



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

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 kim.holland@myfloridacfo.com if you have any questions.

Sincerely,

A black rectangular redaction box covering the signature of Kim Holland.

Kim Holland

KH/cbt

Enclosure



JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

Florida Department of Financial Services

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
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.	No action taken on the recommendation noted in Report No. 2016-03.