



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

September 12, 2025

The Honorable Rachel Sadoff  
Clerk of Circuit Court & Comptroller  
Brevard County  
Post Office Box 999  
Titusville, Florida 32781-0999

Dear Clerk Sadoff,

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

Sincerely,

A black rectangular box redacting the signature of Renée Hermeling.

Renée Hermeling

RH/avg

Enclosure

FLORIDA DEPARTMENT OF FINANCIAL SERVICES  
Renée Hermeling • Director  
Division of Accounting and Auditing  
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EQUAL OPPORTUNITY EMPLOYER



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

Florida Department of Financial Services

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

**Report No. 2025-145  
September 12, 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, CFY 23-24, and CFY 24-25 (through April 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>

## BREVARD COUNTY AT A GLANCE

The Brevard County Clerk of the Circuit Court and Comptroller serves a population of 640,773.<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	\$11,517,992	\$11,517,992
CFY 23-24	\$12,198,888	\$12,198,888

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 5.9%. The actual expenditures increased by 5.9% 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	194.22	204.25
CFY 23-24	190.07	201.64

The budgeted FTEs decreased 2.1% for the period October 2022 through September 2024. The actual number of FTEs decreased by 1.2% over the same period.

## STATUS OF PRIOR AUDIT RECOMMENDATIONS

The Department performed an audit of the Brevard County Clerk of the Circuit Court in February 2017, Report No. 2017-11. The auditors noted the following recommendation:

1. We recommended the bank reconciliations be performed by an employee or official who does not have custody or access to cash and who does not record cash receipts, cash disbursements, or journal entry transactions.

A follow-up audit was conducted in November 2021, Report No. 2021-77, and the recommendation had 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 (F.S.), and internal controls and procedures were in place for proper reporting, except for the following items:

### Internal Controls

#### Purchasing and Procurement Policy

A key internal control at any organization should include a purchasing and procurement policy. An effective purchasing and procurement policy should include, at a minimum, topics such as the following:

- Procurement procedures.
- Contract signing authority.
- Purchasing authority levels.
- The delegation of authority.
- Purchasing process and accepted procedures.
- Purchase orders and pre-authorizations.
- Updated credit card for purchase process and procedures.

The Clerk's office has no written purchasing and procurement policy for the expenditure of court-related funds. During our testing, we noted the following:

- For nine (9) administrative expenditures totaling \$15,225, the Clerk's office was unable to provide documentation indicating the expenditures were approved prior to purchase.
- For two (2) administrative expenditures totaling \$593, the Clerk's office was unable to provide documentation indicating the purchases were received.

We recommend the Clerk's office develop and implement a written purchasing and procurement policy to provide employees with best practices, purchasing guidelines, and include adequate internal controls to ensure that court-related funds are expended appropriately. Additionally, we recommend the Clerk's office make sure goods and services are properly approved, received, and documented.

### 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. They stated that they used time estimates, reports, and cashier time studies to determine the allocation of employees performing both court and non-court related duties. The Clerk's office also stated that they use full-time equivalents for payroll allocations. The Clerk's office, however, was unable to provide the supporting documentation supporting the allocation percentages provided. During our testing, we were unable to determine if the payroll allocations were correct based on the information provided.

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 is accurate or need to be revised for the next budget cycle.

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

## **Financial Reporting and Recording**

### **Accounting Errors**

Section 28.35(3)(a), F.S., outlines the list of court-related functions that Clerks may fund from filing fees, service charges, costs, and fines, and is limited to those functions expressly authorized by law or court rule.

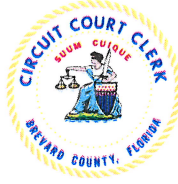
During our testing of the Clerk's office administrative expenditures, we noted four (4) instances in which the expenditures had been allocated to the court departments incorrectly.

- In CFY 2022-2023, the Clerk's office allocated \$16,863 to court administration which should have been allocated to child support.
- In CFY 2022-2023, the Clerk's office allocated \$11,916 to court administration that should have been allocated to jury.
- In CFY 2023-2024, the Clerk's office allocated \$16,220 to court administration which should have been allocated to child support.
- In CFY 2024-2025, the Clerk's office allocated \$7,554 to court administration which should have been allocated to child support.

We recommend that the Clerk's office establish procedures to review invoices to ensure that court-related expenditures are charged to the correct funds.

RACHEL M. SADOFF  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
EIGHTEENTH JUDICIAL CIRCUIT  
BREVARD COUNTY, FLORIDA

CLERK'S FINANCE DIVISION  
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September 19, 2025

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

Dear Ms. Hermeling,

Thank you for completing the Article V Clerk of the Circuit Court Compliance Audit for Brevard County. This letter is in response to Compliance Audit Report No. 2025-145 dated September 12, 2025. Our response to the Observations and Recommendations is outlined below:

- **DFS Recommendation, Internal Controls:** We recommend the Clerk's office develop and implement a written purchasing and procurement policy to provide employees with best practices, purchasing guidelines, and include adequate internal controls to ensure that court-related funds are expended appropriately. Additionally, we recommend the clerk's office make sure goods and services are properly approved, received, and documented.

Response: We agree with the reports recommendation to develop and implement a written purchasing and procurement policy to provide employees with the best practices, purchasing guidelines, and adequate internal controls to ensure that court funds are expended appropriately. Our office will develop and implement a written purchasing and procurement policy, as recommended.

- **DFS Recommendation, Allocation Methodology:** We recommend the clerk establish a method for sampling employees' time and effort between court related and non-court related activities such as a time study to ensure accuracy in the budgeting process and the appropriation of State funds. The methodology should also include a basis for concluding whether the budgetary estimates are accurate.

Response: We understand the importance of establishing an allocation methodology to ensure accuracy in the budgeting process, including the appropriation of State funds and will implement the recommendation by the next budget cycle.

- **DFS Recommendation, Financial Reporting and Recording:** We recommend that the Clerk's office establish procedures to review invoices to ensure that court-related expenditures are charged to the correct funds.

Response: We agree with the reports recommendation to establish procedures to review invoices to ensure that court-related expenditures are charged to the correct funds. Our office will incorporate this within the written purchasing and procurement policy.

Should there be any questions or if additional information is required, please feel free to contact me at 321-633-7785 or [Rachel.sadoff@brevardclerk.us](mailto:Rachel.sadoff@brevardclerk.us)

Sincerely,

A large black rectangular redaction box covering the signature of Rachel M. Sadoff.

Rachel M. Sadoff  
Clerk of the Circuit Court & Comptroller  
Brevard County, Florida