



CHIEF FINANCIAL OFFICER  
BLAISE INGOGLIA  
STATE OF FLORIDA

November 17, 2025

The Honorable Doug Chorvat, Jr.  
Clerk of Circuit Court & Comptroller  
Hernando County  
20 North Main Street  
Brooksville, Florida 34601

Dear Clerk Chorvat,

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 black rectangular redaction box covers the signature of Renée Hermeling.

Renée Hermeling

RH/avg

Enclosure

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

Florida Department of Financial Services

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

**Report No. 2025-148  
November 17, 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 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.<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>

## HERNANDO COUNTY AT A GLANCE

The Hernando County Clerk of the Circuit Court and Comptroller serves a population of 210,577..<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	\$3,487,987	\$3,062,098
CFY 23-24	\$3,711,148	\$3,289,425

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 7.4% 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	60.98	48.90
CFY 23-24	56.46	54.55

The budgeted FTEs decreased 7.4% 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 Hernando County Clerk of the Circuit Court in October 2018, Report No. 2018-30. The auditors noted the following recommendations:

- 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.), related to county funding of communication services and advertising.
- We recommended the Clerk's office adhere to the salary cap as stated in s. 145.051, F.S., and the Office of Economic and Demographic Research.

<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 2025-2026, October 2025. <http://edr.state.fl.us/Content/local-government/reports/finsal25.pdf>.

A follow-up audit was conducted in May 2022, Report No. 2022-90, and the recommendations had been implemented.

## **OBSERVATIONS AND RECOMMENDATIONS**

Overall, the Clerk's court-related expenditures were in compliance with s. 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 for non-purchasing card purchases.
- The delegation of authority.
- Purchasing process and accepted procedures.
- Purchase orders and pre-authorizations.

The Clerk's office has a limited written purchasing and procurement policy for the expenditure of court-related funds. As a result of these limitations, the following items were noted during our testing:

- For one (1) administrative expenditure sampled totaling \$1,999, the Clerk's office was unable to provide documentation indicating verification and approval that the goods received matched the goods ordered.
- For one (1) administrative expenditure sampled totaling \$1,563 the Clerk's office was unable to provide documentation indicating prior authorization was obtained for the expenditures. For the same transaction, the employee exceeded their purchasing card transaction limit of \$750, and the purchase was not pre-approved by the Clerk.

We recommend the Clerk's office enhance its 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. We also recommend monitoring the purchasing card expenditures to ensure employees are complying with policy.

### **Allocation Methodology**

The Clerk's office currently relies on management estimates 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. Their allocations are based on the percentage of court-related FTEs to the total of court-related and non-court-related FTEs. The Clerk's Office was unable to provide supporting documentation to support the FTE

percentages for the allocation of employees' time or administrative expenditures between these functions. During our testing, we noted the following:

- For three (3) employee samples tested, the payroll allocation did not agree with the allocation percentages provided by the Clerk's office.

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. 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/>.

### **Unallowable Expenditures**

#### **Computer Technology**

Section 29.008(1)(f)1, and paragraph 2, F.S., requires counties to fund the cost of communications services which include wireless communications, cellular telephones, facsimile equipment, all computer networks, systems, and equipment, including computer hardware and software, modems, printers, wiring, network connections, and maintenance.

Section 28.37(6), F.S., states that 10% of all court-related fines collected by the Clerk, except for penalties or fines distributed to counties or municipalities under s. 316.0083(1)(b)3, F.S. Or s. 318.18(15)(a), F.S., must be deposited into the fine and forfeiture fund to be used exclusively for clerk court-related functions, as provided in s. 28.35(3)(a), F.S.

During our testing of the Clerk's office administrative expenditures, we noted two (2) instances in which the expenditure, contrary to statutory guidance, had been allocated as court costs or was not authorized of record as a reasonable administrative support cost. There was also no evidence that the expenditures were paid with the 10% funds.

- In CFY 22-23, the Clerk's office paid for Electronic Data Processing (EDI) Insurance in the amount of \$15,471 of which \$1,141 was allocated to the court.
- In CFY 23-24, the Clerk's office paid CDW Government for maintenance and renewal of software in the amount of \$28,266 of which \$1,103 was allocated to the court.

We recommend the Clerk's office ensure that its court-related expenditures are allowable according to s. 29.008(1)(f)1 F.S. We also recommend that the Clerk's office reimburse the State for the expenditures above totaling \$2,244 which were paid from the Clerks of the Court Trust Fund.