

# STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2024-192  
April 2024

## FLORIDA CLERKS OF COURT OPERATIONS CORPORATION



Sherrill F. Norman, CPA  
Auditor General

## Florida Clerks of Court Operations Corporation

During the period October 2022 through September 2023, John Dew served as the Executive Director, and the following individuals served on the Florida Clerks of Court Operations Corporation Executive Council:

### Executive Council Members

Honorable Stacy Butterfield, CPA, Chair	Polk County Clerk of Courts
Honorable Tiffany Moore Russel, Vice Chair	Orange County Clerk of Courts
Honorable Laura E. Roth, Esq., Secretary/Treasurer	Volusia County Clerk of Courts
Honorable Todd Newton	Gilchrist County Clerk of Courts
Honorable John Crawford	Nassau County Clerk of Courts
Honorable Michelle Miller	Saint Lucie County Clerk of Courts
Honorable JD Peacock, II	Okaloosa County Clerk of Courts
Honorable Jody Phillips from 2-21-23 <sup>a</sup>	Duval County Clerk of Courts
Honorable Harvey Ruvin through 12-31-22 <sup>a</sup>	Miami-Dade County Clerk of Courts

### Other Designated Executive Council Members

Honorable Bertila Soto from 12-13-23 <sup>b</sup>	Chief Justice Designee
Honorable Ronald Ficarrota through 8-29-23 <sup>b</sup>	Chief Justice Designee
Honorable Crystal Kinzel	Senate President Designee
Honorable Tom Bexley	House Speaker Designee

<sup>a</sup> Member passed away 12-31-22, and the position remained vacant through 02-20-23. Honorable Jody Phillips was elected on 02-21-2023.

<sup>b</sup> Seat was vacant 8-30-2023 through 12-12-2023.

The team leader was Dylan Hunter and the audit was supervised by Gina Bailey, CPA.

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# FLORIDA CLERKS OF COURT OPERATIONS CORPORATION

## SUMMARY

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This operational audit of the Florida Clerks of Court Operations Corporation (CCOC) focused on selected CCOC processes and administrative activities. Our audit did not disclose any findings and recommendations regarding the CCOC processes and administrative activities included within the scope of our audit that must be reported in writing.

## BACKGROUND

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Pursuant to State Law,<sup>1</sup> the Florida Clerks of Court Operations Corporation (CCOC) was created as a public corporation organized to perform specified functions. All clerks of the circuit court (clerks) are members of the corporation and hold their positions and authority in an ex officio capacity.

The Executive Council of the CCOC is composed of eight clerks elected by the members for a term of 2 years with two clerks from counties with a population of fewer than 100,000, two clerks from counties with a population of at least 100,000 but fewer than 500,000, two clerks from counties with a population of at least 500,000 but fewer than 1 million, and two clerks from counties with a population of 1 million or more. In addition, the Executive Council includes, as ex officio members, a designee of the President of the Senate and a designee of the Speaker of the House of Representatives. The Chief Justice of the Supreme Court also designates one additional member to represent the State Courts System.

State law<sup>2</sup> prescribes the CCOC duties, which include:

- Adopting a plan of operation including a detailed budget.
- Conducting the election of the Executive Council.
- Recommending to the Legislature changes in the amounts of the various court-related fines, fees, service charges, and costs established by law to ensure reasonable and adequate funding of the clerks in the performance of their court-related functions.
- Developing a formula, if the number of judges increased pursuant to State law,<sup>3</sup> to estimate the total cost associated with clerk support for circuit and county judges Statewide, and making recommendations to the Legislature for additional needed funding using the formula.
- Developing and certifying a uniform system of workload measures and applicable workload standards for court-related functions and clerk workload performance in meeting the workload performance standards. The CCOC must develop the workload measures and workload performance standards in consultation with the Legislature, notify the Legislature of any clerk not meeting the workload performance standards, and provide the Legislature a copy of any corrective action plans.
- Contracting with the Department of Financial Services (DFS) for the DFS to audit the court-related expenditures of individual clerks.

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<sup>1</sup> Sections 28.35 and 28.36, Florida Statutes.

<sup>2</sup> Section 28.35(2), Florida Statutes.

<sup>3</sup> Sections 28.35(2)(c)2.a., 26.031, and 34.022, Florida Statutes.

- Reviewing, certifying, and recommending proposed budgets submitted by clerks pursuant to State law.<sup>4</sup> As part of this process, the CCOC is required, among other things, to:
  - Calculate the minimum amount of revenue necessary for each clerk to efficiently perform the list of court-related functions specified in State law.<sup>5</sup>
  - Prepare a cost comparison of similarly situated clerks of the court, based on county population and numbers of filings, using the standard list of court-related functions.
  - Identify those clerks projected to have court-related revenues insufficient to fund court-related expenditures.
  - Identify the budget of any clerk which exceeds the average budget of similarly situated clerks by more than 10 percent.
- Developing and conducting clerk education programs.

Pursuant to State law,<sup>6</sup> the CCOC entered into a contract with the State Chief Financial Officer for the audit of the court-related expenditures of the individual clerks. The contract is funded by fees collected by the clerks pursuant to State law,<sup>7</sup> and made available to the CCOC for the performance of its duties and responsibilities as set forth in State law.

## **AUDIT RESULTS**

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Our audit did not disclose any findings that must be reported in writing regarding management's performance related to the selected CCOC processes and administrative procedures. As such, we are not making any recommendations.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

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The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations. State law<sup>8</sup> provides that, at least every 3 years, the Auditor General shall conduct an operational audit of the Florida Clerks of Court Operations Corporation (CCOC).

We conducted this operational audit from December 2023 through March 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

This operational audit of the CCOC focused on selected CCOC processes and administrative activities. The overall objectives of the audit were to:

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<sup>4</sup> Section 28.36, Florida Statutes, provides the budget procedure for the court-related functions of the clerks.

<sup>5</sup> Section 28.35(3)(a), Florida Statutes, provides the standard list of court-related functions clerks may fund from filing fees, service charges, costs, and fines.

<sup>6</sup> Section 28.35(2)(e), Florida Statutes.

<sup>7</sup> Sections 28.2401(3), 28.241(1)(a), and 34.041(1)(b), Florida Statutes.

<sup>8</sup> Section 11.45(2)(f), Florida Statutes.

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives, instances of noncompliance with applicable governing laws, rules, or contracts and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions, and records, as well as events and conditions, occurring during the audit period October 2022 through September 2023, and selected CCOC actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we: Reviewed applicable laws, contracts, and CCOC policies and procedures, and other guidelines, and interviewed CCOC personnel to obtain an understanding of and evaluate selected processes and administrative activities.

- Examined CCOC records to determine whether the CCOC had developed an anti-fraud policy to provide guidance to employees for communicating known or suspected fraud to appropriate individuals.
- Reviewed CCOC procedures related to identifying potential conflicts of interest. For all the CCOC executive council members, we reviewed the Department of State, Division of Corporations, records; statements of financial interests; and CCOC records to identify any relationships that represented a potential conflict of interest with vendors used by the CCOC.
- Examined CCOC records to determine whether the CCOC established and managed a reserve for contingencies within the Clerks of the Court Trust Fund pursuant to Sections 28.36(3)(a) and 28.37(4)(b), Florida Statutes. Specifically, we determined whether the CCOC:
  - Reported the balance and use of the reserve for contingency funds in the CCOC’s annual report in accordance with Section 28.36(3)(b), Florida Statutes.
  - Used reserves maintained in the Clerks of the Court Trust Fund, as provided in Section 28.36(c), Florida Statutes, for purposes delineated in Section 28.35(3)(a), Florida Statutes.
  - Considered the cumulative excess of all fines, fees, service charges, and court costs retained by the clerks for development of the combined clerks’ budgets in accordance with Section 28.37 (4)(b), Florida Statutes.
- Examined CCOC records to determine whether, pursuant to Section 28.42(2), Florida Statutes, the clerks, through the CCOC, had developed a uniform payment plan form for use by individuals wishing to establish a payment plan for unpaid court fees.
- Examined CCOC records to determine whether the clerks submitted a request for reimbursement for juror compensation pursuant to Section 40.29(5), Florida Statutes. Specifically, from the population of 268 jury reimbursement forms submitted by the 67 counties, during our audit period of October 2022 through September 2023, tested 30 reimbursements to determine whether the requests were timely submitted.
- Determined whether the number of judges had increased, pursuant to Sections 26.031 and 34.022, Florida Statutes, and examined CCOC records to determine whether the CCOC had developed a formula to be used to estimate the total cost associated with clerk support for circuit and county judges Statewide pursuant to Section 28.35(2)(c )2.a., Florida Statutes.
- Examined CCOC records to determine whether the CCOC complied with Section 28.35(2)(d), Florida Statutes, by developing a uniform system of workload measures and performance standards in consultation with the Legislature and appropriately monitoring the clerks. Specifically, we:
  - Evaluated the Workload Performance Measure Form reporting instructions to determine whether the measures and standards were designed to facilitate an objective determination of each clerk’s performance.
  - Examined the annual fiscal management reports submitted by 15 of the 67 clerks for the county fiscal year ended September 30, 2023, to determine whether the reports were timely filed.
  - Examined CCOC records to determine whether the CCOC notified the Legislature of clerks not meeting workload performance measures and provided the Legislature with corrective action plans for those clerks.

- Evaluated the effectiveness of CCOC procedures related to identifying potential conflicts of interest. Specifically, we:
  - Obtained and reviewed the 2022 calendar year Full and Public Disclosure of Financial Interest forms (Form 6) filed by the Executive Council members and management.
  - Searched the Florida Department of State, Division of Corporations records using Executive Council member and management names.
  - Compared business interests identified in the Form 6 disclosures and Division of Corporations records to CCOC vendor activities to determine whether conflicts of interest existed during the audit period.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Obtained management's views concerning the conclusions in this audit report, prepared a summary of management's comments, and provided a copy of the summary to management to verify that the comments were accurately represented. In addition, we included the summary of management's response in this report under the heading **MANAGEMENT'S RESPONSE**.

## **AUTHORITY**

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Section 11.45, Florida Statutes, requires that the Auditor General conduct at least every 3 years an operational audit of the accounts and records of the Florida Clerks of Court Operations Corporation. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA  
Auditor General

## **MANAGEMENT'S RESPONSE**

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CCOC management concurred with the audit results.