

CLERK OF THE CIRCUIT COURT & COMPTROLLER

PALM BEACH COUNTY, FLORIDA

Miscellaneous Fees Review



Division of Inspector General

Audit Services Unit

September 30, 2025



MIKE CARUSO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

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September 30, 2025

The Honorable Mike Caruso
Clerk of the Circuit Court & Comptroller – Palm Beach County, Florida

We performed a management-requested, limited-scope review of miscellaneous service fees assessed and collected by the Clerk's office.

The objectives were to identify documents or services that qualify for miscellaneous fees under Section 28.24, Fla. Stat that were not applied and assessed as well as to determine whether the miscellaneous fees were assessed and collected consistently throughout all departments within the Clerk' office.

The audit scope included transactions from October 1, 2023 through January 31, 2025.

Our review identified 23 processes and documents with potential fee applicability. Further review by Clerk's Legal Counsel determined that 17 of 23 were likely eligible under Section 28.24, Fla. Stat., representing incremental revenue opportunities not currently assessed by the Clerk's office. Other observations were noted and communicated.

This review required essential support from management and their teams, which contributed to identifying the additional revenue opportunities. Clerk's Legal Counsel also played a key role in assessing whether the additional fees were statutorily permitted. The review established criteria and tools that streamlined the process and assisted in identifying unassessed fees for the Clerk's office.

We wish to extend our sincere thanks to management and the subject matter experts for their contributions to this review.

Respectfully submitted,

Roger Trca, CIG, CPA, CIA
Inspector General
Clerk of the Circuit Court & Comptroller Office
Palm Beach County, Florida

cc: Shannon Chessman, Chief of Staff & Chief Deputy Clerk
Amy Borman, Chief Legal Officer & Chief Operating Officer of Courts
Radcliffe Brown, Chief Operating Officer – Finance
Rachel Groothuis, Director – Branch Court Services
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Michele Nelson, Director – Official Records & Operations Systems
Jennifer Printz, Legal Counsel
Tracy Ramsey, Director – Finance
Andrea Rocha, Director – Criminal Services

Executive Summary

The Clerk of the Circuit Court & Comptroller (“Clerk’s office”) Division of Inspector General (“Clerk’s IG”) performed a management-requested, limited-scope review to determine whether miscellaneous service charges permitted under Section 28.24, Florida Statute, were properly assessed and collected.

The Clerk's office mission is to protect, preserve and maintain the public records and public funds with integrity and accountability. The Clerk serves as the Comptroller, Chief Financial Officer, Auditor and Treasurer for the County by monitoring the County budget, revenue, debt and spending. Funding for Clerk operations is derived from multiple sources, including court fees, fines, and service charges, as well as charges for services provided to the County.

Section 28.24, Fla. Stat., establishes the service charges that the Clerk’s office must collect for court-related and official record services. These fees support a variety of administrative functions such as documentation preparation, certification, copying, indexing, recording, and financial transactions related to court cases and public records. The statute also includes fees for administrative tasks, such as signing and sealing papers. A portion of the collected fees is remitted to the Florida Department of Revenue.

The objectives of this limited-scope review included the following:

1. Determine if miscellaneous fees, permitted under Section 28.24, Fla. Stat., are accurately applied. Identify documents or services that qualify for miscellaneous fees but are not currently assessed.
2. Determine whether miscellaneous fees are being assessed and collected consistently throughout all departments within the Clerk' office. Identify any discrepancies in fee collection across departments for the same service.

The review scope included testing performed for the period from October 1, 2023 through January 31, 2025.

Our review identified 23 processes and documents with potential fee applicability. Further review by Clerk’s Legal Counsel determined that 17 of 23 were likely eligible under Section 28.24, Fla. Stat., with the majority falling under the \$7.00 document preparation fee; two remain under review. These 17 processes and documents represent incremental revenue opportunities not currently assessed by the Clerk’s office. The review also identified seven Satisfaction of Judgment (SOJ) fees that were miscategorized, resulting in inaccurate internal reporting but no impact on external reporting. One case was noncompliant with statutory requirements, as the required SOJ document was not prepared or recorded into the Official Records. For record searches, there was no clear guidance on the applicability of the \$2.00 search fee across departments. The report recommends implementing the eligible fees, strengthening guidance and procedures, and improving consistency of application.

The report contains two observations and eight recommendations.

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Introduction

Overall Conclusion

This limited-scope review focused on identifying missed fees and testing selected service charges, specifically Satisfaction of Judgment (“SOJ”) fees, record search fees, and miscellaneous fees. The review identified several processes and documents performed by Clerk staff that qualify for fee assessment under Section 28.24, Fla. Stat., but are not currently charged. Clerk’s Legal Counsel confirmed most as eligible and will collaborate with Clerk’s Operations to implement the fees and provide guidance to ensure consistency and compliance. The review also noted some inconsistencies in the preparation and categorization of SOJ fees, which resulted in inaccurate internal reporting and one instance of statutory noncompliance. For record searches, no transactional discrepancies were detected; however, there was no written guidance on fee application.

Clerk’s Operations and Clerk’s Legal Counsel actively supported this review through detailed analysis of documents, brainstorming sessions and process walkthroughs to clarify fee applicability, providing a strong foundation for implementing the recommended improvements.

Objectives, Scope and Methodology

The Clerk of the Circuit Court & Comptroller (“Clerk’s office”) Division of Inspector General (“Clerk’s IG”) performed a management-requested, limited-scope review to determine whether miscellaneous service charges permitted under Section 28.24, Florida Statute, were properly assessed and collected.

The objectives of this limited-scope review included the following:

1. Determine if miscellaneous fees, permitted under Section 28.24, Fla. Stat., are accurately applied. Identify documents or services that qualify for miscellaneous fees but are not currently assessed.
2. Determine whether miscellaneous fees are being assessed and collected consistently throughout all departments within the Clerk’ office. Identify any discrepancies in fee collection across departments for the same service.

Our scope focused on identifying uncollected or inconsistently applied miscellaneous fees under Section 28.24, Fla. Stat., and comparing fee application across departments. Testing focused on transactions within the ShowCase and Landmark systems and related operational practices from October 1, 2023 through January 31, 2025. A Risk & Control Matrix was not prepared for this limited-scope review.

To meet these objectives, we performed the following procedures to obtain an understanding of the Clerk’s processes for assessing and collecting miscellaneous fees under Section 28.24, Fla. Stat.:

- **Statutory and Florida Court Clerks & Comptrollers (FCCC) Review:**
 - Reviewed Section 28.24, Fla. Stat., to identify ambiguous or broadly worded fee provisions for further testing.
 - Compared statutory provisions to the FCCC Distribution Schedule ("FCCC Schedule").
 - Sub-selected individual sections to review how fees were mapped in the ShowCase and Landmark systems. Due to resource limitations, the fee mapping in Taxmart was not reviewed.

- **Word Merge Document Template Review:**
 - Obtained the full set of Word Merge templates used to generate documents across departments, using these as indicators of services performed by Clerk's staff.
 - Distributed templates to respective departments for subject matter expert (SME) review, with instructions to identify potential fee-eligible tasks based on the established criteria. We considered whether:
 - The service was initiated by the customer.
 - The task required additional staff effort beyond routine duties.
 - The task was not already covered by existing statutory fees (e.g., filing fees, bond requirements).
 - Conducted follow-up meetings with SMEs to gather additional context and clarify the nature of selected services.

- **Brainstorming Discussions:**
 - Developed targeted questions and considerations to guide brainstorming discussions with SMEs, focusing on ambiguous provisions under Section 28.24(4), Fla. Stat.
 - Sub-selections selected for discussions included:
 - Certifying Copies - Section 28.24(4).
 - Verifying Documents - Section 28.24(5) (Civil and Criminal only).
 - Document Creation / Writing Tasks - Section 28.24(9).
 - Oath Administration / Attesting - Section 28.24(14).
 - Validating Certificates - Section 28.24(15) (Recording only).
 - Record Searches - Section 28.24(21).
 - Departments were asked to consider whether current tasks, even if currently charged, might align with statutory fee criteria.

- **Interviews with Subject Matter Experts (SMEs):**
 - Validated understanding of current fee assessment practices.
 - Confirmed whether certain services were appropriately not assessed.
 - Identified areas for further clarification or additional guidance as needed.

- **Clerk's Legal Counsel Review:**
 - Where services appeared to meet statutory fee criteria but were not currently assessed, we conducted a preliminary analysis and referred the items to Clerk's Legal Counsel for formal interpretation and determination of fee applicability.

Background

The Clerk's office mission is to protect, preserve and maintain the public records and public funds with integrity and accountability. Funding for Clerk operations is derived from multiple sources, including court fees, fines, and service charges, as well as charges for services provided to the County. State law requires a balanced budget and it sets the maximum level of court funding for Clerks' offices across Florida.

The Clerk's office processes, records, and files court documents such as lawsuits, traffic tickets, final judgments, wills, domestic violence petitions and tenant evictions. The Clerk's office is responsible for safeguarding and protecting the integrity of all court records. The Recording Department specifically oversees the recording of instruments that meet statutory requirements.

Section 28.24, Fla. Stat., establishes the service charges that the Clerk's office must collect for court-related and official record services. These fees support a variety of administrative functions such as documentation preparation, certification, copying, indexing, recording, and financial transactions related to court cases and public records. The statute also includes fees for administrative tasks, such as signing and sealing papers. A portion of the collected fees is remitted to the Florida Department of Revenue.

The Clerk's Operations' teams are managed by four Directors:

- Andrea Rocha, Director of Criminal Court Operations.
- Karina Rodriguez-Matzen, Esq., Director of Civil Court Services.
- Michele Nelson, Director of Official Records & Operations Systems.
- Rachel Groothuis, Director of Branch Court Services.

All four directors report to Amy Borman Esq., Chief Legal Officer & Chief Operating Officer of Courts, who reports to Shannon Chessman, Chief of Staff & Chief Deputy Clerk.

Review performed by: Monica Alvarenga, Assistant Inspector General

Observations & Recommendations

The review was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the observations and recommendations presented in this report may not be all-inclusive of areas where improvements may be needed.

1. Potentially Unassessed Miscellaneous Fees.

The review identified 17 of 23 processes and documents performed by Clerk staff that likely qualify for fee assessment under Section 28.24, Fla. Stat., but are not currently charged.

Objective: Determine if miscellaneous fees, permitted under Section 28.24, Fla. Stat., are accurately applied. Identify documents or services that qualify for miscellaneous fees but are not currently assessed.

Statutory Authority:

Section 28.24, Fla. Stat., establishes legally authorized fees the Clerk's office may charge for various services, including recording and court-related fees. The most relevant statutory sections for this review included the following:

"(4)(a) For certifying copies of any instrument that is a court record in the public records: 2.00...(b) For certifying copies of any instrument that is not a court record..."

(5)(a) For verifying any instrument...or certification prepared by someone other than clerk, per page: 3.50...(b) For verifying any instrument that is not a court record..."

(9)(a) For writing any paper that is a court record other than a paper otherwise specifically mentioned in this section, including signing and sealing: 7.00...(b) For writing any paper that is not a court record other..."

(14)(a) Oath, administering, attesting, and sealing of court records not otherwise provided for in this section: 3.50...(b) Oath, administering, attesting, and sealing of records that are not court records..."

(15)(a) For validating certificates or any authorized bonds that are court records, each: 3.50...(b) For validating certificates or any authorized bonds that are not court records..."

(21)(a) For searching court records, for each year's search: 2.00...(b) For searching records that are not court records..."

Method of Testing:

We used a multi-step approach to evaluate whether services potentially subject to statutory fees were being performed without assessing related charges (refer to page five for detailed methodology). The approach included:

- Review of templated documents in the Word Merge Report.
- Brainstorming discussions with subject matter experts ("SMEs").
- Process walkthroughs with operational staff.

- Collaboration and review with Clerk’s Legal Counsel.

Evaluation Criteria:

We considered whether:

- The service was initiated by the customer.
- The task required additional staff effort beyond routine duties.
- The task was not already covered by existing statutory fees (e.g., filing fees, bond requirements).

Note: SMEs also identified possible fee opportunities outside of Section 28.24, Fla. Stat., which were included in this observation.

Results of Testing:

- We identified 23 processes or documents with potential opportunities for fee assessment. Clerk’s Legal Counsel reviewed these and determined the following:
 - 17 of 23 items were likely eligible for fee assessment under Section 28.24, Fla. Stat. Fee amounts ranged from \$1.00 (copies) to \$7.00 (document preparation), with the majority qualifying for the \$7.00 document preparation fee. Two of these remain under final review by Clerk’s Legal for determination of applicability.
 - 6 of 23 items were determined not eligible for fee assessments, including preparation of non-sufficient fund (“NSF”) letters, extensive redaction services, settlement request processing, and applying the \$25 delinquency fees for all case types under Section 322.245(1), Fla. Stat.
 - Appendix A provides a comprehensive overview of the 23 documents and processes reviewed, including their respective fee eligibility determinations as of September 10, 2025.

The primary cause of unassessed fees is that many eligible services were not formally implemented for fee assessment, despite statutory authority. Contributing factors include ambiguity in statutory language, limited formal guidance on certain fee provisions (e.g., validating certificates, writing any paper) and lack of formal procedures to identify and apply fees. These gaps create a risk of lost revenues, inconsistent customer treatment, and potential non-compliance with statutory requirements.

Recommendations:

- A. For the processes and documents identified during the review, implement the fees that Clerk’s Legal Counsel has determined to be chargeable under Section 28.24, Fla. Stat. Collaborate directly with Legal on any questions or areas requiring clarification, and ensure all applicable fees are implemented in accordance with statutory provisions.
- B. Develop and implement a standardized process to periodically review processes/templates across divisions to determine whether they involve tasks eligible for fee assessment under statutes (e.g., writing, certifying, verifying or searching).
- C. Conduct periodic audits of processes/templates to determine whether the tasks are eligible for fee assessment.

Management Responses:

- A. Operations met with Legal and confirmed that most of the fees identified are already being charged. The remaining applicable fees that are not currently being charged will be implemented by October 1, 2025.
Target Completion Date: October 1, 2025
- B. Operations will conduct a review when a new process is implemented or when statutory changes occur to determine whether tasks are eligible for fee assessment. Operations will seek guidance from Legal in these instances.
Target Completion Date: Ongoing
- C. Legal Counsel has completed a comprehensive review and determined the tasks eligible for fee assessment. To maintain compliance with statutes, Operations will conduct additional reviews if new processes are implemented or statutory changes occur.
Target Completion Date: Ongoing

2. Consistency of Service Fee Application.

The review identified that seven Satisfaction of Judgment (“SOJ”) fees were miscategorized, two SOJ fees were not assessed, and one SOJ document was neither prepared nor recorded into the Official Records as required by statute. In addition, record search fees lacked clear guidance, resulting in inconsistent practices.

Objective: Determine whether miscellaneous fees are being assessed and collected consistently throughout all departments within the Clerk' office. Identify any discrepancies in fee collection across departments for the same service.

Statutory Authority:

Section 28.24, Fla. Stat., (Judicial Branch).

“Service charges.

(9)(a) For writing any paper that is a court record other than a paper otherwise specifically mentioned in this section, including signing and sealing: 7.00... (b) For writing any paper that is not a court record ...

(21)(a) For searching court records, for each year’s search: 2.00...(b) For searching records that are not court records...

Section 55.141, Fla. Stat. (Civil Practice and Procedure).

“Satisfaction of judgments and decrees; duties of clerk.

(1) All judgments ... may be satisfied at any time prior to the actual levy of execution issued thereon by payment of the full amount of such judgment...into the registry of the court where rendered.

(2) Upon such payment, the clerk shall execute and record in the official records a satisfaction of judgment upon payment of the recording charge ...”

Method of Testing:

We focused on three service fees identified by management as areas with possible inconsistencies:

- Record Search Fees (Section 28.24(21), Fla. Stat.) – ShowCase and Landmark.
- Satisfaction of Judgment (SOJ) (Section 28.24(9), Fla. Stat.) – ShowCase.
- Foreign Service Subpoena Fee – ShowCase.

We obtained and analyzed system transition reports (October 1, 2023 to January 31, 2025), case type mappings, and the SOJ Registry Activity Report for Civil cases. Transactions were mapped to case types, cashier locations and SOJ deposits to detect gaps in fee application.

Results of the Review:

The review disclosed the following:

Satisfaction of Judgment (“SOJ”) for Civil Cases:

- We identified 103 registry deposits during the review period. We identified nine cases for further testing and noted:
 - In 2 of 9 Circuit Civil cases, the SOJ by Clerk document was prepared but no fee was assessed. This is consistent with management’s statement that SOJ preparation fees are not currently charged in Circuit Civil cases. We referred the issue to Clerk’s Legal Counsel, who determined during the review that these SOJ fees are applicable and permitted by statute.
 - In 7 of 9 cases, fees were assessed but posted under an incorrect category. While this did not affect external reporting, it resulted in inaccurate internal reporting. Management stated that staff will be instructed to select the correct category going forward.
 - In one case, the required SOJ document was not prepared in non-compliance with Section 55.141, Fla. Stat., which requires the Clerk’s office to issue and record an SOJ in the Official Records (OR) upon full payment, including recording fees. Management stated that corrective action was taken to address the issues.
- One cashier location incorrectly assessed an SOJ related fee despite not being expected to handle SOJs. The error was corrected upon audit discovery.
- The primary cause of these observations is that the Circuit Civil Division has historically not charged for SOJ preparation and, in some instances, staff have applied an incorrect fee category when assessing SOJ fees. In addition, no quality assurance review exists to confirm whether SOJs are prepared and fees are categorized correctly.

Record Search Fee:

- Clerk’s Operations management confirmed the \$2.00 per-year search fee is currently charged. However, management raised concerns regarding consistency in application and the absence of written criteria to distinguish between chargeable record searches from routine customer assistance. At present, staff discretion determines whether the fee is assessed.

- Our review of posted transactions did not identify inconsistencies. However, missed fees cannot be detected because searches are customer-driven and, if no fee is assessed, no record exists in the system for audit testing.
- The inconsistencies are mainly due to the absence of formal criteria to distinguish chargeable record searches from routine assistance as well as reliance on staff judgment to apply such fees.

The observations noted may result in potential noncompliance with statutory requirements, inaccurate internal reporting, inconsistent customer treatment across similar requests, and missed revenue opportunities.

Recommendations:

- Ensure corrective action is implemented for the specific Satisfaction of Judgement (SOJ) exceptions noted.
- Coordinate with Clerk's Legal Counsel on the applicability and implementation of SOJ document preparation fees in Circuit Civil (see also Observation 1).
- Document and communicate clear guidance to staff on when SOJs must be prepared and how related fees should be categorized.
- Perform periodic reviews of SOJ activities across departments to confirm that fees are consistently assessed, categorized and recorded.
- Establish clear, documented guidelines for the applicability of record searches fees under Section 28.24(21), Fla. Stat., to ensure consistent assessment and reduce reliance on staff discretion.

Management Responses:

- Corrective action has been implemented for the specific SOJ errors noted in this audit. The cases have been corrected in Showcase.
Target Completion Date: Completed
- A meeting was held with Legal Counsel on Wednesday September 24, 2025 and confirmation was received that the SOJ document preparation fee is applicable to Circuit Civil and will be implemented across the board effective October 1, 2025.
Target Completion Date: October 1, 2025
- The Civil SOJ procedures will be updated to reflect the \$7 preparation fee and crosschecked for consistency. COO Amy Borman will hold a management meeting on September 29, 2025, to communicate all fee changes including the SOJ fee. In addition, Civil Courts Director Karina Rodriguez-Matzen clearly communicated the SOJ changes to Main Branch Management on September 26, 2025, and will communicate to Branch Management on Monday September 29, 2025.
Target Completion Date: October 1, 2025

- D. Civil management will conduct quarterly reviews of SOJs across departments to confirm that fees are consistently assessed, categorized, and recorded.

Target Completion Date:

Implementation of process: Completed

Periodic reviews: Ongoing

- E. Operations met with Legal to clarify the proper application of record search fees in various scenarios and will apply fees consistently going forward. Clear guidelines will be documented and reviewed with staff to ensure consistent assessment and reduce reliance on staff discretion.

Target Completion Date: October 1, 2025

Appendix A: The table summarizes the 23 documents and processes reviewed and their eligibility determination as of September 10, 2025.

#	Operations	Document Type or Process		Clerk's Legal Counsel Determination of Applicable Fees	
1	Civil	Judgment Payoff Letters		Yes	\$7.00
2	Civil	Certificate for Bond for Car Repair		Yes	\$7.00
3	Civil	Certificate for Bond for Towing		Yes	\$7.00
4	Civil	Certificate of Deposit		Yes	\$7.00
5	Civil	Satisfaction of Judgement on Circuit Civil Cases		Yes	\$7.00
6	Civil	Certificate of Clerk Default		Yes	\$7.00
7	Civil	Certificate of Redemption		Yes	\$7.00
8	Civil	Non-Sufficient Funds (NSF) Letter		No	Collection letters are not eligible for fee assessment.
9	Civil	Transfer Case Fee		TBD	\$2.00 per instrument for certified copies. Final review in progress by Legal Counsel.
10	All	Record Searches and Related Service	General Record Search: This includes call-in, in-person, and email requests.	Yes	\$2.00 / year
11			Search Result Certificate, Purged File Certificate, Search Memos, Official Record Search Letter, or related document prepared	Yes	\$7.00
12			Searches on multiple platforms (e.g., Showcase, Trakman)	No	Separate database charges do not apply. Fees are based on years searched, not platforms.
13		Labor-intensive research		Yes	Per Section 28.24(29) and Chapter 119, Fla. Stat., a labor fee may be charged for producing electronic copies when staff time exceeds 30 minutes. Legal has a cost-estimate spreadsheet that includes FRS and benefits and can provide upon request.
14		Copies	Electronic copies	No	Electronic copies are not chargeable under Section 28.24(29), Fla. Stat.; fees are limited to those allowed by Chapter 119, Fla. Stat., based on actual cost.
15			Microfilm / Microfiche	Yes	\$6.00 per page for microfilm copies under Section 28.24(8), Fla. Stat. \$1.00 per page if produced by photographic process.
16			Copies to External Agencies	TBD	\$1.00 per page. However, certain fees are waived (e.g., court-related). Final review of list provided in progress by Legal Counsel.
17	Recording	Validating certificates or authorized bonds		Yes	\$3.50 (validating a bond) \$7.00 (if additional document is prepared)
18	Criminal	Research and Document Preparation for Walk-ins		Yes	\$7.00 (fee applies to both in-person or call-in customers)
19	Criminal	Not Me Affidavit		Yes	\$7.00
20	Criminal	Affidavit for CF and MM cases		Yes	\$7.00 (for all affidavits prepared)
21	Criminal	View on Request (VOR) - Redaction Service		No	Redacting related service is not eligible for fee assessment.
22	Criminal	Settlement Requests		No	Service provided is not eligible for fee assessment.
23	Criminal	Delinquency Fees for all Case Types		No	Fee does not apply to all case types.