

September 13, 2021

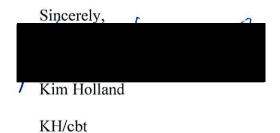
The Honorable Michele Maxwell Clerk of Circuit Court Franklin County 33 Market Street, Suite 203 Apalachicola, Florida 32320

Dear Ms. Maxwell,

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 <u>kim.holland@myfloridacfo.com</u> if you have any questions.



Enclosure

FRANKLIN COUNTY CLERK OF THE CIRCUIT COURT AUDIT FOLLOW-UP

Report No. 2021-73/September 2, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Franklin County Clerk of the Circuit Court. The Department performed an audit of the Franklin County Clerk of the Circuit Court in January 2016. The audit noted one (1) audit recommendation. A status on the efforts to correct the prior audit recommendation was requested from Franklin County.

OBJECTIVE AND SCOPE

The objective of the follow-up review was to determine the implementation status of prior audit observations and recommendations.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

The Clerk's office staff indicated that they continue using management estimates based on experience for the allocation of indirect employees working on court related functions.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
	tracking employees' time and effort between court	No action taken on the recommendation noted in Report No. 2016-03.