



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

March 9, 2022

The Honorable Carolyn Timmann
Clerk of Circuit Court
Martin County
Post Office Box 9016
Stuart, Florida 324995-9016

Dear Ms. Timmann,

We completed our Article V Clerk of the Circuit Court Follow-Up Review Audit in accordance with Florida Statutes. Enclosed is a copy of our final report.

We appreciate your advanced preparation for our audit and the courtesy extended to our team. We look forward to working with your office in the future.

Please contact Kim Holland at (850) 413-5700 or kim.holland@myfloridacfo.com if you have any questions.

Sincerely,


Kim Holland

KH/mot

Enclosure

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

Kim Holland • Bureau Chief

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**JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA**

Florida Department of Financial Services

**MARTIN COUNTY CLERK OF THE CIRCUIT COURT
AUDIT FOLLOW-UP**

Report No. 2022-85/March 9, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Martin County Clerk of the Circuit Court. The Department performed an audit of the Martin County Clerk of the Circuit Court in October 2017. The audit noted one (1) recommendation. A follow-up review was scheduled to review the implementation status of these recommendations.

OBJECTIVE AND SCOPE

The objective of the follow-up review was to determine the implementation status of prior audit observations and recommendations. The approach included interviews with staff members and an analysis of relevant files and supporting documentation.

The follow-up desk review covered County Fiscal Year (CFY) 20-21.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that 100% of the recommendations noted in Report No. 2017-18 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	<ul style="list-style-type: none">We recommend the Clerk's office ensure that its court-related expenditures are allowable according to sections 28.35(3)(a), Florida Statutes (F.S.) We also recommend that the Clerk's office reimburse the State for the expenditures totaling \$539, since the Clerk's office received funds from the Clerks of Court Trust Fund in CFY 14-15 only.	Drinking water is no longer allocated to the court. Registration fees follow the allocation methodology utilized in budgeting for the individual employee's department. The status of this recommendation is complete.

	<ul style="list-style-type: none"> We recommend the Clerk's office ensure that its court-related expenditures are allowable according to s 29.008(1)(f)1, F.S. 	<p>Phone minutes as well as phone accessories are no longer charged to the court. The Clerk's office stated that the office had taken steps to ensure proper coding of court expenditures including identifying the staff members who benefited from the expenditure. There has been additional training and implementation procedures for monthly review for proper account coding controls to maintain compliance with s 29.008(1)(f)1, F.S. The status of this recommendation is complete.</p>
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