



CHIEF FINANCIAL OFFICER  
BLAISE INGOGLIA  
STATE OF FLORIDA

August 13, 2025

The Honorable Crystal K. Kinzel  
Clerk of Circuit Court & Comptroller  
Collier County  
3315 Tamiami Trail East, Suite 102  
Naples, Florida 34112

Dear Clerk Kinzel,

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. Please provide a response within five (5) business days.

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](mailto:Kim.Holland@myfloridacfo.com) if you have any questions.

Sincerely,

A large black rectangular redaction box covers the signature of Renée Hermeling.

Renée Hermeling

RH/avg

Enclosure



**BLAISE INGOGLIA  
CHIEF FINANCIAL OFFICER  
STATE OF FLORIDA**

Florida Department of Financial Services

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

**Report No. 2025-143  
August 13, 2025**

**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.<sup>1</sup>

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 State funded portion of court-related<sup>2</sup> expenditures of the individual Clerks pursuant to State law.<sup>3</sup> 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. Exceptions are noted in the Observations and Recommendations section below.

**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 County Fiscal Years (CFY) 22-23 and CFY 23-24 (through March 2025). The following objectives have been established for the audit of court-related expenditures:

- Evaluate whether court-related expenditures were in compliance with State laws.<sup>4</sup>
- 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.

<sup>1</sup>Section 14(b), Art. V, Florida Constitution.

<sup>2</sup>Court-related expenditures may be funded from county, State, or Federal sources.

<sup>3</sup>Section 28.35(2)(e), Florida Statutes.

<sup>4</sup>Sections 28.35(3)(a), 28.37(6), and 29.008, Florida Statutes.

- Evaluate whether ten percent (10%) of all court-related fines collected are deposited into the fines and forfeiture fund and used exclusively for court-related functions.<sup>5</sup>

## COLLIER COUNTY AT A GLANCE

The Collier County Clerk of the Circuit Court and Comptroller serves a population of 399,480.<sup>6</sup>



**Table 1** shows the budgeted and actual expenditures for each fiscal year reviewed. Juror expenditures are not included.

**Table 1**

Year	Budgeted	Actual
CFY 22-23	\$6,549,607	\$6,548,376
CFY 23-24	\$6,962,643	\$6,962,643

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

The budgeted growth from October 2022 through September 2024 was 6.3%. The actual expenditures increased by 6.3% from October 2022 through September 2024.

**Table 2** shows the budgeted and actual full-time equivalent (FTE) positions, who charge either all or a portion of employee time to court-related duties. The budgeted number of FTEs includes vacant positions. The actual number of FTEs includes only filled positions.

**Table 2**

Year	Budgeted FTEs	Actual FTEs
CFY 22-23	91.78	64.88
CFY 23-24	92.08	67.40

## STATUS OF PRIOR AUDIT RECOMMENDATIONS

The Department performed an audit of the Collier County Clerk of the Circuit Court in January 2017, Report No. 2016-09. The auditors noted the following recommendations:

1. We recommended the Clerk's office establish a method for tracking employees' time and effort between court related and non-court related activities to ensure accuracy in the budgeting process and the appropriation of State funds. The methodology should include a basis for concluding whether the budgetary estimates are accurate. It was determined, based on the results of this audit, that the recommendation has not been implemented.

<sup>5</sup> Section 28.37(6), Florida Statutes.

<sup>6</sup> The Florida Legislature's Office of Economic and Demographic Research Report Salaries of Elected County Constitutional Officers and School District Officials for Fiscal Year 2024-2025, October 2024. <http://edr.state.fl.us/Content/local-government/reports/finsal24.pdf>.

## OBSERVATIONS AND RECOMMENDATIONS

Overall, the Clerk's court-related expenditures were in compliance with sections 28.35(3)(a) and 29.008, Florida Statutes, and internal controls and procedures were in place for proper reporting, except for the following items:

### **Allocation Methodology**

The Clerk's office was unable to provide documentation demonstrating a clear methodology for allocating expenditures for employees who work on both court and non-court-related functions.

The Clerk's office stated that the allocation of time between court and non-court related functions for indirect employees is based on the percentage of court to non-court employees. These estimates, however, should be based on an accumulation of relevant, sufficient, and reliable data and compared to subsequent actual data to determine the reliability of the estimate. Court employees assigned solely to Court functions are allocated based on management estimates as well.

Without an accurate basis for allocating personnel costs, the Clerk's office has no assurance that the current methodology used for charging salaries to the State or used for budgeting purposes are accurate or need to be revised for the next budget cycle.

We recommend the clerk establish a subjective methodology for tracking employees' time and effort between court related and non-court related activities to ensure accuracy in the budgeting process and the appropriation of State funds. The methodology should include a basis for concluding whether the budgetary estimates are accurate.



## Crystal K. Kinzel

Collier County

Clerk of the Circuit Court and Comptroller

3315 Tamiami Trail East, Suite 102

Naples, Florida 34112-5324

August 19, 2025

Ms. Renee Hermeling  
Director  
Division of Accounting and Auditing  
Florida Department of Financial Services  
200 E. Gaines Street  
Tallahassee, FL 32399-0353

Re: Collier County Clerk of the Circuit Court Compliance Audit

Report 2025-143

Dear Ms. Hermeling,

Thank you for giving management the opportunity to respond to your final audit report of Collier County. The Collier Clerk and Comptroller's Office provided documentation explaining the method used to allocate expenditures for indirect employees who perform both court and non-court-related functions. These indirect employees, performing overhead functions such as administration, human resource management and accounting, are allocated based on the relative number of courts versus non-court direct employees. We believe this method provides a reasonable approximation of the actual efforts expended in each respective area. There are no individual direct employees that perform both courts and non-courts functions.

While a comprehensive time-based study may generate a more precise allocation of indirect costs at a point in time, this would be a costly and time-consuming project as it would have to be constantly updated to maintain accuracy. Furthermore, as the Collier County Clerk and Comptroller is a perennial donor to the Florida Department of Revenue's Clerk of Courts trust fund and is repeatedly denied its annual balanced court budget requests through the FL CCOC's Revenue-Limited Budgeting process, any potential increase in allocation to the courts budget would only exacerbate the situation.

Currently, funds earned by the Collier Clerk in accordance with our statutorily balanced budget are taken to support other Clerk's offices who appear unable to balance their budgets. The taxpayers of Collier County therefore must make up costs for statutorily authorized court costs left unfunded by the Clerk of Courts Corporation. The indication that we should then expend additional time and/or dollars to derive what may or may not be any more accurate than the currently used method for overhead allocations does not seem prudent from a cost standpoint for any Clerk or the state.

Should you have any questions, or need additional information, please contact Donald F. Holder at (239) 252-2724 or Crystal K. Kinzel, Collier County Clerk of the Circuit Court and Comptroller, at (239) 252-6299.

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Donald F. Holder  
Accounting Manager  
Collier County Clerk of the Circuit Court and Comptroller