

May 26, 2022

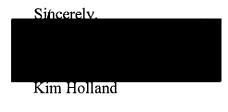
The Honorable Tom Bexley Clerk of Circuit Court Flagler County Kim C. Hammond Justice Center 1769 East Moody Boulevard, Building 1 Bunnell, Florida 32110

Dear Mr. Bexley,

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.



Enclosure

KH/mot



JIMMY PATRONIS CHIEF FINANCIAL OFFICER STATE OF FLORIDA

Florida Department of Financial Services

FLAGLER COUNTY CLERK OF THE CIRCUIT COURT AUDIT FOLLOW-UP

Report Number 2022-89/April 25, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Flagler County Clerk of the Circuit Court. The Department performed an audit of the Flagler County Clerk of the Circuit Court in May 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 the recommendation noted in Report Number 2018-26 is incomplete.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	tracking employees' time and effort between court- related and non-court related activities to ensure accuracy in the budgeting process and the appropriation of State funds. The methodology should include a basis for concluding whether the budgetary estimates are accurate. The Clerk's office might consider using a sampling method similar to the Title IV-D process that includes random moment sampling or a time study.	for shared overhead allocations.