



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

September 25, 2025

The Honorable Denny Thompson
Clerk of Circuit Court & Comptroller
Bradford County
945 North Temple Avenue
Starke, Florida 32091

Dear Clerk Thompson,

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 if you have any questions.

Sincerely,

A black rectangular box redacting the signature of Renée Hermeling.

Renée Hermeling

RH/avg

Enclosure



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

Florida Department of Financial Services

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

**Report No. 2025-147
September 24, 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.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 State funded portion of court-related² expenditures of the individual Clerks pursuant to State law.³ 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 June 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.⁴
- 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.

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

³Section 28.35(2)(e), Florida Statutes.

⁴Sections 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.⁵

BRADFORD COUNTY AT A GLANCE

The Bradford County Clerk of the Circuit Court and Comptroller serves a population of 27,389.⁶



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	\$873,912	\$759,330
CFY 23-24	\$928,373	\$870,542

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 6.2%. The actual expenditures increased by 14.6% 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	12.51	12.51
CFY 23-24	13.94	13.95

The budgeted FTEs increased 11.4% for the period October 2022 through September 2024. The actual number of FTEs increased by 11.5% over the same period.

STATUS OF PRIOR AUDIT RECOMMENDATIONS

The Department performed an audit of the Bradford County Clerk of the Circuit Court in October 2018, Report No. 2018-31. The auditors noted the following recommendations:

1. We recommended the Clerk's office ensure that its court-related expenditures were allowable according to section (s.) 28.35 (3)(a), Florida Statutes (F.S.).
2. We recommended the Clerk's office verify employee timecards and pay rates to ensure employees were being paid the correct wages based on the hours worked. We also recommended documentation of the review and approval such as initials and dates.

⁵ Section 28.37(6), Florida Statutes.

⁶ 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>.

3. We recommended that bank reconciliations include documentation of the individual who prepared and reviewed them as well as documentation indicating the date prepared and reviewed.
4. We recommended that the Clerk's office have a second person designated as having authority to sign checks and have access to the bank accounts in the Clerk's absence.

A follow-up audit was conducted in May 2022, Report No. 2022-88, and the recommendations had been implemented.

OBSERVATIONS AND RECOMMENDATIONS

Overall, the Clerk's court-related expenditures were in compliance with sections 28.35(3)(a) and 29.008, 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.
- 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.

Although we recognize the small staff size, we recommend the Clerk's office develop and implement a written purchasing and procurement policy. This policy should outline best practices, provide clear purchasing guidelines, and include adequate internal controls to ensure the appropriate expenditure of court-related funds.

Allocation Methodology

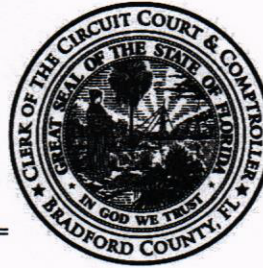
The Clerk's Office currently relies on management estimates, based on the specific duties of FTEs, to allocate overhead expenditures between court-related and non-court-related functions. However, accounting estimates should be based on relevant, sufficient, and reliable data, with periodic comparisons to actual data to assess their accuracy. The Clerk's Office was unable to provide supporting documentation for the allocation of employees' time or administrative expenditures between these functions.

Without a reliable method for allocating costs, the Clerk's Office cannot ensure the accuracy of budgetary estimates or determine whether adjustments are needed for future budget cycles. Despite the small staff size, we recommend that the Clerk's Office establish a systematic approach to sampling employees' time

and effort between court-related and non-court-related activities. This approach should ensure payroll expenditures accurately reflect the appropriation of State funds and provide a clear basis for evaluating the reliability of budgetary estimates.

The Clerk's Office may consider adopting a sampling methodology, such as those used by Palm Beach or Pasco Counties, which are suitable for offices of varying sizes. These methodologies are available on the CCOC website: <https://flccoc.org/clerks-budget/>.

Denny Thompson,
Clerk & Comptroller
Bradford County



October 1, 2025
Sent Via Electronic Email

Florida Department of Financial Services
200 E. Gaines Street
Tallahassee, FL 32399-0353
kim.holland@myfloridacfo.com

Dear Renee Hermeling:

This letter is to confirm that we have received the Bradford County Clerk of Court Compliance Audit Report No. 2025-147, dated September 23, 2025, prepared by your department in accordance with sections 28.35 and 29.008, Florida Statutes. Below are our responses to your observations and recommendations.

Recommendation 1: Develop and implement a written purchasing and procurement policy that outlines best practices, provides clear purchasing guidelines, and includes adequate internal controls to ensure the appropriate expenditure of court-related funds.

Response 1: While our office does follow the Bradford County Board of County Commissioner's purchasing policy, we will formally implement our practice into a written policy.

Recommendation 2: Establish a systematic approach to sampling employees' time and effort between court-related and non-court related activities to ensure that payroll expenditures accurately reflect appropriation of state funds and provide a clear basis for evaluating the reliability of budgetary estimates.

Response 2: Our office will utilize the non-court sample methodology template prepared by Palm Beach County found on the CCOC website: <https://flccoc.org/clerks-budget/> to develop our methodology.

Recommendation 3: Develop and implement a written travel policy to provide guidance to employees when traveling.

Response 3: While our office complies with section 112.061, Florida Statute, our office will formally implement our practice into a written policy.

Respectfully submitted,


Denny Thompson
Clerk of the Circuit Court & Comptroller