



CHIEF FINANCIAL OFFICER  
BLAISE INGOGLIA  
STATE OF FLORIDA

December 10, 2025

The Honorable Carolyn Timmann  
Clerk of Circuit Court & Comptroller  
Martin County  
Post Office Box 9016  
Stuart, Florida 34995-9016

Dear Clerk Timmann,

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,

Renée Hermeling

RH/avg

Enclosure



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

Florida Department of Financial Services

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

**Report No. 2025-149  
December 10, 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 August 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>

## MARTIN COUNTY AT A GLANCE

The Martin County Clerk of the Circuit Court and Comptroller serves a population of 164,853..<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	\$3,572,365	\$3,572,106
CFY 23-24	\$3,763,271	\$3,763,271

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 5.3%. The actual expenditures increased by 5.3% 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	49.62	30.91
CFY 23-24	48.32	35.91

The budgeted FTEs decreased by 2.6% for the period October 2022 through September 2024. The actual number of FTEs increased by 16.2% over the same period.

## STATUS OF PRIOR AUDIT RECOMMENDATIONS

The Department performed an audit of the Martin County Clerk of the Circuit Court in October 2017, Report No. 2017-18. 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 such as cell phones, seminar registration fees for non-court employees, and employee drinking water.

<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 March 2022, Report No. 2022-85, and the recommendation 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**

#### **Payroll Authorization and Time Sheets**

The Clerk's office provided *Leave Time Procedures*, which outline best practices that require all employees' time, attendance, and leave payout to be properly documented, reviewed, and approved, ensuring that employees are not compensated for time not worked, unauthorized absences, or overpayment of leave payout.

During our testing of 10 payroll expenditures and compliance with the approved *Leave Time Procedures*, we identified the following error:

- CFY 2022–2023: For one (1) sample item, the leave accrual was credited and paid at a rate that exceeded the amount authorized by policy for the employee's years of service.

To ensure compliance with the approved *Leave Time Procedures*, and to support accurate payroll processing, we recommend the Clerk's Office conduct quarterly supervisory reviews of timesheets processed to ensure *Leave Time Procedures* are being followed.



**CAROLYN TIMMANN**  
**CLERK OF THE CIRCUIT COURT & COMPTROLLER**  
**MARTIN COUNTY, FLORIDA**

CONSTITUTIONAL COURTHOUSE COMPLEX  
100 SE OCEAN BOULEVARD  
STUART, FL 34994  
MARTINCLERK.COM

December 19, 2025

Tammy Williams  
Financial Administrator, Article V Section  
Office of Chief Financial Officer  
Florida Department of Financial Services  
200 East Gaines Street  
Tallahassee, FL 32399-0353

Re: 2025 Martin County Article V Clerk of Court Expenditure Compliance Review

Dear Ms. Williams:

We have reviewed the observations and recommendations and provide the following responses to those items.

The Clerk appreciates the diligent review by the Department of Financial Services for compliance with sections 28.35(3)(a) and 29.008, Florida Statutes. Through the course of this review, the Chief Financial Officer identified an error in the calculation of a leave payout resulting in an overpayment to the employee.

The Clerk acknowledges the recommendation that quarterly supervisory review of timesheets is a responsible practice and has instituted bi-weekly reviews, including a review of all leave payouts for accuracy.

Sincerely,

[Redacted Signature]

Carolyn Timmann  
Clerk of the Circuit Court and Comptroller

cc:: Cheri Vancura  
Jamie Roberson  
Sandra Smith  
Kaleana Williams  
Keith Foltz