

June 30, 2025

To the Executive Council
Florida Clerks of Court Operations Corporation

We have audited the financial statements of Florida Clerks of Court Operations Corporation (CCOC) (a component unit of the State of Florida) for the year ended September 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Chapter 10.550, Rules of the Auditor General and the Florida Single Audit Act, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by CCOC are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2024. We noted no transactions entered into by CCOC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting CCOC's financial statements were:

1. Compensated absences are an estimate of costs and the resulting liability for leave benefits provided to employees of CCOC.
2. The pension liability and related deferred inflows and outflows are derived from the CCOC's proportionate share as reflected in the audited Schedules of Employer Allocations and Pension Amounts by Employer for the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program.

We evaluated the key factors and assumptions used to develop the above-mentioned estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is as follows:

1. Note 1 discloses CCOC receives all of its support and revenue to fund operations from a contract with the State of Florida's Chief Financial Officer that is renewed and/or renegotiated annually.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments detected as a result of audit procedures and corrected by management are included on Attachment A. Items noted with "PBC" were prepared by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 30, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to CCOC's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as CCOC's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary schedule and pension liability and contributions schedules which are required supplemental information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of state financial assistance, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with Chapter 10.550, Rules of the Auditor General and the Florida Single Audit Act, the method of preparing the supplementary information has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Executive Council and CCOC management and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Law Redd Crona & Munroe P.A.".

LAW, REDD, CRONA & MUNROE, P.A.
Tallahassee, Florida

CCOC

ATTACHMENT A

Year End: September 30, 2024

Adjusting Journal Entries

Date: 10/1/2023 To 9/30/2024

Number	Date	Type	Name	Account No	Debit	Credit
1	9/30/2024	N	GASB 68 Dfd Outflows/Resources	203		\$ (123,609)
1	9/30/2024	N	GASB 68 Pension Liability	305	\$ 505,780	
1	9/30/2024	N	GASB 68 Dfd Inflows/Resources	306		\$ (346,121)
1	9/30/2024	N	GASB 68 Pension Expense	640		\$ (36,050)
Entry to adjust pension related balances to GASB 68 report at 9/30/24.						
2	9/30/2024	N	Accumulated Depreciation	202		\$ (59,750)
2	9/30/2024	N	Depreciation Expense	650	\$ 59,750	
PBC- record annual amortization for the Guardianship Database.						
3	9/30/2024	N	ROU Leased Assets	150	\$ 98,014	
3	9/30/2024	N	Lease liabilities	350		\$ (98,014)
PBC- adjust for lease liability and right-of-use leased asset.						
4	9/30/2024	N	ROU Leased Assets	150		\$ (32,671)
4	9/30/2024	N	Lease liabilities	350	\$ 29,952	
4	9/30/2024	N	Expenses:Office:Lease	628		\$ (37,125)
4	9/30/2024	N	Interest Expense	652	\$ 7,173	
4	9/30/2024	N	Amortization - leases	202.1	\$ 32,671	
PBC - adjust lease activity for the year.						
					\$ 733,340	\$ (733,340)