



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

September 20, 2023

The Honorable Barry Baker
Clerk of the Court & Comptroller
Suwannee County
200 South Ohio Avenue
Live Oak, Florida 32064

Dear Clerk Baker,

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.

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 black rectangular redaction box covering the signature of the Chief Financial Officer.

KH/tlw

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

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**JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA**

Florida Department of Financial Services

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

**Report No. 2023-119
September 21, 2023**

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 court-related expenditures of the individual Clerks pursuant to State law.² The audits are conducted by the Department of Financial Services 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.

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 the periods county fiscal year (CFY) 20-21, CFY 21-22, and CFY 22-23 (through May 2023). The following objectives have been established for the audit of court-related expenditures:

- Evaluate whether court-related expenditures were in compliance with State laws³.
- 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.

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

³Sections 28.35(3)(a), 28.37(5), and 29.008, Florida Statutes.

- Evaluate whether ten percent of all court-related fines collected are deposited into the fines and forfeiture fund and used exclusively for court-related functions⁴.

SUWANNEE COUNTY AT A GLANCE

The Suwannee County Clerk of the Circuit Court and Comptroller serves a population of 43,676⁵.

The CCOC is required to prepare a cost comparison of similarly situated clerks of the court based on county population and numbers of case filings⁶. These clerks' offices are then placed into peer groups. **Table 1** shows a **2022-23 Budget Comparison to Peer Group Average**.



Table 1

| Budget Comparison to the Peer Group (PG) Average | | | | | | |
|--|------------|--|------------------------------|------------------------------------|--|---------------------------|
| County | Peer Group | CFY 2022-23 Operating & Capital Budget | CFY 2022-23 Personnel Budget | CFY 2022-23 Revenue-Limited Budget | CFY 2022-23 Percent Above/ Below PG Avg. | CFY 2022-23 Budgeted FTEs |
| Suwannee | 3 | \$ 84,060 | \$ 1,115,343 | \$ 1,199,403 | 16.32% | 21.38 |
| Bradford | 3 | \$ 58,352 | \$ 815,560 | \$ 873,912 | -15.25% | 12.51 |
| DeSoto | 3 | \$ 98,796 | \$ 724,819 | \$ 823,615 | -20.13% | 12.51 |
| Gadsden | 3 | \$ 52,536 | \$ 1,312,506 | \$ 1,365,042 | 32.38% | 24.01 |
| Hardee | 3 | \$ 55,494 | \$ 868,876 | \$ 924,370 | -10.36% | 12.65 |
| Hendry | 3 | \$ 74,952 | \$ 1,231,803 | \$ 1,306,755 | 26.73% | 18.82 |
| Jackson | 3 | \$ 72,500 | \$ 1,056,478 | \$ 1,128,978 | 9.49% | 19.70 |
| Levy | 3 | \$ 64,157 | \$ 1,083,991 | \$ 1,148,148 | 11.35% | 14.65 |
| Madison | 3 | \$ 57,300 | \$ 511,609 | \$ 568,909 | -44.83% | 9.33 |
| Okeechobee | 3 | \$ 98,634 | \$ 1,200,146 | \$ 1,298,780 | 25.95% | 23.77 |
| Wakulla | 3 | \$ 25,127 | \$ 679,596 | \$ 704,723 | -31.66% | 11.41 |
| Peer Group 3 Average | | \$ 67,446 | \$ 963,703 | \$ 1,031,149 | | 16.43 |

Source: CCOC Operational Budgets and Peer Group Report. Juror expenditures are not included.

⁴ Section 28.37(6), Florida Statutes.

⁵ The Florida Legislature's Office of Economic and Demographic Research Report Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2022-2023, September 2022. <http://edr.state.fl.us/Content/local-government/reports/finsal22.pdf>

⁶ Section 28.35(2)(f)2, Florida Statutes.

Table 2 shows the budgeted and actual expenditures for each fiscal year reviewed. Juror expenditures are not included.

Table 2

| Year | Budgeted | Actual* |
|-------------|-----------------|----------------|
| CFY 20- 21 | \$1,088,604 | \$1,088,604 |
| CFY 21-22 | \$1,172,095 | \$1,167,868 |
| CFY 22-23 | \$1,199,403 | \$763,591 |

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

The budgeted growth from October 2021 through September 2023 was 10.1%. Actuals for CFY 22-23 are through May.

STATUS OF PRIOR AUDIT RECOMMENDATIONS

The Department performed an audit of the Suwannee County Clerk of the Circuit Court in September 2020, Report No. 2020-56. The auditors noted four (4) audit recommendations.

1. We recommended the Clerk's office ensure that its court-related expenditures were allowable according to Section 28.35(3)(a), F.S. Based on our recent testing of administrative expenditures, we have concluded that this recommendation has been implemented.
2. We recommended the Clerk's office ensure that its court-related expenditures are allowable and reasonable according to Section 29.008(1)(f)1, F.S. Based on our recent testing of administrative expenditures, we have concluded that this recommendation has been implemented.
3. We recommended the Clerk's office implement procedures to reconcile and support the balances in the CCOC EC report on a monthly basis and retain these documents for audit purposes. The Clerk's office implemented a monthly procedure to reconcile and support the balances in the CCOC EC report, and they retained these documents for audit purposes. This recommendation has been implemented.
4. We recommended the Clerk's office establish a method for sampling employees' time and effort between court-related and non-court related activities to ensure the allocation of payroll and administrative expenditures reflects an accurate appropriation of State funds. Based on our recent review of the Clerk's allocation methodology, this recommendation has not been implemented.

OBSERVATIONS AND RECOMMENDATIONS

Based upon our review, we found the Clerk's expenditures of State funds to be efficient and accurate. There are no recommendations.