were either not retained or were superseded by newer cards without maintaining a permanent record of the authorized signatories in place at the start of the fiscal year.

We recommend the Clerk's Office implement a formal registry of all authorized bank signatories to include specific effective dates and termination dates. Furthermore, the Office should ensure that both the dates and the historical bank signature cards are retained as part of the permanent financial record for audit purposes.

The Uniform Accounting System Manual Account Codes

Section 218.33, F.S., states that each local governmental entity shall follow uniform accounting practices and procedures as promulgated by rule of the department to ensure the use of proper accounting and fiscal management by such units. Such rules shall include a uniform classification of accounts. The Department of Financial Services' Uniform Accounting System Manual (UASM) outlines the uniform classification of accounts for units of local governments, and specifically, outlines the requirements for court-related account codes. These account codes are also used to prepare the annual Clerk of Court budget submitted to the CCOC.

The Clerk's office general ledger software is set up to record expenditures that vary from the uniform classification of accounts as outlined in the UASM. As described previously, all expenditures are to be recorded to a central County fund, then allocated, based on the Clerk's office allocation methodology. The complexity of their allocation methodology does not ensure the accurate recording of expenditures to the appropriate court and non-court related accounts. Clerk's office staff indicated during our inquiry that their objective is to implement a separate account structure that would allow direct recording of expenditures to the applicable UASM codes.

We recommend that the Clerk's office establish or modify the accounting system to fully accommodate the UASM codes, allowing expenditures to be charged directly to the appropriate cost centers rather than relying on post-allocation adjustments. This would enhance compliance with statutory requirements, improve accuracy in financial reporting, and strengthen overall fiscal accountability for court-related funds.

Unallowable Expenditures

Clerk Functions

Section 28.35(3)(a), F.S., outlines the list of court-related functions that Clerks may fund from filing fees, service charges, costs, and fines and is limited to those functions expressly authorized by law or court rules.

During our testing of the Clerk's office administrative expenditure, we noted one (1) instance in which the expenditure, contrary to statutory guidance, was allocated as a court cost, or was not authorized as reasonable administrative support cost. The Clerk's office was unable to provide justification for the following administrative expenditure:

- The Clerk's office made a payment of \$300,000 in September 2025 to Lightburn Community Development Corporation of Overtown, Inc. to provide an Empowerment Zone Reentry Initiative for a driver's license reinstatement program totaling \$600,000. They stated that they are expecting approval and reimbursement from the County during the budget revision process.

We recommend that the Clerk's office ensure that its court-related expenditures are allowable and reasonable according to s. 28.35(3)(a), F.S. The Clerk's office should also ensure reimbursement occurs from the County for the Lightburn expenditure.

Allocation Methodology

The Clerk's office maintains detailed monthly allocation files and employs a full-time position dedicated to processing the monthly overhead calculations. While this labor-intensive monthly process would seem to warrant accuracy, the basis for departmental allocations is management estimates. Managers from nine (9) departments submit position counts by department based on management estimates of the specific duties of FTEs. Other departments submit FTE estimates based on workload. The Clerk's office was unable, however, to provide the documentation to support the workload allocations. These estimates are used for the allocation of overhead expenditures between court and non-court related functions.

Accounting estimates, however, should be based on an accumulation of relevant, sufficient, and reliable data and compared to subsequent actual data to determine the reliability of the estimate.

During our testing of fifteen (15) payroll samples, we noted the following:

- For seven (7) payroll samples, we were unable to determine whether the employees' payroll allocations were accurately split between court and non-court accounts and were unable to trace the costs to the general ledger due to their monthly allocation process by department.

During our testing of thirty-five (35) administrative expenditures, we noted the following:

- For seven (7) administrative test samples, the allocations were incorrect.
- For eleven (11) travel sample items, the Clerk's office was unable to provide journal entries showing the allocation of the expenditures between court and non-court accounts.

Without a reliable method for allocating costs, the Clerk's Office cannot ensure the accuracy of budgetary estimates or determine whether adjustments are needed for future budget cycles.

We recommend the Clerk's Office establish a systematic approach to sampling employees' time and effort between court-related and non-court-related activities for the nine (9) departments using FTE counts. This approach should ensure payroll and administrative expenditures accurately reflect the appropriation of State funds and provide a clear basis for evaluating the reliability of budgetary estimates. The Clerk's Office may consider adopting a sampling methodology, such as those used by Palm Beach or Pasco Counties, which are suitable for offices of varying sizes. These methodologies are available on the CCOC website: <https://flccoc.org/clerks-budget/>.



JUAN FERNANDEZ-BARQUIN
CLERK OF THE COURT AND COMPTROLLER
OF MIAMI-DADE COUNTY

April 2, 2026

Ms. Renée Hermeling
Director
Florida Department of Financial Services
Division of Accounting and Auditing
200 E. Gaines Street
Tallahassee, Florida 32399-0353


Re: Report No. 2025-151

Dear Ms. Hermeling,

My team and I have carefully reviewed the various observations and have provided responses to each. The responses are provided in the same manner the audit document was presented using the same headers for each section.

I also wanted to take a moment to commend your audit team for affording my staff the opportunity to work collaboratively throughout this process. It was greatly appreciated.

Respectfully,


Juan Fernande-Barquin, Esq.

Attachment

C: Barbara Galvez, Chief Administrative Officer
Jacqueline Williams, Finance Director
Liza Saboya-Fernandez, Director, Strategic Management and Budget

Miami-Dade At a Glance

During the interview process, it was advised that the numbers reflected on tables 1 and 2 were transposed. The budgeted numbers were the actuals, and the actuals were the budgeted numbers. It was noted that the tables would be corrected prior to the release of the final audit document. Table 1 was corrected however Table 2 continues to reflect the numbers under the incorrect table header. Therefore, the analysis that follows is also not accurate. Table 2 should read as follows:

Year	Budgeted	Actual
CFY 23-24	945.39	857.56
CFY 24-25	943.64	906.60

The budgeted number of FTEs decreased by 0.10 percent for the period of October 2023 through September 2025. The actuals FTEs increased by 5.7 over the same period. The actual FTEs were as of October 2023 and October 2024, respectively.

Clerk's Salary

Observation:

A review of Miami-Dade's payroll and compensation practices found that the Clerk of the Circuit Court (COCC) was paid above the maximum salary allowed by Florida Statutes, with overpayments of \$43,693 in CFY 2023–24 and \$46,000 in CFY 2024–25. The Clerk's office, which utilizes the County's centralized payroll system, acknowledged the discrepancy, is conducting a comprehensive audit, and has established a repayment plan totaling \$72,000 to be completed by January 5, 2029.

Management Response:

As recommended, steps have been taken to verify any changes to the Clerk's salary as part of the salary adjustment review process. In addition, a correction was made to how the County processes the annuity contribution as an employer directed contribution. Furthermore, as mentioned during our discussions and noted in your report, the COCC is auditing the County's payroll system to address the over and underpayment issues along with several other processes being examined.

Payroll Processing Procedures

Observation:

The Leave Manual details the sick leave payouts based on years of service. During our review of fifteen (15) payroll samples, we noted that for three (3) sample items, the employees were overpaid for his/her sick leave payout.

- One employee was overpaid by \$179.00. She received a sick leave payout of 100%; however, based on her years of service, the payout should have been at 85%.
- One employee was overpaid by \$7.00. She received a sick leave payout of 100%; however, based on her years of service, the payout should have been at 60%. One employee was overpaid by \$3,373. He received a sick leave payout of 100%; however, based on his years of service, the payout should have been at 30%.

The Clerk's office provided their Payroll Procedures dated October 29, 2025. Prior to this, they operated solely under the County's procedures. Although the current procedures are a start, we recommend enhancing the procedures to include the following:

- Requirements for salary authorizations, timesheet preparation/submission, supervisory (and director-level, where applicable) approvals, leave documentation, Payroll Change Forms, record retention standards, and aligning them with best practices for government entities handling public funds.

- Establishing procedures for recovery of overpayments.
- Establishing mandatory retention of all supporting payroll documentation, including:
 - Signed/dated timesheets or equivalent electronic approvals for hours worked and leave taken.
 - Payroll Change Forms or salary authorization records for each employee.
 - Department director approvals for administrative leave requests.
 - Implementing routine supervisory and management reviews of payroll inputs and outputs prior to processing, with documented evidence of such reviews.
 - Enhancing overall monitoring and reconciliation processes to verify payroll accuracy, completeness, and compliance on an ongoing basis.

Management Response:

The COCC respectfully disagrees with the observation. The payroll process is managed electronically through the County’s Enterprise Resources Planning system. It contains all the payroll rules and business processes required to calculate accrued leave payouts as defined in the ten collective bargaining agreements and the County’s leave manual. It is important to note that there are two schedules for calculating leave payout percentages and the schedule that is used is dependent on employee hire dates and creditable earnings hours. Additionally, the system rounds to five decimal places which can impact the final calculation.

With respect to the various recommendations provided, most if not all already exist and are a part of the ERP system through built-in workflows that include submission and approval of time sheets which are time stamped in the system to personnel salary changes that include documents authorizing said changes. However, as part of the current payroll audit being performed by the COCC of the County’s payroll system, these areas will also be examined to ensure proper controls are in place.

Purchasing and Procurement Policy

Observation:

Currently, the Clerk’s office lacks a comprehensive written purchasing policy governing the expenditure of court-related funds. The Clerk’s office provided a Procurement Policy dated January 7, 2025, with limited purchasing guidelines. During our testing of administrative expenditures, we noted the following:

- One (1) expenditure, totaling \$510.00, lacked a signed purchase order.
- Unauthorized activity on the September 2023 purchasing card statement, which contained two (2) transactions for an individual not included on the authorized Card Holder list provided for that period. Additionally, one (1) invoice was missing from the June 2025 transaction sample, preventing the complete verification of expenditures for that month.

We recommend that the Clerk’s Office prioritize the development and full implementation of a comprehensive purchasing policy. The policy should incorporate best practices, clear guidelines, and strong internal controls to ensure court-related funds are expended appropriately, efficiently, and in compliance with applicable requirements.

In addition, we recommend the Clerk’s office take the following actions:

- Strengthen procedures to ensure all purchases are properly approved, documented, and supported by adequate evidence prior to payment.
- Implement consistent reconciliation and review processes for credit card statements, including verification of authorized users.

Management Response:

The COCCC uses the County's ERP system, the purchase authorizations and approvals are maintained electronically within the ERP system via established workflows. The COCC agrees and has adopted a comprehensive procurement policy that is currently in place and being followed by the staff.

Travel Policy

Observation:

The Clerk's office has no written travel policy, but instead, it relies on the County's policy. Upon inquiry, the Clerk's office stated that they are currently developing a comprehensive travel policy closely aligned with the Miami-Dade County policy and the requirements of s. 112.061, F.S.

During our testing of thirty-five (35) administrative expenditures, we noted the following:

- For two (2) travel samples in the amounts of \$203.00 and \$99.00, respectively, the expenditures were allocated to the wrong accounts.
- For one (1) travel samples in the amount of \$2,066.00, the travel voucher was completed incorrectly.

Management Response:

The COCC respectfully disagrees with the observation that it does not have a written travel policy. The office has long operated for decades under a comprehensive travel policy - the County's travel policy. While that longstanding practice was in place during the review period, the implementation of Amendment 10, which occurred outside the review period, prompted the development of a COCC-specific travel policy tailored to the new entity. That policy is now in the final stages of approval.

Regarding the two travel samples referenced, the COCC agrees that one allocation was posted to the incorrect travel account, travel foreign instead of travel domestic. This was a data entry error only, was promptly corrected, and supporting documentation was provided. With respect to the travel voucher containing incorrect information, the reimbursement amount was correct. The only error was an incorrect date entered on the voucher, which was a clerical data entry error and did not impact the amount reimbursed.

Banking Signature Cards

Observation:

The review found that the Clerk's Office could not provide complete bank signatory documentation for the full audit period beginning October 1, 2023, and lacked evidence that dual-signature requirements were consistently maintained. Additionally, the absence of a standardized records retention and tracking system resulted in missing or superseded signature cards without a permanent record of authorized signatories.

Management Response:

The COCC respectfully disagrees with the observation that signature cards were not available for the period prior to May 7, 2024. This appears to be a misunderstanding, as the Clerk's Office does maintain the applicable documentation. The signature cards initially provided to the audit team related specifically to the new Wells Fargo bank accounts established for the Clerk effective October 1, 2024, as part of the implementation of Florida Constitutional Amendment 10. Prior to this date, the Clerk's funds were maintained within the County's Governmental Operations Account (GOA); however, such funds were appropriately segregated and tracked within the County's general ledger system through the use of a separate fund under the County's cash pool structure. The corresponding signature card for that account has been retained and is now provided for clarification (attached).

With respect to the comment regarding record retention and tracking of historical signatory documents, the Clerk's Office notes that the Cash Management Division within the Finance/CFO Department maintains copies of bank signature records. In addition, the Division maintains a centralized log of all bank accounts, including authorized signatories and documented updates to those authorizations.

While the Clerk's Office believes that appropriate documentation and controls are in place, we will continue to evaluate opportunities to further formalize and enhance documentation practices to ensure clarity and ease of access for audit purposes.

During the Amendment 10 implementation, the County Attorney's Office for Miami-Dade County advised the COCC that Florida Statute Section 136.06 clearly states the any check or warrant drawn from County depositories "shall be signed by the chair of said board, attested by the clerk or secretary of said board with the corporate seal thereof affixed...The corporate seal that must be affixed is of the pertinent board." As a result dual signatures are no longer the policy for the County. As the corporate owner of the seal, when the Clerk affixes the seal to the check or warrant, statutory requirements have been met. In addition, the Board of County Commissioners (BCC) adopted a resolution that clearly defines what will be included in a check or warrant [R-632-24](#). An image of the signature including the seal was provided.

The Uniform Accounting System Manual Account Codes

Observation:

The Clerk's office general ledger software is set up to record expenditures that vary from the uniform classification of accounts as outlined in the UASM. As described previously, all expenditures are to be recorded to a central County fund, then allocated, based on the Clerk's office allocation methodology. The complexity of their allocation methodology does not ensure the accurate recording of expenditures to the appropriate court and non-court related accounts. Clerk's office staff indicated during our inquiry that their objective is to implement a separate account structure that would allow direct recording of expenditures to the applicable UASM codes.

We recommend that the Clerk's office establish or modify the accounting system to fully accommodate the UASM codes, allowing expenditures to be charged directly to the appropriate cost centers rather than relying on post-allocation adjustments. This would enhance compliance with statutory requirements, improve accuracy in financial reporting, and strengthen overall fiscal accountability for court-related funds.

Management Response:

As previously stated, the COCC uses the County ERP system which does link all accounts to the UASM functional codes. However, we agree with your observation; we have a complex methodology that requires post-allocation adjustments to ensure expenditures are properly allocated court vs non-court. However, it is important to mention that this is the methodology recommend by your department during the 2007 audit.

Unallowable Expenditures: Clerk's Function

Observation:

During our testing of the Clerk's office administrative expenditure, we noted one (1) instance in which the expenditure, contrary to statutory guidance, was allocated as a court cost, or was not authorized as reasonable administrative support cost. The Clerk's office was unable to provide justification for the following administrative expenditure:

- The Clerk's office made a payment of \$300,000 in September 2025 to Lightburn Community Development Corporation of Overtown, Inc. to provide an Empowerment Zone Reentry Initiative for a driver's license reinstatement program totaling \$600,000. They stated that they are expecting approval and reimbursement from the County during the budget revision process.

We recommend that the Clerk's office ensure that its court-related expenditures are allowable and reasonable according to s. 28.35(3)(a), F.S. The Clerk's office should also ensure reimbursement occurs from the County for the Lightburn expenditure.

Management Response:

The COCC respectfully disagrees with the observation, although you are correct, this is not a court-related expense, it was explained and documentation was provided that confirmed that this program was directly linked to a Board of County Commissioner program that included partnerships with Administrative Office of the Court and the COCC to help the reinstatement of driver's licenses (similar to Operation Green Light) on a year-round basis fully funded and reimbursed by the Miami-Dade County. The transactions in question were included in the County's budget amendment process to ensure the transfer of funds occurs during FY 2025-26.

Allocation Methodology

Observation:

During our testing of fifteen (15) payroll samples, we noted the following:

- For seven (7) payroll samples, we were unable to determine whether the employees' payroll allocations were accurately split between court and non-court accounts and were unable to trace the costs to the general ledger due to their monthly allocation process by department.

During our testing of thirty-five (35) administrative expenditures, we noted the following:

- For seven (7) administrative test samples, the allocations were incorrect.
- For eleven (11) travel sample items, the Clerk's office was unable to provide journal entries showing the allocation of the expenditures between court and non-court accounts.

Without a reliable method for allocating costs, the Clerk's Office cannot ensure the accuracy of budgetary estimates or determine whether adjustments are needed for future budget cycles.

Management Response:

We agree with your observation; we have a complex methodology. However, it is important to mention that this is the methodology recommend by your department during the 2007 audit. Based on your current recommendations, we are looking into alternative less complex allocation methodologies.

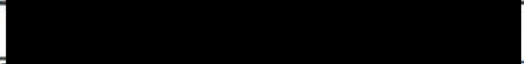


Amendment to Commercial Account Signature Card

1. Account Title(s)

Account #1: [REDACTED] CoID: 182	Account #2: [REDACTED] CoID: 182
Title Line 1: MIAMI DADE COUNTY-BOARD OF COUNTY Customer's full legal name matching Customer's formation documents -- 40 characters max.	Title Line 1: MIAMI DADE COUNTY-BOARD OF COUNTY Customer's full legal name matching Customer's formation documents -- 40 characters max.
Title Line 2: COMMISSIONERS	Title Line 2: COMMISSIONERS
Title Line 3: PAYROLL GARNISHMENT ACCOUNT	Title Line 3: SPECIAL SERVICES NO 2
Title Line 4: If applicable, enter DBA name on last available title line.	Title Line 4: If applicable, enter DBA name on last available title line.
Account #3: [REDACTED] CoID: 182	Account #4: [REDACTED] CoID: 182
Title Line 1: MIAMI DADE COUNTY-BOARD OF COUNTY Customer's full legal name matching Customer's formation documents -- 40 characters max.	Title Line 1: MIAMI DADE COUNTY-BOARD OF COUNTY Customer's full legal name matching Customer's formation documents -- 40 characters max.
Title Line 2: COMMISSIONERS	Title Line 2: COMMISSIONERS
Title Line 3: PAYROLL ACCOUNT	Title Line 3: NEIGHBORHOOD ASSISTANCE BUREAU
Title Line 4: If applicable, enter DBA name on last available title line.	Title Line 4: If applicable, enter DBA name on last available title line.
Account #5: [REDACTED] 6688 CoID: 182	Account #6: [REDACTED] CoID: 182
Title Line 1: MIAMI DADE COUNTY-BOARD OF COUNTY Customer's full legal name matching Customer's formation documents -- 40 characters max.	Title Line 1: MIAMI DADE COUNTY-BOARD OF COUNTY Customer's full legal name matching Customer's formation documents -- 40 characters max.
Title Line 2: COMMISSIONERS	Title Line 2: COMMISSIONERS
Title Line 3: GENERAL OPERATING ACCT	Title Line 3: DADE COUNTY AVIATION DEPARTMENT
Title Line 4: If applicable, enter DBA name on last available title line.	Title Line 4: If applicable, enter DBA name on last available title line.
Account #7: [REDACTED] CoID: 182	Account #8: [REDACTED] CoID: 182
Title Line 1: MIAMI DADE COUNTY-BOARD OF COUNTY Customer's full legal name matching Customer's formation documents -- 40 characters max.	Title Line 1: MIAMI DADE COUNTY-BOARD OF COUNTY Customer's full legal name matching Customer's formation documents -- 40 characters max.
Title Line 2: COMMISSIONERS	Title Line 2: COMMISSIONERS
Title Line 3: MIAMI DADE WATER & SEWER DEPT	Title Line 3: HOUSING GENERAL-OPERATING ACCT
Title Line 4: If applicable, enter DBA name on last available title line.	Title Line 4: If applicable, enter DBA name on last available title line.

2. Amendment to Account Signers - Add

Signer #1		Juan Fernandez-Barquin
	Signature	Printed name
Signer role, please select one. If none selected, the default will be limited signer. Refer to section 4 for authority definitions.		
<input checked="" type="checkbox"/> Limited Signer <input type="checkbox"/> Authorized Signer		
Internal use only: CIS customer number for above signer: _____		

3. Amendment to Account Signers - Delete

Signer name	Signer name
Luis Montaldo	

4. Customer's Certification, Acknowledgement, and Agreement


By signing below, I certify that the Customer has designated each of the individuals named in Section 2 above as

- a) a "Limited Signer" who is authorized, acting alone, to (i) sign checks drawn on the account(s) and (ii) instruct Wells Fargo with respect to stop payment order(s); or
- b) an "Authorized Signer" who is authorized, acting alone, to (i) sign checks drawn on and make cash withdrawals from the account(s), (ii) instruct Wells Fargo with respect to stop payment order(s) and (iii) initiate funds transfers between accounts on Business Online Banking, and (iv) perform other branch transactions in accordance with the customer's contractual arrangements with Wells Fargo.

Designating signers on the signature card does not authorize the signer to access CEO®.

Wells Fargo may obtain credit reports or other information about the customer. Wells Fargo may disclose information about each account to its affiliates, to credit reporting agencies, and to other persons or agencies that, in Wells Fargo's judgement, have a legitimate purpose for obtaining the information.

I acknowledge that the Customer has received the Wells Fargo Commercial Account Agreement and agrees its terms and conditions, as amended from time to time, will govern the account(s).

Edward Marquez	Chief Financial Officer
	Position/Title
Signature	Date
	6/14/23

5. Bank Use Only		
Banker name: STEPHEN LENEHAN	Banker telephone: +1 (954) 541-0921	Banker MAC: Z6344-070
AU: 002656	RAU: 0132303	Officer #: 51400
Submitter name: KARMEN STEWART		Submitter phone: +1 (904) 351-7174