



CHIEF FINANCIAL OFFICER
BLAISE INGOGLIA
STATE OF FLORIDA

April 6, 2026

The Honorable Erin Munz
Clerk of Circuit Court
Sumter County
215 East McCollum Avenue
Bushnell, Florida 33513

Dear Clerk Munz,

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 redaction box covering the signature of Renée Hermeling.

Renée Hermeling

RH/avg

Enclosure



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

Florida Department of Financial Services

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

**Report No. 2026-153
April 6, 2026**

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 expenditure 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) 23-24, and CFY 24-25. 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

SUMTER COUNTY AT A GLANCE

The Sumter County Clerk of the Circuit Court and Comptroller serves a population of 156,743.⁶



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

Table 1

Year	Budgeted	Actual
CFY 23-24	\$2,075,342	\$2,075,342
CFY 24-25	\$2,255,831	\$2,255,831

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

The budgeted growth from October 2023 through September 2025 was 8.6%. The actual expenditures increased by 8.6% from October 2023 through September 2025.

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 and is based on the October 2023 and October 2024 FTE allocation reports.

Table 2

Year	Budgeted	Actual
CFY 23-24	35.25	41.58
CFY 24-25	35.25	41.63

The budgeted FTEs remained the same for the period October 2023 through September 2025. The actual number of FTEs increased by .001% over the same period.

STATUS OF PRIOR AUDIT RECOMMENDATIONS

The Department conducted an audit of the Sumter County Clerk of the Circuit Court in September 2017, Report No. 2017-20. In that report, auditors recommended the following:

- Ensure that court-related expenditures comply with section (s.) 28.35(3)(a), Florida Statutes (F.S.). Based on this review, this recommendation was implemented.
- Document the name and date of both who prepared and who reviewed the bank reconciliations. Based on this review, this recommendation has not been implemented.
- Add another authorized signor to the bank operating account. Based on this review, this recommendation has been implemented.

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

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 sound purchasing policy is a fundamental internal control for any organization. An effective policy should, at a minimum, address the following key elements:

- Internal controls and supporting documentation requirements.
- Delegation of authority.
- Established purchasing processes and approval procedures.
- Requirements for purchase orders and pre-authorizations.
- Credit card purchasing policy.

Currently, the Clerk's Office lacks a comprehensive written procurement and purchasing policy governing the expenditure of court-related funds. The Clerk's Office provided only a brief narrative with limited guidelines. During our testing of administrative expenditures, we noted the following:

- There was no evidence of reconciliation of the credit cards for purchasing statements such as a signature or date of review and approval. Upon inquiry, the Clerk's Office stated that the credit card statements were reviewed by two staff members before payment; however, there was no evidence of this review being provided.

We recommend that the Clerk's Office prioritize the development and full implementation of a comprehensive purchasing policy. The policy should incorporate best practices, clear guidelines, and strong internal controls to ensure court-related funds are expended appropriately, efficiently, and in compliance with applicable requirements.

Payroll Processing Procedures

Effective internal controls over payroll processing require comprehensive written procedures that clearly outline all key steps, including proper authorizations, supervisory reviews and approvals, documentation of approved salary rates, timesheet verifications, and leave approvals. These procedures are critical to ensuring the accuracy, legitimacy, and completeness of payroll expenditures, while maintaining an appropriate segregation of duties.

The Clerk's Office has developed desk-level instructions titled "Running Clerk Payroll," which provide step-by-step guidance for entering and processing payroll within the system. However, these instructions do not address the overall payroll approval process or the controls necessary to demonstrate appropriate segregation of duties. Additionally, the Clerk's Office does not maintain formal documentation, such as personnel action forms or equivalent records, to evidence the authorization and approval of employee salary rates and any subsequent changes.

In a sample of ten (10) payroll transactions tested, none contained supporting documentation of an approved salary rate. We recommend that the Clerk's Office develop and implement comprehensive written payroll procedures that address the full payroll process. These procedures should include, at a minimum:

- A clear description of the payroll approval flow, including the specific roles responsible for authorizing salary rates, time sheets, leave requests, and final payroll certification,
- Requirements for maintaining proper segregation of duties throughout the payroll process,
- Standardized documentation to evidence the approval of initial salary rates and all subsequent changes (such as a Personnel Action Form or equivalent form); and
- Procedures for supervisory review and approval of timesheets and leave usage.

The Clerk’s Office should also establish a process to ensure that approved salary rates and changes are properly documented and retained for each employee before payroll processing occurs. Implementation of these controls will strengthen the accuracy, completeness, and integrity of payroll expenditures and reduce the risk of errors or unauthorized payments.

Travel Policy

Section 112.061, F.S., governs per diem and travel expenses for public officers, employees, and authorized personnel, including County constitutional officers such as the Clerk of the Court, with exceptions noted in s. 112.061(14)(a), F.S. Key provisions of the statute include:

- Establishment of uniform rates, procedures, and limitations for travel reimbursements, applicable to counties and County officers unless expressly exempted.
- Requirements for proper documentation of travel details (e.g., times of departure and arrival to determine eligibility for per diem or subsistence (meals) allowances under subsections (6) and related provisions).
- Allowable reimbursement for subsistence (meals) when not provided at conferences or conventions, subject to statutory rates and limitations (e.g., per diem or actual expenses within caps).
- Standardization of travel expense reimbursements to prevent excessive or unauthorized payments.

The Clerk’s Office has no written travel policy. They provided their Personnel Rules and Regulations, adopted on February 25, 1980, and amended on October 1, 1984, that states, “All travel must have prior authorization or approval by the Clerk.” The Personnel Rules and Regulations also state that the reimbursement request will be in the format used by the State of Florida and in accordance with s. 112.061, F.S.

We recommend the Clerk’s Office develop and implement a travel policy or update the Personnel Rules and Regulations manual to include a section related to travel guidance. We also recommend that all employees complete a travel reimbursement form, as required in the manual.

Bank Reconciliations

Internal controls should include procedures for preparing and reviewing the bank reconciliations and the requirement for separation of duties. Examples include documentation of the individual who prepared and reviewed the reconciliation as well as the dates of completion and review. Without indication of the date prepared and independent review, there is no assurance that the bank reconciliations are being completed in a timely manner.

During our audit, we reviewed the bank reconciliations for September 2024 and September 2025. Neither reconciliation included the names, signatures, and dates the reconciliations were prepared or approved.

We recommend that the Clerk's office establish procedures related to bank reconciliations that include documentation of the individual who prepared and reviewed the statements as well as the date prepared and reviewed. This will reduce the risk of errors or irregularities.

Allocation Methodology

The Clerk's Office was unable to provide documentation to support the allocation of their shared employees between court and non-court. The payroll allocations should be based on an accumulation of relevant, sufficient, and reliable data and compared to subsequent actual data to determine the reliability of the estimates.

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 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/>.

ERIN C MUNZ



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April 6, 2026

Florida Department of Financial Services
Division of Accounting and Auditing
200 E Gaines Street
Tallahassee, Florida 32399

Please find below our response to the Article V Clerk of the Circuit Court Compliance Audit.

In response, our office is currently developing a comprehensive purchasing policy that establishes strong internal controls, clear documentation requirements, and defined purchasing authority levels. The policy will outline the full purchasing process, including approval procedures and the specific circumstances under which a purchase order is required. It will also include detailed guidance for credit card purchases to ensure consistent and compliant use across the organization.

Our office will develop a written payroll processing policy that clearly outlines all key steps, required supervisory reviews and approvals, documentation standards for approved salary rates, timesheet verification procedures, and leave request approval requirements. In addition, we are implementing a standardized recommendation form to document and authorize all rate of pay changes and position changes to ensure consistency, transparency, and proper approval throughout the process.

We have implemented a formal bank reconciliation process in which the preparer signs and dates the completed reconciliation to document the final balancing of all accounts. The Clerk then reviews the submitted reconciliation report and also signs and dates it to confirm supervisory review and approval. In addition, a full written policy and procedure will be developed to document these requirements and ensure consistency and accountability in the reconciliation process.

We have updated our Personnel Manual to include a travel policy. In the future we will have employees who travel complete a reimbursement form.

We will develop a methodology to accurately allocate employee time between courtrelated and noncourtrelated activities. This approach will ensure that the distribution of labor costs is properly documented, consistently applied, and reflective of a clear and accurate use of State funds.

Taken together, these actions reflect our commitment to strengthening internal controls, enhancing transparency, and ensuring full compliance with all applicable requirements. By formalizing our processes, implementing clear documentation standards, and establishing consistent methodologies across purchasing, payroll, bank reconciliation, and time allocation, we are building a more reliable and accountable operational framework. Our office remains dedicated to completing these improvements and maintaining practices that support accuracy, integrity, and responsible stewardship of public resources.

Sincerely,



Erin C. Munz

Clerk of Circuit Court and Comptroller