



JUAN FERNANDEZ-BARQUIN  
CLERK OF THE COURT AND COMPTROLLER  
OF MIAMI-DADE COUNTY

## Audit Management Division



### **Final Audit Report FY 2026 Risk Assessment and Audit Plan**

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October 9, 2025



**Audit Management Division**

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October 9, 2025

The Honorable Juan Fernandez-Barquin, Esq.  
Clerk of the Court and Comptroller of Miami-Dade County

We performed an annual risk assessment and prepared the corresponding annual audit plan for the Clerk of the Court and Comptroller of Miami-Dade County (COCC) for the period October 1, 2025 to September 30, 2026, in accordance with the Fiscal Year (FY) 2025 *Clerk of the Court and Comptroller of Miami-Dade Audit Management Division Annual Audit Plan* and Administrative Order, *Internal Audit Functions*, effective July 1, 2025 (AO-2025-IAF), which governs internal audit functions.

A summary of the results is presented in this Final Audit Report.

We appreciate the courtesies and assistance extended to auditors throughout the audit.

Respectfully submitted,

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## **EXECUTIVE SUMMARY**

The Audit Management Division (Audit Management) of the COCC conducted an annual risk assessment and subsequently developed the FY 2026 *COCC Audit Management Division Annual Audit Plan* (FY 2026 Annual Audit Plan), which took effect on October 1, 2025. The annual risk assessment process provides appropriate risk mitigation approaches to determine future risk-based audits or initiatives that will benefit the COCC threefold: first, by increasing management's knowledge of significant activities and current operational risks or inefficiencies related to operations, compliance, and financial reporting; second, by presenting annual financial statistics; and third, by providing key insights for efficient and effective management focusing on reducing and/or preventing fraud, waste, or abuse within the COCC.

Auditors submitted an *Annual Risk Assessment Survey* to each COCC Department or Division (self-assessment input) to ascertain their current operational environment and overall implementation of key internal controls. Auditors evaluated responses to the Surveys, conducted an analysis of mission-critical functions, summarized annual collections by Department or Division, and reviewed certain other financial metrics.

For FY 2026, an assessment of the aforementioned factors resulted in the following overall COCC risk ratings: six Departments or Divisions rated as high risk, six Departments or Divisions rated as moderate risk, and five Departments or Divisions received a low risk classification. During FY 2024, the COCC collected almost \$1 billion, with the County Recorder, Civil Court, and Clerk Finance Department collecting over \$100 million each. Specifically, within District Courts Operations, North Dade, Coral Gables, and South Dade District Courts collected the highest dollar amounts, with South Dade processing the largest amount in non-collections transactions (i.e. exempt or indigent status tender transactions).

In FY 2026, the COCC will manage an annual budget of \$65.3 million. Audit Management developed this FY 2026 Annual Audit Plan to adequately address these combined factors and position its auditors to remain independent, objective, and trusted advisors to COCC management.



## **PURPOSE AND SCOPE**

An annual risk assessment was performed for the COCC for the period October 1, 2025 to September 30, 2026, pursuant to AO-2025-IAF and the current *Audit Management Policy and Procedures Manual*.

The primary audit objectives were to: 1) determine the COCC Departments or Divisions to be surveyed during the annual risk assessment process; 2) develop and conduct the FY 2026 *Annual Risk Assessment Survey*, ensuring responses are properly received; 3) prepare the annual risk assessment, including summarizing Survey responses, evaluation of responses and assessment of high, moderate, or low risk for each Department or Division, compilation and data analytics of financial metrics by Department or Division, research and evaluation of supplementary information such as prior audit reports issued and other reports issued by local law enforcement agencies or news outlets relating to the COCC, and any other monitoring issues based on communication with COCC departmental and executive management and auditor knowledge of the COCC and Miami-Dade County's (County) general business environment, culminating in an overall assessment of high, moderate, or low risk for each COCC Department or Division; 4) assemble a high-level overview of the COCC's annual collections and certain other data available and pertinent to present a financial state of the Clerk's office; and 5) develop the FY 2026 Annual Audit Plan to provide targeted coverage over the COCC's high impact areas and functions.

Specifically, financial data was aggregated and analyzed for certain Departments or Divisions for the fiscal period from October 1, 2023 to September 30, 2024 (*Note: FY 2025 financial information has not yet been certified by external audit and thus, cannot be utilized in this Final Audit Report*). Moreover, auditors presented budgetary information for FYs 2024 through 2026.



## **BACKGROUND**

The COCC manages the largest and highest volume of court filings and official records in the State of Florida and is the fourth largest judicial circuit in America. The COCC serves the 2.7 million citizens of Miami-Dade County and supports the operations of the 11th Judicial Circuit and County Courts in addition to providing professional services to the public, the judiciary, the legal community, and the Miami-Dade County Commission.

In carrying out its duties and responsibilities, the COCC has 22 separately identified Departments and six District Courts. Each COCC Department has its own structure which may include Divisions, Sections, or Units operating with their own set of core responsibilities, which may include authority provided by Florida Statute and/or other legislative mandate or authoritative guidance, distinct policies and procedures, and information systems used to support operations. Some Departments provide services to the public, external customers, internal organizational stakeholders, or a combination of these.

In order to provide an appropriate risk mitigation approach that addresses the COCC offices, locations, and employees located throughout the County, Audit Management conducts an annual risk assessment process that enables internal auditors to target areas/processes of highest risk or opportunity for improvement. AO-2025-IAF prescribes that Audit Management is authorized to assist COCC management in assessing risks and evaluating the controls designed to address those risks by conducting various internal audits. During the annual risk assessment, Audit Management facilitates internal communication by encouraging members of senior management to request audits if there is a perceived risk, error, irregularity, or fraud. Based on current auditing procedures, Audit Management prepares the *COCC Audit Management Division Annual Audit Plan* for each fiscal year following the annual risk assessment process and maintains an open dialogue with management throughout the year as it relates to requesting specific audits or reviews.

The *Audit Management Policy and Procedures Manual* offers further clarification of the annual risk assessment process, noting that various factors (discussed in detail in the [Summary Results](#) section of this Final Audit Report) shape the development of the *COCC Audit Management Division Annual Audit Plan*. The *COCC Audit Management Division Annual Audit Plan* includes, but is not limited to, annual required audits, risk-based audits, special requests, and Audit Management initiatives, and is subject to modification throughout the fiscal year. This allows Audit Management the flexibility to pivot throughout the fiscal year as needed based on identified risks, inefficiencies, opportunities, or challenges affecting operations.



## **SUMMARY RESULTS**

Audit Management conducted an annual risk assessment constituting two major areas:

1. FY 2026 *Annual Risk Assessment Survey* (Survey)
2. The FY 2026 annual risk assessment

The FY 2026 annual risk assessment process produced a comprehensive risk rating of 17 surveyed COCC Departments or Divisions (inclusive of six District Courts), listed in order from higher to lower risk levels as follows: (*Note: Within each high, moderate, or low risk classification, Departments or Divisions are presented in alphabetical order.*)

### **High Risk Classification:**

1. Civil Court Department
2. Clerk of the Board and Procurement Department
3. County Recorder Department
4. Legal and Jury Operations Department
5. Records Management Department
6. Traffic and Misdemeanor Court Department

### **Moderate Risk Classification:**

7. Central Depository Department
8. Clerk Finance Department - Accounting Division
9. District Courts Operations
10. Human Resources Department
11. Juvenile Court Department
12. Technical Services Department

### **Low Risk Classification:**

13. Criminal Court Department
14. Family Court Department
15. Parking Operations Department
16. Strategic Management and Budget Department
17. Value Adjustment Board/Code Enforcement

These results are consistent with the prior year's annual risk assessment, which found six areas (five Departments and one Unit) of high risk, nine areas rated at a moderate risk level, and eight areas of low risk, due to one or more of the following factors: high annual collections, operational risks related to a lack of clear policies and procedures and management enforcement of these procedures, high number of





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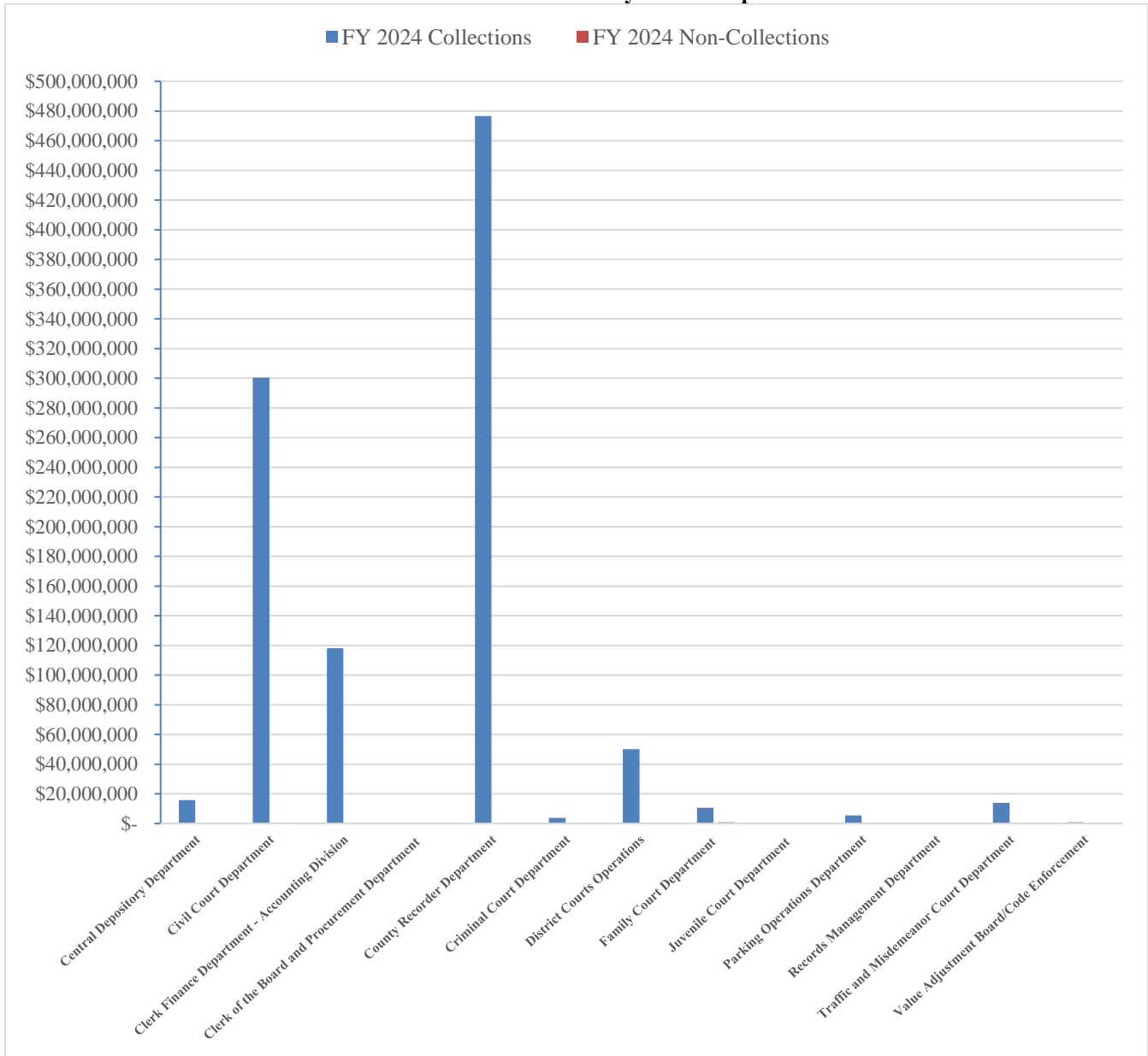
public records requests outstanding, and high risk Survey responses.

To yield an adequate and reliable annual risk assessment of COCC Departments or Divisions, and to provide management with a high-level financial picture of the state of the Clerk's office at the commencement of FY 2026, auditors considered various financial aspects. Whereas FY 2025 audited financial statements were not yet available for the COCC during the development of this Final Audit Report, auditors examined FY 2024 financials. Auditors noted that FY 2024 garnered approximately \$1 billion in total collections and approximately \$1.6 million in non-collections resulting from exempt or indigent status tender transactions. Table I presents FY 2024 gross annual collections and non-collections for 13 of the 17 Departments or Divisions surveyed. Due to the significant differences in annual collections between COCC Departments/Divisions, Table II highlights Departments or Divisions with less than \$20 million in FY 2024 collections. The Human Resources, Legal and Jury Operations, Strategic Management and Budget, and Technical Services Departments do not have annual collections to consider.





**Table I**  
**FY 2024 Collections and Non-Collections by COCC Department or Division**

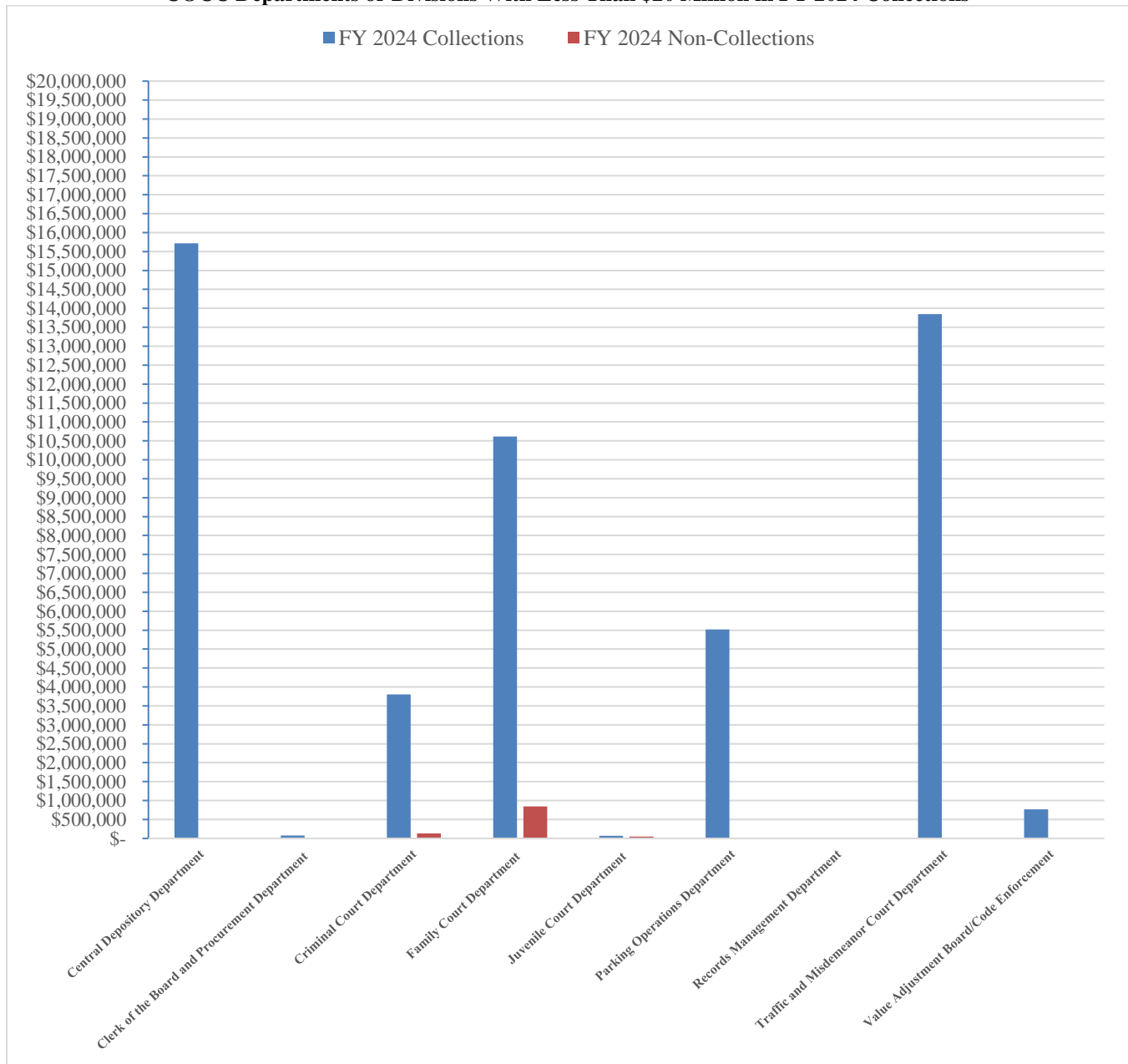


Source: Searer Business Technology (SBT) (the COCC accounting system) and the Clerk's Financial System (CFS) Location Tender Summary Reports



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**Table II**  
**COCC Departments or Divisions With Less Than \$20 Million in FY 2024 Collections**



Source: SBT and CFS Location Tender Summary Reports

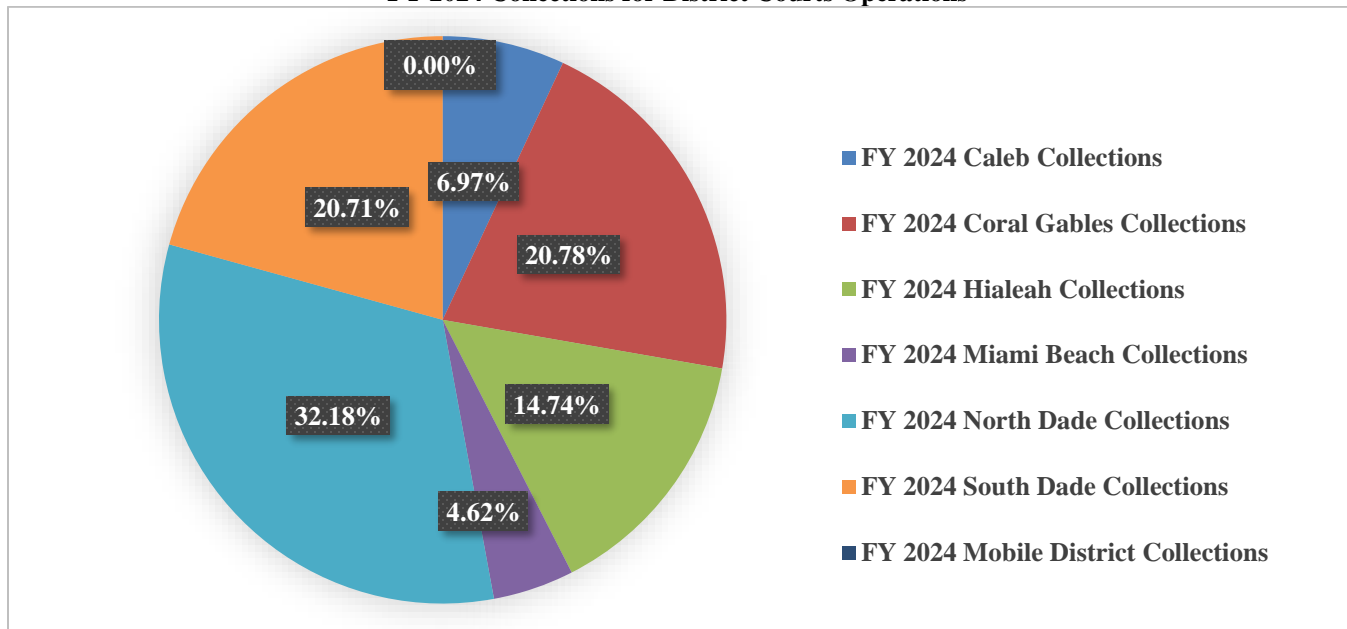
With respect to District Courts Operations, the North Dade, Coral Gables, and South Dade District Courts



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accounted for most of the Department's collections in FY 2024, \$16.1 million, \$10.4 million, and \$10.4 million, respectively – totaling approximately 75%, as reflected in Table III.

**Table III**  
**FY 2024 Collections for District Courts Operations**



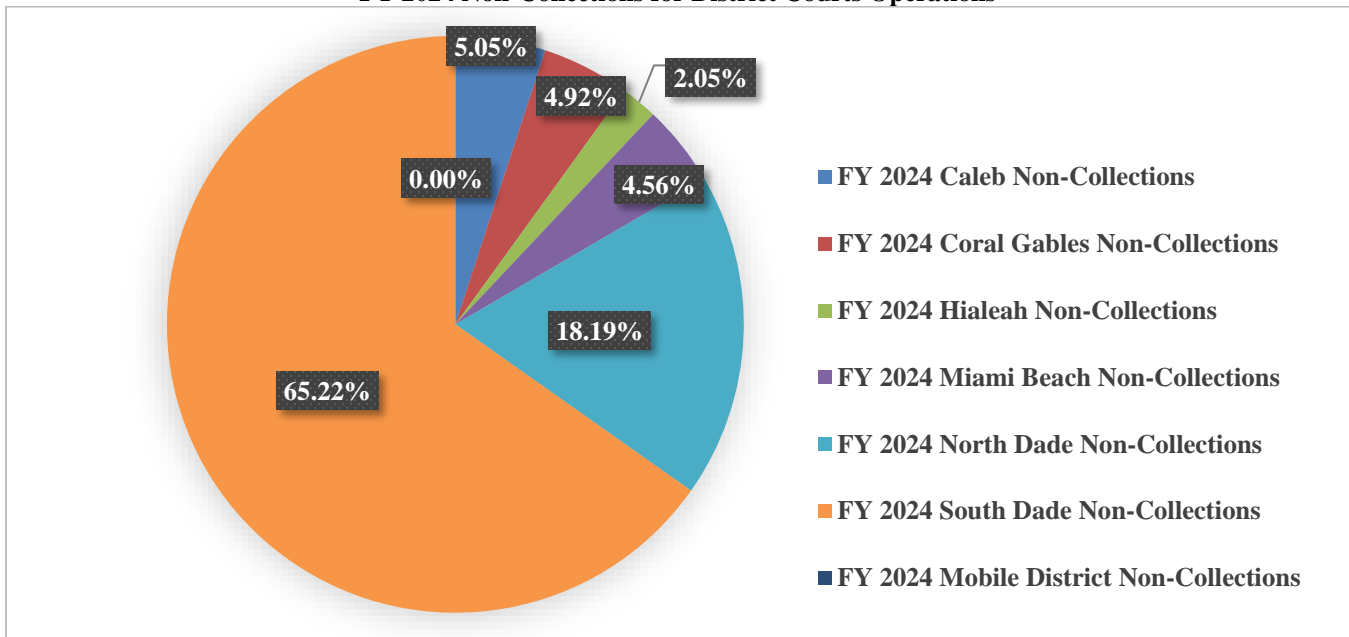
Source: CFS Revenue by Location Reports

Note: Per discussions with District Courts Operations management, auditors noted that "Mobile District Collections" represent payments collected at mobile community events, which are scheduled periodically. Payments typically consist of traffic and misdemeanor court fines, felony court fines, or placing customers on a payment plan. Collections for FY 2024 were negligible, only \$1,557, thus appearing as 0%.

Furthermore, the South Dade District Court processed over 65% of the total dollar value in non-collections transactions for District Courts Operations, approximately \$82,000. See Table IV.



**Table IV**  
**FY 2024 Non-Collections for District Courts Operations**



Source: CFS Revenue by Location Reports

Note: Mobile District Non-Collections during FY 2024 were \$0.

The financial data presented in Tables I through IV is essential for auditors to develop a risk assessment that is complete and sufficient to all Departments and Divisions under review, as it may influence overall risk rating levels depending on collections made. Additionally, the financial metrics relevant to applying an overall risk rating to the Legal and Jury Operations, Strategic Management, and Budget Departments are presented in Table V below. As depicted, the COCC will manage an over \$65 million annual budget in FY 2026.



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**Table V**  
**Other Financial Considerations**

|   | <b>Legal and Jury Operations<br/>Department</b> | <b>Strategic Management and<br/>Budget Department</b> |
|---|---|---|
| FY 2024 Total Jury Pool Reimbursed Costs: |   |   |
| Juror Compensation - Civil                | \$ 252,090                                      |   |
| Meals and Lodging - Civil                 | 6,558   |   |
| Juror Compensation - Criminal/Grand Jury  | 671,975   |   |
| Meals and Lodging - Criminal/Grand Jury   | 6,167   |   |
|   | <u>\$ 936,790</u>                               |   |
| COCC Annual Budgets <sup>1</sup>          |   |   |
| FY 2024                                   |   | \$ 25,142,000   |
| FY 2025                                   |   | 53,011,000  |
| FY 2026                                   |   | 65,288,000  |

Source: SBT and County Annual Adopted (or Proposed) Budgets and Multi-Year Capital Plans

<sup>1</sup> Although the FY 2026 budget appears as "proposed", auditors noted the Miami-Dade Board of County Commissioners voted to approve the County's FY 2026 budget on September 18, 2025.

The annual risk assessment is an extensive and thorough process in which auditors gather data through Surveys, research, financial metrics, and an analysis of current COCC and County business environment trends. The remainder of this Final Audit Report discusses a summary of the mechanisms used to appropriately rate each COCC Department or Division. Certain confidential details are omitted to maintain the integrity of the annual risk assessment process.

### **Survey Formulation and Receipt of Responses**

Auditors used qualitative professional judgment to identify the COCC Departments and Divisions to be surveyed during the FY 2026 annual risk assessment process. Out of the 22 distinct Departments or Divisions listed in the latest COCC organizational chart, five were excluded from the Survey:

1. COCC Social Media
2. Outreach and Local Affairs
3. Facilities Department
4. Comptroller Finance Operations Department
5. Comptroller Audit Operations Department

Auditors developed five different Survey types to adequately assess the current state of internal control implementation and operational risks for the 17 Departments or Divisions identified to be surveyed. This included a generalized Survey applicable to most Departments or Divisions, an informational technology-



specific Survey, a Survey highlighting budgetary internal controls and best practices, a finance-specific Survey, and a Survey addressing current procurement practices in comparison to recommended best practices.

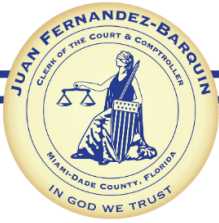
Auditors examined both County and COCC financial statements, in combination with generalized research and best practices, to develop appropriate Survey questions that establish the implementation of internal controls and management's enforcement of policies and procedures. Auditors also included open ended questions and sections for management's feedback on each Survey question to facilitate and encourage uninhibited communication essential for an adequate risk assessment. The careful formulation of each Survey type was vital to obtaining risk assessment responses used in creating the FY 2026 Annual Audit Plan with effective, focused audits.

Auditors collaborated with COCC management to ensure prompt receipt of Survey responses and supporting documentation by established deadlines. Moreover, Audit Management maintains a repository of Survey communications crucial for reference during future audits, reviews, or projects, as well as for assistance in tailoring audit procedures to address critical risks during the performance of individual audits.

### **FY 2026 Annual Risk Assessment**

The annual risk assessment process relies on the transparency and engagement of COCC management in obtaining Survey responses. Auditors meticulously examined responses for each distinct Survey question with the objective of assigning risk ratings to each individual response. Auditors assigned an initial risk rating based on qualitative professional judgment, taking into consideration management's open-ended responses of perceived challenges, risks, and daily operational tasks.

Auditors retrieved annual financial collections from SBT and various CFS reports used for reconciliation of total amounts, as depicted in Table VI.



**Table VI**  
**FY 2024 Collections and Non-Collections by COCC Department or Division**

| COCC Department or Division Name               | FY 2024 Collections   | FY 2024 Non-Collections |
|--|-----------------------|-------------------------|
| County Recorder Department                     | \$ 476,653,132        | \$ 24,328               |
| Civil Court Department                         | 300,410,307           | 410,507                 |
| Clerk Finance Department - Accounting Division | 118,003,640           | -                       |
| District Courts Operations                     | 50,065,970            | 125,085                 |
| Central Depository Department                  | 15,719,549            | N/A                     |
| Traffic and Misdemeanor Court Department       | 13,850,415            | 15,225                  |
| Family Court Department                        | 10,612,924            | 848,184                 |
| Parking Operations Department                  | 5,516,966             | -                       |
| Criminal Court Department                      | 3,802,440             | 130,595                 |
| Value Adjustment Board/Code Enforcement        | 770,330               | 45                      |
| Clerk of the Board and Procurement Department  | 73,049                | -                       |
| Juvenile Court Department                      | 66,325                | 50,567                  |
| Records Management Department                  | 12,698                | 1,389                   |
|  | <u>\$ 995,557,745</u> | <u>\$ 1,605,925</u>     |

*Source: SBT and CFS Location Tender Summary Reports*

Through the application of data analytics, auditors determined collection amounts by tender type (i.e. cash, credit cards, checks, etc.) and summarized data conducive to assessing the financial impact on the overall risk rating for each Department or Division.

Auditors gathered other supplementary data through research of any monitoring/issues relating to a specific COCC Department or Division, such as the local news or law enforcement reports. Auditors summarized the audits performed by Audit Management historically for each Department or Division, including audits completed in FY 2025 or currently underway through the start of FY 2026. Using knowledge of the current COCC and County business environment, auditors also considered other risk factors including, but not limited to, recent system implementations affecting COCC operations, oversights/procedural issues detected throughout the prior fiscal year, ongoing updates to COCC policies and procedures, and ad hoc management requests. This ancillary information was aggregated and included in the FY 2026 annual risk assessment to add context to the final risk rating assigned to each Department or Division.

After evaluating Survey responses, financial metrics, and known risk factors, auditors assessed a final risk rating to each Department or Division surveyed, as previously identified, based on qualitative professional judgment. Audit Management subsequently developed the FY 2026 Annual Audit Plan to appropriately address the COCC's current risk environment, while allowing auditors the flexibility to pivot as opportunities or challenges arise throughout FY 2026.





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CLERK OF THE COURT AND COMPTROLLER  
OF MIAMI-DADE COUNTY

Traffic and Parking  
Civil, Family Court and Marriage  
Criminal Court  
Jurors  
Home and Property  
Records  
Clerk of the Board

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