



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

November 10, 2021

The Honorable Rachel M. Sadoff
Clerk of Circuit Court
Brevard County
40 South Street
Titusville, Florida 32780

Dear Ms. Sadoff,

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/cbt

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

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

Report No. 2021-77/November 9, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Brevard County Clerk of the Circuit Court. The Department performed an audit of the Brevard County Clerk of the Circuit Court in February 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) 19-20.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that 100% of the recommendations noted in Report No. 2017-11 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend that bank reconciliations be performed by an employee or official who does not have custody or access to cash and who does not record cash receipts, cash disbursements, or journal entry transactions.	The bank reconciliations are prepared by one employee and approved by a different employee. The bank reconciliations preparer does not have access to cash, record cash receipts, or cash disbursement, but does prepare journal entries resulting from reconciliations. Journal entries are approved by the Finance Director and keyed by a different employee. The status of this recommendation is complete.