



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

April 14, 2026

The Honorable Stacy Butterfield  
Clerk of Circuit Court and Comptroller  
Polk County  
255 North Broadway Avenue  
Bartow, Florida 33830-3912

Dear Clerk Butterfield,

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 covering the signature area. There are some faint blue ink marks above and to the right of the box.

Renée Hermeling

RH/avg

Enclosure



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

Florida Department of Financial Services

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

**Report No. 2026-152  
April 14, 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.<sup>1</sup>

In order to ensure compliance, the Chief Financial Officer 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, 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, 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.<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>

## POLK COUNTY AT A GLANCE

The Polk County Clerk of the Circuit Court and Comptroller serves a population of 826,090.<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 23-24	\$13,548,891	\$13,548,891
CFY 24-25	\$14,703,061	\$14,437,141

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 8.5%. The actual expenditure increased by 6.5% 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	222.00	200.01
CFY 24-25	217.33	192.70

The budgeted FTEs increased by 2.1% for the period October 2023 through September 2025. The actual number of FTEs increased by 3.6% over the same period.

## STATUS OF PRIOR AUDIT RECOMMENDATIONS

The Department conducted an audit of the Polk County Clerk of the Circuit Court in February 2017, Report No. 2017-10. In that report, auditors recommended the following:

That the Clerk’s Office itemize any pay and benefit increases they anticipate giving to employees in the upcoming Fiscal Year to the CCOC as part of the budget submission documents submitted for approval in June of each year.

The follow-up review in December 2021 indicated that this 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 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, Florida Statutes (F.S.), and internal controls and procedures were in place for proper reporting, except for the following items:

### Internal Controls

#### Bank Reconciliations

Good business practices and internal control standards require that bank reconciliations be prepared and reviewed in a timely manner, typically within thirty (30) days of the month-end closing. Timely reconciliation ensures that all transactions are accurately recorded and that any discrepancies are identified and resolved immediately.

During our testing, we found that the September 2024 bank statement reconciliation was not completed timely. Specifically, it was not finalized until five (5) months after the period had closed. While the documentation correctly identified the preparer and the reviewer, the significant delay in performing these duties significantly increases the risk that errors, bank omissions, or fraudulent activities will go undetected for an extended period. Upon inquiry, the Clerk's Office stated that they discovered this issue prior to our review and have since corrected it.

Although the Clerk indicated that corrective action has been taken, we recommend that bank reconciliations be prepared and independently reviewed on a timely basis (within 30 days of month-end) going forward.

### Unallowable Expenditures

#### Signage

Section (s.) 29.008(1)(a), F.S., states counties are required to fund the cost of facilities, which include office space and appurtenant equipment, furnishings, and structures for the offices of the Clerk of the Circuit Court.

During our testing of the Clerk's Office administrative expenditures, we noted one (1) instance in which the expenditure, contrary to statutory guidance, was allocated as court costs or was not authorized of record as a reasonable administrative support cost.

In CFY 24-25, the Clerk's Office purchased specially fabricated signs for the courthouse and had them installed for \$12,086, allocating \$5,358 to court.

We recommend the Clerk's Office ensure that its court-related expenditures are allowable according to s. 29.008(1)(a), F.S. We also recommend the Clerk's Office reimburse the Clerks of Court Trust for the \$5,358 expenditure.

#### Other

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

During our testing of the Clerk's Office administrative expenditure, we noted two (2) instances in which the expenditures, contrary to statutory guidance, were incorrectly allocated as court costs.

- In CFY 23-24, the Clerk's Office paid for two (2) county employees to attend the Ascend Information Technology Conference in Las Vegas in the amount of \$7,438, all of which was charged to the court.
- In CFY 23-24, the Clerk's Office purchased gift cards in the amount of \$15,275, of which \$10,905 was allocated to the court.

Although the Clerk's Office acknowledged that the expenditures were charged incorrectly, we recommend the Clerk's Office continues to ensure that its court-related expenditures are allowable and reasonable according to s. 28.35(a), F.S. Additionally, we recommend the Clerk's Office reimburse the Clerks of Court Trust Fund for \$18,343.

### **Allocation Methodology**

The Clerk's Office indicated it allocates payroll and administrative overhead based on FTE counts and management estimates based on job descriptions. While certain departments (e.g., Criminal Intake, Trial Clerks) are allocated 100% to the court, satellite offices and other overhead costs rely on FTE splits that have not been validated by a time study in eight years. Consequently, the office could not provide current, data-driven documentation to support how employee time is divided between court and non-court 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.

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/>.



**Stacy M. Butterfield, CPA**  
Clerk of the Circuit Court & Comptroller  
Polk County, Florida

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April 17, 2026

Ms. Renée Hermeling  
Florida Department of Financial Services

This letter provides a response to the findings from the compliance audit reported on in your letter dated April 14, 2026. Your testing procedures identified findings as listed below along with our management response.

#### Bank Reconciliations

It came to our attention during the year end closeout for fiscal year 23/24 that the September 2024 bank reconciliation was not complete. We immediately addressed the issue. While the process and expectation have always been in place to reconcile the bank accounts on a timely basis, we have implemented a formal policy.

#### Unallowable Expenditures

We agree with the findings and recommendation. The expenses were charged to court funds due to error and will be corrected this year.

#### Allocation Methodology

We agree with the recommendation to establish a systematic approach for allocating time between court and non-court for those departments performing court and non court functions. We will review the methodologies of the other Counties as suggested to determine applicability for our office. However, we do believe that allocation of administrative overhead departments based on overall FTE splits between court and non court is a suitable methodology.

We would like to thank you and your staff for the professionalism extended during this engagement. If you have any questions regarding our responses, please contact Dan Bowden, Budget and Financial Reporting Officer at (863)534-4417.

Sincerely,

A solid black rectangular box redacting the signature of Stacy M. Butterfield.

Stacy M. Butterfield, CPA  
Clerk of Circuit Court & County Comptroller