

State of Florida Florida Department of Financial Services

Division of Accounting & Auditing
Bureau of Auditing

Article V Quarterly Audit Report
(January – March 2024)



April 2024

PURPOSE OF REPORT

In accordance with Chapter 2023-239, Laws of Florida, line item 2431, 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 court-related expenditures of the Clerks of the Circuit Court pursuant to sections 28.35 and 28.241, Florida Statutes (F.S.), during the quarter January 1, 2024, to March 31, 2024.

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 the actions taken by the Clerks’ offices to correct observations noted in previous reports.
- Evaluate whether court-related expenditures comply with State laws.²
- Evaluate whether court-related expenditures are properly authorized, recorded, and supported.
- Evaluate whether expenditures are within the budgeted appropriations.
- Evaluate the accuracy and completeness of expenditures reported on the Clerk of Court Expenditures and Collections Reports.
- 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 whether ten percent of all court-related fines collected are deposited into the fines and forfeiture fund and used exclusively for court-related functions³.
- Evaluate the Clerk’s methodology for allocating payroll costs between court and non-court-related functions.

AUDIT FINDINGS

The Department completed two (2) audits during this quarter. Below is a summary of the observations associated with these audits. The reports can be found on the DFS Website at: <https://www.myfloridacfo.com/division/aa/local-governments/clerk-of-the-circuit-courts-audits>.

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

²Sections 28.35(3), 28.37(6), and 29.008, Florida Statutes.

³Section 28.37(6), Florida Statutes.

Observations	Status of Corrective Actions/ Full Audit Observations
Status of Prior Audit Recommendations - Charlotte	We could not determine if the recommendation had been implemented based on the information provided.
Status of Prior Audit Recommendations - Broward	Two (2) of the two (2) recommendations were not implemented.
Purchasing policy needs enhancement to include detailed procurement and purchasing guidelines.	Charlotte
No travel policy.	Broward
Inconsistent adherence to State travel policies related to s. 112.061, F. S.	Charlotte Broward
Unallowable expenditures related to s. 28.35(3)(a), F. S.	Broward
Unallowable expenditures related to s. 29.008(1)(f)1, and 2, F. S.	Charlotte Broward

For more information on the above counties, see the completed reports at:

<https://www.myfloridacfo.com/division/aa/local-governments/clerk-of-the-circuit-courts-audits>.

ACTIVITIES FOR THE REPORTING PERIOD

The Department completed compliance audits for Charlotte and Broward Counties. The Department initiated the compliance audits for Escambia, Glades, and Highlands Counties.

PLANNED ACTIVITIES FOR THE NEXT REPORTING PERIOD

The Department will finalize the reports for Escambia, Glades, and Highlands Counties. The Department is planning to initiate compliance audits for Jackson, Okaloosa, and Seminole Counties in the next quarter.