

**Office of Policy and Budgetary Affairs**  
**Board of County Commissioners, Miami-Dade County**

**Constitutional Office of the Clerk of the Circuit Courts**

As Miami-Dade County prepares for the implementation of Amendment 10, the Board of County Commissioners has directed the Office of Policy and Budgetary Affairs to study the functions, responsibilities and operations of the County Clerk for the ten (10) largest counties in Florida.

The questions included below will serve as the basis for the conversation between our office and the appropriate representatives from your Clerk's Office.

**County:** Polk

**Office of the Clerk**

**Staffing & Personnel**

**Total Budgeted Full-Time Employees:** Accountant and Clerk to the BoCC and the Inspector General's Office has a total of 44 FTEs

**Total Budgeted Part-Time Employees:** None

**Are Clerk's Office employees considered County employees? If not, please explain:** These employees are all considered Clerk employees. However, the Clerk's Office as a whole, participates in the County's overall health insurance plan, risk management plans as do the other constitutional offices in Polk.

**Do Clerk employees belong to a bargaining unit(s)? if so, please explain:** No

**Funding & Administrative Support**

**Total Adopted Budget:** FY 22 is \$4,175,265 for these areas

**Please describe the funding sources that fund your office:** The BoCC fully funds these areas of the Clerk's Office and the Clerk's office bills them monthly 1/12 of the amount of the Clerk's requested budget for these areas.

**Is the cost of employees distributed based on their duties? (i.e. are employees partially funded by the County, State and/or other source). Please explain:** NA, no distribution. Their duties are all serving the BoCC functions.

**Support Functions Received from the County (IT, Human Resources, Financial Administration, etc.):** County IT supports the Integrated Accounting/Purchasing/HR/AR/AP/FA system

**Support Functions Provided to the County by the Clerk (Parking Enforcement, Passport Services, etc.):** The Clerk's Office processes passports applications.

**Facilities**

**Number of Satellite/Regional Offices:** Accounting and Clerk to the Board functions/staff are in one building and the Inspector General is in another building.

**Explain the ownership of these facilities (owned by the County, owned by the Clerk, or privately leased) and their uses:** Both County Owned buildings.

**Who is responsible, operationally and financially, for the maintenance of these facilities?** County operates and maintains the building.

**Which entity/entities perform security and law enforcement functions at Clerk facilities?** BoCC responsible for security.

#### **Clerk of the Circuit Court Functions**

**Please describe any agreements, if any, with the County or municipalities in place to collect and disburse fines, fees and other charges:** No agreements

#### **Recorder of Deeds Functions**

**Are the fees collected through Recorder of Deeds functions retained solely by the Clerk?**  
**Please explain:** Yes

#### **Clerk of the Board Functions**

**Are the Clerk of the Board functions separately managed? (i.e., an ex-officio Clerk of the Board or are these functions under the direction of the Board of County Commissioners). Please explain:** The Clerk of the Board is under the direction and staff of the Clerk's Office.

#### **Accountant and Custodian of County Funds Functions**

**Have any of these functions been delegated to the County? Please explain:** No

**Does the Clerk provide accounting services to any of the elected Constitutional Officers? Please explain:** The supervisor of Elections participates in the Board's payroll and AP. So the Clerk's Comptroller employee's pay the SOE's accounts payable and payroll. They are part of the Board's general ledger and journals are prepared at yearend to segregate the SOE activity.

**What functions does the Clerk perform that directly supports County services (i.e., County Recorder, Clerk of the Board, and County Records Custodian)?** Official Records of the County as the County recorder and as Clerk to the Board the Clerk maintains the County's official records. The Clerk's office also manages the courier service for the county to the satellite offices. The Clerk also staffs the Courthouse information desk.

**How are investments of County funds managed? (i.e., is the Board or the County Administration consulted, either formally or informally) Please explain:** The Board has an adopted investment policy. The Clerk manages the investment portfolio in accordance with the approved policy.

**Is there an agreement in place with the County to process accounts payable or is the work perform solely by Clerk staff?** No agreement. Audited and paid by Clerk Office employees.

Each division of the Board remits the invoice packet to the Clerk's Office Comptroller to the Board Division for AP to audit and payment.

**Is there an agreement in place with the County to process payroll or is the work performed solely by Clerk staff?** The work is performed by Clerk staff dedicated to the Board's payroll solely there is no agreement because the Clerk's Office is responsible for the legal expenditure of County funds and therefore must audit requested expenditures before making payment. This includes payroll expenditures.

**Does the Clerk manage the financial system(s) used by the County?** The Comptroller division maintains the general ledger, AP, AR, Payroll and fixed assets. However, since it is an integrated system that includes procurement, Recruiting, HR, etc the Board maintains the system from a technical standpoint, but the Comptroller has final decision over internal controls regarding who has access to what information.

**Do the other constitutional officers utilize these same financial system(s) for their operations?** The Clerk Acctg department utilizes the same system for the Clerk's Office operations but the Clerk's Office data is delineated from the Board's.

### County Auditor Functions

**Have any of these functions been delegated to the County? Please explain:** No

**Are there other County entities, departments or offices that perform auditor-like functions? Please explain:** The County is responsible for Grant monitoring but are audited by the Clerk's inspector general's office and the external auditors as part of the single audit.

### Additional Functions

**If any, List Additional Functions Performed Beyond Statutory Duties:** Answered previously in functions to support County services.

**Contact Person (Name, Title, E-Mail, Phone Number):** Dee Dee Beaver, CPA, CGFO, Director, Comptroller Division. [deedeebeaver@polk-county.net](mailto:deedeebeaver@polk-county.net) 863-534-6508

**If available, please attach the following documents with your response:**

- Table of Organization
- Any Service Agreement(s) with the County
- If applicable, any agreements with other Constitutional Offices
- If applicable, any agreements with other Jurisdictions