

2024

Leon County Clerk of the Circuit Court

Agreed-Upon Procedures Report

September 30, 2024

PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

AGREED-UPON PROCEDURES REPORT
LEON COUNTY CLERK OF THE CIRCUIT COURT
SEPTEMBER 30, 2024

TABLE OF CONTENTS

Independent Accountant’s Report on Applying Agreed-Upon Procedures	1-2
Appendix A – Detailed Transactions Tested and Results of Testing	3-5
Appendix B – Testing Procedures Performed	6

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Gwen Marshall
Leon County Clerk of the Circuit Court

We have performed the procedures enumerated in Appendix B of this report, which were agreed to by the Leon County Clerk of the Circuit Court (the Clerk), over fee distributions effective July 1, 2024. The Clerk's office is responsible for the subject matter in Appendix B.

The Clerk has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying that the Clerk's receipting system is properly calculating and capturing fees to be charged and retained by the Clerk in compliance with the Florida Court Clerks and Comptrollers (FCCC) Fee Distribution schedule. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

We obtained an understanding of the system-generated allocation of processed fee receipts from the Benchmark receipting system and the subsequent flow through to the Banner accounting system during our inquiries of Clerk staff and walkthroughs of the process. It was noted that a manual journal entry is currently needed to correct certain fees to be retained by the Clerk's office that have not been properly programmed within Benchmark. In many cases, review of this journal entry template was necessary to verify the proper retention of fees by the Clerk's office.

A sample of 54 receipt transactions was selected by the Clerk's office for testing. The sample of receipt transactions was selected from receipts collected by the Clerk's office subsequent to July 1, 2024 (effective date of the most recent FCCC Fee Distribution Schedule). However, 4 of the 54 receipts were selected from the Test module as there were no actual receipts processed for these receipt types for the period July 1, 2024 through the dates of testing. Of the 54 receipt transactions selected, 108 items identified as fees that were to be charged and retained by the Clerk's office were tested for appropriate coding and retention by the Clerk's office. A Transaction Report was generated by the Clerk's office, which indicates the case number, the fee amount charged, the Disbursement Codes, and the general ledger accounts assigned. The fee amount charged by the Clerk's office was verified against the FCCC Fee Distribution Schedule. The general ledger account assigned for each fee being tested was examined to ensure proper coding and retention by the Clerk's office. See Appendix A for a detailed listing of transactions tested.

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Honorable Gwen Marshall
Leon County Clerk of the Circuit Court

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

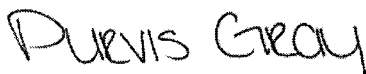
The following exceptions were noted:

1. Of 54 receipts tested comprising 108 total fees, 1 fee was noted to be calculating incorrectly in the test module. This fee was subsequently corrected in the system and is now calculating appropriately in accordance with the FCCC Fee Distribution Schedule.
2. Of 54 receipts tested comprising 108 total fees, 9 fees across 5 different fee types were noted to be calculating in a manner that was not able to be directly traced to any corresponding fee distribution within the FCCC Fee Distribution Schedule. These fee types will require additional investigation to determine appropriate application in compliance with the FCCC Fee Distribution Schedule.

We were engaged by the Clerk to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on whether the fees being charged and retained by the Clerk's office are in compliance with the FCCC Fee Distribution schedule. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Clerk, and is not intended to be, and should not be, used by anyone other than these specified parties.



September 30, 2024
Tallahassee, Florida

**LEON COUNTY CLERK OF CIRCUIT COURT
 AGREED-UPON PROCEDURES
 APPENDIX A - DETAILED TRANSACTIONS TESTED AND RESULTS OF TESTING**

For Fees Effective July 1, 2024, per the Schedule

Attributes Tested:

- A - Amount of Fee Charged agrees to applicable fee amount per the FCCC Fee Distribution Schedule.
- B - Fee was properly journalized to a Clerk Revenue Account.

Legend:

- ✓ - Attribute Satisfied Without Exception
- Ψ - Attribute Not Satisfied - Subsequently Corrected
- X - Attribute Not Satisfied - Requires Further Investigation

Receipt Sample ID	Fee Sample ID	Fee Description	Receipt #	Receipt Type (Actual or Test)	Disbursement Code	GL Account	Clerk Fee Amount	Attributes Tested	
								A	B
1	1	PAGA CP-Petition for Appointment of G	1796180	Actual	PROBATEFILING	104-348710	30.00	✓	✓
1	2	PAGA CP-Petition for Appointment of G	1796180	Actual	PROBATEFILING	104-348710	250.00	✓	✓
2	3	CFF-Felony Violations Fine	1694025	Test	Felony	102-000230-351800-000	215.10	✓	✓
2	4	CFF-Felony Violations Fine	1694025	Test	FINECL	615-206240	1,935.90	✓	✓
3	5	MMF-Misdemeanor Fine	1694026	Test	MISD	102-000275-351800-000	80.00	✓	✓
3	6	MMF-Misdemeanor Fine	1694026	Test	FINEC	615-206140-000	720.00	✓	✓
4	7	ICCF-Indirect Criminal Contempt - Circ	1694023	Test	FELONY	102-000230-351800	300.00	✓	✓
4	8	ICCF-Indirect Criminal Contempt - Circ	1694023	Test	FINECL	615-206240	2,700.00	✓	✓
5	9	MUDAVIDCC - MIS-USE OF DAVID INFORMATION	1694024	Test	CFINE	102-000270-351800-000	100.00	Ψ	✓
6	10	LDTN_SC-COMPLAINT FILED	1796073	Actual	CFEE SC	615-206410	170.00	✓	✓
6	11	CCSCSUIS-COUNTY CIVIL SUMMONS ISSUED	1796073	Actual	COUNTY CIVIL	104-348320	10.00	✓	✓
7	12	MCC-MOVING VIOLATION COURT COSTS	1767747	Actual	CLERKTRCC	104-348530	30.00	✓	✓
7	13	NMCC-NON-MOVING VIOLATION COURT COST	1767747	Actual	CLERKTRCC	104-348531	16.00	✓	✓
7	14	SBF-SEAT BELT LAW	1767747	Actual	CFINE	102-000270-351800	3.00	✓	✓
7	15	MCC-MOVING VIOLATION COURT COSTS	1767747	Actual	CLERKTRCC	104-348530	30.00	✓	✓
7	16	MF-MOVING VIOLATION FINE	1767747	Actual	CFINE	102-000270-351800	6.00	✓	✓
8	17	CTCC-CRIMINAL TRAFFIC COURT COSTS	1802064	Actual	CFINE	102-000270-351800	18.20	✓	✓
8	18	CTCC-CRIMINAL TRAFFIC COURT COSTS	1802064	Actual	CLFINE	615-206540	163.80	✓	✓
9	19	NMCC-NON-MOVING VIOLATION COURT COST	1793896	Actual	LGJTFCLFEE	615-206530	7.50	✓	✓
9	20	NMCC-NON-MOVING VIOLATION COURT COST	1793896	Actual	LGTFCF	615-208825	2.50	✓	✓
10	21	DRCOMP_DR-PETITION FOR DISSOLUTION OF	1796784	Actual	CIRCIVFILING	104-348410	195.00	✓	✓
10	22	DRCOMP_DR-PETITION FOR DISSOLUTION OF	1796784	Actual	CIRCUITCIVIL	104-348420	37.50	✓	✓
11	23	FSND-FAILED TO ATTEND SCHOOL	1802470	Actual	CSF	615-206520	15.00	✓	✓
11	24	FSND-FAILED TO ATTEND SCHOOL	1802470	Actual	LGTFCF	615-208825	3.00	✓	✓
12	25	CCSCSUIS-COUNTY CIVIL SUMMONS ISSUED	1790869	Actual	COUNTY CIVIL	104-348320	10.00	✓	✓
13	26	MCC-MOVING VIOLATION COURT COSTS	1795340	Actual	TRAFFIC	119-348520	6.25	✓	✓
13	27	MCC-MOVING VIOLATION COURT COSTS	1795340	Actual	TRAFFIC	104-348520	6.25	✓	✓
13	28	MCC-MOVING VIOLATION COURT COSTS	1795340	Actual	CLERKTRCC	104-348530	30.00	✓	✓
13	29	MOVSPD-FINE - UNLAWFUL SPEED VIOLATION	1795340	Actual	CFINE	102-000270-351800	10.00	✓	✓
14	30	MCC-MOVING VIOLATION COURT COSTS	1792888	Actual	TRAFFIC	119-348520	6.25	✓	✓
14	31	MF-MOVING VIOLATION FINE	1792888	Actual	CFINE	102-000270-351800	6.00	✓	✓
14	32	MF-MOVING VIOLATION FINE	1792888	Actual	TRAFFIC	104-348520	6.25	✓	✓
14	33	MF-MOVING VIOLATION FINE	1792888	Actual	CLERKTRCC	104-348530	30.00	✓	✓
15	34	MMF-MISDEMEANOR FINE	1793823	Actual	MISD	102-000275-351800	16.20	✓	✓
16	35	MMCCA-MISDEMEANOR COURT COSTS	1802586	Actual	CCPTF	104-351100	20.00	X	X
17	36	MTFC2-COMPLAINT TO FORCE CLOSURE VALUED	1793935	Actual	CIRCIVFILING	104-348410	545.00	✓	✓
17	37	LIS-NOTICE OF LIS PENDENS	1793935	Actual	RECF_CA	003-000235-341100	5.00	✓	✓
17	38	CASUIS-CIRCUIT CIVIL SUMMONS ISSUED	1793935	Actual	CIRCIVCLKFE	104-348420	10.00	✓	✓
17	39	LISP-NOTICE OF LIS PENDENS	1793935	Actual	RECF_CA	003-000235-341100	4.00	✓	✓
18	40	NMCC-NON-MOVING VIOLATION COURT COST	1801255	Actual	TRAFFIC	119-348520	6.25	✓	✓
18	41	NMCC-NON-MOVING VIOLATION COURT COST	1801255	Actual	TRAFFIC	104-348520	6.25	✓	✓
18	42	NMCC-NON-MOVING VIOLATION COURT COST	1801255	Actual	CLERKTRCC	104-348530	16.00	✓	✓
18	43	NMF-NON MOVING FINE	1801255	Actual	CFINE	102-000270-351800	3.00	✓	✓
19	44	OS_DR-OATH, ADMINISTERING, ATTESTING	1792214	Actual	CSF_DR	615-206420	3.00	✓	✓
19	45	OS_DR-OATH, ADMINISTERING, ATTESTING	1792214	Actual	DOR28_24	615-208808	0.50	✓	✓

**LEON COUNTY CLERK OF CIRCUIT COURT
 AGREED-UPON PROCEDURES
 APPENDIX A - DETAILED TRANSACTIONS TESTED AND RESULTS OF TESTING**

For Fees Effective July 1, 2024, per the Schedule

Attributes Tested:

- A - Amount of Fee Charged agrees to applicable fee amount per the FCCC Fee Distribution Schedule.
- B - Fee was properly journalized to a Clerk Revenue Account.

Legend:

- ✓ - Attribute Satisfied Without Exception
- Ψ - Attribute Not Satisfied - Subsequently Corrected
- X - Attribute Not Satisfied - Requires Further Investigation

Receipt Sample ID	Fee Sample ID	Fee Description	Receipt #	Receipt Type		GL Account	Clerk Fee Amount	Attributes Tested	
				(Actual or Test)	Disbursement Code			A	B
20	46	NMCC-NON-MOVING VIOLATION COURT COST	1794143	Actual	TRAFFIC	119-348520	6.25	✓	✓
20	47	NMCC-NON-MOVING VIOLATION COURT COST	1794143	Actual	TRAFFIC	104-348520	6.25	✓	✓
20	48	NMCC-NON-MOVING VIOLATION COURT COST	1794143	Actual	CLERKTRCC	104-348530	16.00	✓	✓
20	49	NMF-NON MOVING FINE	1794143	Actual	CFINE	102-000270-351800	3.00	✓	✓
21	50	MCC-MOVING VIOLATION COURT COSTS	1795915	Actual	TRAFFIC	119-348520	6.25	✓	✓
21	51	MCC-MOVING VIOLATION COURT COSTS	1795915	Actual	TRAFFIC	104-348520	6.25	✓	✓
21	52	MCC-MOVING VIOLATION COURT COSTS	1795915	Actual	CLERKTRCC	104-348530	30.00	✓	✓
22	53	ROFEE_CA-REOPENED CASE FEE	1793700	Actual	CFEE_CA	615-206410	50.00	✓	✓
23	54	NMCC-NON-MOVING VIOLATION COURT COST	1795914	Actual	TRAFFIC	119-348520	6.25	✓	✓
23	55	NMCC-NON-MOVING VIOLATION COURT COST	1795914	Actual	TRAFFIC	104-348520	6.25	✓	✓
23	56	NMCC-NON-MOVING VIOLATION COURT COST	1795914	Actual	CLERKTRCC	104-348530	16.00	✓	✓
23	57	SBF-SEAT BELT LAW	1795914	Actual	CFINE	102-000270-351800	3.00	✓	✓
24	58	MMCCA-MISDEMEANOR COURT COSTS	1793824	Actual	CCPTF	104-351100	20.00	X	X
25	59	PPLF-PARTIAL PAYMENT LATE FEE	1795719	Actual	CCTR	615-206120	10.00	X	X
25	60	PPLF-PARTIAL PAYMENT LATE FEE	1795719	Actual	CCTR	615-206120	4.00	X	X
26	61	NMF-MISDEMEANOR FINE	1795581	Actual	MISD	102-000275-351800	16.20	✓	✓
26	62	NMF-MISDEMEANOR FINE	1795581	Actual	FINEC	615-206140	145.80	✓	✓
26	63	CFCCA-CIRCUIT CRIMINAL COURT COSTS	1795581	Actual	CFF	104-351100	50.00	X	X
26	64	CFCCA-CIRCUIT CRIMINAL COURT COSTS	1795581	Actual	LOCALGOVTF	615-206230	200.00	✓	✓
27	65	LAF-LEON COUNTY ANIMAL CONTROL FINE	1801392	Actual	CFINE	102-000270-351800	45.00	✓	✓
28	66	CTCCA-CRIMINAL TRAFFIC VIOLATIONS	1791442	Actual	CCPTF	104-351100	20.00	X	X
28	67	MMCCA-MISDEMEANOR COURT COSTS	1791442	Actual	CCPTF	104-351100	20.00	X	X
29	68	MWRG_SC-MOTION FOR WRIT OF GARNISHMENT	1792049	Actual	CFEEG_SC	615-206310	75.00	✓	✓
30	69	ADPS_DR-PETITION FOR ADOPTION	1794468	Actual	APP_DR	615-206410	195.00	✓	✓
31	70	CO4_DR-FORMS COPIES	1794825	Actual	CSF_DR	615-206420	0.30	✓	✓
31	71	CERT1_DRCERTIFYING COPIES IN PUBLIC	1794825	Actual	CSF_DR	615-206420	1.50	✓	✓
32	72	LAF-LEON COUNTY ANIMAL CONTROL FINE	1797899	Actual	CFINE	102-000270-351800	5.00	✓	✓
32	73	RECT-RECORDING FEES	1797899	Actual	CMTF_TR	119-000270-341100	1.00	✓	✓
32	74	RECT-RECORDING FEES	1797899	Actual	CMTF_TR	119-000270-341100	1.11	X	X
32	75	RECT-RECORDING FEES	1797899	Actual	CMTF_TR	003-000270-341100	5.00	✓	✓
32	76	RECT-RECORDING FEES	1797899	Actual	RECF_TR	003-000270-341100	8.89	X	X
32	77	RECT-RECORDING FEES	1797899	Actual	RFAT	103-000270-341150	1.90	✓	✓
33	78	CFF-FELONY VIOLATIONS FINE	1801079	Actual	FELONY	102-000230-351800	52.50	✓	✓
34	79	MOVSPD-FINE - UNLAWFUL SPEED VIOLATION	1797588	Actual	CFINE	102-000270-351800	15.00	✓	✓
34	80	MCC-MOVING VIOLATION COURT COSTS	1797588	Actual	TRAFFIC	119-348520	6.25	✓	✓
34	81	MCC-MOVING VIOLATION COURT COSTS	1797588	Actual	TRAFFIC	104-348520	6.25	✓	✓
34	82	MCC-MOVING VIOLATION COURT COSTS	1797588	Actual	CLERKTRCC	104-348530	30.00	✓	✓
35	83	CFF-FELONY VIOLATIONS FINE	1800754	Actual	FELONY	102-000230-351800	52.50	✓	✓
35	84	CFF-FELONY VIOLATIONS FINE	1800754	Actual	FINECL	615-206240	472.50	✓	✓
36	85	CCSCSUIS-COUNTY CIVIL SUMMONS ISSUED	1798358	Actual	COUNTYCIVIL	104-348320	10.00	✓	✓
37	86	COMP_CA-COMPLAINT	1793652	Actual	APP_CA	615-206410	190.00	✓	✓
37	87	COMP_CA-COMPLAINT	1793652	Actual	CFCA	615-208885	5.00	✓	✓
38	88	CCSCSUIS-COUNTY CIVIL SUMMONS ISSUED	1795885	Actual	COUNTYCIVIL	104-348320	10.00	✓	✓
39	89	CTCCA-CRIMINAL TRAFFIC VIOLATIONS	1793240	Actual	CCPTF	104-351100	20.00	✓	✓
40	90	CERT1_CP-CERTIFYING COPIES IN PUBLIC RECORD	1790107	Actual	CSF_CP	615-206720-000	37.50	✓	✓

**LEON COUNTY CLERK OF CIRCUIT COURT
 AGREED-UPON PROCEDURES
 APPENDIX A - DETAILED TRANSACTIONS TESTED AND RESULTS OF TESTING**

For Fees Effective July 1, 2024, per the Schedule

Attributes Tested:

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Legend:

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- ψ - Attribute Not Satisfied - Subsequently Corrected
- X - Attribute Not Satisfied - Requires Further Investigation

Receipt		Fee	Receipt Type				Clerk Fee	Attributes Tested	
Sample ID	Sample ID	Fee Description	Receipt #	(Actual or Test)	Disbursement Code	GL Account	Amount	A	B
41	91	ECERTCP-ECERTIFICATION PROBATE	1791742	Actual	CSF_CP	615-206720-000	2.50	✓	✓
42	92	TACC-CITY OF TALLAHASSEE ORDINANCE	1792679	Actual	CIFFR	615-208180-000	10.00	✓	✓
43	93	REPL3_SC-COMPLAINT FOR REPLEVIN	1792864	Actual	DORGR-SC	615-208564-000	50.00	✓	✓
44	94	WRCE_CA-WRIT OF CERTIORARI	1799043	Actual	CFECA	615-208885-000	5.00	✓	✓
45	95	PDA-PUBLIC DEFENDER APPLICATION FEES	1797219	Actual	ICDTFCF	615-206120-000	0.80	✓	✓
45	96	INT-INTEREST ON CIVIL JUDGEMENT	1797219	Actual	CKFINE	615-206540-000	200.45	✓	✓
45	97	MMCCA-MISDEMEANOR COURT COSTS - ADJU	1797219	Actual	CCMTF	615-206120-000	1.00	✓	✓
45	98	MMCCA-MISDEMEANOR COURT COSTS - ADJU	1797219	Actual	LGCJMTF	615-206130-000	50.00	✓	✓
46	99	PW_CJ-WRITING PAPER, OTHER THAN SPECIFIED	1793256	Actual	CSF_CJ	206220	6.00	✓	✓
47	100	ATDC_CA-NOTICE OF APPEAL TO DISTRICT	1801715	Actual	APP_CA	615-206410-000	80.00	✓	✓
48	101	MTFC3-COMPLAINT FOR MORTGAGE FORCLOSURE	1797154	Actual	RPCFF	615-206410-000	195.00	✓	✓
49	102	THPC-THIRD PARTY COMPLAINT	1791814	Actual	CFEE_CA	615-206410	395.00	✓	✓
50	103	LDTN_SC-COMPLAINT FILED	1803305	Actual	CFEE_SC	615-206140-000	170.00	✓	✓
51	104	MOVSPD-FINE-UNLAWFUL SPEED VIOLATIONS	170979	Actual	CLFINE	615-206540	4.06	✓	✓
51	105	MF-MOVING VIOLATION FINE	170979	Actual	CLFINE	615-206540-000	2.21	✓	✓
52	106	PSM_CP-PETITION TO APPROVE SETTLEMENTS	1794911	Actual	CFEE_CP	615-206710-000	100.00	✓	✓
53	107	AFRG3_CP-ANNUAL FINANCIAL RETURN OF...	1796189	Actual	CSF_CP	615-206720-000	150.00	✓	✓
54	108	AFRG4_CP-ANNUAL FINANCIAL RETURN OF ...	1794610	Actual	CSF_CP	615-206720-000	225.00	✓	✓

**LEON COUNTY CLERK OF CIRCUIT COURT
AGREED-UPON PROCEDURES
APPENDIX B – TESTING PROCEDURES PERFORMED**

TESTING PROCEDURES PERFORMED (AGREED-UPON PROCEDURES)

1. Obtain an understanding of the system-generated allocation of processed fee receipts through inquiry of staff and walkthrough of transactions.
2. Obtain from the Leon County Clerk of the Circuit Court (the Clerk) a listing of fees to be detail tested through inspection of in-system coded distribution parameters, to include:
 - a. Highest revenue-generating fees.
 - b. Fees where allocations have been changed within a client-specified period.
 - c. Other fees of concern, as defined by the Clerk.
 - d. Random sample of remaining fees, if requested by the Clerk.
 - Total number of items to be tested to be determined based on number of fees specifically identified by the Clerk, nature of supporting documents, and available time budget.
3. Obtain system allocation benchmark/distribution detail screenshot for each identified fee and compare to Florida Court Clerks and Comptrollers (FCCC) Fee Distribution Schedule to determine appropriate retention of fees by the Clerk.
4. Select a random sample of 1 receipt for each type of identified fee and compare allocation per detail receipt to FCCC Fee Distribution Schedule to determine appropriate system application of allocation benchmark parameters within system to amounts receipted, and ensure appropriate amount retained by the Clerk based on fee type.

PURVIS GRAY

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