

MEMORANDUM OF AGREEMENT
BETWEEN THE FLORIDA DEPARTMENT OF FINANCIAL SERVICES
AND THE FLORIDA CLERKS OF COURT OPERATIONS CORPORATION

This Memorandum of Agreement (MOA) is entered into as of the date last signed by and between the Florida Department of Financial Services (DFS) and the Florida Clerks of Court Operations Corporation (CCOC).

Chief Financial Officer Authority

Whereas, section 17.03, Florida Statutes (F.S.), provides that the Chief Financial Officer, using generally accepted auditing procedures for testing or sampling, shall examine, audit, and settle all accounts, claims and demands, whatsoever, against the state, arising under any law or resolution of the Legislature, and issue a warrant directing the payment out of the State Treasury of such amount as he or she allows thereon; and

Whereas, section 28.35(2)(e), F.S., requires the CCOC to contract with DFS for DFS to conduct an audit of the Clerks of Court (Clerk) by examining court-related expenditures; therefore, the Bureau of Auditing (Bureau) will conduct follow-up audits of prior audit findings of court-related expenditures of state funds to determine whether corrective actions have been taken.

Therefore, the parties enter into this MOA to recognize the following:

DFS Responsibilities

1. No later than July 15th of each fiscal year, DFS will provide the CCOC a schedule of the audits to be completed within the fiscal year. Should there be a change in the schedule, DFS will notify and provide the CCOC with a revised schedule.
2. No later than August 1st of each fiscal year, DFS will present to the CCOC an MOA addressing the audit to be conducted in accordance with section 28.35(2)(e), F.S., for execution.
3. When engaging an audit, DFS will provide the CCOC with a copy of the engagement letter.
4. The Bureau will conduct an audit of the Clerk by examining the actions taken by the Clerk's offices to correct observations noted in previous reports.
5. DFS will provide the CCOC with a copy of the final report that includes the Clerk's response to the final report.
6. DFS will meet with the CCOC semiannually to review and discuss the audit findings to date and any other items of importance to either party.

Audit Objectives

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

1. Evaluate the actions taken by the Clerks' offices to correct observations noted in previous reports.

CCOC Responsibilities

1. The CCOC will adopt an understanding of allowable expenditures under sections 28.35(3) and 29.008, F.S.
2. The CCOC will communicate common audit findings and the results of follow-up reviews to the Clerks' offices during the annual budget training to assist the Clerks' offices in budgeting for allowable expenditures.

IN WITNESS WHEREOF, the parties agree to the terms and conditions of this Memorandum of Agreement and have duly authorized their respective representatives to sign it on the dates indicated below.

Department of Financial Services

Florida Clerks of Court Operations Corporation

DocuSigned by:

Kim Holland

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Authorized Signature

6/9/2022 | 11:27 AM EDT

Date

John D. Dew 6/2/22

Authorized Signature

Date

Kim Holland

Typed or Printed Name

Bureau Chief

Title

John Dew

Typed or Printed Name

Executive Director

Title