

**State of Florida**  
**Florida Department of Financial Services**

**Division of Accounting & Auditing**  
**Bureau of Auditing**

**Article V Quarterly Audit Report**  
**(January – March 2021)**



**April 2021**

## PURPOSE OF REPORT

In accordance with Chapter 2020-21, Laws of Florida, line item 2370, 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 all court-related expenditures of the Clerks of the Circuit Court pursuant to sections (ss.) 28.35 and 29.008, Florida Statutes (F.S.), during the quarter January 1, 2021 to March 31, 2021.

## 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 law<sup>1</sup> 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 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 court-related expenditures were in compliance with ss. 28.35(3) and 29.008, F.S.
- Evaluate whether court-related expenditures were properly authorized, recorded, and supported.
- 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.

## AUDIT FINDINGS

The Department completed two (2) audits during this quarter. Below is a summary of the observations associated with these audits. The audit reports can be found on the DFS Website at: <http://www.myfloridacfo.com/Division/AA/AuditsReviews/default.htm>.

<sup>1</sup>Sections 28.35(3) and 29.008, Florida Statutes.

<b>OBSERVATIONS</b>	
<b>Unallowable Expenditures</b>	<b>County</b>
1. Table sponsorships (\$2,550)	Broward
2. Professional setup for a marriage ceremony (\$1,000)	Broward
3. Compensation study (\$16,240)	Broward
4. Computer software (\$56,250)	Broward
5. Furniture for public use (\$21,116)	Escambia
<b>Financial Reporting and Recording</b>	<b>County</b>
1. No documented methodology for the allocation of payroll or administrative expenditures.	Escambia

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

<http://www.myfloridacfo.com/Division/AA/AuditsReviews/default.htm>

### **ACTIVITIES FOR THE REPORTING PERIOD**

In addition to completing the Broward and Escambia audits, the Department completed a desk audit for Jackson and Glades Counties with the draft reports in progress. The Department also initiated the audit review of Highlands and Jefferson Counties.

### **PLANNED ACTIVITIES FOR THE NEXT REPORTING PERIOD**

The Department will finalize the report for Jackson, Glades, Highlands, and Jefferson Counties. The Department is planning to conduct desk audits for Okaloosa, Pasco, and Putnam Counties in the next quarter.