

State of Florida
Florida Department of Financial Services

Division of Accounting & Auditing
Bureau of Auditing

Article V Quarterly Audit Report
(October 2025 – December 2025)



January 2026

PURPOSE OF REPORT

In accordance with Chapter 2025-26, Laws of Florida, line item 2200, please allow this report to serve as the Department of Financial Services (DFS) quarterly report. This summarizes our efforts 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 October 1, 2025, to December 31, 2025.

CHIEF FINANCIAL OFFICER'S AUTHORITY

Section (s.) 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 (10) percent of all court-related fines collected are deposited into the fines and forfeiture fund and used exclusively for court-related functions.³
- Evaluate the Clerk's methodology for allocating payroll costs between court and non-court-related functions.

AUDIT RECOMMENDATIONS

The Bureau completed two (2) audits during this quarter. Below is a summary of the recommendations 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.

Status of Prior Audit Recommendations	Status of Corrective Actions
Hernando	Two (2) of two (2) previous recommendations were implemented.
Martin	One (1) of one (1) previous recommendation was implemented.

Recommendations	County
Leave accrual was paid at a rate that exceeded the amount authorized by policy.	Martin
The allocation of court-related expenditures could not be supported by relevant, sufficient, and reliable data.	Hernando
The Clerk's office had a limited procurement/purchasing policy resulting in insufficiencies in internal controls.	Hernando
Unallowable expenditures per s. 29.008(1)(f)1, and 2, F.S., related to county funding of software and electronic data processing insurance.	Hernando

For more information on the above counties, see the completed reports at:
<https://www.myfloridacfo.com/division/aa/audits-reports>.

ACTIVITIES FOR THE REPORTING PERIOD

Completed Compliance Audits:

- Hernando
- Martin

Initiated Compliance Audits:

- Monroe
- Miami-Dade
- Polk

PLANNED ACTIVITIES FOR THE NEXT REPORTING PERIOD

The Bureau will finalize the reports for Monroe, Miami-Dade, and Polk Counties. We plan to initiate compliance audits for Sumter and Okeechobee Counties in the next quarter.