



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

April 8, 2022

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

Dear Mr. Ruvin,

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](mailto:kim.holland@myfloridacfo.com) if you have any questions.

Sincerely,

A black rectangular redaction box covering the signature of Kim Holland.

Kim Holland

KH/mot

Enclosure



**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.	We recommend that the Clerk's office allocate as court-related expenditures only those costs authorized by Statute. We also recommend that the Clerk's office reimburse the Clerks of the Court Trust Fund for the expenditures above totaling \$2,615.	The Clerk's office provided documentation that procedures were developed and implemented to analyze and review the Clerk's expenditures to comply with State statutes. In addition, the Clerk's office reimbursed the State for \$2,615 for the unallowable expenditures incurred during CFY 14-15 - CFY 16-17. The status of this recommendation is complete.