



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

October 18, 2023

The Honorable Carla Hand
Clerk of the Court & Comptroller
Calhoun County
20859 Central Avenue East, Room 130
Blountstown, Florida 32424

Dear Clerk Hand,

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 Kim Holland.

Kim Holland

KH/daw

Enclosure

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

Kim Holland • Bureau Chief

Division of Accounting and Auditing

200 East Gaines Street • Tallahassee, Florida 32399-0353 • Tel. 850-413-5700 • Fax. 850-413-5553

Email • Kim.Holland@myfloridacfo.com

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JIMMY PATRONIS CHIEF FINANCIAL OFFICER STATE OF FLORIDA

Florida Department of Financial Services

CALHOUN COUNTY CLERK OF THE CIRCUIT COURT COMPLIANCE AUDIT

**Report No. 2023-121
October 18, 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 (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.

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 July 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.

CALHOUN COUNTY AT A GLANCE

The Calhoun County Clerk of the Circuit Court and Comptroller serves a population of 13,683⁵.

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**.

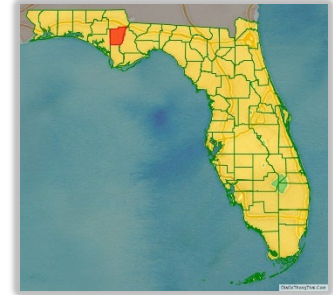


Table 1

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
Calhoun	1	\$ 21,639	\$ 437,376	\$ 459,015	15.13%	6.24
Lafayette	1	\$ 28,500	\$ 286,537	\$ 315,037	-20.98%	3.52
Liberty	1	\$ 21,640	\$ 300,857	\$ 322,497	-19.11%	5.39
Union	1	\$ 27,256	\$ 470,909	\$ 498,165	24.95%	7.11
Peer Group 1 Average		\$ 24,759	\$ 373,920	\$ 398,678		5.57

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

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	\$423,037	\$400,140
CFY 21-22	\$448,334	\$428,784
CFY 22-23	\$459,015	\$360,721

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

The budgeted growth from October 2020 through September 2023 was 8.5%. Actuals for CFY 22-23 are through July.

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.

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.