



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

May 23, 2022

The Honorable Crystal K. Kinzel
Clerk of Circuit Court
Collier County
Administration Department
3315 Tamiami Trail East, Suite 102
Naples, Florida 34112

Dear Ms. Kinzel,

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

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

Report No. 2021-84/February 8, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Collier County Clerk of the Circuit Court. The Department performed an audit of the Collier County Clerk of the Circuit Court in January 2017. The audit noted one (1) audit recommendation. A status on the efforts to correct the prior audit recommendation was requested from Collier County. A follow-up review was scheduled to review the implementation status of this audit recommendation.

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 an analysis of relevant files and supporting documentation.

The follow-up desk review covered County Fiscal Year 19-20.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the clerk establish a method for 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.	Action partially taken on the recommendation noted in Report. No. 2016-09; the allocation between court and non-court related functions for the indirect employees is based upon the ratio of direct court full-time equivalent (FTE)s and direct non-court FTEs for the elected clerk, human resources, clerk accounting, and executive administration. However, indirect employees to court related functions pertaining to records management, satellites, and finance department are allocated based on management estimates.