

**SPECIAL PURPOSE  
FINANCIAL STATEMENTS**

**Clerk of the Circuit Court  
St. Lucie County, Florida**

**September 30, 2022**

# SPECIAL PURPOSE FINANCIAL STATEMENTS

Clerk of the Circuit Court  
St. Lucie County, Florida

September 30, 2022

## CONTENTS

	Page
REPORT OF INDEPENDENT AUDITORS ON SPECIAL PURPOSE FINANCIAL STATEMENTS PREPARED IN COMPLIANCE WITH A REGULATORY PROVISION	1-3
SPECIAL PURPOSE FINANCIAL STATEMENTS	
BALANCE SHEET – GOVERNMENTAL FUNDS	4
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS	5
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL - GENERAL FUND	6
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – PUBLIC RECORDS MODERNIZATION FUND	7
STATEMENT OF FIDUCIARY NET POSITION	8
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION	9
NOTES TO FINANCIAL STATEMENTS	10-14
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	15-16
MANAGEMENT LETTER	17-18
INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES	19
INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTIONS 28.35 AND 28.36, FLORIDA STATUTES	20
INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 61.181(1), FLORIDA STATUTES	21



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## REPORT OF INDEPENDENT AUDITORS ON SPECIAL PURPOSE FINANCIAL STATEMENTS PREPARED IN COMPLIANCE WITH A REGULATORY PROVISION

Honorable Michelle R. Miller  
Clerk of the Circuit Court  
St. Lucie County, Florida

### Report on Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying special purpose financial statements of the Clerk of the Circuit Court (the "Clerk"), as of and for the year ended September 30, 2022, and the related notes to financial statements.

In our opinion, the special purpose financial statements present fairly, in all material respects, the fund financial position of the Clerk of the Circuit Court as of September 30, 2022, and the respective changes in financial position and the budgetary comparisons for the General and Special Revenue Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Emphasis of Matter*

##### *Basis of Presentation*

As described in Note 1, the accompanying special-purpose fund financial statements were prepared for the purpose of complying with Section 218.39(2), *Florida Statutes*, and Chapter 10.550, *Rules of the Auditor General – Local Governmental Entity Audits* and are not intended to be a complete presentation of the financial position and changes in financial position of the Clerk of the Circuit Court, St. Lucie County, Florida. Additionally, the special-purpose fund financial statements present only the Clerk of the Circuit Court, St. Lucie County, Florida and are not intended to present the financial position and changes in financial position of St. Lucie County, Florida, taken as a whole. Our opinion is not modified with respect to these matters.

##### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart

Honorable Michelle R. Miller  
Clerk of the Circuit Court  
St. Lucie County, Florida

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

Honorable Michelle R. Miller  
Clerk of the Circuit Court  
St. Lucie County, Florida

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated March 31, 2023 on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of the Circuit Court's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March 31, 2023

**Clerk of the Circuit Court  
St. Lucie County, Florida  
BALANCE SHEET –  
GOVERNMENTAL FUNDS  
September 30, 2022**

	General Fund	Public Records Modernization Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 2,222,256	\$ 1,647,284	\$ 3,869,540
Accounts receivable	11	-	11
Due from other governments	134,157	344	134,501
Prepaid expenses	3,686	-	3,686
	\$ 2,360,110	\$ 1,647,628	\$ 4,007,738
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 130,477	\$ 4,944	\$ 135,421
Accrued liabilities	302,720	17,883	320,603
Deposits payable	44,647	-	44,647
Due to other governments	1,882,266	-	1,882,266
	2,360,110	22,827	2,382,937
<b>Fund Balances:</b>			
<b>Nonspendable:</b>			
Prepaid expenses	3,686	-	3,686
<b>Restricted:</b>			
Court modernization	-	1,624,801	1,624,801
Unrestricted	(3,686)	-	(3,686)
	-	1,624,801	1,624,801
	\$ 2,360,110	\$ 1,647,628	\$ 4,007,738

See accompanying notes to financial statements.

**Clerk of the Circuit Court  
St. Lucie County, Florida  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS  
For the Year Ended September 30, 2022**

	General Fund	Public Records Modernization Fund	Total Governmental Funds
<b>Revenues</b>			
Intergovernmental	\$ 911,728	\$ -	\$ 911,728
Charges for services	7,220,739	1,259,447	8,480,186
Fines and forfeitures	1,461,998	-	1,461,998
Interest	220,478	11,477	231,955
Miscellaneous	105,249	17,348	122,597
Total Revenues	<u>9,920,192</u>	<u>1,288,272</u>	<u>11,208,464</u>
<b>Expenditures</b>			
General government	4,894,528	-	4,894,528
Court related	6,718,110	849,275	7,567,385
Capital outlay	245,443	-	245,443
Total Expenditures	<u>11,858,081</u>	<u>849,275</u>	<u>12,707,356</u>
Excess (deficiency) of revenues over/(under) expenditures	<u>(1,937,889)</u>	<u>438,997</u>	<u>(1,498,892)</u>
<b>Other Financing Sources/(Uses)</b>			
Transfers from Board of County Commissioners	2,556,651	-	2,556,651
Transfers to Board of County Commissioners	(689,631)	-	(689,631)
Total Other Financing Sources/(Uses)	<u>1,867,020</u>	<u>-</u>	<u>1,867,020</u>
Net change in fund balance	(70,869)	438,997	368,128
Fund Balances - October 1, 2021	70,869	1,185,804	1,256,673
Fund Balances - September 30, 2022	<u>\$ -</u>	<u>\$ 1,624,801</u>	<u>\$ 1,624,801</u>

See accompanying notes to financial statements.

**Clerk of the Circuit Court  
St. Lucie County, Florida  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –  
GENERAL FUND  
For the Year Ended September 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 787,328	\$ 911,730	\$ 911,728	\$ (2)
Charges for services	8,113,978	7,292,006	7,220,739	(71,267)
Fines and forfeitures	1,481,000	1,462,006	1,461,998	(8)
Interest	110,600	220,481	220,478	(3)
Miscellaneous	40,000	105,253	105,249	(4)
Total Revenues	<u>10,532,906</u>	<u>9,991,476</u>	<u>9,920,192</u>	<u>(71,284)</u>
Expenditures				
General government	5,801,752	4,894,526	4,894,528	(2)
Court related	7,287,805	6,718,523	6,718,110	413
Capital outlay	-	245,446	245,443	3
Total Expenditures	<u>13,089,557</u>	<u>11,858,495</u>	<u>11,858,081</u>	<u>414</u>
Excess (deficiency) of revenues over/(under) expenditures	<u>(2,556,651)</u>	<u>(1,867,019)</u>	<u>(1,937,889)</u>	<u>(70,870)</u>
Other Financing Sources/(Uses)				
Transfers from Board of County Commissioners	2,556,651	2,556,651	2,556,651	-
Transfers to Board of County Commissioners	-	(689,632)	(689,631)	1
Total Other Financing Sources/(Uses)	<u>2,556,651</u>	<u>1,867,019</u>	<u>1,867,020</u>	<u>1</u>
Net change in fund balance	-	-	(70,869)	(70,869)
Fund Balances - October 1, 2021	-	-	70,869	70,869
Fund Balances - September 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.



**Clerk of the Circuit Court  
St. Lucie County, Florida  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –  
PUBLIC RECORDS MODERNIZATION FUND  
For the Year Ended September 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 1,382,000	\$ 1,259,449	\$ 1,259,447	\$ (2)
Interest	900	11,478	11,477	(1)
Miscellaneous	11,600	17,349	17,348	(1)
Total Revenues	1,394,500	1,288,276	1,288,272	(4)
Expenditures				
Court related	2,442,500	2,336,276	849,275	1,487,001
Excess (deficiency) of revenues over/(under) expenditures	(1,048,000)	(1,048,000)	438,997	1,486,997
Fund Balance - October 1, 2021	1,048,000	1,048,000	1,185,804	137,804
Fund Balance - September 30, 2022	\$ -	\$ -	\$ 1,624,801	\$ 1,624,801

See accompanying notes to financial statements.

**Clerk of the Circuit Court  
St. Lucie County, Florida  
STATEMENT OF FIDUCIARY NET POSITION  
September 30, 2022**

	<b><u>Custodial Funds</u></b>
Assets	
Cash and investments	<u>\$ 18,341,500</u>
Liabilities	
Vouchers payable	30,632
Due to other governments	<u>6,146,000</u>
Total Liabilities	<u>6,176,632</u>
Net Position	
Restricted-held for others	<u><u>\$ 12,164,868</u></u>

See accompanying notes to financial statements.

**Clerk of Circuit Court  
St. Lucie County, Florida  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
For the Year Ended September 30, 2022**

	<u><b>Custodial Funds</b></u>
<b>ADDITIONS</b>	
Fees Collected	\$ 19,207,820
Family relations	683,950
Court registry	25,862,753
Cash bonds	1,002,844
Witness Fees	17,568
Total Additions	<u>46,774,935</u>
 <b>DEDUCTIONS</b>	
Collected fee payments	18,500,032
Family relations payments	653,993
Court registry payments	23,012,364
Cash bond payments	496,072
Witness fee payments	27,445
Total Deductions	<u>42,689,906</u>
 Change in Net Position	 4,085,029
 Net position - October 1, 2021	 <u>8,079,839</u>
 Net position - September 30, 2022	 <u><u>\$ 12,164,868</u></u>

See accompanying notes to financial statements.

**Clerk of the Circuit Court  
St. Lucie County, Florida  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**Note 1 – Summary of the Significant Accounting Policies**

The summary of significant accounting policies followed by the Clerk of the Circuit Court, St. Lucie County, Florida, is summarized below.

Reporting Entity

The Clerk of the Circuit Court is a county officer as established by Article VIII, Section(1)(d) of the Constitution of the State of Florida.

For financial statement and reporting purposes, the Clerk of the Circuit Court does not meet the definition of a legally separate organization and is not considered to be a component unit. The Clerk of the Circuit Court is considered to be part of the primary government of St. Lucie County, Florida. The financial statements contained herein represent the financial transactions of the Clerk of the Circuit Court only and do not represent the financial transactions of the primary government of St. Lucie County, Florida.

Basis of Presentation

The financial statements have been prepared in accordance with the fund financial statements presentation requirements of GASB Statement No. 34.

Fund Description

The Clerk of the Circuit Court maintains financial records and accounts on the basis of governmental and fiduciary funds.

a. Governmental Funds

General Fund – The General Fund is used to account for the general operations of the Clerk of the Circuit Court.

Special Revenue Fund – The Public Records Modernization Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

b. Fiduciary Fund

Custodial Fund – The Custodial Fund is used to report assets held in a trustee or custodial capacity for others and therefore, cannot be used to support the Clerk's own programs.

**Clerk of the Circuit Court  
St. Lucie County, Florida  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**Note 1 – Summary of the Significant Accounting Policies – Continued**

Bases of Accounting, Measurement Focus and Presentation

Governmental fund financial statements report using the current financial resources measurement focus and are maintained on the modified accrual basis. The custodial fund utilizes the accrual method. Under the modified accrual basis of accounting revenues are generally recognized when they become measurable and available and expenditures are recognized when incurred. Revenues collected in excess of expenditures are not considered earned and are reflected as liabilities.

Budget

An operating budget for the General Fund is prepared by the Clerk of the Circuit Court and submitted to the Board of County Commissioners for approval and to the Florida Court Clerk Operations Corporation for the court related functions pursuant to State Statutes. The Clerk also prepares a budget for the Public Records Modernization special revenue fund. The budgets are prepared on a basis consistent with generally accepted accounting principles.

Capital Assets

Acquisitions of equipment with a cost of \$5,000 or more are recorded as expenditures at the time of purchase for governmental fund financial statements. The equipment is reported to and capitalized by the Board of County Commissioners pursuant to State Statutes.

Accrued Compensated Absences

Accrued compensated absences reflect the liability of the Clerk of the Circuit Court for the employees' rights to receive future compensation for their accrued annual leave and vested sick leave, since the Clerk of the Circuit Court does not, nor is the Clerk legally required to, accumulate financial resources to liquidate this obligation, the liability for accrued compensated absences is not reported in the governmental fund.

Transfers

All revenues and other sources in excess of expenditures in the General Fund non-court related operations at year-end are owed to the Board of County Commissioners in accordance with State Statutes. The excess fees for the court related function are owed to the Clerk Trust Fund.

**Clerk of the Circuit Court  
St. Lucie County, Florida  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**Note 1 – Summary of the Significant Accounting Policies – Continued**

Fund Financial Statements

In accordance with Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions, fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The Clerk has various policies governing the fund balance classifications.

Restricted Fund Balance – This category includes amounts that have externally imposed restrictions or restrictions imposed by laws.

Committed Fund Balance – This category usually consists of contractual obligations which require a formal approval from the Board of County Commissioners. This type of fund balance can only be removed by the Board of County Commissioners through the same approval process. This category also includes an emergency reserve which is established by the Board of County Commissioners. The amount can only be used for natural and manmade disasters.

Assigned – This classification includes amounts that are intended by the County to be used for specific purposes, but are neither restricted nor committed. Assignments may be made only by the governing body or official.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Note 2 – Cash and Investments**

**A. Deposits**

As of September 30, 2022, the total carrying amount of the deposits with qualified public depositories for governmental funds was \$2,962,558 and the carrying amount for custodial funds was \$14,095,011 and the total bank balance was \$18,497,177. All deposits are insured by federal depository insurance or collateralized under the provisions of Chapter 280, Florida Statutes.

**B. Investments**

The Clerk had \$892,547 in investments in governmental funds and \$4,246,489 invested in custodial funds.

**Clerk of the Circuit Court  
St. Lucie County, Florida  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**Note 2 – Cash and Investments – Continued**

**B. Investments (Continued)**

As of September 30, 2022, the Clerk of the Circuit Court had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>	<u>Book Value</u>
Florida Fixed Income Trust	N/A	<u>\$ 5,139,036</u>	<u>\$ 5,139,036</u>

The Clerk of the Circuit Court categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The Clerk of the Circuit Court uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the Clerk of the Circuit Court's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in Florida Fixed Income Trust is a Level 1 asset.

Interest Rate Risk

The Clerk of the Circuit Court's only exposure to interest rate risk is the reduction in the interest earned on his investment.

Credit Risk

As of September 30, 2022, the Clerk of the Circuit Court investment in Florida Fixed Income Trust was rated AAf by Standard & Poor's.

Concentration of Credit Risk

Section 218.401(17), Florida Statutes, limit the type of investments available to the Clerk of the Circuit Court for investment. The Clerk of the Circuit Court has chosen to invest in an intergovernmental investment pool.

**Clerk of the Circuit Court  
St. Lucie County, Florida  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**Note 3 – Pension Plan**

The employees of the Clerk of the Circuit Court participate in the Florida Retirement System, a cost-sharing multiple-employer plan.

The details of the plan, the funding policies and other pension information are defined in the financial statements and notes to financial statements of St. Lucie County, Florida.

Member contribution rates changed effective July 1, 2011. Employee contributions of 3% are now required. Contributions to the plan by the Clerk of the Circuit Court for the fiscal years ended September 30, 2022, 2021, and 2020 were \$883,450, \$689,864, and \$581,388, respectively, which is equal to the required contribution for each year. The employee contribution portion for the year ended September 30, 2022, 2021, and 2020 was \$190,725, \$180,585, and \$178,911, respectively.

For those employees who elect participation in the Investment Plan rather than the Pension Plan, vesting occurs at one year of service. These participants receive a contribution for self-direction in an investment product with a third party administrator selected by the State Board of Administration.

**Note 4 – Risk Management**

The Clerk of the Circuit Court participates in a public entity risk pool for the purpose of obtaining various insurance coverage other than health and life insurance. Other members of the pool consist of the Board of County Commissioners and the other elected officials, except the Sheriff, two municipalities and another county.

The operations of this public entity risk pool are outlined in the notes to financial statements of St. Lucie County, Florida.

The Clerk of the Circuit Court along with the Board of County Commissioners, Tax Collector, Supervisor of Elections and Property Appraiser are self-insured for group health. Certain former employees are also eligible and participate in the plan. The financial transactions of this plan are accounted for in an internal service fund of the Board of County Commissioners. The cost to the Clerk of the Circuit Court is based on historical claims and totaled \$2,174,987 for the year ended September 30, 2022. Further details of this self-insurance program are discussed in the notes to financial statements of St. Lucie County, Florida.

**Note 5 – Accrued Compensated Absences**

The accrued amount of annual leave and vested sick leave at September 30, 2022, was \$580,113 as compared to \$650,305, the balance at September 30, 2021.

This liability is not reflected in the financial statements of the Clerk of the Circuit Court since it is not payable from available resources.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS***

**Clerk of the Circuit Court  
St. Lucie County, Florida**

**September 30, 2022**



# Berger, Toombs, Elam, Gaines & Frank

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## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Michelle R. Miller  
Clerk of the Circuit Court  
St. Lucie County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of the Clerk of the Circuit Court, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated March 31, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Clerk of the Circuit Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of the Circuit Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk of the Circuit Court's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Honorable Michelle R. Miller  
Clerk of the Circuit Court  
St. Lucie County, Florida

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Clerk of the Circuit Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March 31, 2023

**MANAGEMENT LETTER**

**Clerk of the Circuit Court  
St. Lucie County, Florida**

**September 30, 2022**



# Berger, Toombs, Elam, Gaines & Frank

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## MANAGEMENT LETTER

Honorable Michelle R. Miller  
Clerk of the Circuit Court  
St. Lucie County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Clerk of the Circuit Court as of and for the year ended September 30, 2022, and have issued our report thereon dated March 31, 2023.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated March 31, 2023, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations in the preceding annual financial report. There were no findings or recommendations made in the preceding annual financial report.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the Clerk of the Circuit Court has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Clerk of the Circuit Court has not met one of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2022 for the Clerk of the Circuit Court. It is management's responsibility to monitor the Clerk of the Circuit Court's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Fort Pierce / Stuart

Honorable Michelle R. Miller  
Clerk of the Circuit Court  
St. Lucie County, Florida

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

#### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

#### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Clerk of the Circuit Court, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March 31, 2023

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH  
SECTION 218.415, FLORIDA STATUTES**

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH  
SECTIONS 28.35 AND 28.36, FLORIDA STATUTES**

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH  
SECTION 61.181(1), FLORIDA STATUTES**

**Clerk of the Circuit Court  
St. Lucie County, Florida**

**September 30, 2022**



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH  
SECTION 218.415, FLORIDA STATUTES**

Honorable Michelle R. Miller  
Clerk of the Circuit Court  
St. Lucie County, Florida

We have examined Clerk of the Circuit Court's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for the Clerk of the Circuit Court's compliance with those requirements. Our responsibility is to express an opinion on the Clerk of the Circuit Court's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Clerk of the Circuit Court's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Clerk of the Circuit Court's compliance with the specified requirements.

In our opinion, the Clerk of the Circuit Court complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March 31, 2023





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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH  
SECTIONS 28.35 AND 28.36, FLORIDA STATUTES**

Honorable Michelle R. Miller  
Clerk of the Circuit Court  
St. Lucie County, Florida

We have examined Clerk of the Circuit Court's compliance with Sections 28.35 and 28.36, Florida Statutes during the year ended September 30, 2022. Management is responsible for the Clerk of the Circuit Court's compliance with those requirements. Our responsibility is to express an opinion on the Clerk of the Circuit Court's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Clerk of the Circuit Court's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Clerk of the Circuit Court's compliance with the specified requirements.

In our opinion, the Clerk of the Circuit Court complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March 31, 2023



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## INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 61.181(1), FLORIDA STATUTES

Honorable Michelle R. Miller  
Clerk of the Circuit Court  
St. Lucie County, Florida

We have examined the Clerk of the Circuit Court's compliance with Section 61.181(1), Florida Statutes during the year ended September 30, 2022. Management is responsible for the Clerk of the Circuit Court's compliance with those requirements. Our responsibility is to express an opinion on the Clerk of the Circuit Court's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Clerk of the Circuit Court's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Clerk of the Circuit Court's compliance with the specified requirements.

In our opinion, the Clerk of the Circuit Court complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

March 31, 2023