

State of Florida
Florida Department of Financial Services

Division of Accounting & Auditing
Bureau of Auditing

Article V Quarterly Audit Report
(July – September 2021)



October 2021

PURPOSE OF REPORT

In accordance with Chapter 2020-21, Laws of Florida, line item 2370, please allow this report to serve as the Department of Financial Services (DFS) quarterly report to summarize the efforts made by our office to audit all court-related expenditures of the Clerks of the Circuit Court pursuant to sections (ss.) 28.35 and 29.008, Florida Statutes (F.S.), during the quarter July 1, 2021, to September 30, 2021.

CHIEF FINANCIAL OFFICER'S AUTHORITY

Section 28.35(2)(e), F.S., provides that the DFS, Bureau of Auditing (Bureau), will conduct an audit of the Clerks of the Circuit Court (Clerk) by examining court-related expenditures. The Bureau will audit court-related expenditures of State funds to determine compliance with State law¹ and whether the expenditures were properly authorized, recorded, and supported.

AUDIT OBJECTIVES

The following objectives have been established for the audit of court-related expenditures:

- 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 court-related expenditures were in compliance with ss. 28.35(3) and 29.008, F.S.
- Evaluate whether court-related expenditures were properly authorized, recorded, and supported.
- 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.

AUDIT FINDINGS

The Department completed three (3) audits during this quarter. Below is a summary of the observations associated with these audits. The audit reports can be found on the DFS Website at: <http://www.myfloridacfo.com/Division/AA/AuditsReviews/default.htm>.

¹Sections 28.35(3) and 29.008, Florida Statutes.

OBSERVATIONS	
Financial Reporting and Recording	County
No documented methodology for the allocation of payroll or administrative expenditures.	Jefferson, Pasco, Putnam

For more information on the above counties, see the completed reports at:
<http://www.myfloridacfo.com/Division/AA/AuditsReviews/default.htm>

ACTIVITIES FOR THE REPORTING PERIOD

In addition to completing the Jefferson, Pasco, and Putnam audits, the Department completed a follow-up audit for Hamilton, Walton, Marion, Madison, Franklin, and Indian River Counties. The Department has also initiated the follow-up audit review of Lake, Collier, and Brevard Counties, as well as a desk audit for Desoto county with the draft reports in progress.

PLANNED ACTIVITIES FOR THE NEXT REPORTING PERIOD

The Department will finalize the report for Lake, Collier, Brevard, and DeSoto Counties. The Department is planning to conduct a follow-up audit review for Gulf, Polk, Sumter, St. Lucie, and Liberty Counties in the next quarter.