



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

June 4, 2026

The Honorable Jerald Bryant
Clerk of Circuit Court
Okeechobee County
312 NW 3rd Street
Okeechobee, Florida 34972

Dear Clerk Bryant,

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,

A large black rectangular redaction box covering the signature area.

Renée Hermeling

RH/avg

Enclosure



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

Florida Department of Financial Services

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

**Report No. 2026-154
June 4, 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, CFY 24-25, and CFY 25-26 (through January 2026). 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

OKEECHOBEE COUNTY AT A GLANCE

The Okeechobee County Clerk of the Circuit Court and Comptroller serves a population of 40,230.⁶



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	\$1,367,645	\$1,364,419
CFY 24-25	\$1,472,937	\$1,436,607

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 7.6%. The actual expenditures increased by 5.2% 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	23.30	27.17
CFY 24-25	24.02	29.17

The budgeted FTEs increased by 3.0% for the period October 2023 through September 2025. The actual number of FTEs increased by 7.3% over the same period.

STATUS OF PRIOR AUDIT RECOMMENDATIONS

The Department conducted an audit of the Okeechobee County Clerk of the Circuit Court in February 2018 (Report No. 2018-22). In that report, auditors recommended the following:

- Ensure that court-related expenditures comply with sections (ss.) 28.35(3)(a), and 29.008(1)(f)1, Florida Statutes (F.S.). Based on the results of this review, the recommendation was 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>.

- Identify any pay and benefit increases in the proposed CCOC budget as instructed by the CCOC budget instructions. Based on the results of this review, the recommendation was implemented.
- Implement methods of tracking the assignment and work efforts of its employees and utilize the information for determining proposed cost center budget amounts and FTE allocations. Based on the results of this review, the recommendation was not implemented.

OBSERVATIONS AND RECOMMENDATIONS

Overall, the Clerk's court-related expenditures were in compliance with ss. 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:

Internal Controls

Employee Handbook

Standard business practices and internal control frameworks require a single, comprehensive, and current employee handbook that clearly defines all personnel and leave policies. This is necessary to ensure consistent application of policies, accurate payroll processing, and compliance with federal and state labor laws.

The Clerk's office does not maintain its own formal employee handbook. Management stated that they follow the County's *Employee Personnel Policy Handbook* for certain policies. Also, the Clerk's office continues to use a leave policy from Fiscal Year 2016-17 for Paid Time Off (PTO). This creates a situation where the Clerk's office is relying on a combination of an older policy for PTO and a current County policy.

We recommend the Clerk's office develop and implement a single, comprehensive employee handbook that consolidates and updates all personnel policies. This handbook should clearly define current practices for PTO by incorporating the applicable provisions from the 2016-17 policy.

Travel Policy

Section 112.061, F.S., governs per diem and travel expenses for public officers, employees, and authorized people, including County constitutional officers such as the Clerk of the Court, with exceptions noted in section (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 a narrowly defined travel policy. They provided only guidelines for mileage rates and per diem. During our testing of the Clerk's administrative expenditures, we noted:

- For one (1) administrative expenditure totaling \$201.11, the employee submitted a reimbursement claim for breakfast and lunch in the amount of \$17.00 that was already included in the conference fee.

- For one (1) administrative expenditure totaling \$72, the employee submitted a reimbursement claim for breakfast in the amount of \$12.00 that was already included in the conference fee.
- For one (1) administrative expenditure totaling \$68, the employee submitted a reimbursement claim for lunch in the amount of \$11.00 that was already included in the conference fee.

We recommend the Clerk's office enhance their travel guidance to include all provisions of s. 112.061, F.S., including travel to conferences. We also recommend that the Clerk's office reminds its employees that meals provided at a conference or convention must not be requested as part of the employees' reimbursement.

Bank Signatories

Proper internal controls require that the Clerk's office maintain current bank signature cards for all accounts to verify authorized access. Best practices require current signature cards for all accounts, with at least two authorized signers per account, full records covering the entire audit period (beginning October 1, 2023), and periodic reviews.

During our review of the bank accounts, we noted that the Seacoast National Bank account had multiple signatories (dated November 23, 2022). However, all other accounts had single-signer cards dated December 21, 2020. No standardized tracking system for signatory documents existed at the start of the fiscal year.

- We recommend the Clerk's office has more than one signor on the Clerk's office bank accounts.
- We recommend the Clerk's office implement a formal registry of authorized bank signatories that includes effective and termination dates.
- We recommend retaining all historical signature cards as part of the financial records for audit purposes.

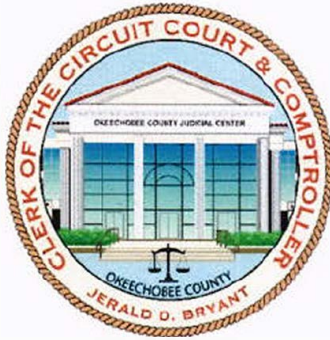
Allocation Methodology

Payroll expenditures should be allocated between court and non-court related accounts based on an accumulation of relevant, sufficient, and reliable data and compared to subsequent actual data to determine the reliability of the estimates.

The Clerk's office was unable to provide documentation to support the allocation of their shared employees between court and non-court. Staff stated that executive employees are divided among three accounts but did not provide an explanation as to what determines the allocation percentage allocated to each account.

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. This approach should ensure payroll 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://ficcoc.org/clerks-budget/>.



OFFICE OF
JERALD D. BRYANT, Esq., CFCC

**CLERK OF THE CIRCUIT COURT
& COMPTROLLER**

312 Northwest Third Street, Suite 101
Okeechobee, Florida 34972
(863) 763-2131

June 11, 2026

Attention: Renee Hermeling
OBO Blaise Ingoglia, CFO
State of Florida

Response to Article V Clerk of Circuit Court Compliance Audit

We appreciate your communication regarding the recently completed Article V audit for CFY 23/24, 24/25, and 25/26 (through January 2026). It is important that we address your concerns and provide the necessary information or solutions. We thank you for this opportunity to present a reply.

After a thorough review of your results, we have identified the following actions to resolve the presented issues:

- **EMPLOYEE HANDBOOK:** The Clerk's Office recognizes the need for a single, comprehensive, current employee handbook and has completed the necessary compilation of policies and procedures. Our Handbook is presently undergoing legal review. Once this review is concluded, the Handbook will be distributed to all employees.
- **TRAVEL POLICY:** The Clerk's Office concurs that a properly documented, detailed travel policy is both imperative and useful. The Clerk's Office implemented an internal travel policy consistent with Florida Statute 112.061 effective October 1, 2025. Prior to implementation, travel was guided by interpretation of F.S. 112.061.
- **BANK SIGNATORIES:** The Clerk of Circuit Court and Comptroller will heed your suggestion and add a second signatory to the bank accounts.
- **ALLOCATION METHODOLOGY:** The allocation methodology applied to executive positions is in line with the duties of executive staff. The Clerk's Office will review the suggested material and additional efforts will be made to document the methodology utilized.

Please feel free to contact my office if we may be of additional assistance or you have further questions.

Sincerely,


Jerald D. Bryant

Clerk of the Circuit Court & Comptroller
Okeechobee County