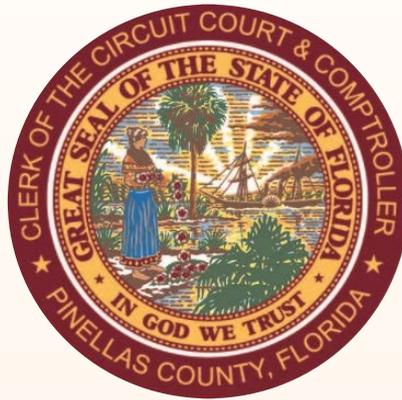


FY 2019-2020 Budget Information Session

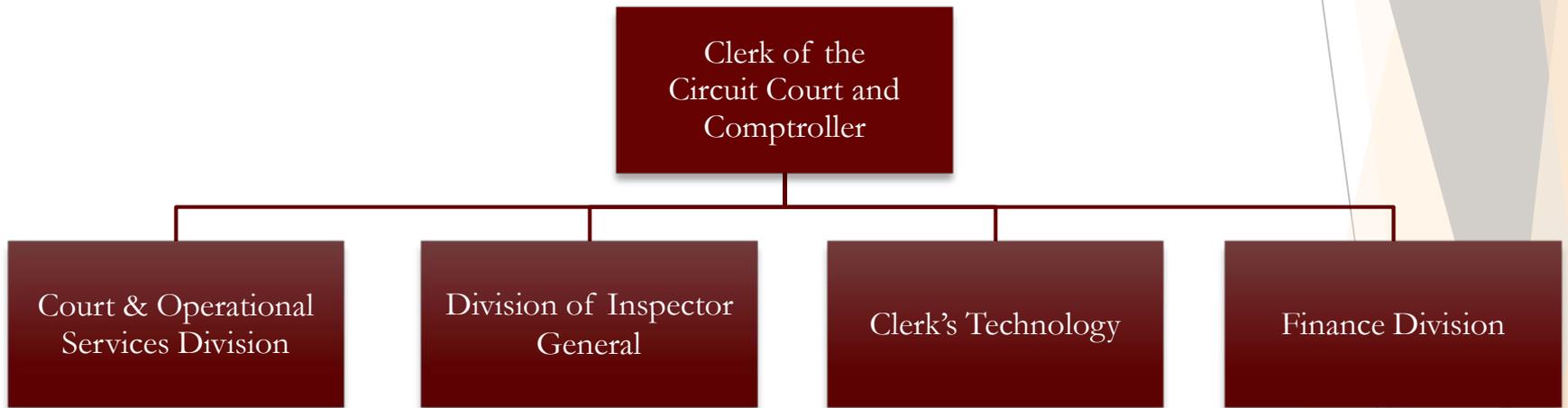


Ken Burke, CPA

Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

May 16, 2019

Clerk of the Circuit Court and Comptroller Organizational Chart



Role of Clerk as Comptroller and Auditor

- Clerk as Chief Financial Officer (CFO) is custodian of county funds and responsible for disbursement of all funds for the Board.
- Clerk is county auditor and the watchdog for county funds, providing a system of checks and balances through the independent pre-audit and post audit function.
- Clerk as CFO is responsible for deposit and investment of all county funds.
- Clerk as CFO is responsible for assuring compliance with sound financial policies and recording and reporting financial transactions in accordance with GAAP and applicable laws and regulations.

Clerk of the Circuit Court and Comptroller Target Reconciliation FY 2019-2020

FY 20 Budget Target	\$13,151,160
FY 20 Budget Request	<u>13,151,160</u>
Target variance	<u><u>\$ 0</u></u>

Role of Clerk as Clerk to Board

- Clerk to the Board attends all meetings of the Board of County Commissioners and other designated county boards
- Produces, records, indexes and distributes the official minutes of these meetings
- Maintains custody of Board of County Commissioners' board meeting minutes
- Maintains legal custody of the official county seal
- Maintains custody of all county resolutions, ordinances and contracts

Article V

- Article V, Revision 7 of the Florida Constitution redefined the responsibilities of both the State and counties for funding of the state court system.
- Chapter 29.008 – *County funding of court-related functions*
 - (1)(a) ’ “Facility” means reasonable and necessary buildings and office space and appurtenant equipment and furnishings, structures, real estate, easements, and related interests in real estate, including, but not limited to, those for the purpose of housing legal materials for use by the general public and personnel, equipment, or functions of the circuit or county courts, public defenders’ offices, state attorneys’ offices, and court-related functions of the office of the clerks of the circuit and county courts and all storage. The term “facility” includes all wiring necessary for court reporting services. The term also includes access to parking for such facilities in connection with such court-related functions that may be available free or from a private provider or a local government for a fee. The office space provided by a county may not be less than the standards for space allotment adopted by the Department of Management Services, except this requirement applies only to facilities that are leased, or on which construction commences, after June 30, 2003. County funding must include physical modifications and improvements to all facilities as are required for compliance with the Americans with Disabilities Act.’

Article V

- The county is mandated to provide:
 - Facilities, including utilities, operations, and maintenance
 - Technology
 - Communications
 - Telephone infrastructure including computer lines, telephone switching equipment, facsimile, wireless communications, cellular, pager, videoconferencing
 - All computer networks systems and equipment, software and hardware, modems, printers, wiring, network connections, maintenance, support staff
 - Courier and subpoena services
 - Auxiliary aids to ensure access to the courts for disabled citizens
 - Other items as specified by Chapter 29.008

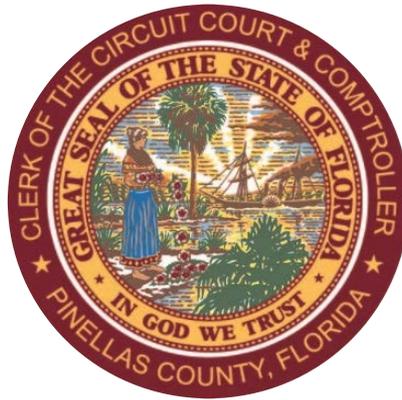
Article V Audit

- The Department of Financial Services (DFS) performs Article V performance and compliance reviews of all Clerks.
- Items that are not specifically allowable court costs as defined by Section 28.35(3)(a), Florida Statutes are not to be paid with court fees.
 - Many, but not all, unallowable costs are the county's responsibility.
- DFS has taken a strict interpretation of County funding obligations in Chapter 29.008, and court costs to be funded from court fees defined in Section 28.35(3)(a), Florida Statutes

Article V Audit Findings

- The Clerk was audited between November 2018 and March 2019 for county fiscal years (CFY) 2016-17 and 2017-18.
- Audit finding related to County funding of court costs:
 - Auditors noted expenditures for maintenance of a copier.
 - DFS has interpreted copiers to be communication devices, and all associated costs as the responsibility of the County.

Committed to Customer Service Excellence



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Pinellas County, Florida