Common Findings and Recommendations Across Article V Clerk Audit Reports

Re: Multi-Year Synthesis of Department of Financial Services (DFS) Article V Clerk of Court Compliance Audits

Scope: Findings drawn from individual county audit reports issued across three audit cycles

Date: June 26, 2026

Executive Summary

A review of Department of Financial Services Article V compliance audit reports for Florida Clerks of the Circuit Court identifies recurring, systemic weaknesses that cut across counties of every size. The findings fall into seven categories: purchasing policy gaps, payroll allocation methodology, travel reimbursement compliance, unallowable county-funded expenditures, internal control weaknesses, financial reporting and recording, and other statutory compliance matters.

Across sampled counties, documented overcharges and unallowable expenditures exceeded **$400,000**, with individual county reimbursements ranging from under $200 to more than **$43,000**. The most frequent issue — allocation methodology deficiencies — occurred in at least 10 counties, underscoring a statewide need for stronger time-and-effort documentation to support the court/non-court funding split required under Section 28.35, F.S.

1. Purchasing Policy Deficiencies

Common Findings

- **Lack of written policies:** Multiple offices lacked comprehensive written purchasing policies for court-related expenditures.
- **Missing pre-authorization:** Several offices could not document approval before purchase, with flagged instances ranging from a single $764 item to four items totaling $13,857, two items totaling $2,427, and three items totaling $1,249.
- **Inadequate credit card controls:** Multiple offices lacked written credit card policies or signed cardholder agreements.

RECOMMENDATION

Clerks should establish comprehensive written purchasing policies covering procurement procedures, contract signing authority, purchasing authority levels, delegation of authority, purchase orders and pre-authorizations, and credit card usage guidelines.

2. Payroll Allocation Methodology Issues

Common Findings

- **Lack of time studies:** Numerous offices relied on management estimates rather than a defined methodology for allocating payroll between court and non-court functions.
- **No supporting documentation:** Offices were unable to produce documentation of the actual time and effort spent on court versus non-court activities.
- **Allocation errors:** In one instance, a one-time bonus was charged entirely to the court rather than prorated, resulting in an overcharge of $5,345; in another, an employee was charged 100% to the court instead of the correct 30.42%, resulting in an overcharge of $1,044.

RECOMMENDATION

Establish a method for sampling employees' time and effort between court-related and non-court-related functions through time studies or other objective measures to ensure accurate appropriation of State funds.

3. Travel Reimbursement Violations

Common Findings

- **Improper use of forms:** Several offices used the Voucher for Reimbursement (DFS-AA-13) instead of the Application for Advance on Travel Expenses (DFS-AA-25), in one case as standard practice and in others as isolated instances.
- **No post-travel reconciliation:** Multiple offices issued travel advances without a documented post-travel review of actual expenses.
- **Meals included in conference fees:** Travelers were over-reimbursed for conference-provided meals in multiple instances, including two cases totaling $96 and five instances totaling $102, $51, $63, and $74.
- **Upgraded travel costs:** One office purchased five upgraded airline tickets (First Class, Delta Comfort Plus, etc.), resulting in significant overcharges to the State.
- **Missing travel authorization:** Multiple offices lacked documented prior authorization for travel, including one office with two undocumented instances.

- **Per diem/lodging non-compliance:** One office exceeded allowable lodging rates in three instances ($175 vs. $129 twice; $323 vs. $139 once).

RECOMMENDATION

Update travel policies to comply with Section 112.061, F.S.; use the correct forms for travel advances; perform post-travel reconciliations; and carefully review all reimbursements before payment.

4. Unallowable Expenditures — County Funding Violations

Section 29.008, F.S., limits the categories of expenditure properly charged to the Clerk of Courts Trust Fund. The following items were charged to court funds, even though they fell outside those statutory categories.

Technology / Computer Equipment — Section 29.008(1)(f)

Item	Amount
Canon copier parts/labor	$1,045
Benchmark software	$63,085
AI software	$13,869
Visualcron subscription	$1,413
Manage Engine software	$4,545
Sharp copier lease	$224
Microsoft Office 365	$20,148
FMLA software	$1,324
Dell computers	$91,881
Dell equipment	$136,906
Copier lease	$262
OptiPlex computer	$501
Remote desktop software	$2,851
Copier contract	$876
Remote desktop management software	$2,851
Copier rental	$876
Software maintenance	$21,483
Internet hosting	$71
Security suite	$4,132

Item	Amount
Munis software	$17,532
Cell phone allowances (CFY 22-23)	$3,130
Cell phone allowances (CFY 23-24)	$3,544

Facilities / Equipment — Section 29.008(1)(a)

Item	Amount
Door lock with finger keypad	$55
10 folding chairs for the courtroom	$277
Jury parking sign	$152
Directional signage for Juvenile and Probate	$1,291

RECOMMENDATION

Ensure court-related expenditures are allowable under Section 29.008, F.S., and either pay from county funds or track against the 10% fine and forfeiture revenue allocation. Reimburse the Clerk of Courts Trust Fund for unallowable expenditures.

5. Internal Control Weaknesses

Bank Reconciliation Issues

- **Missing documentation:** Some reconciliations lacked preparer/reviewer identification and dates; in one case, account reconciliations did not match the general ledger.
- **Untimely preparation:** One office's reconciliation for a prior period was not prepared on a timely basis.

RECOMMENDATION

Document the preparer and reviewer, with dates, on every reconciliation, and prepare reconciliations on a timely basis.

Bank Signatory Limitations

- Several offices had only the Clerk authorized to sign checks.

RECOMMENDATION

Add additional authorized signers to provide backup coverage during the Clerk's absence.

Missing Personnel Documentation

- One office could not produce salary authorization documentation for 13 employees, had undated timesheet approvals for 7 employees, and had timesheet/payment mismatches for 4 employees.

RECOMMENDATION

Maintain personnel action forms authorizing all pay changes and thoroughly review timesheets before authorization.

6. Financial Reporting and Recording Issues

UASM Code Non-Compliance

- One office did not use all the required Uniform Accounting System Manual (UASM) codes; another recorded expenditures under "Business Units" that did not match the UASM codes, though corrective action was underway.

RECOMMENDATION

Use UASM codes consistently to ensure uniform account classification for financial reporting and budget preparation.

EC Report Reconciliation Issues

- Multiple offices could not provide supporting documentation to explain the EC Report figures or evidence of reconciliation.

RECOMMENDATION

Implement procedures to reconcile and support CCOC EC Report balances monthly, and retain supporting documentation for audit purposes.

7. Other Statutory Compliance Issues

- **Membership dues — Section 28.35(3)(a):** One office charged unallowable memberships to the court, totaling $100, $3,172, and $150 across three separate memberships.
- **Grand jury expenses:** One office paid for court reporting services for grand jury proceedings ($240) from court funds rather than the special grand jury fund required under Section 125.59, F.S.
- **Coffee/supplies:** One office charged the State for K-Cups, sugar, and creamer for office employees ($119).

- **Cell phone stipends:** One office had employees receiving cell phone stipends who were not eligible under the Clerk's own policy.

Summary Statistics

The table below reflects the minimum number of counties in which each issue category was identified across the sampled audit reports.

Issue Category	Counties Affected (at least)
Allocation methodology deficiencies	10
County funding violations	8
Purchasing policy gaps	7
Travel policy violations	6
Bank signatory limitations	6

Total documented overcharges and unallowable expenditures across sampled counties exceeded **$400,000**, with recommended reimbursements ranging from under $200 to over **$43,000** in individual counties.

Conclusion

These findings point to systemic gaps rather than isolated, county-specific lapses: written purchasing policies, defensible payroll allocation methodologies, travel compliance, and basic internal controls (dual bank signatories, timely reconciliations, supporting documentation) recur as weaknesses across the state. Addressing them will require enhanced internal controls, clearer written policies, improved time-and-effort tracking systems, and closer adherence to the statutory funding requirements of Sections 28.35 and 29.008, F.S.