



CFY 2020-21 BUDGET INSTRUCTIONS

October 1, 2020 – September 30, 2021

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Dear Clerks and Clerk Staff,

Thank you for your hard work and continued diligence in the budget development process for the Clerks of Court. Every year, clerks face challenges to support their offices and communities. We continue to use every opportunity to tell the clerks' story.

For the CFY 2020-21 budget development cycle, the Budget Committee developed a Base Budget as a starting point for building a CFY 2020-21 Budget Request. Each clerk is requested to complete the CFY 2020-21 Budget Issue form to describe issues that are above the base budget amount. The total of the Base Budget and each Budget Issue should reflect the total costs needed to perform your statutorily required court-related duties. Should this amount include raises or other salary adjustments, those are to be included as well.

The impacts of COVID-19 during CFY 2019-20 extended to the budget development process by prohibiting in-person meetings and significantly reduced revenues. The Executive Council met on June 5, 2020, to adopt the presented Base Budget and move the budget submission date to **July 1, 2020**.

Once forms are submitted, CCOC staff will perform technical reviews on each submission and compile for the Budget Committee to review and evaluate. CFY 2020-21 Budget Training will be held via WebEx on **Tuesday, June 9 at 10 AM**. Please click the following link to register for training:

<https://flccoc.webex.com/flccoc/j.php?MTID=mafba4ec1c6ad456f3f785e970f06766>

The recorded training will be posted to the CCOC website (<https://flccoc.org/budget-process/>) along with all budget forms and instructions. Should you need assistance during the budget process, do not hesitate to contact a CCOC Budget Manager.

Warm Regards,

JD Peacock, II
Okaloosa County Clerk of the Circuit Court & Comptroller
Budget Committee Chair

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I. BUDGET PROCESS OVERVIEW

A. AUTHORITY

Section 23 of Chapter 2004-265, Laws of Florida, created the Clerk of Court Operations Corporation (CCOC) to perform various fiscal and budget-related duties, which include provisions in s. 28.35(2)(f), F.S. These provisions outline the duties of the CCOC to include:

(f) Approving the proposed budgets submitted by clerks of the court pursuant to s. 28.36. The corporation must ensure that the total combined budgets of the clerks of the court do not exceed the total estimated revenues from fees, service charges, costs, and fines for court-related functions available for court-related expenditures as determined by the most recent Revenue Estimating Conference, plus the total of unspent budgeted funds for court-related functions carried forward by the clerks of the court from the previous county fiscal year and plus the balance of funds remaining in the Clerks of the Court Trust Fund after the transfer of funds to the General Revenue Fund required pursuant to s. 28.37(3)(b). The corporation may amend any individual clerk of the court budget to ensure compliance with this paragraph and must consider performance measures, workload performance standards, workload measures, and expense data before modifying the budget. As part of this process, the corporation shall:

1. Calculate the minimum amount of revenue necessary for each clerk of the court to efficiently perform the list of court-related functions specified in paragraph (3)(a). The corporation shall apply the workload measures appropriate for determining the individual level of review required to fund the clerk's budget.
2. 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 specified in paragraph (3)(a).
3. Conduct an annual base budget review and an annual budget exercise examining the total budget of each clerk of the court. The review shall examine revenues from all sources, expenses of court-related functions, and expenses of noncourt-related functions as necessary to determine that court-related revenues are not being used for noncourt-related purposes. The review and exercise shall identify potential targeted budget reductions in the percentage amount provided in Schedule VIII-B of the state's previous year's legislative budget instructions, as referenced in s. 216.023(3), or an equivalent schedule or instruction as may be adopted by the Legislature.
4. Identify those proposed budgets containing funding for items not included on the standard list of court related functions specified in paragraph (3)(a).
5. Identify those clerks projected to have court related revenues insufficient to fund their anticipated court related expenditures.
6. Use revenue estimates based on the official estimate for funds from fees, service charges, costs, and fines for court-related functions accruing to the clerks of the court made by the Revenue Estimating Conference, as well as any unspent budgeted funds for court-related functions carried forward by the clerks of the court from the previous county fiscal year and the balance of funds remaining in the

Clerks of the Court Trust Fund after the transfer of funds to the General Revenue Fund required pursuant to s. 28.37(3)(b).

7. Identify pay and benefit increases in any proposed clerk budget, including, but not limited to, cost of living increases, merit increases, and bonuses.
8. Identify increases in anticipated expenditures in any clerk budget that exceeds the current year budget by more than 3 percent.
9. Identify the budget of any clerk which exceeds the average budget of similarly situated clerks by more than 10 percent.

The Florida Clerks of the Court are required to follow a budget procedure for the court-related functions they perform pursuant to s. 28.36, F.S. The law requires the proposed budgets to be prepared, summarized, and submitted by the clerk in each county to the Florida Clerks of Court Operations Corporation in the manner and form prescribed by the corporation, which is outlined in the following Budget Instructions.

The proposed budget must provide detailed information on the anticipated revenues available and expenditures necessary for the performance of the court-related functions listed in s. 28.35(3)(a) of the clerk's office for the county fiscal year beginning October 1.

B. PURPOSE

The CCOC budget process is designed to tell the following Clerks' story within and across Clerks' offices:

1. The clerk's funding request by personnel, operating, and capital;
2. Expenditures by court services;
3. The revenues available to support the request; and
4. Other valuable information about the budget request submission.

The budgeting process produces information during the fiscal year to assist Clerks' in managing budgets (e.g., actual expenditures, revenues, workloads/outputs, and performance standard achievement levels).

Submitted budgets also assist the CCOC in monitoring the Clerks of the Court Trust Fund to anticipate and respond to Article V budget-related issues, as well as provide budget-related education and training in support of finding cost efficiencies, increasing revenue collections, responding to workload pressures, and maintaining customer performance effectiveness.

C. SUBMISSION INSTRUCTIONS

For CFY 2020-21, the following files will comprise a county's Budget Submission:

1. Budget Issue Request – an Excel file that contains five tabs for budget issues. Should you need to present more than five issues, use a second spreadsheet.

CFY 2020-21 BUDGET INSTRUCTIONS

- a. File name format: CountyName CFY2021 Budget Issue Ver1.xlsx
2. Revenue Projection - an Excel file that contains revenue projections for the Fine and Forfeiture Trust Fund as well as Chapter 2008-111, L.O.F. revenues.
 - a. File name format: CountyName CFY2021 Revenue Projection Ver1.xlsx

All forms should be submitted to the CCOC email address, reports@flccoc.org, by the close of business on **July 1, 2020**.

If you have questions or issues with your submission, please contact a CCOC Budget Manager before the deadline via email or by calling our office at (850) 386-2223. Do **NOT** email questions or comments to the submission email address (reports@flccoc.org) as this email is not maintained for correspondence.

All forms can be found on the CCOC website under the Budget Process tab: <https://flccoc.org/budget-process/>

D. BUDGET PROCESS TIMELINE

The budget instructions provided in this document address the budgets for the period of October 1, 2020 through September 30, 2021, which are due to the CCOC by close of business on **July 1, 2020** to reports@flccoc.org.

Below is a timeline for the development, preparation, submission, and eventual approval of the Clerks' CFY 2020-21 proposed budgets. This timeline is meant to act as a guide. Dates and activities can change at the direction of the Budget Committee, the Executive Council, or regarding legislative action. The CCOC website and statewide emails should be relied upon for the most up-to-date information.

| <u>Date</u> | <u>Activity</u> |
|-------------|---|
| March 2020 | <ul style="list-style-type: none">Budget Committee developed the Base Budget and Budget Issue Form |
| April 20120 | <ul style="list-style-type: none">COVID-19 prohibited in-person meetings and required a shift in focus to protect our communities |
| May 2020 | <ul style="list-style-type: none">Budget Committee met via WebEx to approve the Base Budget, the Budget Issue Form, and the Revenue Projection Form |
| June 2020 | <ul style="list-style-type: none">CCOC staff revise budget instructionsRelease Budget Issue Form and Revenue Projection Form |

CFY 2020-21 BUDGET INSTRUCTIONS

- Budget Training led by CCOC staff on the budget forms.

July 2020

- Forms due July 1, 2020
- CCOC staff perform technical reviews on submittals with revisions as necessary
- REC meets and determines available revenues (mid to late July)
- Budget Committee review and evaluate submissions

August 2020

- Budget Committee review, deliberate, and approve funding issues to match REC projected revenues
- Budget Committee determines and approves each county's budget authority

September 2020

- Executive Council approves the budget as proposed by the Budget Committee
- Provide DOR request for the monthly amount for "Funded" counties
- Budget Letters sent to each clerk and their finance staff
- Workgroup testing of forms and instructions as needed

October 2020

- CFY 2020-21 Begins
- Operational Budget Form development
- Revise Operational Budget instructions as needed
- Release forms to counties

November 2020

- CFY 2020-21 Operational Budget due with a Certification letter
- Revised Revenue Projections due
- CCOC staff performs technical reviews of Operational Budget submission.

December 2020

- CCOC staff complete analysis as requested by the Budget Committee or required by statute
 - CCOC staff calculate CFY 2019-20 Settle-up
 - CCOC staff finalize CFY 2019-20 Annual Report
-

II. BUDGET INSTRUCTIONS

A. GENERAL GUIDELINES

The following general guidelines apply to the CFY 2020-21 budget submission:

1. Refer to the Glossary in **Appendix A** for commonly referred to terms throughout the instructions.
2. Clerks should submit a budget request that represents the funding needed to perform their statutory duties. A list of statutory references can be found in the Clerk Court Services Framework. A detailed Excel file can be found on our website at <https://flccoc.org/ccoc-reports/#fr>

Also, keep in mind that s. 28.35(3)(a), F.S. restricts the use of CCOC funding to the following:

(3)(a) The list of court-related functions that clerks may fund from filing fees, service charges, costs, and fines is limited to those functions expressly authorized by law or court rule. Those functions include the following: case maintenance; records management; court preparation and attendance; processing the assignment, reopening, and reassignment of cases; processing of appeals; collection and distribution of fines, fees, service charges, and court costs; processing of bond forfeiture payments; data collection and reporting; determinations of indigent status; and paying reasonable administrative support costs to enable the clerk of the court to carry out these court-related functions.

(b) The list of court-related functions that clerks may **not** fund from filing fees, service charges, costs, and fines includes:

1. Those functions not specified within paragraph (a).
 2. Functions assigned by administrative orders which are not required for the clerk to perform the functions in paragraph (a).
 3. Enhanced levels of service which are not required for the clerk to perform the functions in paragraph (a).
 4. Functions identified as local requirements in law or local optional programs.
3. See **Appendix B** for the Services, Activities, and Tasks from the Clerks Court Services Framework.
 4. Include **all** budgeted court-related costs/expenditures, regardless if these costs are paid by other entities or other revenue sources. The gross costs should be included in your budget submission.
 5. “Give proper deference to the constitutional and statutory obligations of counties to fund certain needs of the court system.” These needs include court-related personnel

services, operating, and capital costs/expenditures such as facilities, maintenance, utilities, security, etc. (See s. 14, Art. V of the State Constitution, s. 29.008(1), F.S., and **Appendix C**)

6. Court related personnel, operating, and capital costs/expenditures for IT purposes **may** be included if those costs/expenditures are “part of administrative support to perform the court-related functions delegated to the Clerk of Court under s. 28.35(3)(a), FS.” (See **Appendix C**)
7. Section 28.35(2)(e), F.S., provides that the Department of Financial Services (DFS), Bureau of Auditing, will conduct expenditure audits of individual Clerks of the Circuit Court. These audits include auditing court-related expenditures of State funds to ensure compliance with s. 28.35(3), F.S., and to determine whether the expenditures were properly authorized, recorded, and supported. It is the practice of DFS to conduct these audits every three to five years. The audits result in a written report to the Clerks, with the Clerks providing a response and a corrective action plan to address the reported findings and recommendations.

See **Appendix D** for a CCOC staff summary of the SFY 2018-19 Clerk of the Circuit Courts Audits. Full audit reports with response letters can be found on the DFS website: <https://www.myfloridacfo.com/Division/AA/AuditsReviews/default.htm>.

8. Statutory references for 2019 can be found in **Appendix E** for sections 28.35, 28.36, 28.37, Florida Statutes. Statutes for 2020 have not yet been published. Complete statutes can be found online at Online Sunshine, the internet site of the Florida Legislature, <http://www.leg.state.fl.us/Welcome/index.cfm?CFID=102691236&CFTOKEN=8293c31cdf0cc20-73E0D706-5056-B837-1A315DD29360848F>.

B. GUIDELINES RELATED TO DATA ENTRY

1. Be careful not to drag cells or delete rows as this will override programming built into the form. Any changes to this programming will require that the information be copied to a new form before it can be brought into the CCOC database.
 - a. Copying and pasting generally does not affect text in the spreadsheet; however, formatting issues may remain.
 - b. The CCOC recommends that all information be hand-keyed, but especially numerical values be hand keyed to reduce issues that would prevent your submission from entering our database.
2. Do not link cells in the Budget Issues Form to outside sources such as a database or another Excel file. Data connections can become broken. While data may still be visible, the data cannot be imported into the CCOC database.

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- a. The CCOC recommends performing calculations in another spreadsheet then copying and pasting back into the Original Budget Request form using the paste special – values feature.
3. Do not use formulas to calculate amounts for the spreadsheet. While the form will allow you to enter formulas for certain fields, the data cannot be brought into the CCOC database.
 - a. The CCOC recommends performing calculations in another spreadsheet then copying and pasting back into the Original Budget Request form using the paste special – values feature.

C. BUDGET ISSUE FORM INSTRUCTIONS

Florida CCOC Budget Issue Form
County Fiscal Year 2020-2021

County: _____ Priority: _____ Issue Type: _____
 Contact: _____ Recurring: _____ Issue Category: _____
 E-Mail Address: _____

| | Case Processing | Revenue Collection and Distribution | Financial Processing | Requests for Records and Reports | Provide Ministerial Pro Se Assistance | Technology Services for External Users | Mandated Reporting Services | Jury Management | Administration | TOTAL |
|-----------|-----------------|-------------------------------------|----------------------|----------------------------------|---------------------------------------|--|-----------------------------|-----------------|----------------|-------|
| FTE | | | | | | | | | | 0.00 |
| Personnel | | | | | | | | | | \$0 |
| Operating | | | | | | | | | | \$0 |
| Capital | | | | | | | | | | \$0 |
| TOTAL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

ISSUE REQUEST DETAIL
 Please provide a detailed description of the budget issue including the amounts that are related to Personnel, Operating, or Capital costs, and any FTE impact. Be sure to **thoroughly** explain the item and provide supporting documents as needed. Description should include the impact to the clerk's office if issue is not funded and impact if reduction is taken. Additional supporting documentation can be submitted with form to report@ccoc.org.

The Budget Issue Form for CFY 2020-21 is designed for requests in addition to the Base Budget calculation. The form is an Excel spreadsheet with five tabs, which will allow you to enter information for five Budget Issues in one file. You may submit as many spreadsheets as needed. Each issue will be addressed individually, and the total of all your requests will be added to your Base Budget calculation.

To know if you are using the most current form, check the box in the upper right-hand corner. It should read CCOC Form Version 1, Created 6/1/20. If there are revisions to the form, the second line will read “Revised” with a new date.

1) CONTACT INFORMATION

- a) Select your county name from the drop-down in cell C4.
 - i) Information in this cell is carried through to the other tabs in the spreadsheet.

- b) A contact name should be entered in cell C5. Should the CCOC have questions about your budget issue, this is the person that we will contact.
 - i) Information in this cell is carried through to the other tabs in the spreadsheet.
- c) Email Address for the contact person listed in C4 should be entered in cell C6.
 - i) Information in this cell is carried through to the other tabs in the spreadsheet.

2) PRIORITY

- a) Enter a numerical priority rating for your issue in cell G4.
 - i) This number is not carried forward and will have to be manually entered for each Budget Issue you submit.
- b) Since multiple forms may be submitted, it will be imperative that you keep up with your total requests and their priority ranking to prevent skipping numbers or using duplicates.
- c) CCOC staff will organize each issue by priority number for each county to present to the CCOC Budget Committee for their review process.

3) RECURRING

- a) Select Yes or No for whether your Budget Issue is a recurring item in cell G6.
 - i) A recurring impact implies that this will be a part of your Base Budget operations going forward.
 - ii) A non-recurring impact implies that this is for the current fiscal year only and would not be a part of base budget calculations going forward.
 - iii) This item is not carried forward and will have to be manually entered for each Budget Issue you submit.

4) ISSUE TYPE

- a) In cell J4, select the Issue Type that best fits the description of your Budget Issue
 - i) Funding Issue – a Budget Issue that you are requesting funding to support
 - ii) Reduction Issue – a Budget Issue that reduces funding

5) ISSUE CATEGORY

- a) The Budget Committee developed several Issue Categories to give clerks offices a wide variety from which to choose. These Issue Categories will also help classify areas for the Budget Committee to review. Select one of the following categories from cell J6:
 - i) AO/Supreme Court Order – Funding requested to support an Administrative Order or Supreme Court Order that impacts your court-related operations pursuant to s. 28.35(3)(a), F.S.
 - ii) Audit Finding – Funding requested to correct an audit finding from DFS (s. 28.35(2)(e), F.S.) or another auditor.
 - iii) Compliance – Funding requested to support compliance efforts as a means to increase revenues.
 - iv) Continuation Budget – Funding requested to meet the current-year budget authority level
 - v) Cost Shift from County – Funding requested to cover the cost of a court-related service that is currently being funded by the county.

- vi) Efficiencies – Funding requested for a budget issue that is expected to create or improve office efficiencies
- vii) IT Funded from CCOC – Funding request for court-related personnel, operating, and capital costs/expenditures for IT purposes may be included if those costs/expenditures are “part of administrative support to perform the court-related functions delegated to the Clerk of Court under s. 28.35(3)(a), FS.” (See Appendix C)
- viii) Legislative Mandate – Funding request to comply with a legislative mandate
- ix) Pay & Benefit Increases – Funding requests related to pay and benefit increases to support court-related functions
- x) Performance Measures – Funding request to meet performance measure standards or to correct deficiencies
- xi) Rule Change – Funding request to support court-related functions from a rule change
- xii) Other – Funding request that does not fall under any of the previous categories.
 - (1) If this option is selected, a text box will appear in cell J9 for you to enter the category name. Please carefully review the listed issue categories before choosing this option

6) BUDGET ISSUE REQUEST

- a) The budget issue request is broken out by FTE (Line 11), Personnel (Line 13), Operating (Line 14), and Capital (Line 15) by the nine Clerk Court Service areas: Case Processing, Revenue Collection and Distribution, Financial Processing, Requests for Records and Reports, Provide Ministerial Pro Se Assistance, Technology Services for External Users, Mandated Reporting Services, Jury Management, and Administration.
 - i) The Clerk Court Services Framework provides a detailed list of the services, activities, and tasks (Appendix B), while the downloadable Excel spreadsheet can be found on the CCOC website: <https://flccoc.org/ccoc-reports/#fr>.
- b) FTE amounts on Line 11 can be positive or negative numbers to two decimal points.
- c) Personnel, Operating, and Capital amounts can be entered as a positive or negative number in whole dollars.

7) BUDGET ISSUE REQUEST DETAIL

- a) Please provide a detailed explanation of the budget issue related to personnel, operating, or capital costs and FTE impacts. Include pertinent information that justifies your selection of recurring impact, issue type, and issue category.
- b) Any additional supporting documentation can be submitted to reports@flccoc.org. Be sure to include your County Name at the beginning on the file name and the issue priority number so that CCOC staff can compile your information correctly.
 - i) Funding Issue: Thoroughly explain the impacts on court operations, public safety, etc. should the item be funded, as well as repercussions if the item is not funded.
 - ii) Reduction Issue: Thoroughly explain the impacts on court-operations, public safety, etc. should the reduction item be taken.

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Clerk Court Services Framework

| Service | Activity | Task |
|------------------------|---------------------------------------|--|
| Case Processing | | |
| | Create and maintain court case record | <p>Timestamp, verify, index party names and demographic information, add charges/cause of action, docket and image new cases filed in paper</p> <p>Verify, index party names and demographic information, add charges/cause of action, and docket new cases filed through the ePortal</p> <p>Create administrative case for maintenance of search warrants, as necessary</p> <p>Verify case type and venue</p> <p>Search name index and identify companion case(s)</p> <p>Process and maintain judicial assignments.</p> <p>Create and maintain attorney information and relate to respective cases/parties; review for attorney/judicial conflict assignment</p> <p>Process statements of claim - Small Claims</p> <p>Process posting of motor vehicle repair bonds</p> <p>Enter data elements into Case Maintenance System required to satisfy reporting requirements established by statute.</p> <p>Send Lis Pendens to Recording</p> <p>Send certified copy of Foreign Judgment to Official Records to be recorded; after recording prepare and send Notice to Judgment Debtor.</p> <p>Create bar codes, labels and jacket for paper documents</p> <p>Prepare and/or issue initial and subsequent summons and subpoenas</p> <p>Process and issue notice of action</p> <p>Timestamp, verify, docket, and image subsequently filed paper documents</p> <p>Verify and docket documents subsequently filed through the ePortal or return to the Portal Correction Queue</p> <p>Protect confidential information in court records; publish order determining confidentiality as necessary</p> <p>Process counter/cross claims and 3rd party complaints</p> <p>Schedule court event and prepare and provide notices to all parties, parents or guardians, attorneys and/or bondsman</p> <p>Administer oaths, acknowledgments and affidavits</p> <p>Accept and/or approve civil bonds</p> <p>Maintain small claims trial calendar and docket court minutes</p> <p>Reschedule court dates</p> <p>Process statements of claim - Probate</p> <p>Review case activity for appropriate entry of default upon motion</p> <p>Prepare and/or process dismissal notices/dockets for lack of prosecution/service</p> <p>Prepare small claims summary procedure judgment</p> <p>Prepare and/or process, and issue civil writs (e.g., garnishment, replevin, attachment, distress, execution, etc.)</p> <p>Process 20 year old unsatisfied writs of executions from Sheriff</p> <p>Process and implement requirements set forth in administrative orders</p> <p>Review, accept, process and present appropriate motions and proposed orders for judicial review</p> <p>Conform and provide copies</p> <p>Prepare satisfactions of liens/judgments</p> <p>Maintain original documents as required by Rule or Statute Link to "approved" list</p> <p>Provide copies of applicable final judgments to Child Support Depository</p> |

Clerk Court Services Framework

| Service | Activity | Task |
|---------|----------|---|
| | | Process case transfers to other counties |
| | | Serve examining committee reports via electronic or U.S. mail on petitioner and alleged incapacitated's attorney. Docket certificate of such service. |
| | | Process guardianship orders for payment of expert examinations/testimony |
| | | Process guardianship orders for payment of examining committee and court appointed attorney |
| | | Provide copies of incapacity and appointment of guardian to interested parties |
| | | Process professional guardian files, including maintenance of guardianship bonds, continuing education, and fingerprints |
| | | Prepare notice to guardians re: Inventory Due and dates for guardianship report |
| | | Audit appointed guardians inventory of the ward's assets |
| | | Review guardian's annual plan for the ward's care |
| | | Audit guardian's annual accounting of the ward's receivables and expenditures; request additional info and issue subpoenas etc. |
| | | Prepare Clerk Report for annual guardianship report |
| | | Prepare orders regarding guardianship report |
| | | Review and prepare guardianship status reports/orders to court |
| | | Process petitions for guardian's fees; alert judge of extraordinary entries and draft proposed order |
| | | Process guardianship petitions for attorney's fees, alert judge of extraordinary |
| | | Complete checklist upon receipt of closing document |
| | | Process order of discharge to estate and guardianship case |
| | | Process order for registry of court deposit/disbursements |
| | | Process judicial sale orders, to include service to all parties |
| | | Process cancellations and resets of judicial sales |
| | | Calendar, monitor, and perform judicial sales (electronic or courthouse steps) |
| | | Compute and collect good faith deposit and remainder bid amount on judicial sales |
| | | Prepare and/or process, and serve certificate of sale or no sale |
| | | Compute and collect documentary stamps, and/or prepare Certificate of Title, and send to be recorded in Official Records |
| | | Disburse proceeds, determine amount of surplus funds |
| | | Process drivers license suspensions for statutory reasons |
| | | Prepare and process drivers license clearances and/or reinstatements |
| | | Add Victim/Witness names and addresses, as appropriate, in local Case Maintenance System |
| | | Process, docket and image Affidavit for Statutory Election; review for eligibility and grant or deny |
| | | Determine eligibility for clerk's dismissal of certain traffic infractions |
| | | Determine eligibility for clerk's dismissal of certain medical marijuana infractions |
| | | Accept and track posted bond (Surety, Property, ROR or Cash) |
| | | Retrieve, docket and image defendant motor vehicle history from DHSMV |
| | | Prepare, issue, sign and seal capiases for all State Attorney initiated cases; Certify and distribute copies for sheriff's service. |
| | | Process original/amended charging documents filed by State Attorney |
| | | Process Affidavit of Defense or Admission and Waiver of Appearance for hearings |
| | | Process/Post bond in lieu of appearance - (Civil traffic hearings only) |
| | | Process Order to Set, Modify or Reduce Bond; Add/Update bond data |
| | | Process, docket and image Affidavit Electing Traffic School and completion |

Clerk Court Services Framework

| Service | Activity | Task |
|---------|----------|---|
| | | Withdraw warrants remaining unserved after applicable timeframe |
| | | Maintain on site, as space allows, non-evidentiary paper documents which require retention, or send to records storage facility for safekeeping |
| | | Monitor data integrity and quality of business process results for precision and timeliness; implement corrective action as needed. |
| | | Process case/charge dispositions/closures |
| | | Send final orders, dismissals, and Public Defender Liens to Recording |
| | | Reprogram the CMS to store 60 +/- data elements for each criminal case |
| | | Collect, bi-weekly, 60 +/- data elements for each criminal case |
| | | Report to FDLE, monthly, 60 +/- data elements for each criminal case |
| | | Aid in the creation of a misdemeanor prearrest diversion program |
| | | Create a database separate from the court record in which to store the personal identifying information of prearrest diversion program participants |
| | | Receive, electronically, from the "program operator" personal identifying information of prearrest diversion program participants |
| | | Maintain as confidential the personal identifying information of prearrest diversion program participants |
| | | Maintain the personal identifying information of prearrest diversion program participants in a statewide database |
| | | Collect and deposit any fee received for the receipt and maintenance of the personal identifying information into the fine and forfeiture fund established under Section 142.01 |
| | | Pay for the receipt and maintenance of the personal identifying information out of the fine and forfeiture fund established under Section 142.01 |
| | | Digitize and transmit scoresheets to DOC at least monthly |
| | | Digitize and transmit scoresheets and uniform judgments and sentences to DOC |
| | | Capture and use the "unique identifier" of a defendant for that defendant's court case(s) |
| | | Aid in the creation of a juvenile circuit misdemeanor civil citation or prearrest diversion program |
| | | Collect the clerk's portion of any program fee received |
| | | Mail, by first class mail, copies of summons and complaint to defendant's residence and business address as provided by plaintiff |
| | | Note the mailing of the summons and complaint in the docket |
| | | Create a certificate of the fact and date of mailing the summons and complaint |
| | | File the certificate of mailing in the court file |
| | | Audit guardianship reports |
| | | Advise the court of audit results |
| | | Disclose confidential information to DCF or law enforcement |
| | | Receive information regarding Section 744.368 investigations |
| | | Maintain the confidentiality of information regarding Section 744.368 |
| | | Receive petitions for RPOs from law enforcement agency or officer |
| | | Forward petition to court or make court aware of petition |
| | | Receive copy of notice of hearing from court |
| | | Forward, on or before the next business day, a copy of Notice of Hearing and Petition to Sheriff or other law enforcement agency for service on respondent |
| | | Attend all hearings on RPO's (necessary to certify and deliver copies at hearing) |

Clerk Court Services Framework

| Service | Activity | Task |
|---------|----------|--|
| | | Furnish a copy of the notice of hearing, the petition, and temporary ex parte RPO or RPO to the sheriff of the county where the respondent resides or can be found |
| | | Furnish a physical description and location of the respondent to the sheriff of the county where the respondent resides or can be found |
| | | Transmit to the sheriff, at the sheriff's request, a facsimile copy of a temporary ex parte RPO or RPO which has been certified |
| | | Certify copies of all orders issued |
| | | Deliver certified copies to all parties at the time of the entry of the order |
| | | Obtain signatures on the original order from all parties acknowledging the receipt of the certified copies |
| | | Note on the original order that "service was effected" if a party fails or refuses to acknowledge receipt of a certified copy of an order |
| | | Mail, to the last known address, certified copies of the order to any party to whom delivery of a certified copy at the hearing on the order was not possible |
| | | Prepare and file a written certification of all service under F.S. 790.401(5)(b) specifying the time, date, and method of service |
| | | Notify the sheriff of all service pursuant to F.S. 790.401(5)(b) |
| | | Receive requests to vacate from respondents |
| | | Forward requests to vacate to court or make court aware of requests to vacate |
| | | Receive copy of notice of hearing from court |
| | | Serve a copy of the notice of hearing and the request to vacate on the petitioner |
| | | Notify the law enforcement agency holding surrendered items of any order to vacating the RPO |
| | | Notify petitioner at least 30 days in advance of the impending end of the RPO |
| | | Receive motions from petitioners to extend RPO's |
| | | Forward motions to extend RPO's to court or make court aware of such motions |
| | | Receive copy of order setting hearing |
| | | Serve a copy of the order setting hearing and the motion to extend on the respondent or furnish a copy of the order setting hearing and the motion for extension to the sheriff of the county where the respondent resides or can be |
| | | Issue warrants for items not surrendered under an RPO |
| | | Receive the original receipt for items surrendered under an RPO |
| | | Receive sworn statements of non-compliance with RPO surrender orders |
| | | Forward sworn statements of non-compliance to court or make court aware of |
| | | Issue warrants in response to court findings of probable cause of non-compliance with RPO's |
| | | Provide confirmation to law enforcement of vacation or expiration of RPO's |
| | | Enter, within 24 hours, any RPO or temporary ex parte RPO into "the uniform case reporting system" |
| | | Forward, within 24 hours, a copy of any RPO or temporary ex parte RPO to the appropriate law enforcement agency specified in the RPO |
| | | Forward, within 3 business days, all available identifying information of the respondent to any RPO along with the date of issuance of the RPO or temporary ex parte RPO to the Department of Agriculture and Consumer Services |
| | | Forward, on the day of any order to vacate any RPO, a copy of the order vacating the RPO or temporary ex parte RPO to the Department of Agriculture and Consumer Services and the appropriate law enforcement agency specify in the order to |

Clerk Court Services Framework

| Service | Activity | Task |
|---------|---|---|
| | | Receive from OSCA the master copy of the RPO petition and order forms, instructions, and informational brochures |
| | | Within 90 days after receiving from OSCA the master copy of the RPO petition and order forms, instructions, and informational brochures, make same available |
| | | Notify the appropriate district school superintendent of the name and address of any student the court refers to mental health services |
| | Create and maintain child support/alimony depository record | |
| | | Input and maintain personal and financial information into state-wide depository system, including amount of support due, schedule of payments ordered, payments received; maintain account balances |
| | | Update system with supplemental orders/judgments, adjust balances as ordered |
| | | Perform balance adjustments relative to financial intercepts relative to workers compensation, lottery proceeds, unemployment benefits, etc. |
| | | Track emancipation of dependents and adjust obligation accordingly |
| | | Receipt Payments, (purge, over counter, lockbox) and reconcile daily balances |
| | | Respond to customers inquiries regarding payments, balances, and enforcement options |
| | | Process request for driver license suspension for non-payment of support, including preparation of notice of delinquency, processing motion to contest, and sending suspension notice to DHSMV if applicable. |
| | | Track unpaid balance of any arrearage due, prepare applicable Notice of Delinquency, process Motion to Contest Delinquency, and prepare applicable Final Judgment of Delinquency; send to Official Records for recording. |
| | | Provide payoff statement as requested; Prepare and send Satisfaction of Judgment to Official Records for recording upon full payment |
| | | Prepare Income Deduction Orders upon request |
| | | Perform audits on depository accounts |
| | | Process arrest orders for non-payment of support; Prepare Writ of Bodily Attachment; coordinate hearings within 24 hours of arrest |
| | | Reconcile and prepare reports |
| | | Prepare Title IV-D invoice and submit to DOR monthly |
| | | Prepare and participate with annual audit (IV-D, DOR) |
| | | Evaluate and prepare Indirect Cost Calculation |
| | | Establish, maintain, and monitor Random Moment Sampling for federal reimbursement IV-D cost allocation |
| | Determine indigent status | |
| | | Provide and review application for determination of indigency; document indigent status in case maintenance system |
| | | Assess and waive filing fees, if indigent, for tracking purposes; establish payment plan for costs, etc. |
| | | Time stamp Application for Criminal Indigent Status to Appoint Public Defender and verify for completeness. |
| | | Review state motor vehicle title records and property records in the county of residence to determine disqualifying factors for assignment of Public Defender |

Clerk Court Services Framework

| Service | Activity | Task |
|---------|----------|---|
| | | Review and complete the Clerk's Determination Certification as indigent or not indigent; Notify public defender of the assignment if applicable and assess mandatory Public Defender application fee. |
| | | Prepare for and attend court |
| | | Create and update court calendar, obtain and prepare case files including companion/related cases |
| | | Prepare and/or distribute court docket |
| | | Provide copies of all court calendars to Judges, State Attorney, Public Defender, Private Attorneys, Booking, Department of Juvenile Justice, Department of Children/Families, State Probation, County Probation and Bailiffs |
| | | Prepare lists for prisoner transfers from jail |
| | | Attend court sessions, hearings and trials |
| | | Accept, secure and file recording of non-criminal traffic hearing made by party |
| | | Review Written Pleas of Not Guilty and Waiver of Arraignment and continue case to next applicable court event, reading of the charges |
| | | Prepare form and process oral motions/orders to determine confidentiality |
| | | Administer oaths |
| | | Process hearing continuances/resets |
| | | Create next court event for all continuances; Provide notice to defendant, parent or guardian, attorney of record and bondsman (if applicable) |
| | | Empanel jury |
| | | Swear/poll jury |
| | | Accept, label, log and maintain chain of custody of exhibits/evidence |
| | | Read verdict |
| | | Prepare and/or process final judgment/orders |
| | | Deliver evidence to vault for storage |
| | | Prepare and process (out of county) judge reassignment case - (Due to judicial absence, disqualification or recusal reason) |
| | | Prepare and docket court minutes |
| | | Complete, Process and Distribute court minutes/case dispositions |
| | | Process case after court decision |
| | | Prepare final judgment/orders for injunctions for protection and child pick up |
| | | Prepare service packet for injunctions for protection/child pick up orders and forward to law enforcement for service |
| | | Publish Grand Jury Indictment |
| | | Process Deferred Prosecution Agreement; Dispose court event; Dispose case in local Case Maintenance System; Provide copies to defendant, attorney of record, booking (if incarcerated) and bondman (if applicable) |
| | | Process restitution order; Add restitution assessment, if applicable |
| | | Prepare, process and distribute bond forfeiture notices and documents |
| | | Process court ordered DL suspensions |
| | | Prepare, process and distribute court ordered Failure to Appear Capias and Order to Take into Custody; prepare and process withdrawal as appropriate |
| | | Prepare and certify Judgments Assessing Costs, and send for recording in Official Records |
| | | Prepare and e-Serve clearance forms to DHSMV at Court Assist regarding financial obligation payoffs not filed on UTC |
| | | Process disposition orders/court minutes; Serve parties with copies |

Clerk Court Services Framework

| Service | Activity | Task |
|---------|------------------------|--|
| | | Prepare and send Satisfaction of Judgment for recording upon full payment |
| | | Provide, process and distribute applicable forms (e.g. Dispositions, PD Applications, Plea Forms, Notice of Fines and Costs) |
| | | Process and respond to bond remission motions |
| | | Process bond remission orders to finance |
| | | Prepare, record, process and disburse certified copies of Financial Obligations Converted to Judgment Lien, Disposition Orders and Department of Corrections Judgment and Sentencing Commitment Packets; Add sentence data in local Case Maintenance System |
| | | Prepare, docket, image and provide booking with Jail/DOC/DJJ Commitment |
| | | Prepare, docket, image and process court ordered Vehicle Impound/Immobilization Notice for DUI's; Check DHSMV for lien holder data on vehicles owned by defendant; Provide copy of form to defendant, Probation Officer, Attorney of Record and lien holder (if applicable) |
| | | Apply and track all statutory financial assessments; enter minimum mandatory court assessment if not ordered by Court; Notify defendant, Probation (if necessary) and attorney of record of all assessment adjustments. |
| | | Process Order Adjudicating Defendant; Provide certified copies of the Order, Arrest Report, Information and Psychological Evaluations to the Forensic Program Coordinator(s), State Attorney, Attorney of Record, and the local Sheriff's Office; add or update data in FDLE MECOM |
| | | Add evidence data in local Case Maintenance System; Prepare evidence for storage and transfer to custody of Evidence Management Dept. |
| | | Monitor Community Service Hours |
| | | Prepare and/or review check requests for financial processing |
| | | Review and apply cash bonds to all unpaid court fees, court costs, and criminal penalties or prepare check request to return deposit |
| | | Link civil contraband forfeiture and criminal case to apply contraband surplus |
| | | Send final orders and dismissals to Recording |
| | Process Reopened Cases | |
| | | Receive reopening petition/motion and update status in case maintenance system |
| | | Review case for type of reopen and time frame to determine assessment of fee and assess as appropriate |
| | | Prepare, docket, image and e-File Modification/Probation Orders and Subsequent Commitment documents (including verification form with DOC) |
| | | Process request for traffic hearing up to 180 days post disposition (including those filed as counts within criminal case) |
| | | Reinstitute case processing activities/tasks as applicable |
| | Seal/Expunge | |
| | | Provide forms and ministerial support for Sealing and/or Expunging Cases; Ensure all court ordered assessments relative to case are paid in full. |
| | | Process Petition to Seal/Expunge, Affidavit, Certificate of Eligibility and Order to Seal/Expunge; Cashier mandatory service fee |

Clerk Court Services Framework

| Service | Activity | Task |
|---------|---------------------------------------|---|
| | Prepare Record for Appealed Cases | Remove or seal case and images upon receipt of Order to Expunge/Seal; Provide certified copies to all parties listed in the Order or by Rule |
| | | File and time stamp Notice of Appeal, send to be recorded if applicable |
| | | Provide certified copy of Notice of Appeal and Notice of Appeal Transmittal Form to DCA or Supreme Court (Circuit Court to DCA or Circuit Court to Supreme Court) |
| | | Provide a certified copy of Notice of Appeal to Circuit Court (County Court to Circuit), and, if applicable, the petition in 9.030(c)(2) and (3) cases |
| | | Determine and ensure compliance with timelines |
| | | File, process, and comply with documents/orders filed from the appellate courts |
| | | Select and number documents, prepare index, prepare cost estimate, collect deposit (unless determined indigent) |
| | | Prepare record on appeal, redact, and transmit index and record to appellate court |
| | | Compile a redacted trial transcript and/or an unredacted trial transcript into a single PDF file that is text searchable and paginated to correspond with the master trial index pursuant to Appellant Court AO |
| | | Prepare supplemental records |
| | | Review case filings for exempt or confidential data and ensure all images are scanned accurately; Update confidential docket descriptions (if necessary) |
| | | Copy exhibits; Provide physical evidence only (when required) to DCA |
| | | File, send for recording if applicable, and distribute copies of mandates |
| | Perform Records Management/Retention | Maintain, catalog, and archive documents and files in environmentally controlled facility, regardless of media (e.g. films, CD's, tapes, computer media) |
| | | Transport documents and files to and from offsite storage/courthouse |
| | | Prepare files and convert to non-paper format |
| | | Verify, process, and destroy paper files/documents following conversion |
| | | Sanitize/redact historical case file/images |
| | | Microfilm, microfiche and/or image filings |
| | | Review case files to identify eligible cases for destruction (Confirm case is closed; Confirm payment received in full or judgment recorded; Ensure case does not contain an active process; Confirm no case activity for various term limits set forth in retention rules) |
| | | Prepare form for destruction |
| | | Destroy eligible cases |
| | | Administratively dismiss and dispose civil traffic UTC's with outstanding suspensions after 7 years; Notify the Department of Highway Safety and Motor |
| | Perform Evidence Management/Retention | Ensure evidence rooms contain layered security with climatic controlled equipment and a fire suppression system |
| | | Receive and inventory evidence from court clerk and catalog |
| | | Place into secure evidence vault |
| | | Mark confidential evidence appropriately to prevent inadvertent release |
| | | Maintain a dual verification chain of custody process |
| | | Enter or update all evidence with storage location in the evidence tracking system |
| | | Perform periodic inventory of physical evidence |
| | | Review Department of Corrections website for date of death of defendant sentenced to Life/Death |

Clerk Court Services Framework

| Service | Activity | Task |
|-------------------------------------|----------|--|
| | | Review and maintain evidence retention requirements |
| | | Prepare, process and provide Notice of Intention to Dispose of or Destroy for all introducing/interested parties in the case |
| | | Prepare, process, and provide all required forms, motions, and proposed orders for release/return/disposition of evidence |
| | | Process return of original documents at the direction of the court |
| | | Prepare and process Petition to Transfer Evidence and an Evidence Chain of Custody form for criminal convictions involving firearms, weapons, obscene materials, narcotics or medication, etc. to transfer custody to Sheriff's Dept. |
| | | Conduct CCIS security check prior to returning firearm to individual pursuant to the Gun Control Act |
| | | Return weapons, electric weapons or devices, or arms to any person acquitted of offenses within 60 days from and after the acquittal or dismissal upon filing of motion and issuance of court order; prepare forms and secure signatures; If defendant fails to retrieve item must be transferred to Sheriff |
| | | Review and arrange for disposal of biohazard evidence with the local fire department; contact specialized vendor and pay destruction fees |
| | | Prepare and process Petition to Sell Unclaimed Evidence (Auction) |
| | | Store and/or destroy DNA evidence pursuant to guidelines |
| | | Prepare and submit an order for the destruction of gambling machines, apparatuses or devices must be destroyed in the presence of the Clerk or an assigned deputy clerk (except money inside those items); Requires a court order |
| | | Dispose of evidence timely and lawfully |
| | | Generate report for audit/tracking inventory |
| | | Conduct biohazard training |
| Revenue Collection and Distribution | | |
| | | Establish and maintain assessment, collection, and distribution schedules |
| | | Monitor and perform review of legislation, supreme court orders, judicial admin orders, county or local ordinances for fee and distribution changes |
| | | Obtain, review, and reconcile the FCCC annual Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs, and Fines, including a Fee Schedule for Recording |
| | | Evaluate and update in Case Maintenance System, website, handouts, forms for any fees/distributions changes (including meetings with stakeholders) |
| | | Assess and Collect, and Distribute Fines, Fees, Court Costs, and Service Charges |
| | | Create system of accounts receivable and receipt payments received via mail, over counter, telephone, on-line payments, from 3rd party vendors (Amscot, Western Union, ePortal, myfloridacounty, collection agencies, appointments, etc.) |
| | | Perform electronic interface processing, daily balancing, and accounting for payment files from all external payment sources (ePortal, collection agency, credit |
| | | Perform manual daily balancing and accounting from all external payment sources (ePortal, collection, credit card) |
| | | Perform daily cashier balancing and prepare deposits |
| | | |
| | | Establish and ensure compliance with payment plans |
| | | Determine payment plan structure; establish payment plan by enrolling payor |
| | | Maintain payment plans; negotiate and restructure payment plans as appropriate |
| | | Review established plans for non-compliance, communicate non-compliance for further action if applicable |

Clerk Court Services Framework

| Service | Activity | Task | |
|---|----------|--|--|
| | | Perform collection efforts for noncompliance; notify DHSMV of suspension by suspending license in case maintenance system, or otherwise; refer case to collections | |
| | | Respond to customer inquiries and reinstate or establish renegotiated plans if applicable | |
| | | Pursue collection of delinquent debts | |
| | | Develop criteria, maintain interface, and integrate with Collection Agency | |
| | | Collect, Reconcile, Adjust, and Distribute Funds | |
| | | Perform Collection Monitoring and Reporting | |
| | | Recall cases from collection agency as applicable | |
| | | Perform periodic reassignments between agencies as applicable | |
| | | Diligently pursue payment of non-sufficient funds checks, credit/debit charge backs, up to and including forwarding to SAO for prosecution | |
| | | Enforce, satisfy, compromise, settle, subordinate, release or otherwise dispose of any debts or liens | |
| | | Process DL Suspensions as statutorily allowed | |
| | | Financial Processing | |
| | | | |
| Establish a fine and forfeiture fund for the county | | | |
| Pay into, and dispense from, the fine and forfeiture fund all appropriate money. | | | |
| Reconcile financial transactions | | | |
| Review, approve, and process accounts payable transactions including refunds, overpayments, and restitution payments | | | |
| Perform balancing and reconciliation of accounts to financial ledgers | | | |
| Perform Daily/Monthly bank reconciliation including positive pay, transfers between locations, ACH wires, etc. | | | |
| Analyze, reconcile, and prepare timely electronic remittances as required to State of Florida Department of Revenue for appropriate distribution | | | |
| Analyze, reconcile and prepare timely remittances for distribution to County, Municipalities, and other agencies | | | |
| Prepare and/or post periodic billings for any activity for which payment is not made at the time of service | | | |
| Maintain Escrow Accounts | | | |
| Set Up, Manage and Reconcile Escrow Accounts | | | |
| Accept deposits and withdraw funds for applicable amounts due | | | |
| Perform periodic reconciliation of accounts | | | |
| Process Bonds | | | |
| Conduct periodic reconciliation of cash bonds against GL accounts | | | |
| Track and Process estreated/forfeited bonds for transfer to clerk revenue | | | |
| Process bond forfeiture to judgment | | | |
| Prepare paperwork for notification to bond company, surety company, Department of Insurance, Department of Financial Services, for judgment on unpaid bond | | | |
| Process Abandoned/Unclaimed property | | | |
| Maintain a retention system for money deposited into the registry of the court | | | |
| Compile for, and provide to, the administrative judge a list of all money, and the person entitled thereto, which has remained unclaimed for the required statutory period. | | | |

Clerk Court Services Framework

| Service | Activity | Task |
|---------------------------------------|--|---|
| | | Remit money to the Chief Financial Officer as directed by the court. |
| | | Maintain a retention system for money not in the registry of the court, but which otherwise comes into the possession of the clerk. |
| | | Compile and publish, at the clerk’s expense, a list of all money, and any defendant connected therewith, which has remained unclaimed since January 1 of the previous year. |
| | | Process any written claims for unclaimed money. |
| | | Pay any money into the fine and forfeiture fund of the clerk’s county which goes unclaimed by September 1. |
| | | Deposit into the registry of the court all funds received from a guardian upon the appropriate termination of a guardianship where no recipient entitled thereto can be located |
| | | Provide notice in an appropriate manner, depending upon the value of the funds, a notice which will put interested persons on notice of the availability of the funds |
| | | Deposit with the Chief Financial Officer all funds going unclaimed for the statutory period following the notice |
| | | Furnish to Department of Legal Affairs as required all estates being administered in which no person appears to be entitled to property |
| | | Report and remit any surplus remaining with the clerk one year after a sale pursuant to Chapter 45 |
| | Manage funds deposited into the Court Registry | |
| | | Create, manage and monitor accounts for registry deposits |
| | | Calculate and disburse payments and any applicable interest per court order |
| | | Periodically reconcile accounts with GL |
| Requests for Records and Reports | | |
| | Satisfy customer copy and record requests | |
| | | Receive and review requests for records |
| | | Determine whether the requested records are confidential or expunged, and whether customer has the right to review or know of the record |
| | | Acknowledge and respond to customer inquiries |
| | | Conduct records search, compile data, provide results to customer as necessary |
| | | Retrieve archival records from offsite storage locations, as needed |
| | | Review and apply proactive/View on Request (VOR) redactions |
| | | Process requests for certification and exemplification (other examples of types of record requests and charges for same) |
| | | Compute, assess, and collect statutory fees |
| | | Provide records |
| | Prepare and manage custom reports/bulk data requests | |
| | | Review and respond to request to determine parameters and applicable systems/data fields |
| | | Write report request with specific data fields |
| | | Conduct staff/department review of report to insure accuracy/review anomalies |
| | | Provide report to customer/post on website |
| | | Update report programmatically or as needed |
| | | Compute, assess, and collect fee |
| Provide Ministerial Pro Se Assistance | | |
| | Assist self-represented (pro se) litigants with filings including, but not limited to, Domestic, Repeat, | |
| | Interface with protective shelters | |

Clerk Court Services Framework

| Service | Activity | Task |
|---------|----------|---|
| | | Provide ministerial assistance in filling out forms for filing |
| | | Coordinate service of documents |
| | | Update website and form packets with approved Supreme Court and other forms as necessary |
| | | Provide information/referrals for applicable agencies outside of Clerk's office |
| | | Assist petitioners filing an initial petition for injunction against exploitation of a vulnerable adult |
| | | Assist petitioners filing a petition alleging a violation of an injunction against exploitation of a vulnerable adult |
| | | Provide simplified forms relating to exploitation of a vulnerable adult |
| | | Provide privacy for the petitioner |
| | | Provide petitioner with two certified copies of the petition without charge |
| | | Practice law by informing the petitioner of the necessary steps for service of process and enforcement |
| | | Provide petitioner with certified copies of an order of injunction (no mention is made of whether to charge) |
| | | Practice law by informing the petitioner of "the service of process and |
| | | Receive training in the effective assistance of petitioners |
| | | Produce a brochure to include information about the exploitation of vulnerable adults and the effect of providing false information to the court |
| | | Provide the informational brochure to petitioners, local senior centers, local aging and disability resource centers, or appropriate state or federal agencies |
| | | Provide a copy of all petitions and orders filed under Section 825.1035 to the "adult protective services program" (this appears to be the program under the aegis of DCF mentioned in Chapter 415) |
| | | Submit a quarterly reimbursement request to OSCA for \$40 for each petition processed |
| | | Pay law enforcement \$20 out of each \$40 received for each injunction served |
| | | Track the amount of filing fees and service charges waived by Section 825.1035 for purposes of having those charges assessed against guilty respondents |
| | | Furnish a copy of the petition, the financial affidavit, the notice of hearing, and any temporary injunction to the sheriff or a law enforcement agency of the county in which the respondent resides or can be found |
| | | Transmit to the sheriff, at the sheriff's request, a facsimile copy of an injunction which has been certified |
| | | Furnish a copy of the petition, the financial affidavit, the notice of hearing, and any temporary injunction to the sheriff or a law enforcement agency of the county in which the vulnerable adult resides or can be found |
| | | Transmit to the sheriff, at the sheriff's request, a facsimile copy of an injunction which has been certified |
| | | Certify copies of all orders issued |
| | | Attend all hearings on injunctions (necessary to certify and deliver copies at |
| | | Deliver certified copies to all parties at the time of the entry of the order |
| | | Obtain signatures on the original order from all parties acknowledging the receipt of the certified copies |
| | | Note on the original petition that "service was effected" if a party fails or refuses to acknowledge receipt of a certified copy of an order |

Clerk Court Services Framework

| Service | Activity | Task |
|---------|---|---|
| | | Mail, to the last known mailing address, certified copies of the order to any party to whom delivery of a certified copy at the hearing on the order was not possible |
| | | Serve certified copies of the order on depositories or financial institutions as provided in Section 655.0201 |
| | | Notify the sheriff of all service pursuant to F.S. 825.1035(10)(a)4. |
| | | Prepare and file a written certification of all service under F.S. 825.1035(10)(a)4. specifying the time, date, and method of service |
| | | Serve, by mail, any subsequent petitions "for an injunction seeking an extension of time" on any respondent who was previously served with a temporary injunction and failed to appear a the initial hearing on the temporary injunction. |
| | | Forward, within 24 hours, to the sheriff with jurisdiction over the residence of the petitioner , any orders issuing, changing, continuing, extending, or vacating an injunction |
| | | Notify, within 24 hours of an injunction being terminated or rendered ineffective by ruling of the court, the sheriff receiving original notification under F.S. 825.1035(10)(b)1. (the sheriff with jurisdiction over the residence of the |
| | | Collect any assessment or fine for enforcing a Section 825.1035 injunction |
| | | Transfer monthly any assessment or fine collected for enforcing a Section 825.1035 injunction to DOR for deposit in the Domestic Violence Trust Fund |
| | | Assist a petitioner in preparing an affidavit alleging a violation of an injunction for protection against the exploitation of a vulnerable adult when the person who violated the injunction has not been arrested or direct the petitioner to a chief judge designated office for injunction violations |
| | | Immediately forward any Section 825.1036(1) affidavit received to the state attorney and to "the court or judge as the chief judge determines to be the recipient of affidavits of violation." |
| | | If a Section 825.1036(1) affidavit alleges that a crime has been committed, forward the affidavit to the "appropriate law enforcement agency for investigation" |
| | | Technology Services for External Users |
| | Provide and maintain Online Electronic Access | Receive applications for access to remote applications and/or subscription |
| | | Assign login and password; reset password and unlock accounts as needed |
| | | Perform table management; link specific users' participant IDs as needed |
| | | Manage/update access roles as changed by governing authorities |
| | | Test/troubleshoot problems |
| | | Maintain interface, logins/passwords for bulk data purchasers via FTP/bulk sharing network |
| | | Monitor ongoing eligibility for access |
| | | Maintain the eFiling Portal |
| | Add law firm and associate firm administrators | |
| | Add/edit/associate/disassociate docket codes, court types/sub-types, case types, fee codes, fee schedules, party types, and work queues | |
| | Triage/troubleshoot issues for customers | |
| | Monitor e-filing workflow between local system and statewide Portal | |
| | | |
| | | |

Clerk Court Services Framework

| Service | Activity | Task |
|-----------------------------|--|---|
| | | Manage corrective action/abandoned filing queues |
| | | Perform Release Management (e.g. testing new releases prior to implementation) |
| | Maintain data and image integration with Judicial Viewer application | |
| | | Maintain user access |
| | | Maintain interface between Case Maintenance System and viewer |
| | | Provide training to judicial/clerk staff |
| | | Test/troubleshoot problems |
| | Establish and maintain Clerk website | |
| | | Build/maintain website to provide access to reports, information, and case data |
| | | Manage content, including court calendars; contact information for departments and divisions including Supreme Court Self Help; FAQs; fees and charges |
| | | Establish/maintain links and interfaces with new applications or collegial entities |
| Mandated Reporting Services | | |
| | Compile and submit state and local reports and data extracts | |
| | | Determine parameters and applicable systems/data fields in accordance with respective Interface Control Document |
| | | Write report request with specific data fields |
| | | Conduct staff/department review of report to ensure accuracy/review anomalies |
| | | Update report programmatically or as needed |
| | | Create and maintain auditable detail records |
| | | E-mail or electronically upload data to recipient agency |
| | | Maintain interface with agency for proper reporting of data |
| Jury Management | | |
| | Establish and manage jury pools | |
| | | Create, manage, and update annual jury list from DHSMV for petit and grand jury |
| | | Evaluate scheduled trial data; determine appropriate number of jurors needed; produce venire; prepare and mail summonses |
| | | Review excusal requests and questions for qualified juror participation; reschedule requests |
| | | Coordinate and verify jurors for check-in, including transport/parking/DL verification, pending qualification and swearing in for voir dire |
| | | Coordinate meals, lodging and parking, if applicable; reconcile invoices and payment of vendors after trials |
| | | Determine eligibility and pay jurors for services performed, transfer of payment for donations, provide information for donations and school/work excusals |
| | | Research and void/reissue juror payments |
| | | Purge the jury list periodically for convicted felons, deceased, and mentally incapacitated persons |
| | | Furnish to, and/or maintain for, the Division of Elections, a list of those persons adjudicated mentally incapacitated or those persons who have had their voting rights restored based upon a determination of mental incapacity, and those persons who have returned signed jury notices during the preceding months indicating a change of address |
| | | Prepare and Submit Jury Service Management Report to OSCA |
| | Support enforcement of Failure to Appear for Jury Duty | |
| | | Validate and document potential juror failures to appear |
| | | Issue and mail notice to appear for court |

Clerk Court Services Framework

| Service | Activity | Task |
|-----------------------|---|---|
| | | Attend court proceedings, maintain court minutes, and process resulting order including any applicable fine |
| | Request funds and reconcile jury cost reimbursement | |
| | | Prepare and submit quarterly jury management cost estimate to CCOC/JAC jury management |
| | | Track and reconcile expenditures for juror reimbursement advance |
| | | Participate in DFS audit of juror revenue/expense |
| Administration | | |
| | Human Resources Support | |
| | | Conduct Training sessions for Management and staff |
| | | Benefits |
| | | Recruitment |
| | | Provide public outreach |
| | Financial Support | |
| | | Budget Development |
| | | Audits |
| | | Purchasing and Procurement |
| | Legal Support | |
| | | Interpreting laws, rules, legislative changes |
| | | Preparation and review of contracts |
| | | Represent the Clerk before the Court |
| | | Acts as liaison with Judiciary, constitutionals, and other entities |
| | | Ensure compliance with State & Federal Regulations, Rules of Courts, Florida Statutes and Rules of Procedures and how they pertain to each area |
| | Facilities Support | |
| | | Emergency Management |
| | | Records Storage |
| | | Perform annual clerk fixed assets inventory |

Appendix B. General Counsel Opinion Regarding IT Funding

From: [Joe Boyd](#)
To: [John Dew](#)
Subject: Use of State Funds on IT
Date: Wednesday, August 31, 2011 1:13:19 AM

John, the following represents our opinion as General Counsel of the Clerks of Court Operations Corporation. We conclude that a Clerk of Court may use state funds for Information Technology ("IT") needs, as more fully described below. It is not an unbridled authorization but may be done within the statutory parameters.

ANALYSIS

Clerks are authorized under Section 28.35, FS, to spend state appropriations on functions authorized by law or court rule. These include twelve functions described in that statute. They are also authorized in the same section to spend state funds for reasonable administrative support to enable the Clerk to perform these functions. It is this grant of authority that permits Clerks to use state funds for certain, limited IT needs.

Section 28.35(3)(b), FS, prohibits the use of state funds for any use not specified in section (a) discussed above. However, section (a) does provide Clerks authority to use state funds for reasonable administrative support, and therefore such practice is not prohibited, provided it fits the parameter of Section 28.35(3)(a), FS. Further, if the Legislature wished to prohibit any use of state funds whatsoever for IT needs by a Clerk, the Legislature could have done so simply by barring such use in Section 28.35(3)(b), FS.

However, a Clerk must give proper deference to the constitutional and statutory obligations of counties to fund certain needs of the court system, including Clerks of Court when performing court related functions. Pursuant to Section 7, Article V, Florida Constitution, and Section 29.008, FS, counties are to fund a series of needs of the court system.

These needs include certain defined "communications services". Subsection (f) defines that phrase to include a series of nouns such as writings, sounds, and images. It then, in sub-subsection (1), discusses telephone and other similar resources.

In sub-subsection (2), it describes the term "communication services" to include all computer networks, systems, and equipment, including hardware and software, modems, printers, wiring, network connections, maintenance, support staff.....for an integrated computer system. It then describes the anticipated uniform statewide reporting of court related information and it's intent that such a system be operating by 2006. It then limits the counties' obligation to acquire computer resources if they are not in conformance with the state criteria. The conclusion can be easily reached that this definition is focused on the uniform reporting system of the state court system and the counties' obligations to support that system.

IT matters falling under this provision would be the obligation of the county. Nothing herein prevents a Clerk from using state funds for IT purposes as reasonable administrative support to enable the Clerk to carry out the specified court related functions in Section 28.35(3)(a), FS.

Rules of statutory construction and review of limited legislative history were included in this analysis.

CONCLUSION

A Clerk of Court may use state appropriated funds for IT purposes if it is part of administrative support to perform the court related functions delegated to the Clerk of Court under section 28.35(3)(a), FS.

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The following is a summary of the Florida Department of Financial Services (DFS) Article V Clerk of the Circuit Court Expenditure Compliance Audit.

SFY 2018-2019

1. **Columbia** – Report # [2018-27](#) (Report Date: July 30, 2018)

Audit Findings:

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
 - 4 instances identified from sampled documents
 - \$982 total expenditures
 - Rental of copy machine, printer toner, and a printer drum unit totaling \$788.
 - Membership renewal to the American Institute of Certified Public Accountants (AICPA) for Clerk Finance Director totaling \$194.
- Overhead Allocation Methodologies Improvement Needed:
 - Management estimates used for FTE overhead between court and non-court related functions.
 - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Reimburse the Clerks of Courts Trust Fund for the \$788 for Communications Services expenditures.
- Establish a methodology for tracking employees’ time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study

Clerk Responses:

- Communications Services – Clerk disagreed with auditor findings regarding the three identified expenditures related to the printers. The Clerk avowed that “paying for

DFS ARTICLE V FINDINGS – SUMMARY

reasonable administrative costs” (of s. 28.35(3)(a)), F.S. were not a part of the Uniform Statewide Reporting System indicated in s. 29.008(1)(f)(2), F.S. Conversely, the Clerk did agree that state funds should not be used for membership renewals.

- Overhead Allocation Methodologies Improvement Needed – Clerk agreed with auditors and asserted that a new method will be developed to track employees’ time and effort between court and non-court related activities.

2. Union – Report # [2018-28](#) (Report Date: September 4, 2018)

Audit Findings:

- Internal Control Deficiencies identified for sampled administrative expenditures.
 - 6 of 20 identified from sampled documents
 - \$685 total expenditures
 - No documented authorization and/or approval for goods purchased.
- Overhead Allocation Methodologies Improvement Needed:
 - Management estimates used for FTE overhead between court and non-court related functions.
 - No supporting documentation was provided to substantiate the time and effort employees spent working on court v non-court related functions.

Auditor Recommendations:

- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received.
- Establish a methodology for tracking employees’ time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study

Clerk Responses:

- Clerk agreed with auditor that Union is a small office with a lack of resources. The recommended processes were already underway and was currently exploring ways to document this newly implemented procedure without creating additional undue workload.
- Clerk restated the fact that Union was a small office with a small staff. The costs outweighed the benefits of implementing the suggested overhead allocation methodologies presented by the auditors. It was stated that if a sense of doubt was created in relation to the accuracy of employee workload allocations, that a time study or similar study would be conducted.

3. Calhoun – Report # [2018-29](#) (Report Date: August 13, 2018) No Audit Findings

DFS ARTICLE V FINDINGS – SUMMARY

4. **Hernando** – Report # [2018-30](#) (Report Date: October 25, 2018)

Audit Findings:

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
 - 6 instances identified from sampled documents
 - \$6,513 total expenditures
 - Facsimile machine for \$332
 - Imprinted table cover embroidered with Clerk logo for \$172
 - Advertising in the Scene Magazine for \$116
 - Advertising in Church bulletin for \$743
 - Cellphone Stipends to 5 employees totaling \$5,150.
- Salary Requirements of Clerk Calculated by the EDR, according to s. 145.051, F.S.
 - During CFY 16-17, it was verified that the Clerk’s salary exceeded the salary cap indicated in the EDR by \$229.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Ensure that the Clerk’s office adhere to the salary cap as stated in s. 145.051, F.S. and the EDR.

Clerk Responses:

- The Clerk agreed with all recommended audit findings presented by DFS.
- Clerk contended that the excess of funds was attributable to a small stipend, to the Clerk, for a cell phone allowance. Furthermore, this expenditure was deemed a reasonable administrative support cost and it enabled the Clerk to carry out court-related functions. Finally, the Clerk stated that moving forward that these expenditures and usages would be documented.

5. **Bradford** – Report # [2018-31](#) (Report Date: October 30, 2018)

Audit Findings:

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S. and Administrative Expenditure Allocation Methodologies should be consistent with approved allocation percentages.
 - 3 instances identified from sampled documents
 - \$658 total expenditures

DFS ARTICLE V FINDINGS – SUMMARY

- Telephone headset (used for court and non-court) for \$230 but did not allocate expenditure to court manner consistent with the employee's overhead allocation percentage.
- Late fee of \$39 pertaining to a credit card that is used for court and non-court expenditures. The late fee was booked directly to court, when it should have been allocated between court and non-court based on the approved administrative allocation percentages.
- Time clock (used for court and non-court) for \$389. This expenditure was booked directly to court, when it should have been allocated between court and non-court based on the approved administrative allocation percentages.
- Internal Control Deficiencies identified for sampled administrative expenditures.
- Payroll Timecards – No documentation was provided of the individuals who prepared (summary totals) and approved the timecards.
 - One (1) employee was not paid for 0.50 hours of overtime worked was not reflected on a timecard.
 - One (1) employee was paid for 0.25 hours of overtime was not reflected on the timecard.
- Bank reconciliations – No documentation was given of the preparer or the reviewer
- Authorized Signature Card of Clerk's operating account – Verified that only one signature card was related to the operating bank account; there should be at least two authorized signers.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Ensure that only those costs considered reasonable administrative support costs to enable the Clerk's office to carry out its court-related functions be allocated to court-related expenditures.
- Verify and document all employee timecards and pay rates to ensure employees are being paid the correct wages based on hours worked.
- Verify and document the review and approval of such initials and dates of all timecards.
- Document the preparer and reviewer of all bank reconciliations, including the date prepared and reviewed.
- Have at least two persons designated as having the authority to sign checks in the Clerk's absence.

Clerk Responses:

- Clerk agreed with all audit finding recommendations regarding Communications Services & Administrative Expenditure Allocation Methodologies.
- Payroll Timecards – Clerk stated that an additional staff member will be assigned to review the preparer's work and that this would be documented by initialing and dating the time as indicated.

DFS ARTICLE V FINDINGS – SUMMARY

- Authorized Signature Card of Clerk’s operating account – Due to small size of office finding an independent person was difficult. The Clerk vies that maintaining a proper Segregation of Duties is important and that the Clerk has consulted with the IG auditor and external auditor to find someone whose duties do not conflict who could become an authorized signer of the Clerk’s operating account.

6. Wakulla – Report # [2018-32](#) (Report Date: December 17, 2018)

Audit Findings:

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
 - 9 instances identified from sampled documents
 - \$3,655 total expenditures
 - Software licenses and Computer Hardware for \$2,818.
 - Financial Newsletter Subscriptions for \$87.
 - Cellphone Stipend to Employee for \$760.
- Internal Control Deficiencies identified for sampled administrative expenditures.
 - 14 of 20 identified from sampled documents
 - \$6,577 total expenditures
 - No documented authorization and/or approval for goods purchased.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received.

Clerk Responses:

- Expenditures were funded by using an internal fund transfer account from the State Court Fund from the Clerk’s Operating (Board funded) account.
 - Was agreed that Clerk should use proper accounting coding from the Florida Uniform Accounting System Manual for these expenditures.
- Clerk agreed with modifying the verification/approval process concerning the aforesaid identified deficiencies.

7. Nassau – Report # [2018-33](#) (Report Date: December 4, 2018)

Audit Findings:

DFS ARTICLE V FINDINGS – SUMMARY

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
 - 1 instance identified from sampled documents
 - \$189 total expenditures
 - Purchase of window blinds and allocated \$74 to court-related cost center (Blinds were purchased to provide privacy for HR Executive’s office).

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.

Clerk Responses:

- Clerk agreed with all audit finding recommendations. Clerk made an accounting error correction in the General Ledger so that this entry would eliminate any financial impact to court-related expenditures for the CFY 2017-18.

8. Hillsborough – Report # 2019-34 (Report Date: March 6, 2019)

Audit Findings:

- Unallowable Expenditures were improperly charged to “court-related” cost centers per s. 28.35(3)(a), F.S.
 - 2 instances
 - \$2,003 total expenditures
 - \$186 for button making machine
 - \$1,817 armless tacking chairs for public waiting area
- Travel – Clerk’s travel policy states that traveler must provide written justification that hotel accommodations are most economical choice, and that designated travel agency will maintain list of hotel accommodations at the government rate.
 - No justification provided for \$252 per night room rate for Courts and Justice Executive Forum in Utah
 - No justification for \$221 per night room rate for Tyler Connect Conference in Massachusetts
- Purchasing Card Reconciliations – no documentation for monthly P-Card reconciliation of statements.
- Improper use of the Florida Uniform Accounting System Manual
 - 37 out of 40 expenditures sampled were charged to subaccount 604 – Clerk of Court Administration and not to the benefiting cost center
- Overhead Allocation Methodologies Improvement Needed:
 - Management estimates used for FTE overhead between court and non-court related functions.
 - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

DFS ARTICLE V FINDINGS – SUMMARY

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Adhere to s. 112.061, F.S. and Clerk's office travel policy to ensure travel and lodging rates can be justified as the most economical.
- Conduct monthly reconciliation of P-Card statements with proper documentation.
- Record administrative expenditures in general ledger using the expenditure account codes provided in the Florida Uniform Accounting System Manual that properly allocate the expenditures to the benefiting cost center.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study

Clerk Responses:

- Clerk agrees that chairs should have come from county funds and will reimburse the trust fund. However, Clerk does not agree that button making machine was not a reasonable administrative support cost for court operations but will reimburse the trust fund for \$2,003.
- Clerks feels the office's travel policy adheres to s. 112.061, F.S. and encourages conference attendees to stay at hotel of conference to avoid additional travel costs such as taxis or rentals cars citing that the additional room cost outweighs the additional travel costs incurred by staying somewhere else cheaper.
- Agrees to review P-Card monthly reconciliation documentation procedures.
- Agrees with finding regarding the use of the Uniform Accounting System Manual and will begin implementing in the next fiscal year.
- Open to studying other indirect cost allocation methodologies for some overhead departments rather than using FTEs but does not agree that random moment sampling is appropriate methodology to use office wide.

9. **Baker** – Report # 2019-34 (Report Date: March 11, 2019)

Audit Findings:

- Improper use of the Florida Uniform Accounting System Manual
 - 20 out of 20 expenditures sampled were charged to subaccount 604 – Clerk of Court Administration and not to the benefiting cost center. Jury Management (608) not used at all.
 - Payroll expenditures not classified to expenditure code 608 for Jury Management or 713 Information Services.

Auditor Recommendations:

DFS ARTICLE V FINDINGS – SUMMARY

- Record expenditures in general ledger using the expenditure account codes provided in the Florida Uniform Accounting System Manual that properly allocate the expenditures to the benefiting cost center.

Clerk Responses:

- Clerk concurs with findings and will change their financial system to match Uniform Accounting System Manual codes for Clerk of Court Administrative charges and Jury Management charges, including payroll expenditures, at the beginning of the next fiscal year.
- Additionally, took corrective action regarding bank reconciliations by having the preparer sign the cover sheet and have the Clerk review and sign for final approval.

10. Lee – Report # 2019-36 (Report Date: March 18, 2019)Audit Findings:

- Overhead Allocation Methodologies Improvement Needed:
 - Management estimates used for FTE overhead between court and non-court related functions.
 - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

Auditor Recommendations:

- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study

Clerk Responses:

- Clerk believes FTE allocation schedule and analysis are accurate and appropriately reflect the FTE overhead between court and non-court function; however, will inquire with other Clerks regarding alternate methods used for FTE shared allocations.

11. Pinellas – Report # 2019-37 (Report Date: March 19, 2019)Audit Findings:

- Internal Control Deficiencies identified for sampled administrative expenditures per s. 28.35(3)(a), F.S.
 - 2 expenditures totaling \$465 for supplies (disposable plates, table covers, cutlery, etc.) for leadership retreat. Documentation did not demonstrate reasonable administrative support costs or were essential to duties and responsibilities of the Clerk's office.

DFS ARTICLE V FINDINGS – SUMMARY

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
 - 2 expenditures totaling \$17,998 for computer software license and the maintenance of a copier.
- County funded facilities cost per s. 29.008(1)(a), F.S.
 - 1 expenditure totaling \$650 for transport of furniture to surplus
- Manual and electronic oversight controls need improvement.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Ensure cost of facilities is funded from county per s. 29.008(1)(a), F.S.
- Reimburse the Clerks of Courts Trust Fund for the \$18,648 for unallowable expenditures.
- Ensure adequate controls for cash handling, recording, and disbursements are in place and being followed to prevent clerical errors.

Clerk Responses:

- Clerk concurs with finding related to purchase of supplies for leadership retreat.
- Clerk concurs with finding and will no longer charge computer software licenses, copy machine maintenance or transportation of furniture to surplus as court related.
- Clerk acknowledges the finding related to oversight controls and will evaluate and vet current practices and ensure procedures are clear, understandable, and followed.

12. Gilchrist – Report # 2019-38 (Report Date: May 15, 2019)

Audit Findings:

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
 - 1 expenditure totaling \$278 for software system maintenance.
- Internal Control Deficiencies identified for sampled administrative expenditures.
 - 5 of 20 identified from sampled documents
 - \$1,079 total expenditures
 - No documented authorization and/or approval that goods purchased matched goods received.
- Overhead Allocation Methodologies Improvement Needed:
 - Management estimates used for FTE overhead between court and non-court related functions.
 - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

DFS ARTICLE V FINDINGS – SUMMARY

Auditor Recommendations:

- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study

Clerk Responses:

- Clerk acknowledges and will ensure all future cost allocations comply with statutory guidance.
- Clerk noted small office size often involves the clerk themselves doing much of the work but will establish a signature approval process for authorized purchases and confirmation of receipt of purchased items.
- Clerk acknowledge the recommendation and believes their allocation accurately reflects the duties performed by their FTE, based on the working knowledge of the staff and workload; however, office will review current methodology for improvement.

13. Duval – Report # 2019-39 (Report Date: June 26, 2019)

Audit Findings:

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
 - 11 expenditures totaling \$114,933 for copier lease, renewal of software license, software extended warranty, laptop, document scanner, desktops, speakers, and cell phone bills.
- Internal Control Deficiencies identified for sampled administrative expenditures.
 - 6 administrative expenditures were not “reasonable administrative support costs” totaling \$1,933.
 - 4 expenditures totaling \$1,188 for candy, balloons, flags, and support bracelets for Domestic Violence Awareness event.
 - 2 expenditures totaling \$745 for a microwave and refrigerator for breakroom at satellite branch
- Payment of dues to Florida Institute of Certified Public Accountants
 - 1 expenditure totaling \$335
 - County could not provide evidence and supporting documentation that the membership was essential to the statutory court-related duties of the office.
- Improper use of the Florida Uniform Accounting System Manual

DFS ARTICLE V FINDINGS – SUMMARY

- Account numbers started with 51XXXXX through 59XXXXX when codes 5XX.XXX should be used from non-court related expenditures and codes 6XX.XXX should be used for court-related expenditures.
 - No policy in place for which funds are charged to fund accounts Fund 11001 (clerk expenses paid by the City) and Fund 11002 (clerk expenses paid by the clerk).
- Service Award – totaled \$121 before tax when the maximum is \$100 per s. 110.1245(3), F.S. and should not have been charged tax.
- Overhead Allocation Methodologies Improvement Needed:
 - Management estimates used for FTE overhead between court and non-court related functions.
 - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.
- Internal Controls
 - Reconcile billing from City to Clerk's office for expenditures incurred on behalf of the Clerk's office.
 - Interest credit and interest charge on bill did not have calculation.
 - Fleet expenditures charged to State Funds

Auditor Recommendations:

- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure cost of facilities is funded from county per s. 29.008(1)(a), F.S.
- Ensure expenditures are allowable per s. 216.345, F.S. for memberships
- Record administrative and payroll expenditures in general ledger using the expenditure account codes provided in the Florida Uniform Accounting System Manual that properly allocate the expenditures to the benefiting cost center. Clerk should document in a written policy the procedures for classifying expenditures for two funds indicated.
- Ensure service awards do not exceed the statutory maximum in s. 110.1245(3), F.S.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study

Clerk Responses:

- Clerk partially agrees with finding related to unallowable expenditures. Agrees to remit \$79,864.39 for cell phone and hardware items but does not agree to remit \$35,068.96 for multifunction devices, customer queuing system and associated maintenance, citing it is not part of integrated computer system referenced in s. 29.008(1)(f)(2), F.S. and believes they are necessary to carry out their court-related duties in s. 28.35(3)(a), F.S.

DFS ARTICLE V FINDINGS – SUMMARY

- Agrees with recommendation for allowable expenditures; however, the Clerk feels that the Domestic Violence Awareness campaign materials help the public learn the services provided by Clerk's office related to domestic violence.
- Clerk partially agrees with finding related to membership as the Clerk feels it is imperative to the job in such a large county and will outline specific written criteria for the future.
- Clerk partially agrees with finding related to proper use of accounting codes from the Florida Uniform Accounting System Manual. Clerk will formalize policy related to classification of expenditures to the two funds utilized. Duval is in a unique situation as a City/County in which the City of Jacksonville provides payroll and majority of purchasing needs for the Clerk's office. The Clerk's office mirrors the City's General Ledger as they are included as part of the City's CAFR.
- Concurs with recommendation to follow statutory guidance regarding service awards.
- Disagrees with finding regarding allocation as there is limited staff that perform shared responsibilities. Methodology currently used is reviewed and approved by the City's internal auditors annually.
- Partially agrees with finding regarding interest credit and charges. City internal auditors review interest charges and credits between the City and Clerk of the Court, as well as Clerk staff perform an annual reconciliation at the end of the fiscal year.
- Agrees with finding regarding review of Fleet Consolidated Billing Detail Report monthly.

SFY 2019-20

1. Sarasota – Report # [2019-40](#) (Report Date: July 18, 2019)

Audit Findings:

- Six instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
 - Travel
 - In 2016-17 attendance to Association of Certified Fraud Examiners (ACFE) national conference in Washington, D.C. to obtain CPE credits. Hotel stay exceeded \$150 statutory cap. Room was \$172 per night and \$365 of \$1,107 was charged to the state.
 - In 2017-18 attendance to ACFE national conference in New York City. Hotel stay exceeded \$150 statutory cap. Room was \$230 per night and total cost of \$1,193 was charged to the state.
 - 2017 Community LIVE Conference – \$2,802 of total \$5,921 for the trip was charged to state. Hotel was \$209 per night.
 - 2018 Community LIVE Conference – \$2,848 of total \$5,194 for the trip was charged to state. Hotel was \$199 per night.
 - In 2018-19 one employee attended the Ontario Systems – Power Up Conference with \$1,632 of the total cost of \$1,834 was charged to the state. Hotel was \$204 per night.

DFS ARTICLE V FINDINGS – SUMMARY

- Did not provide documentation that certification was required to the perform that statutorily required duties of the position
- Did not provide justification that the trips were mission critical.
- Did not show where teleconferencing was considered to obtain CPE credits or to provide training.
- Financial Reporting and Recording
 - CFY 2018-19 Leadership training sessions \$13,860 of \$42,000 charged to state
 - CFY 2017-18 Annual subscription to PayScale Insight Subscription & Services \$4,125 of \$12,500 charged to the state.
- Communication Services Expenditures
 - CFY 2016-17 \$13,419 of \$15,788 charged to state funds for archive writer, micro file with film unit, and archive processors.
 - CFY 2016-17 \$6,474 of \$7,616 charged to state funds for support and maintenance for three scanners

Auditor Recommendations:

- Adhere to s. 112.061, F.S. and Clerk's office travel policy to ensure travel and lodging rates can be justified as the most economical.
- Consider other funding sources for certifications and CPEs that are not a requirement of the position.
- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.

Clerk Responses:

- Clerk disagreed with the finding regarding the CFE certification and training from conferences stating that it was mission critical and aided in the role of the Clerk; however, agreed it wasn't a requirement. Also, the Clerk stated that the benefit of the increased hotel cost as part of the conference package reduced the need for additional expenses such as taxis or rental cars. Agreed to refund \$1,558 to TF.
- Clerk believes that it was mission critical to offer training opportunities to staff members and allows the office to maintain a classification and compensation program per s. 110.2035(1)(b), F.S.; however, agrees to return \$17,985 to the trust fund.
- Clerk disagrees with finding related to technology costs and points to the CCOC legal opinion included with the Budget Instructions; however, agrees to return \$19,893 to the trust fund.

2. Clay – Report # [2019-41](#) (Report Date: July 24, 2019)

Audit Findings:

- Two instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable admirative support cost.

DFS ARTICLE V FINDINGS – SUMMARY

- CFY 2016-17 subscription to the Florida Bar Journal and the Florida Bar News for \$220
- CFY 2017-18 purchased assorted birthday cards \$92 of \$110 allocated to court.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.

Clerk Responses:

- Clerk concurred with findings and agreed to remit \$312 back to the trust fund.

3. Volusia – Report # [2019-42](#) (Report Date: August 1, 2019)

Audit Findings:

- Five instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable admirative support cost.
 - CFY 2017-18 purchased framed artwork for \$77 for court employee
 - CFY 2017-18 \$277 of \$351 allocated to court for purchase and embroidering of 15 polo shirts for non-court employees
 - CFY 2018-19 purchased a microwave for \$176
 - Two expenditures totaling \$1,835 for office equipment maintenance of microfilm scanners
- Overhead Allocation Methodologies Improvement Needed:
 - Management estimates used for FTE overhead between court and non-court related functions.
 - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study

Clerk Responses:

- Clerk concurred with findings and agreed to remit \$2,365 back to the trust fund.

4. Lafayette – Report # [2019-43](#) (Report Date: August 16, 2019)

DFS ARTICLE V FINDINGS – SUMMARY

Audit Findings:

- Internal Controls
 - 9 out of 20 administrative expenditures sampled totaling \$6,817 lacked documentation that verification of goods ordered matched goods received.
 - Bank reconciliations did not include documentation of the individual who prepared and reviewed with date stamp.
 - Travel – 4 instances with no travel authorization prior to travel to conference with three of the 4 not showing sign of approval
 - Two trips where travelers attended a two-day conference but did not incur an overnight stay but charged meals even though meals provided by conference.

Auditor Recommendations:

- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received.
- Document the preparer and reviewer of all bank reconciliations, including the date prepared and reviewed.
- Adhere to s. 112.061(11)(a)1, F.S. and Clerk's office travel policy to ensure travel authorization is obtained prior to travel along with review and approval of supervisor prior to travel.
- Adhere to s. 112.061(1)(m), F.S. regarding reimbursement for meals.

Clerk Responses:

- Clerk concurred with findings and agreed to necessary changes.

5. Gadsden – Report # [2019-44](#) (Report Date: September 6, 2019)**Audit Findings:**

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
 - CFY 2016-17 a charge of \$242 of \$485 allocated to court for the rental of a copy machine.
- Overhead Allocation Methodologies Improvement Needed:
 - Management estimates used for FTE overhead between court and non-court related functions.
 - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

Auditor Recommendations:

- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.

DFS ARTICLE V FINDINGS – SUMMARY

- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study

Clerk Responses:

- Clerk concurred with findings and agreed to remit \$242 back to the trust fund and will adjust allocations based on time study diaries with ongoing review.

6. Dixie – Report # [2019-45](#) (Report Date: September 26, 2019)

Audit Findings:

- Three instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
 - CFY 2016-17 \$294 of \$444 charged to court for Sam's Club membership and cold medicine.
 - CFY 2017-18 \$271 of \$405 charged to court for Sam's Club membership.
- Communications Services were improperly charged to "court-related" cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
 - Ten expenditures totaling \$4,060 of \$5,704 charged to state for a scanner, a printer, memory upgrade, desktop computer, server components, smart switch, laptop, exchange roller kit, copier lease, and smart server backups.
- Clerk did not have supporting documentation for information contained on CCOC reports and unable to provide evidence of reconciliation.
- Bank Signature cards and EFT execution authority should only list authorized signees.
 - Bank signature card still had former Clerk of the Circuit Clerk and former employee still had access authority for EFT.
- No travel policy on file and one instance of travel voucher for reimbursement did not show signature of approval for payment.
- No documented authorization and/or approval for goods purchased, receipt of goods and services, and costs related to purchase.
 - 1 out of 30 administrative expenditures not supported by an invoice or receipt
 - 10 out of 30 administrative expenditures with no documentation indicating verification and of approval that good received match goods ordered.
 - 18 out of 30 administrative expenditures with no documentation of authorization that items were approved for purchase.
- Employee pay rates should be documented and approved in personnel file.
- Overhead Allocation Methodologies Improvement Needed:
 - Management estimates used for FTE overhead between court and non-court related functions.

DFS ARTICLE V FINDINGS – SUMMARY

- No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.
- Bank reconciliations – No documentation was given of the preparer or the reviewer

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Implement procedures to support balances on CCOC reports and retain documents for audit purposes.
- Adhere to s. 112.061, F.S. and develop a travel policy for the Clerk's office whereby travel vouchers are approved by the Clerk or designated approver.
- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received. Also, recommend Clerk establish a policy that sets a threshold for the reaction of a purchase order and written documentation such as an email for lesser amounts.
- Retain current and approved personnel action forms for all employees in personnel file.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study
- Document the preparer and reviewer of all bank reconciliations, including the date prepared and reviewed.

Clerk Responses:

- Clerk concurred with audit findings related to court-related expenditures and will reimburse the trust fund a total of \$4,625.00 for non-allowed expenditures.
- We implement procedures to support balances on CCOC reports.
- Corrected bank signature cards and EFT access to only authorized individuals.
- Implemented a travel policy as recommended.
- Implemented purchasing policy as recommended.
- Will retain all current and approved payroll actions.
- Will establish a method of sampling employees' time and effort between court-related and non-court activities.
- Hired outside financial consultant who will be preparing bank reconciliations and will include reviewer and approver signatures.

7. Orange – Report # [2019-46](#) (Report Date: October 8, 2019)

Audit Findings:

DFS ARTICLE V FINDINGS – SUMMARY

- Three instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
 - CFY 2017-18 \$254 charged to state for 2500 postcards for passport applications.
 - CFY 2017-18 \$728 charged to the state for a yearly renewal of “Annual Partners of Education,” by the Orlando Times.
- The Clerk’s office purchased equipment for their facility.
 - CFY 2016-17 \$164 was charged to the state for two signs for the marriage license and the passport services divisions to direct customers to the new location.
 - CFY 2017-18 \$671 was charged to the state for the purchase of three-room signs used to display to the public the services provided within the room.
- Overhead Allocation Methodologies Improvement Needed

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Establish a methodology for tracking employees’ time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study

Clerk Responses:

- Clerk concurred with finding; the expenditures were not properly coded as non-court expenditures at the time of entry into the financial system.
- Clerk concurred with the recommendation regarding equipment purchase.
- Clerk concurs with the recommendation and will review the employee’s job duties for court versus non-court related allocation and will adjust as necessary.

8. Manatee – Report # [2019-47](#) (Report Date: October 28, 2019)

Audit Findings:

- Three instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
 - CFY 2017-18 and CFY 2018-19 \$2,739 charged to court for cell phones.
- The Clerk’s office purchased equipment for their facility.
 - CFY 2016-17 and CFY 2018-19 \$372 charged to the state for renting a copier.
- Payroll expenditures- No documentation was given of the preparer or the reviewer.

Auditor Recommendations:

DFS ARTICLE V FINDINGS – SUMMARY

- Clerk's office allocates as court-related expenditures only those costs authorized by the Statutes.
- Ensure that its court-related expenditures are allowable according to ss. 28.35(3)(a) and 29.008, F.S.
- Clerk's office should establish a method for sampling employees' time and effort between court-related and non-court related activities to ensure the allocation of payroll and administrative expenditures reflects an accurate appropriation of State funds.

Clerk Responses:

- Clerk concurs that expenditures were not properly coded to a non-court expenditure account at the time of entry into the payroll system.
- Clerk concurs and will no longer allow the rental charges for copiers to be charged against the court-related expenditures.
- Clerk takes the recommendation under advisement and will review their methodology for the allocation of payroll expenditures for employees performing overhead duties.

9. Citrus – Report # [2019-48](#) (Report Date: December 11, 2019)

Audit Findings:

- Two instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
 - CFY 2016-17 \$20 charged to the state for the removal of existing lettering and the addition of new lettering on the glass for the Injunctions Office.
 - CFY 2017-18 \$679 charged to the state for the purchase of a room divider used to provide a quiet and private location for petitioners to complete injunction petitions.
- Four instances totaling \$100 in which expenditures for cell phone subsidies had been allocated to court cost.
- Three instances where no travel authorization forms or other documentation indicating prior approval to attend conferences.
- Overhead Allocation Methodologies Improvement Needed

Auditor Recommendations:

- Ensure that its court-related expenditures are allowable according to ss. 28.35(3)(a) and 29.008, F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Adhere to s. 112.061, F.S. and Clerk's office travel policy.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling

DFS ARTICLE V FINDINGS – SUMMARY

▪ Time Study

Clerk Responses:

- Clerk does not concur that court expenditures could be used on the divider purchased for areas for people to complete paperwork for domestic violence injunction.
- Clerk concurs with finding related to cell phone subsidies.
- Clerk concurs with finding related to travel policy.
- Clerk concurs with finding related to overhead methodology.

10. **Washington** – Report # [2019-49](#) (Report Date: January 21, 2020)

Audit Findings:

- Three instances in which computer expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
 - CFY 2016-17 \$670, CFY 2017-18 \$468 and \$500 charges for computer software
- Improper use of the Florida Uniform Accounting System Manual
 - Only 4 cost centers used, therefore expenditures not properly allocated.
- Incomplete guidelines for travel reimbursement.
- No documentation of a reconciliation of good purchased against goods received.
- Overhead Allocation Methodologies Improvement Needed

Auditor Recommendations:

- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Record administrative expenditures in general ledger using the expenditure account codes provided in the Florida Uniform Accounting System Manual that properly allocate the expenditures to the benefiting cost center.
- Adhere to s. 112.061, F.S. and expand Clerk's office travel policy.
- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study

Clerk Responses:

- Clerk felt the technology items were "reasonable administrative support costs" but agreed to return \$1,638.

DFS ARTICLE V FINDINGS – SUMMARY

- Plans to review allocation methodology to ensure expenditures match benefitting cost center.
- Revised travel policy and associated travel documents.
- Clerk noted that limited resources and office size for reason reconciliation of goods ordered to goods received not done but indicated that findings are isolated incidents and not an indication of systematic failure.
- Clerk also feels current methodology for allocations is sufficient for office size.

11. Santa Rosa – Report # [2019-50](#) (Report Date: February 19, 2020)

Audit Findings:

- Two instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
 - CFY 2017-18, \$99 charged to the state for copier rental.
 - CFY 2018-19, \$219 cost for two copier rentals
- Overhead Allocation Methodologies Improvement Needed
- Uniform accounting practices and procedures for local governments not followed.
 - Lump sum budget transfer of non-court expenses done at fiscal yearend.
 - Administrative expenditure allocation did not align with employee FTE allocation.
- Three instances of no documentation for a reconciliation of goods purchased against goods received.
- Travel
 - No documentation of prior authorization of travel or estimated costs.
 - Travel reimbursement forms do not contain required elements.
 - Traveler signed reimbursement form as the traveler and approver.
 - No supporting documentation for mileage claimed
 - Travel date missing on voucher form.

Auditor Recommendations:

- Ensure that expenditures are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
 - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
 - Random Moment Sampling
 - Time Study
- Record administrative expenditures in general ledger using the expenditure account codes provided in the Florida Uniform Accounting System Manual that properly allocate the expenditures to the benefitting cost center.
- Document all authorization/approvals of purchased goods and have a separate individual verify and document that goods ordered match the goods received.
- Adhere to s. 112.061, F.S. and expand Clerk's office travel policy.

DFS ARTICLE V FINDINGS – SUMMARY

Clerk Responses:

- Clerk disagrees with finding on County Funding because of the underfunding by the State of Florida.
- Clerk disagrees with finding related to allocation methodology and does not deem is necessary to verify data on an annual basis.
- Disagrees with improper use of accounting practices and procedures due to lack of funding from the State of Florida.
- Clerk stated that payment of goods indicates that a reconciliation of goods ordered to goods received has been done.
- Clerk agrees to implement the use of the DFS form for preauthorization of travel.
- Noted finding regarding lack of required elements on travel reimbursement forms.
- Clerk noted they would have the internal auditor sign for the Clerk of Court since that position does not have a supervisor.
- Stated that a Google Maps search could verify mileage at any time.
- Noted finding regarding missing travel date.

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[Chapter 28](#)

CLERKS OF THE CIRCUIT COURTS

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28.35 Florida Clerks of Court Operations Corporation.—

(1)(a) The Florida Clerks of Court Operations Corporation is created as a public corporation organized to perform the functions specified in this section and s. [28.36](#). All clerks of the circuit court shall be members of the corporation and hold their position and authority in an ex officio capacity. The functions assigned to the corporation shall be performed by an executive council pursuant to the plan of operation approved by the members.

(b)1. The executive council shall be composed of eight clerks of the court elected by the clerks of the courts 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. The executive council shall also include, 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 shall designate one additional member to represent the state courts system.

2. Members of the executive council of the corporation are subject to ss. [112.313\(1\)-\(8\)](#), (10), (12), and (15); [112.3135](#); and [112.3143\(2\)](#). For purposes of applying ss. [112.313\(1\)-\(8\)](#), (10), (12), and (15); [112.3135](#); and [112.3143\(2\)](#) to activities of executive council members, members shall be considered public officers and the corporation shall be considered the members' agency.

(c) The corporation shall be considered a political subdivision of the state and shall be exempt from the corporate income tax. The corporation is not subject to chapter 120.

(d) The functions assigned to the corporation under this section and ss. [28.36](#) and [28.37](#) are considered to be for a valid public purpose.

(2) The duties of the corporation shall include the following:

- (a) Adopting a plan of operation including a detailed budget for the corporation.
- (b) Conducting the election of an executive council as required in paragraph (1)(b).
- (c) 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 of the court in the performance of their court-related functions.
- (d) Developing and certifying a uniform system of workload measures and applicable workload standards for court-related functions as developed by the corporation and clerk workload performance in meeting the workload performance standards. These workload measures and workload performance standards shall be designed to facilitate an objective determination of the performance of each clerk in accordance with minimum standards for fiscal management, operational efficiency, and effective collection of fines, fees, service charges, and court costs. The corporation shall develop the workload measures and workload performance standards in consultation with the Legislature. When the corporation finds a clerk has not met the workload performance standards, the corporation shall identify the nature of each deficiency and any corrective action recommended and taken by the affected clerk of the court. For quarterly periods ending on the last day of March, June, September, and December of each year, the corporation shall notify the Legislature of any clerk not meeting workload performance standards and

provide a copy of any corrective action plans. Such notifications must be submitted no later than 45 days after the end of the preceding quarterly period. As used in this subsection, the term:

1. “Workload measures” means the measurement of the activities and frequency of the work required for the clerk to adequately perform the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

2. “Workload performance standards” means the standards developed to measure the timeliness and effectiveness of the activities that are accomplished by the clerk in the performance of the court-related duties of the office as defined by the membership of the Florida Clerks of Court Operations Corporation.

(e) Entering into a contract with the Department of Financial Services for the department to audit the court-related expenditures of individual clerks pursuant to s. 17.03.

¹(f) Approving the proposed budgets submitted by clerks of the court pursuant to s. 28.36. The corporation must ensure that the total combined budgets of the clerks of the court do not exceed the total estimated revenues from fees, service charges, costs, and fines for court-related functions available for court-related expenditures as determined by the most recent Revenue Estimating Conference, plus the total of unspent budgeted funds for court-related functions carried forward by the clerks of the court from the previous county fiscal year and plus the balance of funds remaining in the ²Clerks of the Court Trust Fund after the transfer of funds to the General Revenue Fund required pursuant to s. 28.37(3)(b). The corporation may amend any individual clerk of the court budget to ensure compliance with this paragraph and must consider performance measures, workload performance standards, workload measures, and expense data before modifying the budget. As part of this process, the corporation shall:

1. Calculate the minimum amount of revenue necessary for each clerk of the court to efficiently perform the list of court-related functions specified in paragraph (3)(a). The corporation shall apply the workload measures appropriate for determining the individual level of review required to fund the clerk’s budget.

2. 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 specified in paragraph (3)(a).

3. Conduct an annual base budget review and an annual budget exercise examining the total budget of each clerk of the court. The review shall examine revenues from all sources, expenses of court-related functions, and expenses of noncourt-related functions as necessary to determine that court-related revenues are not being used for noncourt-related purposes. The review and exercise shall identify potential targeted budget reductions in the percentage amount provided in Schedule VIII-B of the state’s previous year’s legislative budget instructions, as referenced in s. 216.023(3), or an equivalent schedule or instruction as may be adopted by the Legislature.

4. Identify those proposed budgets containing funding for items not included on the standard list of court-related functions specified in paragraph (3)(a).

5. Identify those clerks projected to have court-related revenues insufficient to fund their anticipated court-related expenditures.

6. Use revenue estimates based on the official estimate for funds from fees, service charges, costs, and fines for court-related functions accruing to the clerks of the court made by the Revenue Estimating Conference, as well as any unspent budgeted funds for court-related functions carried forward by the clerks of the court from the previous county fiscal year and the balance of funds remaining in the ²Clerks of the Court Trust Fund after the transfer of funds to the General Revenue Fund required pursuant to s. 28.37(3)(b).

7. Identify pay and benefit increases in any proposed clerk budget, including, but not limited to, cost of living increases, merit increases, and bonuses.

8. Identify increases in anticipated expenditures in any clerk budget that exceeds the current year budget by more than 3 percent.

9. Identify the budget of any clerk which exceeds the average budget of similarly situated clerks by more than 10 percent.

For the purposes of this paragraph, the term “unspent budgeted funds for court-related functions” means undisbursed funds included in the clerks of the courts budgets for court-related functions established pursuant to

this section and s. [28.36](#).

(g) Developing and conducting clerk education programs.

(h) Preparing and submitting a report to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees by January 1 of each year on the operations and activities of the corporation and detailing the budget development for the clerks of the court and the end-of-year reconciliation of actual expenditures versus projected expenditures for each clerk of court.

(3)(a) The list of court-related functions that clerks may fund from filing fees, service charges, costs, and fines is limited to those functions expressly authorized by law or court rule. Those functions include the following: case maintenance; records management; court preparation and attendance; processing the assignment, reopening, and reassignment of cases; processing of appeals; collection and distribution of fines, fees, service charges, and court costs; processing of bond forfeiture payments; data collection and reporting; determinations of indigent status; and paying reasonable administrative support costs to enable the clerk of the court to carry out these court-related functions.

(b) The list of court-related functions that clerks may not fund from filing fees, service charges, costs, and fines includes:

1. Those functions not specified within paragraph (a).
2. Functions assigned by administrative orders which are not required for the clerk to perform the functions in paragraph (a).
3. Enhanced levels of service which are not required for the clerk to perform the functions in paragraph (a).
4. Functions identified as local requirements in law or local optional programs.

(4) The corporation shall be funded pursuant to a contract with the Chief Financial Officer. Funds shall be provided to the Chief Financial Officer for such purpose as appropriated by general law. Such funds shall be available to the corporation for the performance of the duties and responsibilities set forth in this section. The corporation shall participate in the Florida Retirement System for its eligible employees as provided in chapter 121. The corporation may hire staff and pay other expenses from such funds as necessary to perform the official duties and responsibilities of the corporation as described in this section.

(5) Certified public accountants conducting audits of counties pursuant to s. [218.39](#) shall report, as part of the audit, whether the clerks of the courts have complied with the requirements of this section and s. [28.36](#). In addition, each clerk of court shall forward a copy of the financial audit to the Florida Clerks of Court Operations Corporation. The Auditor General shall develop a compliance supplement for the audit of compliance with the budgets and applicable workload performance standards certified by the corporation.

History.—s. 36, ch. 2003-402; s. 23, ch. 2004-265; s. 2, ch. 2005-2; s. 2, ch. 2006-312; s. 9, ch. 2008-111; s. 3, ch. 2009-204; s. 3, ch. 2011-52; s. 6, ch. 2013-44; s. 1, ch. 2014-183; s. 3, ch. 2017-126; s. 4, ch. 2019-15; s. 2, ch. 2019-58.

¹**Note.**—Section 31, ch. 2019-58, provides that “[t]he amendments to the jurisdiction of a court made by this act shall apply with respect to the date of filing the cause of action, regardless of when the cause of action accrued.”

²**Note.**—Substituted by the editors for a reference to the Clerk of the Court Trust Fund to conform to the correct name of the trust fund.

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CLERKS OF THE CIRCUIT COURTS

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28.36 Budget procedure.—There is established a budget procedure for the court-related functions of the clerks of the court.

(1) Only those functions listed in s. [28.35\(3\)\(a\)](#) may be funded from fees, service charges, costs, and fines retained by the clerks of the court.

(2) Each proposed budget shall further conform to the following requirements:

(a) On or before June 1, the proposed budget shall be prepared, summarized, and submitted by the clerk in each county to the Florida Clerks of Court Operations Corporation in the manner and form prescribed by the corporation. The proposed budget must provide detailed information on the anticipated revenues available and expenditures necessary for the performance of the court-related functions listed in s. [28.35\(3\)\(a\)](#) of the clerk's office for the county fiscal year beginning October 1.

¹(b) The proposed budget must be balanced such that the total of the estimated revenues available equals or exceeds the total of the anticipated expenditures. Such revenues include revenue projected to be received from fees, service charges, costs, and fines for court-related functions during the fiscal period covered by the budget, plus the total of unspent budgeted funds for court-related functions carried forward by the clerk of the court from the previous county fiscal year and plus the portion of the balance of funds remaining in the ²Clerks of the Court Trust Fund after the transfer of funds to the General Revenue Fund required pursuant to s. [28.37\(3\)\(b\)](#) which has been allocated to each respective clerk of the court by the Clerk of Courts Corporation. For the purposes of this paragraph, the term "unspent budgeted funds for court-related functions" means undisbursed funds included in the clerk of the courts' budget for court related functions established pursuant to s. [28.35](#) and this section. The anticipated expenditures must be itemized as required by the corporation.

(3) If a clerk of the court estimates that available funds plus projected revenues from fines, fees, service charges, and costs for court-related services are insufficient to meet the anticipated expenditures for the standard list of court-related functions in s. [28.35\(3\)\(a\)](#) performed by his or her office, the clerk must report the revenue deficit to the corporation in the manner and form prescribed by the corporation. The corporation shall verify that the proposed budget is limited to the standard list of court-related functions in s. [28.35\(3\)\(a\)](#). If the corporation verifies that a revenue deficit is projected, the corporation shall certify a revenue deficit and notify the Department of Revenue that the clerk is authorized to retain revenues, in an amount necessary to fully fund the projected revenue deficit, which he or she would otherwise be required to remit to the Department of Revenue for deposit into the department's Clerks of the Court Trust Fund pursuant to s. [28.37](#). If a revenue deficit is projected for that clerk after retaining all of the projected collections from the court-related fines, fees, service charges, and costs, the corporation shall certify the amount of the revenue deficit to the Executive Office of the Governor and request release authority for funds from the department's Clerks of the Court Trust Fund. Notwithstanding s. [216.192](#) relating to the release of funds, the Executive Office of the Governor may approve the release of funds in accordance with the notice, review, and objection procedures set forth in s. [216.177](#) and shall provide notice to the Department of Revenue and the Chief Financial Officer. The Department of Revenue shall request monthly distributions from the Chief Financial Officer in equal amounts to each clerk certified to have a revenue deficit, in accordance with the releases approved by the Governor.

(4) The corporation may approve increases or decreases to the previously authorized budgets approved for individual clerks of the court pursuant to s. 28.35 for court-related functions, if:

(a) The additional budget authority is necessary to pay the cost of performing new or additional functions required by changes in law or court rule; or

(b) The additional budget authority is necessary to pay the cost of supporting increases in the number of judges or magistrates authorized by the Legislature.

History.—s. 37, ch. 2003-402; s. 24, ch. 2004-265; s. 3, ch. 2005-2; s. 11, ch. 2005-236; s. 10, ch. 2008-111; s. 4, ch. 2009-204; s. 14, ch. 2010-162; s. 2, ch. 2011-4; s. 7, ch. 2013-44; s. 4, ch. 2017-126; s. 3, ch. 2019-58.

¹**Note.**—Section 31, ch. 2019-58, provides that “[t]he amendments to the jurisdiction of a court made by this act shall apply with respect to the date of filing the cause of action, regardless of when the cause of action accrued.”

²**Note.**—Substituted by the editors for a reference to the Clerk of the Court Trust Fund to conform to the correct name of the trust fund.

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[Title V](#)

JUDICIAL BRANCH

[Chapter 28](#)

CLERKS OF THE CIRCUIT COURTS

[View Entire Chapter](#)**28.37 Fines, fees, service charges, and costs remitted to the state.—**

(1) Pursuant to s. 14(b), Art. V of the State Constitution, 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 costs collected by the clerks of the court.

(2) Beginning November 1, 2013, that portion of all fines, fees, service charges, and costs collected by the clerks of the court for the previous month which is in excess of one-twelfth of the clerks' total budget for the performance of court-related functions shall be remitted to the Department of Revenue for deposit into the Clerks of the Court Trust Fund. Such collections do not include funding received for the operation of the Title IV-D child support collections and disbursement program. The clerk of the court shall remit the revenues collected during the previous month due to the state on or before the 10th day of each month.

¹(3)(a) Each year, no later than January 25, for the previous county fiscal year, the clerks of court, in consultation with the Florida Clerks of Court Operations Corporation, shall remit to the Department of Revenue for deposit in the Clerks of the Court Trust Fund the cumulative excess of all fines, fees, service charges, and costs retained by the clerks of the court, plus any funds received by the clerks of the court from the Clerks of the Court Trust Fund under s. [28.36\(3\)](#), which exceed the amount needed to meet their authorized budget amounts established under s. [28.35](#).

(b)1. No later than February 1, 2020, the Department of Revenue shall transfer from the Clerks of the Court Trust Fund to the General Revenue Fund the sum of the cumulative excess of all fines, fees, service charges, and costs submitted by the clerks of court pursuant to subsection (2) and the cumulative excess of all fines, fees, service charges, and costs remitted by the clerks of court pursuant to paragraph (a) in excess of \$10 million.

2. No later than February 1, 2021, the Department of Revenue shall transfer from the Clerks of the Court Trust Fund to the General Revenue Fund not less than 50 percent of the sum of the cumulative excess of all fines, fees, service charges, and costs submitted by the clerks of court pursuant to subsection (2) and the cumulative excess of all fines, fees, service charges, and costs remitted by the clerks of court pursuant to paragraph (a); provided however, the balance remaining in the Clerks of Courts Trust Fund after such transfer may not be more than \$20 million.

3. No later than February 1, 2022, the Department of Revenue shall transfer from the Clerks of the Court Trust Fund to the General Revenue Fund not less than 50 percent of the sum of the cumulative excess of all fines, fees, service charges, and costs submitted by the clerks of court pursuant to subsection (2) and the cumulative excess of all fines, fees, service charges, and costs remitted by the clerks of court pursuant to paragraph (a); provided however, the balance remaining in the Clerks of Courts Trust Fund after such transfer may not be more than \$20 million.

4. No later than February 1, 2023, and each February 1 thereafter, the Department of Revenue shall transfer from the Clerks of the Court Trust Fund to the General Revenue Fund the cumulative excess of all fines, fees, service charges, and costs submitted by the clerks of court pursuant to subsection (2) and the cumulative excess of all fines, fees, service charges, and costs remitted by the clerks of court pursuant to paragraph (a).

(4) The Department of Revenue shall collect any funds that the Florida Clerks of Court Operations Corporation determines upon investigation were due but not remitted to the Department of Revenue. The corporation shall

notify the clerk of the court and the Department of Revenue of the amount due to the Department of Revenue. The clerk of the court shall remit the amount due no later than the 10th day of the month following the month in which notice is provided by the corporation to the clerk of the court.

(5) Ten percent of all court-related fines collected by the clerk, except for penalties or fines distributed to counties or municipalities under s. 316.0083(1)(b)3. or s. 318.18(15)(a), shall be deposited into the fine and forfeiture fund to be used exclusively for clerk court-related functions, as provided in s. 28.35(3)(a).

History.—s. 38, ch. 2003-402; s. 25, ch. 2004-265; s. 12, ch. 2005-236; s. 5, ch. 2009-204; s. 5, ch. 2012-100; s. 8, ch. 2013-44; s. 5, ch. 2017-126; s. 4, ch. 2019-58.

¹**Note.**—Section 31, ch. 2019-58, provides that “[t]he amendments to the jurisdiction of a court made by this act shall apply with respect to the date of filing the cause of action, regardless of when the cause of action accrued.”