



EXECUTIVE COMMITTEE MEETING
FEBRUARY 5, 2025



STACY M. BUTTERFIELD, CPA
POLK COUNTY
EXECUTIVE COUNCIL CHAIR

LAURA E. ROTH, ESQ
VOLUSIA COUNTY
VICE CHAIR

TARA GREEN
CLAY COUNTY
SECRETARY/TREASURER

CRYSTAL K. KINZEL
COLLIER COUNTY
SENATE APPOINTEE

TODD NEWTON
GILCHRIST COUNTY

JODY PHILLIPS
DUVAL COUNTY

TOM BEXLEY
FLAGLER COUNTY
HOUSE APPOINTEE

NADIA DAUGHTREY
DESOTO COUNTY

JASON L. WELTY
EXECUTIVE DIRECTOR

BERTILA SOTO
11TH JUDICIAL CIRCUIT JUDGE
SUPREME COURT APPOINTEE

MICHELLE R. MILLER
SAINT LUCIE COUNTY
TIFFANY MOORE RUSSELL, ESQ
ORANGE COUNTY

ROB BRADLEY
BRADLEY, GARRISON & KOMANDO, P.A.
GENERAL COUNSEL

EXECUTIVE COMMITTEE MEETING

February 5, 2025

Meeting: 10:00 AM – 10:30 AM, Eastern

Zoom Link: <https://us06web.zoom.us/j/88991068534>

Meeting ID: 889 9106 8534; Conference Call: 1-305-224-1968

Call to Order.....Hon. Stacy Butterfield
Roll Call.....Hon. Tara S. Green
1) Introduction and Approve Agenda.....Hon. Stacy Butterfield
2) Approve Contract Amendment for Thomson Brock Luger & CompanyHon. Tara S. Green
3) Other BusinessHon. Stacy Butterfield

MEMBERS

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

TBL
THOMSON BROCK
LUGER & COMPANY

Certified Public Accountants and Business Advisors

FRED C. LUGER, C.P.A.
MATTHEW R. HANSARD, C.P.A.
ANN MARIE BACHMAN, C.P.A.
GREGORY J. COCHRAN, C.P.A.
JOHN K. KIRK, C.P.A.

KELLY VAZQUEZ, C.P.A.
SAWYER SCHMOOKLER, C.P.A.
REBEKAH E.A. GRIFFIN, C.P.A.
BRETT GILMAN, C.P.A.
OF COUNSEL
HAROLD A. BROCK, JR. C.P.A.
W. FREDERICK THOMSON, C.P.A.

January 27, 2025

Jason Welty, Executive Director
Florida Clerks of Court Operations Corporation
2560 Barrington Circle, STE 2
Tallahassee, Florida 32308

We are pleased to confirm our acceptance and understanding of the services we are to provide for Florida Clerks of Court Operations Corporation for the year ended September 30, 2024.

You have requested that we prepare the annual financial statements of Florida Clerks of Court Operations Corporation (a component unit of the State of Florida), which comprise the following:

- Government wide financial statements:
 - Statement of net position as of September 30, 2024, and
 - related statement of activities for the year then ended
- Fund financial statements:
 - Balance sheet as of September 30, 2024, and
 - Related statements of revenues, expenditures and changes in fund balance for the year then ended
- The related notes to the financial statements

Our Responsibilities

The objective of our engagement is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- 1) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- 2) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- 3) The prevention and detection of fraud.
- 4) To ensure that the entity complies with the laws and regulations applicable to its activities.
- 5) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- 6) To provide us with—
 - Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
 - Additional information that may be requested for the purpose of the preparation of the financial statements, and
 - Unrestricted access to persons within Florida Clerks of Court Operations Corporation of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the financial statements were not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Other Relevant Information

John K. Kirk is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fee for this service will not exceed \$2,750. You may also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. as incurred. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

All invoices are due and payable upon presentation. **A finance charge of 1 ½ percent per month** will be assessed on any unpaid balance after deduction of current payments, credits,

Florida Clerks of Court Operations Corporation

January 27, 2025

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and allowances made within sixty (60) days of date of billing. This is an **Annual Percentage Rate of eighteen (18) percent.**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



THOMSON BROCK LUGER & COMPANY

This letter correctly sets forth the understanding of Florida Clerks of Court Operations Corporation.

Signature: _____

Title: _____

Date: _____

AMENDMENT 1 TO PROFESSIONAL SERVICES AGREEMENT

This Amendment is made and entered into as of the latest date of signature below, by and between the **Florida Clerks of Court Operations Corporation** (the “Corporation”) and **Thomson Brock Luger & Company** (the “Vendor”), collectively referred to as the “Parties.”

RECITALS

WHEREAS, the Parties entered into a Professional Services Agreement effective **January 1, 2025** (the “Agreement”), under which the Vendor provides internal audit and accounting services to the Corporation;

WHEREAS, the Corporation requires financial statement preparation services in connection with its audit, which were not originally specified within the Agreement;

WHEREAS, the Parties desire to amend the Agreement to include financial statement preparation services as a service to be rendered, but to refer to those services in a separate engagement letter, distinct from the services contemplated in the Agreement;

NOW, THEREFORE, in consideration of the mutual covenants contained herein the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

AMENDMENT TERMS

1. **Modification of Scope of Services:** Section 2.0 (“**Definition and Scope of Services**”) of the Agreement shall be amended to include preparation of financial statements as part of the Vendor’s professional services to the Corporation. The amended section shall read as follows:

“**2.6 Audit Services** – The Vendor shall prepare financial statements, supporting schedules, and other documentation required for the Corporation’s annual audit.”

2. **Modification of Rate of Payment:** Section 3.1 (“**Rate of Payment**”) of the Agreement shall be replaced and read as follows:

“**3.1 Rate of Payment** – The Corporation’s performance and obligation to pay under this contract is contingent upon an annual appropriation by the State of Florida Legislature. Payment for production labor by the Corporation to the Vendor for scope of services 2.1 – 2.5 shall be based on the hourly production rate of \$110 per hour. Payment for production of labor by the Corporation to the vendor for scope of services 2.6 shall be \$2,750, terms of which will be provided in a separate engagement letter dated January 27, 2025. **Total contract costs not to exceed \$28,050.** Said rates encompass all employee related expenses such as federal taxes, insurances, retirement, and other federal and/or state required costs and Vendor’s overhead related expenses.”

3. No Modification of Other Terms

Except as expressly set forth in this Amendment, all other terms and conditions of the Agreement shall remain unchanged and in full force and effect.

4. **Effectiveness**

This Amendment shall be effective as of the date of the last signature below and shall be deemed an integral part of the Agreement.

SIGNATURES

IN WITNESS WHEREOF, the Parties have executed this Amendment as of the dates set forth below.

Florida Clerks of Court Operations Corporation

By: _____

Name: _____

Title: _____

Date: _____

Thomson Brock Luger & Company

By: _____

Name: John K. Kirk, CPA

Title: _____

Date: _____