Division of Inspector General

ANNUAL REPORT

Fiscal Year Ended

September 30, 2025

CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

January 20, 2026

Clerk of the Circuit Court & Comptroller – Palm Beach County, Florida

On behalf of the Division of Inspector General, I am pleased to present you with the Annual Report summarizing our accomplishments for the fiscal year ended September 30, 2025.

I would like to extend my appreciation to the entire Clerk of the Circuit Court & Comptroller team for their assistance and cooperation throughout this past year.

We will continue to promote accountability and integrity within the Clerk of the Circuit Court & Comptroller office. We look forward to continuing to assist the organization to operate as efficiently and effectively as possible.

Finally, I would like to acknowledge and congratulate the Inspector General staff for their professional support and accomplishments during this past year!

Respectfully submitted,

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INTRODUCTION

Executive Summary

The mission of the Division of Inspector General ("IG Office") of the Clerk of the Circuit Court & Comptroller office of Palm Beach County is to provide independent, objective auditing and investigative services designed to add value, improve the Clerk of the Circuit Court & Comptroller operations and preserve public trust. The IG Office includes the Audit Services and Public Integrity Units.

The fiscal year ending September 30, 2025 was a period of continued productivity for the IG Office, issuing a total of 37 reports and memoranda, summarized below, which included audits, reviews, investigations and judiciary requests. These reports identified financial impacts totaling $515,305, primarily related to unverifiable and questionable expenditures and misreported assets within guardianship audits and investigations.

- The Audit Services Unit ("ASU") issued one report and one memorandum.
- The Public Integrity Unit ("PIU") issued three investigative reports based on 44 tips received from our Ethics Hotline and a variety of other sources.
- The PIU Guardianship Section issued three guardianship audit reports and 29 memoranda to the Fifteenth Judicial Circuit and Clerk's Circuit Civil Guardianship Operations while auditing and investigating claims of fraud, waste and financial mismanagement involving the County's most vulnerable residents: the elderly, minor children, and incapacitated individuals in guardianships.
- The IG Office referred 16 cases to other Clerk's office departments and various law enforcement agencies.

The IG Office demonstrates professionalism and commitment to continuing compliance with audit and investigative standards as promulgated by the Association of Inspectors General Principles and Standards for Offices of Inspector General as well as the Institute of Internal Auditors International Professional Practices Framework.

What's New?

The Division of Inspector General continues to spearhead state and national efforts to improve guardianship monitoring and promote the public welfare for Palm Beach County. For example, the National Investigator Training (NIT) Leadership Class was held in October 2025, which was founded and led by our staff. This class provided specialized education covering over 125 core competencies for guardianship investigators representing various state, court, and local agencies.

Additionally, our staff is leading the Florida Court Clerks and Comptrollers (FCCC) Guardianship Best Practices Work Group, as Chair, to guide all 67 county clerks to better protect incapacitated persons throughout the state.

Background

The Clerk of the Circuit Court & Comptroller is an elected constitutional officer who derives his authority and responsibilities from constitutional and statutory provisions.

The Constitution of the State of Florida, Article VIII, Section 1.(d), providesfor the election of certain County Officers including a Clerk of the Circuit Court (Clerk). The latter part of this section specifies that, ". . . the clerk of the circuit court shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds."Section 16, Article V, State Constitution, also specifies that the Clerk shall have the duties quoted above. One of the Clerk's responsibilities enumerated in law is to act in the capacity of Auditor.

According to the legal authority and responsibility cited above, the Clerk of the Circuit Court & Comptroller established the Audit Services Division as an independent unit to fulfill the responsibilities of the office as they relate to auditing functions.

In 2009, the Audit Services Division expanded its roles and responsibilities. The Charter was revised to add a Public Integrity Unit ("PIU"). The PIU and Audit Services joined to form the Division of Inspector General ("IG Office"). The PIU conducts investigations into the Clerk of the Circuit Court & Comptroller office affairs and for that purpose makes inquiries as necessary, compels the production of books and papers, and implements appropriate investigative techniques.

Independence

To provide for independence and as stated in the IG Office Charter, the Inspector General directly reports functionally and administratively to the Clerk of the Circuit Court & Comptroller. As an independently elected official, the Clerk of the Circuit Court & Comptroller is personally responsible to the citizens and taxpayers of Palm Beach County. The IG Office has no direct responsibility or authority over any area subject to its audit, review and investigation. Therefore, the IG Office is organizationally independent from those areaswithin the Clerk of the Circuit Court & Comptroller office. Employees in the IG Office report to the Inspector General.

Staffing, Organization and Training

As of September 30, 2025, the Division of Inspector General ("IG Office") was comprised of the following four team members:

- Roger Trca, CIG, CPA, CIA, MBA – Inspector General
- Anthony Palmieri, CIG, CIGI, CIGA, CIA, CCSA, CFE, JD – Deputy Inspector General
- Monica Alvarenga, CIGI, CIGA, CFE, CICA, ACDA, MBA –Assistant Inspector General
- Ryan Snellings, CIGI – Inspector General, Associate II

The IG Office is subdivided into the following units:

- Audit Services Unit ("ASU")
- Public Integrity Unit ("PIU"), which includes the:
    - Investigations Section
    - Guardianship Section

The IG Office conducts audits, reviews, investigations and other projects. In fulfilling ourresponsibilities, we comply with the following auditing and investigative standards:

- *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General ("AIG").
- *Global Internal Audit Standards* of The Institute of Internal Auditors ("IIA") International Professional Practices Framework.

These standards collectively prescribe how our audits and investigations are performed.

Professional Certifications

Staff members of the Division of Inspector General held the following professional certifications:

- Certified Inspector General – CIG (2);
- Certified Inspector General Auditor - CIGA (2);
- Certified Inspector General Investigator – CIGI (3);
- Certified Fraud Examiner – CFE (2);
- Certified Internal Auditor - CIA (2);
- Certified Public Accountant - CPA (1);
- Certified Internal Controls Auditor - CICA (1);
- Certification in Control Self-Assessment - CCSA (1); and,
- Analytics Certified Data Analyst – ACDA (1).

Professional Development & Training

The Division of Inspector General ("IG Office") recognizes that the quality and effectiveness of its work products are dependent upon a professionally trained staff. To this end, the IG Office allocates a portion of its resources to provide continuing education as a key requirement of the aforementioned audit and investigation standards. The IG Office devoted 3% of its time in FY 2024-2025 to staff training, which included activities sponsored by The Association of Inspectors General and various other organizations.

Training is vital to our function as it keeps us currently abreast professionally on auditing techniques, risk assessment, internal controls, information technology, investigative techniques, and best practices. The training provides an added benefit of satisfying the required continuing education credits to maintain the staff's professional certifications.

Professional Organization Affiliations

Staff members of the Division of Inspector General are affiliated with the following professional organizations:

- The Association of Inspectors General;
- Florida Chapter of The Association of Inspectors General;
- The Institute of Internal Auditors;
- Palm Beach County Chapter of Internal Auditors;
- The Association of Certified Fraud Examiners;
- Association of Local Government Auditors;
- The Florida Institute of Certified Public Accountants; and,
- Various national, state and Palm Beach County guardianship associations.

IG's Adherence to Professional Standards

"Who inspects auditors and investigators?" is a common question asked of IG staff. To ensure ongoing adherence to professional standards for its audit and investigative activities, the Division of Inspector General ("IG Office") voluntarily is subject to periodic assessments of its operations by independent external quality assurance review teams. This demonstrates the highest commitment to quality, professionalism and best practices.

In accordance with The Institute of Internal Auditors ("IIA") *Global Internal Audit Standards* ("IIA Standards"), the IIA requires an external quality assessment by a qualified, independent assessor every five years. The objective is to assess the Division's compliance with the IIA Standards and identify opportunities for improvement. An external quality assessment was performed in November 2023, as coordinated with the Association of Inspectors General ("AIG").

The November 2023 external assessment determined the Audit Services Unit fully met all current and relevant IIA Standards for audits conducted during the five-year period under review, with no reportable instances of failure to meet the standards. The IG Office was commended for its strong working relationships with stakeholders, consistent use of analytical tools to evaluate large data sets effectively to identify anomalies and exceptions, and comprehensive IG Office policies and procedures that were easy to follow and contained proper quality control procedures. The next external assessment will be conducted no later than 2028.

To monitor ongoing assessment to the IIA Standards, annual self-assessments are also performed of the IG Office operations and quality assurance checklists are completed for individual audits performed.

Operations

Audit Selection Process

To ensure the most efficient and effective utilization of resources, it is essential that areas selected for audit be carefully considered. An annual audit plan is prepared by the Division of Inspector General ("IG Office") to identify planned audits. Because of the large number of possible areas to audit and limited staff resources to audit them, a strategic risk-based audit selection process is in place. The audit plan is the result of the development of a risk model to assess risks of various operations for the purpose of indicating the need for audit. As a part of the audit selection process, we also solicit input from the Clerk of the Circuit Court & Comptroller, Clerk's officers and management.

In addition to executing the audit plan, the available hours of the IG staff were used to conduct investigations, provide support to the IG Office's Guardianship Integrity Assurance Program, manage tips received from the two hotlines in place (Ethics Hotline and Guardianship Integrity Assurance Hotline), and various other activities. Performance results are detailed in the following section.

PERFORMANCE RESULTS

Audits & Reviews

The objective of these projects within the Audit Services Unit ("ASU") is to provide auditees with an independent appraisal of whether desired results and objectives are achieved economically, efficiently and in accordance with prescribed laws, regulations, policies and procedures. Opportunities for improvement represent our philosophy to work with management to improve the delivery of government services to citizens.

During FY 2024-2025, the IG Office issued one report and one management-requested review, with two opportunities for improvement containing eight recommendations.

Recommendations are an integral part of our audits and reviews, as this is where an opportunity for change or improvement takes place. Management has proactively committed to implementing the agreed upon actions to address the recommendations provided. We monitor management responses to our recommendations and track the responses to ensure final completion and closure. For all audit reports previously issued, 50 management responses addressing prior IG Office recommendations remained open and in various stages of implementation at fiscal year-end. Some of these open management responses require supporting technology solutions that are in progress to automate processes and create additional efficiencies, which require longer implementation timeframes.

Table 1 shows the status of all audits on the Annual Audit Plan for FY 2024-2025. Each audit falls into one of four status categories:

- **Completed** – audit completed and report issued.
- **In Progress** – audit is in progress and the report will be issued.
- **Risk Reassessed** – As part of our continuous monitoring of the annual audit plan, some scheduled audits may have risk factors re-evaluated, which causes a change in the current year's audit plan.
- **Rescheduled** – audit was rescheduled to a future fiscal year.

AUDITS / REVIEWS	STATUS	REPORT ISSUED
Miscellaneous Fees Review	Completed	9/30/2025
Clerk's Office Transition	Completed	9/09/2025
DHSMV Data Exchange Memorandum of Understanding (MOU) Audit	In Progress	
Investments	Rescheduled	
Procurement	Rescheduled	

Table 1

Refer to the Highlights of Audit Findings section (page 18) for details of the audits issued by the Division of Inspector General during this fiscal year.

Investigations

The objective of these projects within the IG's Public Integrity Unit ("PIU") is to determine whether allegations of fraud, waste, abuse and ethical misconduct can be substantiated. Projects that uncover administrative wrongdoing typically identify violations of policies or regulations. These investigations also identify the individuals responsible for the violations and we make recommendations for administrative action. Equally important to the investigative process is the identification of internal control weaknesses.

Therefore, the reports frequently make specific recommendations to:

- Correct the identified deficiencies;
- Provide guidance on the applicable laws and regulations; and
- Strengthen the internal control environment.

When investigative findings are indicative of criminal conduct, they are presented to the appropriate law enforcement authorities for further action.

Within each investigation, the standard or degree of proof required to establish a conclusion of fact is at least "by a preponderance of evidence," which indicates evidence that establishes the fact sought to be true is more probable than not.

The investigation will reach one of the following three conclusions of fact for each allegation deemed legally sufficient:

- **Substantiated:** There is sufficient information to justify a reasonable conclusion that the allegation is true.

- **Unfounded:** There is sufficient information to justify a reasonable conclusion that the allegation is false.

- **Unsubstantiated:** There is insufficient information to prove or disprove the allegation.

The IG Office implemented the Ethics Hotline to fight against fraud, waste, abuse and ethical misconduct and to promote honesty and efficiency in our governmental agency. The hotline is managed by an independent third-party agency – Ethical Advocate. Reports may be made in several convenient ways, anonymously if desired:

1. **Online**: Create a report at: www.mypalmbeachclerk.com/departments/division-of-inspector-general
2. **Mail**: 205 North Dixie Highway, West Palm Beach, Florida 33401

When reporting online, the third-party application prompts the reporter to create a secure username and password so that the individual can remain anonymous and check the status as desired. This feature provides a means of ongoing communication with the anonymous complainant to enable our IG Office to obtain any further details required to perform the investigation in a confidential and secure manner. In addition, the hotline provides 24 x 7 accessibility and multi-lingual communication capabilities. Investigations are initiated upon the receipt of credible information alleging an act of fraud, waste, abuse or ethical misconduct that falls within the IG's jurisdiction and is deemed legally sufficient.

During FY 2024-2025, the IG Office performed the following investigative activities:

- Completed and issued three investigative reports based on tips received near the end of the prior fiscal year.
- Received 44 tips this fiscal year involving allegations from various sources including: Ethics Hotline, citizens, anonymous persons, and Clerk management.
- Performed a preliminary assessment of each tip.
- Referred 12 cases to various parties including law enforcement agencies, Palm Beach County Office of Inspector General, Palm Beach County School District Office of Inspector General and other Clerk departments.
- Two (2) preliminary assessments were in progress at the end of the fiscal year.
- The remaining 30 tips did not require further investigative work and were closed.

For the three completed investigations, the allegations and final conclusions are summarized below**.**

- A complaint was submitted alleging that the Clerk's office inappropriately handled the entry of criminal traffic citations into the case management system ("ShowCase"). We determined the first allegation **was unfounded (false)**, which stated the Clerk's office mishandled the entry of five criminal traffic citations into ShowCase and pre-dated the citations to make it appear that they were recorded earlier than actually received. The five citations were handled properly and timely in accordance with guidelines. In addition, we determined the second allegation **was unfounded (false)**, in which the complainant alleged in one case that an arraignment date was cancelled, improperly removed from the court docket and a new date was set, thereby removing the trail of the court events. The Clerk's office properly handled the case.

- A complaint was submitted alleging the Clerk's office inappropriately destroyed or disposed of specific documents. We determined that the Complainant's allegation **was unfounded (false)**. The four documents reviewed were processed in compliance with applicable regulations. According to regulations, paper documents may be destroyed after being digitized, except for those documents that cannot be converted to electronic form or are required to be maintained in paper form due to specific rules, statutes or court orders. The investigation confirmed that the reviewed documents (complaints, amended complaints, and handwritten notices) did not qualify as exceptions requiring paper retention.

- A citizen's complaint was submitted alleging she was not served with an injunction related to cyberstalking. While the service itself was outside the Clerk's office jurisdiction, we reviewed the administrative aspects, including timely docketing and transmission to the law enforcement agencies ("LEAs"). Our analysis found that the Clerk's office did not transmit the Final Judgment of Injunction for Protection Against Stalking Violence ("Final Injunction") electronically as required by statute. The injunction was submitted via postal mail; however, we were unable to verify whether the injunction was submitted within 24 hours as required by statute. In addition, a Clerk's office employee incorrectly reported that the Temporary Injunction had been served, when instead an Order Setting Hearing was served. It was unclear if this error influenced the judge's decision, as the Petitioner's representative also stated during the hearing that the Temporary Injunction was served. The judges' decisions are the court's responsibility, and there is no requirement for the Clerk's office to report service status to the judiciary. The Judicial Assistant advised that the respondent needed to file a motion for judicial review.

Guardianship Program

We continued our efforts to investigate allegations or indications of fraud, waste and financial mismanagement by anyone exploiting the County's most vulnerable residents: elderly, minor children and incapacitated individuals who are served by Florida Guardianship Law. This program supplements the Clerk of the Circuit Court's monitoring role with supporting the Court's oversight process applicable to the protection of wards'health, welfare, and safety according to Chapter 744 of the Florida Statutes and the related Administrative Order of the Fifteenth Judicial Circuit (No.: 6.306-12/10). There are approximately 3,000 open guardianship cases in Palm Beach County, and guardians control in excess of an estimated $1 billion in assets.

The IG Office Public Integrity Unit ("PIU") conducts varying levels of assessments, reviews, investigations and audits to monitor guardianship activities, which may originate from a variety of sources including but not limited to: the Guardianship Integrity Assurance Hotline, Clerk Guardianship auditors, the Court or Court Administration, and IG Office analyses. An assessment is the initial phase for all requests, reviews, and audits (though Level 1 audits as described below are handled separately). Upon completion of the assessment, the IG Office may discontinue any

further review, prepare a memorandum to the judiciary, or proceed with a Level 2 audit, Level 3 audit, or investigation.

- **Level 1 Audit:**
  A Level 1 audit consists of the IG Office review of the Clerk's Guardianship auditors' desk worksheet review to ensure guardianship reports are prepared timely, completely and accurately. If significant discrepancies or concerns are identified, the IG staff review the documents and determine if a more detailed review (Level 2 or Level 3 audit) is warranted.

- **Level 2 Audit / Investigation:**
  A Level 2 audit consists of an IG Office examination of the guardianship report and the attempted verification of selected questionable items. Limited inquiries and/or requests for supporting documentation may be necessary to resolve issues. Additionally, the PIU Guardianship Section can investigate legally sufficient allegations of wrongdoing by circuit-registered professional guardians pursuant to Administrative Order of the Fifteen Judicial Circuit Court (No.: 6.310-01/2020). The reports are issued to the Chief Judge and/or the Administrative Office of the Court ("AOC").

- **Level 3 Audit:**
  A Level 3 audit consists of an IG Office comprehensive examination and attempted verification of all significant items pertinent to the guardianship report.

The IG Office PIU Guardianship Section prepares reports and memoranda for Level 2 and Level 3 audits for the Court, but does not issue reports for Level 1 audits. Assessments may result in the issuance of a memorandum to the Court, depending on the results. These audit reports and memoranda include some information that is not available to the public pursuant to Florida Statutes (Section 744.3701) and Administrative Order of the Fifteenth Judicial Circuit Court (No.:6.306-10/22). The reports are issued to the Court for their review and any actions deemed appropriate.

The Guardianship Integrity Assurance Hotline is in place to enable anyone suspecting fraud, waste or financial mismanagement of a ward's property and assets to report such concerns, anonymously if desired. Reports may be made in several convenient ways.

1. **Online:** Create a report at **www.mypalmbeachclerk.com/fraud**. Click on "File a report online" in the middle of the page.
2. **Telephone:** Dial 561-355-FRAUD
3. **Email:** Send email to **fraud@mypalmbeachclerk.com**
4. **Mail:** 205 North Dixie Highway, West Palm Beach, Florida 33401

During FY 2024-2025, we received 80 Guardianship Integrity Assurance Hotline contacts, of which 42 contacts required further monitoring, review, or investigation. In addition, we conducted 55 assessments and 34 Level 1 audits. Trends over the past three fiscal years are presented below in Table 2. It should be noted that the unusually large number of Level 1 audits (392) conducted in FY2024 was due to a one-time initiative of our IG Office to review an extended period of guardianship reports to ensure preparation was timely, complete and accurate.

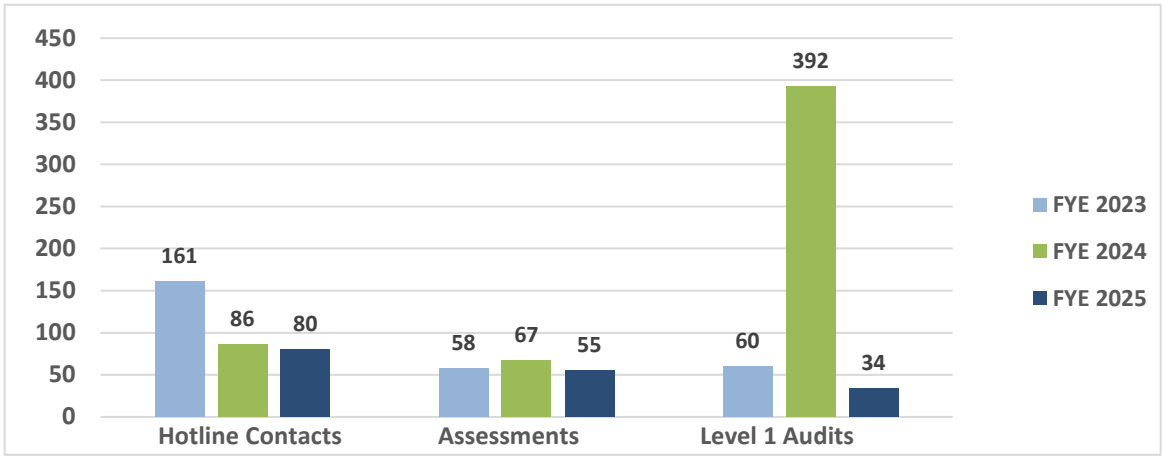

Table 2

During FY 2024-2025, we released three Level 2 reports. In addition, we issued 29 memoranda to the Fifteenth Judicial Circuit and Clerk's Circuit Civil Guardianship Operations to provide time-sensitive updates on key issues and to satisfy research assistance requests. With four formal referrals made this fiscal year, our IG team has ongoing conversations with law enforcement and other agencies to discuss possible criminal charges on guardianship cases and other related matters. Trends over the past three fiscal years are presented below in Table 3.

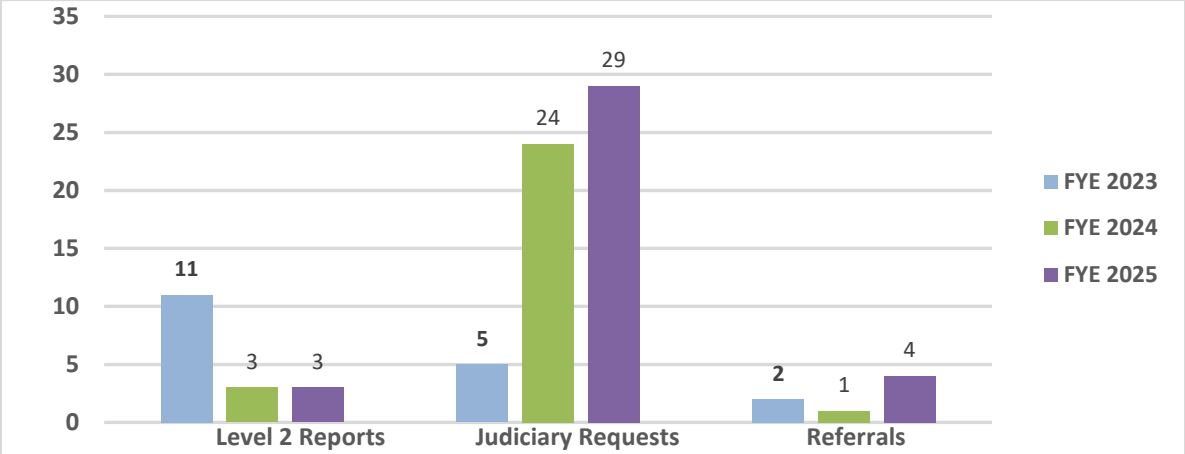

Table 3

The IG Office Guardianship Program Level 2 reports and judiciary memoranda identified unverifiable and questionable expenditures and/or misreported assets totaling $515,305 during FY 2024-2025. Over the last three years, we identified total financial impacts of $1,762,332 related solely to guardianship audits as shown in Table 4 below. While it is impossible to eliminate all fraud, the program's biggest attribute is the deterrence of guardianship fraud and exploitation of guardianship assets.

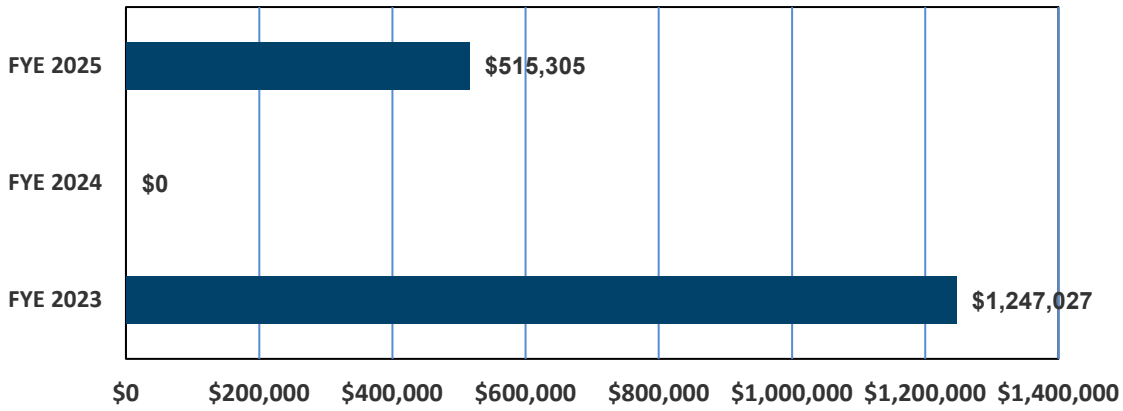

Table 4

Education & Awareness

One of our goals is to educate the community and increase public awareness of guardianship fraud, waste, abuse and exploitation. Our team attends meetings and makes presentations to professional organizations and community groups. During the past year, our Palm Beach County Guardianship Program, under the leadership of Anthony Palmieri - Deputy Inspector General, has been very proactive in sharing best practices at conferences and training programs hosted by various guardianship associations and related agencies at the national, state and local levels. For example, presentations were provided for the following organizations:

- National Guardianship Association
- National Center for State Courts
- National College of Probate Judges
- National Investigator Training Class
- Arizona Supreme Court
- Michigan House of Representatives Families and Veterans Committee
- Florida Court Clerks and Comptrollers

The IG PIU Guardianship Section is committed to disseminating information through a variety of channels to shine the spotlight on guardianship awareness, such as:

- Coordinating efforts with the Clerk's Communications Department to respond to media requests accurately and rapidly (e.g., television and newspapers).
- Attending events sponsored by a variety of organizations dedicated to supporting guardianship programs.

Guardianship Legislation

Since 1989, Florida's Clerks have been directed by state statute (Chapter 744) to audit guardianship reports and advise the court of their audit findings. In 2011, we initiated the current Guardianship Integrity Assurance Program to perform enhanced audits through an administrative order in partnership with the Chief Judge of the Fifteenth Judicial Circuit.

Legislation was passed in the State of Florida in 2014 and 2015 that broadened the definition of an audit to be more consistent with professional auditing standards and improved the transparency of guardianship court proceedings while protecting the due process rights of wards. Legislation passed in 2016 provided incremental oversight of public and professional guardians by the Department of Elder Affairs, Office of Public and Professional Guardians ("OPPG"). In 2017, additional legislation was passed that made information involving the person filing a complaint against public and professional guardians with the OPPG confidential and exempt from Florida's public records laws. Also, legislation improved due process and provided additional protection to persons under guardianship with Emergency Temporary Guardianship procedures.

In 2018, legislative changes to Chapter 744, Florida Statute, codified processes and procedures related to guardianships that were performed in many Clerks' offices. The additional provisions stipulated the following:

- Required records held by Clerks' offices were to be provided to OPPG.
- Affirmed the Clerks' authority to conduct audits of initial and annual guardianship reports.
- Allowed the Clerk to disclose confidential information to the Department of Children and Families and law enforcement agencies.
- Authorized the guardian to provide confidential information to the Clerk and OPPG for investigations that arise.

Our office provided support and subject matter expertise to legislators, legislative committees, organizers and various other stakeholders during the 2021 legislative session. The overriding desire was to enhance independent guardianship auditing practices to detect mismanagement or fraudulent use of the ward's assets.

Our office assisted with legislation in 2022 to improve what data is available to document problems and successes within the guardianship system in Florida. Basic statewide information is not readily available, such as the number of people under guardianship, the number of guardians, how many cases each guardian has, how much money and property are under the control of guardians, and why the individuals are under guardianship. Additional legislative changes are under consideration. If codified and implemented, the Clerk's guardianship data collection system can provide a practical solution to efficiently implement statewide data collection processes and streamline the processes of guardians, attorneys and clerks.

Financial Impacts Identified

The financial impacts identified by the Division of Inspector General over the past three years totaled $2.4 million, as detailed in Table 5 below. This includes the financial impacts identified within our IG Office Guardianship Program (as presented previously in Table 4), as well as our other audit and investigative results. For example, our IG Office previously conducted investigations of complaints about state-registered professional guardians through a Memorandum of Understanding ("MOU") with the Florida Department of Elder Affairs ("DOEA"), Office of Public and Professional Guardians ("OPPG"). The MOU was terminated on July 15, 2024. The additional financial impacts from these OPPG investigations are included in FYE 2023 and FYE 2024 in Table 5 below.

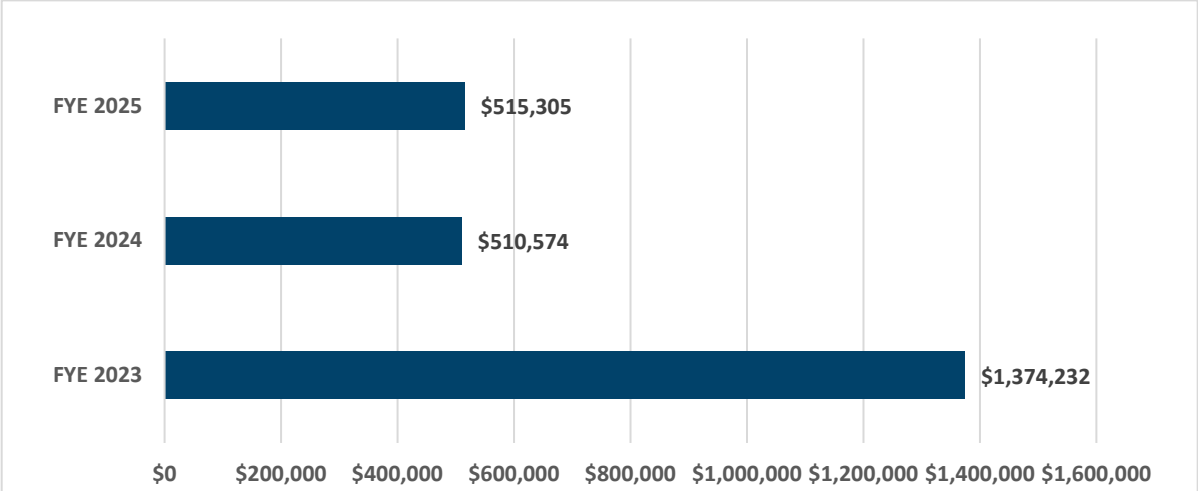

Table 5

The IG's importance extends beyond just the financial considerations. The impact of maintaining transparency and preserving public trust in local county government is invaluable. The IG Office strives to ensure taxpayers get a fair and honest accounting of their money. Particularly, the Guardianship Integrity Assurance Program is a powerful detective control, and more importantly, a deterrent control to curb misfeasance and malfeasance in Palm Beach County's guardianship system. The IG's work in the guardianship system promotes a culture of accountability and transparency.

Highlights of Audit Findings

The following highlights are provided of the audits issued by the IG Office during the fiscal year ending September 30, 2025. If you would like to read the entire reports, please visit the IG's website at www.mypalmbeachclerk.com (click on Departments and then on Division of Inspector General).

Miscellaneous Fees Review (report issued September 30, 2025)

A management-requested, limited-scope review was performed to determine whether miscellaneous service charges permitted under Section 28.24, Florida Statute, were properly assessed and collected.

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 the documents or services that may 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.

The 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 processes remain under further 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 contained two observations and eight recommendations. The total potential incremental fees that may be collected could not be determined prior to the issuance of the final report. Subsequent to report issuance, management conducted

an analysis of fees collected that were associated with the document types included in this review. Their analysis determined that these fees collected from October 1, 2024 to December 15, 2024 totaled $101,563 and from October 1, 2025 to December 15, 2025 totaled $116,869. The difference of $15,306 represented a 15% increase. The Division did not verify management's analysis.

Clerk's Office Transition Memorandum (issued September 9, 2025)

A limited-scope review was performed of activities related to the transition of the Clerk of the Circuit Court and Comptroller office of Palm Beach County, Florida ("Clerk's office").

The Honorable Michael A. Caruso was appointed by Governor DeSantis as the Clerk of the Circuit Court and Comptroller, Palm Beach County, Florida, effective August 19, 2025, replacing the Honorable Joseph Abruzzo.

The Clerk's office Finance team obtained the bank and investment account balances using supporting bank and investment statements or available online documentation as of the close of business on August 18, 2025 for the Clerk's office as well as the Board of County Commissioners ("BOCC"). Balances for two accounts were recorded as of July 31, 2025 as the online supporting documentation was not available as of August 18, 2025. Also, the Clerk's office Evidence and Records Management team prepared documentation of the ongoing audit and inventory of the evidence maintained at the Main Courthouse and branch locations. The documentation was provided to the Division of Inspector General for inclusion in the transition summary. Specific testing of bank and investment accounts and evidence inventory was not performed by the Division of Inspector General.

Clerk Caruso acknowledged receipt of possession and control of the unreconciled bank and investment account balances, as reported by Clerk's Finance management to the Division of Inspector General, as of the end of business day August 18, 2025 (or as of July 31, 2025 for two accounts as noted above).

Division of Inspector General

205 North Dixie Highway

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