



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

May 23, 2022

The Honorable Denny Thompson
Clerk of Circuit Court
Bradford County
Postal Office Drawer B
Starke, Florida 32091

Dear Mr. Thompson,

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,

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

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

Report No. 2022-88/ May 19, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Bradford County Clerk of the Circuit Court. The Department performed an audit of the Bradford County Clerk of the Circuit Court in October 2018. The audit noted four (4) recommendations. 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. 2018-31 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office allocate as court-related expenditures only those costs considered reasonable administrative support costs to enable the Clerk's office to carry out its court-related functions.	The Clerk's office only allocates as court-related expenditures, the purchases that are strictly used in court divisions. All other expenditures are charged to county funds. The status of this recommendation is complete.

2.	We recommend the Clerk's office verify employee timecards and pay rates to ensure employees are being paid the correct wages based on the hours worked. We also recommend documentation of the review and approval such as initials and dates.	The Clerk's office indicated that a new computerized payroll system has been implemented. Time sheets and payroll adjustment forms were reviewed to verify the payroll was calculated and posted correctly in the accounting system. The status of this recommendation is complete.
3.	We recommend that bank reconciliations include documentation of the individual who prepared and reviewed them as well as documentation indicating the prepared and reviewed.	The Clerk's office provided October 2020 and December 2020 bank reconciliations that reflected the initials of the employee who reconciled and the employee who reviewed the reconciliation. The status of this recommendation is complete.
4.	We recommend that the Clerk's office have a second person designated as having authority to sign checks in the Clerk's absence.	The signature cards provided by the Clerk's office for the bank accounts showed two authorized signors. The status of this recommendation is complete.