

2024

Nassau County Clerk of the Circuit Court
Nassau County, Florida

Financial Statements and Independent Auditor's Report

September 30, 2024

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR’S REPORT**

**NASSAU COUNTY CLERK OF THE CIRCUIT COURT
NASSAU COUNTY, FLORIDA**

SEPTEMBER 30, 2024

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INDEPENDENT AUDITOR'S REPORT

The Honorable Mitch L. Keiter
Nassau County Clerk of the Circuit Court
Nassau County, Florida

Report on the Financial Statements

Opinions

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Nassau County, Florida, Clerk of the Circuit Court (the Clerk) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Clerk as of September 30, 2024, and the respective changes in financial position thereof, and the respective budgetary comparison for each major fund for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Incomplete Presentation

As discussed in Note 1 to the financial statements, the financial statements referred to above were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). In conformity with the Rules, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund, and the aggregate remaining fund information, only for that portion of the major funds, and the aggregate remaining fund information, of Nassau County, Florida that is attributable to the Clerk. They do not purport to, and do not, present

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The Honorable Mitch L. Keiter
Nassau County Clerk of the Circuit Court
Nassau County, Florida

INDEPENDENT AUDITOR'S REPORT

fairly the financial position of Nassau County, Florida as of September 30, 2024, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions of events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for twelve months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to these risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

The Honorable Mitch L. Keiter
Nassau County Clerk of the Circuit Court
Nassau County, Florida

INDEPENDENT AUDITOR'S REPORT

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's basic financial statements. The other financial information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the other financial information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2025, on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.

Purvis Gray

March 11, 2025
Gainesville, Florida

FINANCIAL STATEMENTS

NASSAU COUNTY CLERK OF THE CIRCUIT COURT
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Major Funds				Non-Major Fund	Total
	General	Court	Public Records	Child	Jury	Governmental
	Fund	Fund	Modernization	Support	Services	Funds
			Trust Fund	Fund		
Assets						
Cash	\$ 389,804	\$ 378,523	\$ 1,307,831	\$ 492,996	\$ -	\$ 2,569,154
Accounts Receivable	304	-	-	-	-	304
Due from Board of County Commissioners	17,246	-	-	-	-	17,246
Due from Other Funds	129,675	119,525	21,810	500	-	271,510
Due from Other Governments	59,823	-	-	26,299	15,704	101,826
Prepaid Expenses	2,957	-	-	-	-	2,957
Total Assets	599,809	498,048	1,329,641	519,795	15,704	2,962,997
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	80,542	124	44,753	-	-	125,419
Due to Board of County Commissioners	305,142	1,424	-	-	63	306,629
Due to Other Funds	-	58,664	-	6,056	15,641	80,361
Due to Other Governments	398	283,318	-	-	-	283,716
Unearned Revenue	-	154,518	-	-	-	154,518
Other Accrued Liabilities	213,727	-	-	816	-	214,543
Total Liabilities	599,809	498,048	44,753	6,872	15,704	1,165,186
Fund Balances						
Restricted:						
Records Modernization	-	-	1,284,888	-	-	1,284,888
Child Support	-	-	-	512,923	-	512,923
Total Fund Balances	-	-	1,284,888	512,923	-	1,797,811
Total Liabilities and Fund Balances	\$ 599,809	\$ 498,048	\$ 1,329,641	\$ 519,795	\$ 15,704	\$ 2,962,997

See accompanying notes to financial statements.

NASSAU COUNTY CLERK OF THE CIRCUIT COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Major Funds				Non-Major Fund	Total
	General Fund	Court Fund	Public Records Modernization Trust Fund	Child Support Fund	Jury Services	Governmental Funds
Revenues						
Intergovernmental Revenue	\$ -	\$ 394,783	\$ -	\$ 151,837	\$ 69,147	\$ 615,767
Charges for Services	582,121	1,068,538	265,168	-	-	1,915,827
Judgments and Fines	-	444,203	-	-	-	444,203
Miscellaneous Revenue	11,043	9,080	50	-	-	20,173
Total Revenues	593,164	1,916,604	265,218	151,837	69,147	2,995,970
Expenditures						
Current:						
General Government:						
Personnel Services	3,177,504	-	-	-	-	3,177,504
Operating Expenditures	713,819	-	-	-	-	713,819
Economic Environment:						
Personnel Services	134,387	-	-	-	-	134,387
Operating Expenditures	9,783	-	-	-	-	9,783
Court-Related:						
Personnel Services	-	1,599,513	-	135,834	50,163	1,785,510
Operating Expenditures	-	31,821	170,091	1,213	18,984	222,109
Debt Service:						
Principal	66,266	-	-	-	-	66,266
Interest	1,754	-	-	-	-	1,754
Capital Outlay	161,922	-	25,236	-	-	187,158
(Total Expenditures)	(4,265,435)	(1,631,334)	(195,327)	(137,047)	(69,147)	(6,298,290)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,672,271)	285,270	69,891	14,790	-	(3,302,320)
Other Financing Sources (Uses)						
Financing from Subscription-Based Technology Arrangements	134,770	-	-	-	-	134,770
Reversion to State of Florida	-	(285,270)	-	-	-	(285,270)
Transfers in from Board of County Commissioners	3,842,082	-	-	-	-	3,842,082
Transfers (out) to Board of County Commissioners	(304,581)	-	-	-	-	(304,581)
Total Other Financing Sources (Uses)	3,672,271	(285,270)	-	-	-	3,387,001
Net Change in Fund Balances	-	-	69,891	14,790	-	84,681
Fund Balances, Beginning of Year	-	-	1,214,997	498,133	-	1,713,130
Fund Balances, End of Year	\$ -	\$ -	\$ 1,284,888	\$ 512,923	\$ -	\$ 1,797,811

See accompanying notes to financial statements.

NASSAU COUNTY CLERK OF THE CIRCUIT COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Charges for Services	\$ 575,100	\$ 579,194	\$ 582,121	\$ 2,927
Miscellaneous Revenue	8,000	8,000	11,043	3,043
Total Revenues	583,100	587,194	593,164	5,970
Expenditures				
Current:				
General Government:				
Personnel Services	3,307,074	3,177,504	3,177,504	-
Operating Expenditures	959,525	781,839	713,819	68,020
Economic Environment:				
Personnel Services	151,788	134,387	134,387	-
Operating Expenditures	12,765	9,783	9,783	-
Debt Service:				
Principal	-	-	66,266	(66,266)
Interest	-	-	1,754	(1,754)
Capital Outlay	-	27,152	161,922	(134,770)
(Total Expenditures)	(4,431,152)	(4,130,665)	(4,265,435)	(134,770)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,848,052)	(3,543,471)	(3,672,271)	(128,800)
Other Financing Sources (Uses)				
Financing from Subscription-Based Technology Arrangements	-	-	134,770	134,770
Transfers in from Board of County Commissioners	3,848,052	3,848,052	3,842,082	(5,970)
Transfers (out) to Board of County Commissioners	-	(304,581)	(304,581)	-
Total Other Financing Sources (Uses)	3,848,052	3,543,471	3,672,271	128,800
Net Change in Fund Balances	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -

Notes to Schedule

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

See accompanying notes to financial statements.

NASSAU COUNTY CLERK OF THE CIRCUIT COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Court Fund			Variance With
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
Revenues				
Intergovernmental Revenue	\$ 312,450	\$ 338,820	\$ 394,783	\$ 55,963
Charges for Services	916,940	916,940	1,068,538	151,598
Judgments and Fines	433,919	433,919	444,203	10,284
Miscellaneous Revenue	-	-	9,080	9,080
Total Revenues	<u>1,663,309</u>	<u>1,689,679</u>	<u>1,916,604</u>	<u>226,925</u>
Expenditures				
Current:				
Court-Related:				
Personnel Services	1,603,405	1,599,548	1,599,513	35
Operating Expenditures	59,904	90,131	31,821	58,310
(Total Expenditures)	<u>(1,663,309)</u>	<u>(1,689,679)</u>	<u>(1,631,334)</u>	<u>58,345</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	-	-	285,270	285,270
Other Financing Sources (Uses)				
Reversion to State of Florida	-	-	(285,270)	(285,270)
Net Change in Fund Balances	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule

Pursuant to Section 28.36, Florida Statutes, the budget is subject to the *General Appropriations Act* of the Florida Legislature, and is prepared on a basis that does not differ materially from generally accepted accounting principles. The fund is the legal level of control. All excess revenues over expenditures is required by Statute to be reverted to the Clerk of Court Trust Fund.

See accompanying notes to financial statements.

NASSAU COUNTY CLERK OF THE CIRCUIT COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Public Records Modernization Trust Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Charges for Services	\$ 241,791	\$ 241,791	\$ 265,168	\$ 23,377
Miscellaneous Revenue	-	-	50	50
Total Revenues	<u>241,791</u>	<u>241,791</u>	<u>265,218</u>	<u>23,427</u>
Expenditures				
Current:				
Court-Related:				
Operating Expenditures	1,363,814	1,338,178	170,091	1,168,087
Capital Outlay	-	25,636	25,236	400
(Total Expenditures)	<u>(1,363,814)</u>	<u>(1,363,814)</u>	<u>(195,327)</u>	<u>1,168,487</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,122,023)</u>	<u>(1,122,023)</u>	<u>69,891</u>	<u>1,191,914</u>
Net Change in Fund Balances	(1,122,023)	(1,122,023)	69,891	1,191,914
Fund Balances, Beginning of Year	<u>1,122,023</u>	<u>1,122,023</u>	<u>1,214,997</u>	<u>92,974</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,284,888</u>	<u>\$ 1,284,888</u>

Notes to Schedule

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

See accompanying notes to financial statements.

NASSAU COUNTY CLERK OF THE CIRCUIT COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Child Support Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Intergovernmental	\$ 216,914	\$ 216,914	\$ 151,837	\$ (65,077)
Total Revenues	<u>216,914</u>	<u>216,914</u>	<u>151,837</u>	<u>(65,077)</u>
Expenditures				
Current:				
Court-Related:				
Personnel Services	136,939	137,200	135,834	1,366
Operating Expenditures	557,075	556,814	1,213	555,601
(Total Expenditures)	<u>(694,014)</u>	<u>(694,014)</u>	<u>(137,047)</u>	<u>556,967</u>
Net Change in Fund Balances	(477,100)	(477,100)	14,790	491,890
Fund Balances, Beginning of Year	<u>477,100</u>	<u>477,100</u>	<u>498,133</u>	<u>21,033</u>
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 512,923</u>	<u>\$ 512,923</u>

Notes to Schedule

The budget is prepared on a basis that does not differ materially from generally accepted accounting principles. Its preparation, adoption, and amendment is governed by Florida Statutes. The fund is the legal level of control.

See accompanying notes to financial statements.

NASSAU COUNTY CLERK OF THE CIRCUIT COURT
STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
SEPTEMBER 30, 2024

Assets

Cash	\$ 2,069,158
Accounts Receivable	259,414
Due from Other Governments	<u>590</u>

Total Assets	<u><u>2,329,162</u></u>
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Liabilities

Accounts Payable	777
Due to Board of County Commissioners	40,894
Due to Other Funds	191,149
Due to Other Governments	496,872
Other Liabilities	<u>5,248</u>

Total Liabilities	<u>734,940</u>
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Net Position, Held in a Custodial Capacity to be Disbursed	<u><u>\$ 1,594,222</u></u>
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See accompanying notes to financial statements.

**NASSAU COUNTY CLERK OF THE CIRCUIT COURT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

Additions

Fines and Forfeitures and Fees Collected	\$ 4,459,862
Tax Deeds and Fees Collected	274,238
Support and Fees Collected	11,999
Registry of the Court and Fees Collected	2,180,509
Recording Fees Collected	3,515,790
Bail Bonds and Fees Collected	298,908
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Total Additions	10,741,306
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Deductions

Fines and Forfeitures and Fees Distributions	4,781,046
Tax Deeds and Fees Distributions	356,217
Support and Fees Distributions	11,999
Registry of the Court and Fees Distributions	2,174,083
Recording Fees Distributions	3,439,574
Bail Bonds and Fees Distributions	297,371
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Total Deductions	11,060,290
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Change in Net Position	(318,984)
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Net Position, Beginning	1,913,206
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Net Position, Ending	\$ 1,594,222
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See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

**NASSAU COUNTY CLERK OF THE CIRCUIT COURT
NOTES TO FINANCIAL STATEMENTS**

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Nassau County, Florida, Clerk of the Circuit Court (the Clerk) conform to generally accepted accounting principles (GAAP), as applicable to governments. The following is a summary of significant accounting principles and policies used in the preparation of these financial statements:

Reporting Entity

Nassau County, Florida (the County) is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the Board).

The Clerk is an elected official of the County pursuant to the Constitution of the State of Florida, Article VIII, Section 1(d). The Clerk is a part of the primary government of the County. The Clerk is responsible for the administration and operation of the Clerk's office, and the Clerk's financial statements do not include the financial statements of the Board or the other Constitutional Officers of the County.

The Clerk funds his non-court operations as a Budget Officer and a Fee Officer pursuant to Florida Statutes, Chapters 28, 129, and 218, respectively. As a Budget Officer, the operations of the Clerk are funded by the County general fund. The receipts from the County general fund are recorded as other financing sources on the Clerk's general fund financial statements. Any excess of revenues and other financing sources received over expenditures of the general fund are remitted to the County general fund at year-end. The court-related operations of the Clerk are funded from fees and charges authorized under Chapter 2013-44, Laws of Florida and are reported in the court fund. Such provisions may be amended at any time by further action from the Florida Legislature. At year-end, any excess of revenues over court-related expenditures of the court fund are remitted to the State of Florida pursuant to Florida Statute 28.37.

Basis of Presentation

The Clerk's financial statements are special purpose financial statements that have been prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the Rules). These special purpose financial statements are the fund financial statements required by GAAP. However, these fund financial statements do not constitute a complete presentation because, in conformity with the Rules, the Clerk of Courts has not presented the government-wide financial statements, reconciliations to the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's county-wide financial statements.

The financial transactions of the Clerk are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. These funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. GAAP sets forth minimum criteria (percentage of assets, liabilities, revenues, and expenditures of each fund category) for the determination of major funds. Major funds are reported separately in the basic financial statements of the Clerk.

**NASSAU COUNTY CLERK OF THE CIRCUIT COURT
NOTES TO FINANCIAL STATEMENTS**

■ **Governmental Funds**

● **Major Funds**

- ▶ **General Fund**—The general fund is the general operating fund of the Clerk. It is used to account for all financial resources, except for those required to be accounted for in another fund.
- ▶ **Court Fund**—The court fund was established to account for court-related revenues and expenditures and is required to be reported separately from the Clerk’s general fund activities.
- ▶ **Public Records Modernization Trust Fund**—This fund accounts for proceeds of specific revenues that are legally restricted for expenditures of the public records program.
- ▶ **Child Support Fund**—This fund accounts for proceeds of specific revenues that are restricted for expenditures of the child support program.

● **Non-Major Governmental Fund**

- ▶ **Jury Services Fund**—This fund accounts for proceeds of specific revenues that are restricted for expenditures related to jury services.

■ **Fiduciary Funds**

- **Custodial Funds**—Custodial funds are used to account for assets held in a custodial capacity.

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of “available spendable resources”. Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of “available spendable resources” during a period. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Revenues are considered to be available when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considered revenues to be available if they are collected within 31 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

The custodial funds are accounted for using an economic resource measurement focus and accrual basis of accounting requiring a resource flow statement. Liabilities are recognized when an event occurs that compels the Clerk to disburse fiduciary resources, which is when a demand for resources has been made or when no further action, approval or condition is required to be taken or not by the beneficiary to release the assets.

Budgetary Requirement

Governmental fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with the Florida Statutes. An annual budget was adopted for the general fund, the public records fund, and child support. All budget amounts

**NASSAU COUNTY CLERK OF THE CIRCUIT COURT
NOTES TO FINANCIAL STATEMENTS**

presented in the accompanying financial statements have been adjusted for legally authorized amendments of the annual budget for the year. A budget was adopted for the court fund and approved by the Legislative Budget Commission pursuant to Florida Statute 28.35. Budgets are prepared on the modified accrual basis of accounting.

The Clerk's annual budgets are monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total annual budget appropriations at the individual fund level. All appropriations lapse at year-end.

Capital Assets

Tangible personal property is recorded as expenditures in the governmental fund at the time an asset is acquired. Assets acquired by the Clerk are capitalized at cost in the capital asset accounts of the County. The Clerk maintains custodial responsibility for the capital assets used by his office.

Accrued Compensated Absences

The Clerk maintains a policy of granting employees annual leave based upon the number of years of employment. At December 31 of each year, employees can carry over up to a maximum of 75 hours of paid annual leave. Any unused vacation leave accrued over the 75 hours at the end of the calendar year will be forfeited. Any exception would require the Clerk's or designee's approval.

In addition, sick leave is accumulated at the rate of 3.75 hours per pay period for a maximum of 400 hours as of December 31 of each year. Any hours over 400 will be paid out each year. There will be no payment in lieu of unused sick leave at the time of separation effective July 1, 2010, and thereafter. The Clerk reserves the right to use a combination of overtime pay and/or compensatory time for compensating overtime worked. These amounts are reported in the government-wide financial statements of the County.

Unearned Revenue

In accordance with requirements of the Clerk of Court Operations Corporation (CCOC), the Clerk reports unearned revenue for court related fines and fees collected in September of 2024, which are to be used as advance funding for the Clerk's Court operations in the following fiscal year.

Workers' Compensation and Group Health Insurance

For the Clerk's non-court employees, the Board provided workers' compensation and group health insurance coverages. The premiums for such coverages were paid by the Board and recorded on its records and, consequently, are not recorded on the Clerk's records. For the Clerk's Court employees, the Clerk provides workers' compensation and group health insurance coverages. The premiums for such coverages were paid by the Clerk and recorded on his records.

Risk Management

The Clerk is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and the public; or damage to property of others. The Clerk participates in the risk management program through the Board, which uses commercial insurance to cover the following types of risk:

- | | |
|-------------------------------|----------------------------|
| ■ Workers' Compensation | ■ Personal Property Damage |
| ■ Automobile Liability | ■ General Liability |
| ■ Public Officials' Liability | |

**NASSAU COUNTY CLERK OF THE CIRCUIT COURT
NOTES TO FINANCIAL STATEMENTS**

Workers' compensation coverage is provided under a retrospectively rated policy. Premiums are accrued based on the ultimate cost to-date of the Board's experience for this type of risk.

Fund Balance Reporting

The Clerk has implemented the provisions of Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54), as required. The purpose of GASB 54 is to improve the consistency and usefulness of fund balance information to the financial statement user. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – non-spendable, restricted, committed, assigned, and unassigned:

- **Non-Spendable**—This component of fund balance consists of amounts that cannot be spent because: (a) they are not expected to be converted to cash, or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. The Clerk does not have any non-spendable funds.
- **Restricted**—This component of fund balances consists of amounts that are constrained either: (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments), or (b) by law through constitutional provisions or enabling legislation.
- **Committed**—This component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (e.g., policy, ordinance, or resolution) of the Clerk's governing authority.
- **Assigned**—This component of fund balance consists of amounts that are constrained by a less-than-formal action of the Clerk's governing authority, or by an individual or body to whom the governing authority has delegated this responsibility. The Clerk has not delegated the responsibility to assign fund balances to any individual or body.
- **Unassigned**—This classification is used for: (a) negative unrestricted fund balances in any governmental fund, or (b) fund balances within the general fund that are not restricted, committed or assigned.

When both restricted and unrestricted resources are available for use, it is the Clerk's policy to use restricted resources first, then unrestricted resources (committed, assigned, and unassigned) as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use, it is the Clerk's policy to use committed resources first, then assigned, and then unassigned as needed.

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the amounts reported and disclosed in the accompanying financial statements and notes. Actual results could differ from estimates.

**NASSAU COUNTY CLERK OF THE CIRCUIT COURT
NOTES TO FINANCIAL STATEMENTS**

Leases and Subscription-Based Information Technology Agreements (SBITAs)

The Clerk enters into leases and SBITAs, as needed, for equipment and software. At the commencement of a lease or SBITA, the Clerk initially measures the present value of payments expected to be made during the term of the agreement and records this amount as capital outlay expenditures and other finance source revenues. Subsequently, payments under the agreements are recorded as debt service principal and interest expenditures based on the discount rate that was used to measure the present value. Because of the current financial resources management focus, the accompanying fund financial statements do not report related right-of-use assets or long-term liabilities, and such amounts are instead reported in the government-wide financial statements of the County.

Adoption of New Accounting Standard

During the year ended September 30, 2024, the Clerk adopted new accounting guidance by implementing provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections*. The statement enhances accounting and financial reporting requirements for accounting changes and error corrections. The statement defines accounting changes as: (a) changes in accounting principles; (b) changes in accounting estimates; or (c) changes to or within the financial reporting entity, each with its own financial reporting requirements. New principles or methodologies should be preferable to the prior principle or methodology with respect to qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. Disclosure requirements include descriptions of accounting changes and error corrections and their quantitative effects on account balances. Adopting this standard resulted in no impact to the Clerk’s financial statements for the year ended September 30, 2024.

Note 2 - Cash and Investments

On September 30, 2024, the carrying amount of the Clerk’s deposits was \$4,632,172 and the bank balance was \$5,015,389. The Clerk also held \$6,150 in change funds on September 30, 2024. Deposits in banks and thrift institutions are collateralized as public funds through a state procedure provided for in Chapter 280, Florida Statutes. Financial institutions qualifying as public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository’s collateral pledging level. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, Florida Statutes, no public depositor shall be liable for any loss thereof. All the cash funds of the Clerk are deposited in accordance with Florida Statutes 280 and 218.415, and Nassau County Resolution 95-144.

Investments

The Clerk’s investment practices are governed by Chapters 28.33 and 218.415, Florida Statutes. The Clerk is authorized to invest in certificates of deposit, money market certificates, obligations of the U.S. Treasury and the Local Government Surplus Funds Trust Fund (the State Board of Administration). There were no investments as of September 30, 2024.

**NASSAU COUNTY CLERK OF THE CIRCUIT COURT
NOTES TO FINANCIAL STATEMENTS**

Note 3 - Interfund Receivables and Payables

Interfund receivables and payables at September 30, 2024, are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 129,675	\$ -
Special Revenue Funds		
Court Fund	119,525	58,664
Public Records:		
Modernization Trust Fund	21,810	-
Child Support Fund	500	6,056
Jury Services	-	15,641
Custodial Funds		
Civil Trust Fund	-	65,239
Recording Trust Fund	-	68,916
Criminal Trust Fund	-	6,595
Special Trust Fund	-	47,938
Domestic Relations Fund	-	2,461
Total	<u>\$ 271,510</u>	<u>\$ 271,510</u>

Interfund balances generally result from funds being deposited in one fund but not remitted to another fund until the subsequent month. All interfund balances are expected to be liquidated within three months.

Note 4 - Pension and Postemployment Benefits Other Than Pension Benefits

Florida Retirement System (FRS) Pension Benefits

The Clerk participates in the FRS to provide retirement benefits to its employees. A detailed plan description and any liability for employees of the Clerk are included in the financial statements of the County.

Postemployment Benefits Other Than Pensions

The Clerk participates in the plan established by the Board to provide other postemployment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Clerk is included in the financial statements of the County.

SUPPLEMENTARY INFORMATION

CUSTODIAL FUNDS

Civil Trust—This fund accounts for the receipt and disbursement of filing fees, service charges, and bonds relating to civil actions.

Recording Trust—This fund accounts for the receipt and disbursement of fees and service charges for official records.

Criminal Trust—This fund accounts for the receipt and disbursement of criminal fines and fees.

Special Trust—This fund accounts for the receipt and disbursement of traffic and misdemeanor fines, court costs, fees, and service charges.

Jury and Witness—This fund accounts for the receipt and expenditure of funds pertaining to the Juror Services department.

Domestic Relations—This fund accounts for the collection and disbursement of court-ordered child support payments and fees.

Registry of the Court—This fund accounts for the collection and disbursement of deposits required by court legal actions.

Bail Bonds—Accounts for funds received from defendants of criminal and traffic arrests required to assure that the defendant will meet the requirement to appear in court. Disposition of these bond funds is made as ordered by the court.

NASSAU COUNTY CLERK OF THE CIRCUIT COURT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
SEPTEMBER 30, 2024

	Civil Trust	Recording Trust	Criminal Trust	Special Trust	Jury and Witness	Domestic Relations	Registry of the Court	Bail Bonds	Total
Assets									
Cash	\$ 585,657	\$ 880,141	\$ 147,842	\$ 132,704	\$ -	\$ 2,258	\$ 229,456	\$ 91,100	\$ 2,069,158
Accounts Receivable	-	259,034	-	380	-	-	-	-	259,414
Due from Other Governments	-	-	-	-	-	590	-	-	590
Total Assets	<u>585,657</u>	<u>1,139,175</u>	<u>147,842</u>	<u>133,084</u>	<u>-</u>	<u>2,848</u>	<u>229,456</u>	<u>91,100</u>	<u>2,329,162</u>
Liabilities									
Accounts Payable	236	541	-	-	-	-	-	-	777
Due to Board of County Commissioners	-	15,584	1,942	23,368	-	-	-	-	40,894
Due to Other Funds	65,239	68,916	6,595	47,938	-	2,461	-	-	191,149
Due to Other Governments	32,387	427,188	4,497	32,413	-	387	-	-	496,872
Other Liabilities	914	391	1,106	2,837	-	-	-	-	5,248
Total Liabilities	<u>98,776</u>	<u>512,620</u>	<u>14,140</u>	<u>106,556</u>	<u>-</u>	<u>2,848</u>	<u>-</u>	<u>-</u>	<u>734,940</u>
Net Position, Held in a Custodial Capacity to be Disbursed	<u>\$ 486,881</u>	<u>\$ 626,555</u>	<u>\$ 133,702</u>	<u>\$ 26,528</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,456</u>	<u>\$ 91,100</u>	<u>\$ 1,594,222</u>

NASSAU COUNTY CLERK OF THE CIRCUIT COURT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
ALL CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Civil Trust	Recording Trust	Criminal Trust	Special Trust	Jury and Witness	Domestic Relations	Registry of the Court	Bail Bonds	Total
Additions									
Fines and Forfeitures and Fees Collected	\$ 2,293,680	\$ -	\$ 474,532	\$ 1,680,115	\$ 11,535	\$ -	\$ -	\$ -	\$ 4,459,862
Tax Deeds and Fees Collected	-	274,238	-	-	-	-	-	-	274,238
Support and Fees Collected	-	-	-	-	-	11,999	-	-	11,999
Registry of the Court and Fees Collected	-	-	-	-	-	-	2,180,509	-	2,180,509
Recording Fees Collected	-	3,515,790	-	-	-	-	-	-	3,515,790
Bail Bonds and Fees Collected	-	-	-	-	-	-	-	298,908	298,908
Total Additions	<u>2,293,680</u>	<u>3,790,028</u>	<u>474,532</u>	<u>1,680,115</u>	<u>11,535</u>	<u>11,999</u>	<u>2,180,509</u>	<u>298,908</u>	<u>10,741,306</u>
Deductions									
Fines and Forfeitures and Fees Distributions	2,646,544	-	449,787	1,673,180	11,535	-	-	-	4,781,046
Tax Deeds and Fees Distributions	-	356,217	-	-	-	-	-	-	356,217
Support and Fees Distributions	-	-	-	-	-	11,999	-	-	11,999
Registry of the Court and Fees Distributions	-	-	-	-	-	-	2,174,083	-	2,174,083
Recording Fees Distributions	-	3,439,574	-	-	-	-	-	-	3,439,574
Bail Bonds and Fees Distributions	-	-	-	-	-	-	-	297,371	297,371
Total Deductions	<u>2,646,544</u>	<u>3,795,791</u>	<u>449,787</u>	<u>1,673,180</u>	<u>11,535</u>	<u>11,999</u>	<u>2,174,083</u>	<u>297,371</u>	<u>11,060,290</u>
Change in Net Position	(352,864)	(5,763)	24,745	6,935	-	-	6,426	1,537	(318,984)
Net Position, Beginning of Year	839,745	632,318	108,957	19,593	-	-	223,030	89,563	1,913,206
Net Position, End of Year	<u>\$ 486,881</u>	<u>\$ 626,555</u>	<u>\$ 133,702</u>	<u>\$ 26,528</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,456</u>	<u>\$ 91,100</u>	<u>\$ 1,594,222</u>

OTHER REPORTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable Mitch L. Keiter
Nassau County Clerk of the Circuit Court
Nassau County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the Nassau County, Florida Clerk of the Circuit Court (the Clerk) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's financial statements, and have issued our report thereon dated March 11, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Clerk's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Clerk's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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The Honorable Mitch L. Keiter
Nassau County Clerk of the Circuit Court
Nassau County, Florida

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Purvis Gray

March 11, 2025
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH FLORIDA STATUTES SECTION 218.415 – INVESTMENT OF PUBLIC FUNDS

The Honorable Mitch L. Keiter
Nassau County Clerk of the Circuit Court
Nassau County, Florida

We have examined Nassau County, Florida, Clerk of the Circuit Court (the Clerk) compliance with the requirements of Section 218.415, Florida Statutes, as of and for the year ended September 30, 2024, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Clerk's compliance with specified requirements.

In our opinion, the Clerk complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Clerk, its management, and the Board of County Commissioners of Nassau County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

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March 11, 2025
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTIONS 28.35 AND 28.36, FLORIDA STATUTES

The Honorable Mitch L. Keiter
Nassau County Clerk of the Circuit Court
Nassau County, Florida

We have examined Nassau County, Florida, Clerk of the Circuit Court (the Clerk) compliance with the requirements of Sections 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and 28.36, Florida Statutes, *Budget Procedure*, as of and for the year ended September 30, 2024, as required by Section 10.556(10)(c), *Rules of the Auditor General*. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Clerk's compliance with specified requirements.

In our opinion, the Clerk complied, in all material respects, with the requirements of Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and Section 28.36, Florida Statutes, *Budget Procedure*, for the year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Clerk, its management, and the Board of County Commissioners of Nassau County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

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March 11, 2025
Gainesville, Florida

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 61.181, FLORIDA STATUTES

The Honorable Mitch L. Keiter
Nassau County Clerk of the Circuit Court
Nassau County, Florida

We have examined Nassau County, Florida, Clerk of the Circuit Court (the Clerk) compliance with the requirements of Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees* as of and for the year ended September 30, 2024, as required by Section 10.556(10)(d), *Rules of the Auditor General*. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Clerk's compliance with specified requirements.

In our opinion, the Clerk complied, in all material respects, with the requirements Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees*, for the year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Clerk, its management, and the Board of County Commissioners of Nassau County, Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.

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March 11, 2025
Gainesville, Florida

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MANAGEMENT LETTER

The Honorable Mitch L. Keiter
Nassau County Clerk of the Circuit Court
Nassau County, Florida

Report on the Financial Statements

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Nassau County, Florida, Clerk of the Circuit Court (the Clerk) as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated March 11, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Florida Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Reports on our examinations conducted in accordance with American Institute of Certified Public Accountants *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated March 11, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. There were no such recommendations made in the preceding annual financial report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Clerk was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were no component units related to the Clerk.

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The Honorable Mitch L. Keiter
Nassau County Clerk of the Circuit Court
Nassau County, Florida

MANAGEMENT LETTER

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of County Commissioners of Nassau County, Florida, the Clerk and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

Purvis Gray

March 11, 2025
Gainesville, Florida

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