

In Response to Commissioner Fiala's Question "Who's Auditing Brock?"**

By Dwight E. Brock, Clerk of the Circuit Court of Collier County

The Florida Constitution and Florida Statutes make it clear that the Clerk is accountant, auditor and custodian of all county funds, as well as keeper of all court and public records.

The Clerk's audit authority is derived from the Florida Constitution and Statutes and its accounting practices are subjected to the rules and regulations set forth by the State Auditor General.

But, who audits the auditor?

The Clerk of the Circuit Court may be one of the most audited agencies within any local, state or federal government organization. I believe the reason so much oversight is visited upon the Clerk's office is due to its organizational complexity, multiple and varied fiscal responsibilities and independent nature.

The Clerk's Finance and Accounting staff publishes a Comprehensive Annual Financial Report (CAFR) each year on behalf of Collier County. For 25 consecutive years, the Clerk has received *A Certificate of Achievement for Excellence in Financial Reporting* from the Government Finance Officers Association (GFOA), a non-profit professional association which serves 17,500 government finance professionals.

The Clerk also supports a long list of the state government departments, agencies and functions in the performance of its duties.

Below is a partial list of both county and state agencies that regularly audit the Clerk to ensure laws are being followed and generally accepted accounting principles are used to ensure public funds are collected, distributed, reported and safeguarded as intended.

1. Florida Clerk of Courts Operations Corporation (FLCCOC) (F.S. §28.35)
2. Chief Financial Officer / Department of Financial Services (budget review and processes per F.S. §28.35 & F.S. §218.32 & F.S. §29.0085)
3. OPPAGA (Office of Program Policy Analysis and Government Accountability)
4. Auditor General of the State of Florida (multiple audits for multiple state agencies)
5. Office State Courts Administrator (SRS audits)
6. Board of County Commissioners contracted Annual External Auditor (annual financial audit per F.S. §218.39)
7. Clerk & Comptroller Internal Auditor (performance and financial audits)
8. FACC (Florida Association of Court Clerks, Title IV-D services)
9. Department of Revenue (DOR) of the State of Florida
10. Department of Children and Families (DCF), (child support services audits)
11. Audits of grant funds administered by the county for various state and federal agencies
12. Florida Department of Law Enforcement

As the auditor for Collier County, I have a true appreciation and respect for the value that an organization can gain from participating in the audit process. I welcome objective reviews and audit findings from audit professionals from outside of our organization who provide feedback and suggestions on ways to improve our business practices.

If there are things being done that aren't right or could be done better, I want to know about it. It is our obligation as public servants to continually improve our operations to protect taxpayer money and deliver services to the citizens of Collier County. Any feedback to that end is always welcome.

If you would like to learn more about the Clerk's Finance, Internal Audit or Accounting Departments, visit www.CollierClerk.com and click on the tab "Clerk to the Board"

December 5, 2011

***NDN, 12/4/11 "Judge Breaks long dry spell, allows clerk to audit funds" by Aisling Swift*
<http://www.naplesnews.com/news/2011/dec/04/brock-collier-commission-audit-county-accounts-sue/>