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**From:** John Dew [JohnDew@flccoc.org]  
**Sent:** Tuesday, June 01, 2010 4:23 PM  
**To:** jlac  
**Cc:** Executive Council 08-10 (execcouncil@flccoc.org); CCOCStaff; Joe Boyd  
**Subject:** Six Month Follow-up to OAG Report 2010-024  
**Attachments:** Legislative Auditing Committee Follow-up Request.pdf; OAG Report for 07-08 issued 10-8-09 CCOC Response.pdf

Ms. DuBose,

I enjoyed talking with you on the phone this afternoon. As discussed, this office received the attached letter from your office today asking for a status report on the implementation of plans to work on the previous findings of the Auditor General recommendations found in Report 2010-024.

Attached are the responses to the OAG recommendations from our office that was incorporated in the report released in October of last year. Most of the issues brought forward as recommendations were resolved or in the process of being resolved by the time the OAG released their report.

The OAG Report had 5 recommendations. Here is an update on how the CCOC continues to improve our efforts to address recommendations.

**Finding 1:** "To monitor remittances to the Trust Fund effectively, CCOC should consider continuing the use of monthly tracking reports for court-related revenues collected by clerks and remittances to DOR in the development of the new procedures to be followed by clerks. In doing so, CCOC should also compare the remittance amounts reported by clerks to DOR receipts records to ensure that clerks are timely and accurately recording remittances and remitting amounts due to the Trust Fund."

**STATUS.** The CCOC has continued to use monthly reports and actually collect more data from Clerks on these reports. The CCOC office reconciles information sent to our office from Clerks on their monthly revenues and expenditures and then reconciles that information with the Department of Revenue to assure the reports we receive match the dollars sent to DOR. Where differences are noted CCOC staff work with the Clerk and DOR to resolve the discrepancy. This is an ongoing process.

**Finding 2:** "CCOC should, in the development of the new budget process, use the knowledge gained in reviewing previous court-related budgets and actual results (beginning in the 2003-04 fiscal year) to the extent possible".

**STATUS.** The CCOC Finance and Budget Committee members used historical information from each Clerk's budget to help them understand and put into perspective each Clerk's 10/11 budget request. This included an understanding of the Clerk's previous budgets, their expenditures, number of historical cases, projected cases, dollars provided from other sources, and factors that drive their budgets. Clerks and/or their staff then answered questions from the Committee members in a hearing format so the Committee could better put the budget request in perspective. The Committee then made recommendations to the Executive Council on how much a Clerk should receive in their budget request.

**Finding 3:** "CCOC should, in the development of performance measures and standards to be used in future years, use the knowledge gained in developing the previous measures and standards (beginning in the 2003-04 fiscal year) to the extent possible. CCOC should also take steps to ensure all required data is reported, and reported accurately, by clerks. When CCOC notes deficiencies in data not reported or as reported by clerks, CCOC should take actions required by law."

**STATUS.** The CCOC Performance and Improvement Committee annually review current performance measures and standards to determine what changes should be made. CCOC staff review performance reports quarterly from Clerks to help ensure all data is reported and is reported accurately. Where discrepancies are found staff contact the Clerk's office to determine the reasons why. This is an ongoing process.

**Finding 4:** "When applicable, CCOC should comply with the requirements of Section 287.057, Florida Statutes."

STATUS. The CCOC has followed the requirements of s. 287.057, F.S. when purchasing commodities or seeking contractual services.

Finding 5: "CCOC purchasing cards should be used for CCOC authorized purchases only as required by the credit card policy adopted by the Executive Council. Also any subsequent credit cards obtained by CCOC should have prior approval of the Executive Council."

STATUS. The CCOC office is following both the CCOC policy concerning the use of credit cards as well as the credit card policy of the Justice Administration Committee. No subsequent credit cards have been obtained since the release of the OAG Report in October 2009.

Thanks,

John Dew  
CCOC Executive Director