

April 8, 2022

The Honorable Harvey Ruvin Clerk of Circuit Court Miami-Dade County 73 West Flagler Street Miami, Florida 33130

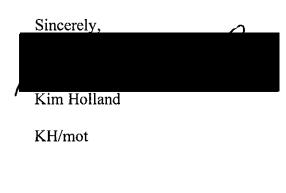
Dear Mr. Ruvin,

Enclosure

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 <u>kim.holland@myfloridacfo.com</u> if you have any questions.





JIMMY PATRONIS CHIEF FINANCIAL OFFICER STATE OF FLORIDA

Florida Department of Financial Services

MIAMI-DADE COUNTY CLERK OF THE CIRCUIT COURT AUDIT FOLLOW-UP

Report No. 2022-87/April 4, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Miami-Dade County Clerk of the Circuit Court. The Department performed an audit of the Miami-Dade County Clerk of the Circuit Court in March 2018. 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. 2017-23 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.		procedures were developed and implemented to analyze and review the Clerk's expenditures to comply with State statutes. In addition, the Clerk's