



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

November 10, 2021

The Honorable Rebecca L. Norris
Clerk of Circuit Court
Gulf County
1000 Cecil G. Costin, Sr. Boulevard, Room 148
Port Saint Joe, Florida 32456

Dear Ms. Norris,

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



**JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA**

Florida Department of Financial Services

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

Report No. 2021-76/November 9, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Gulf County Clerk of the Circuit Court. The Department performed an audit of the Gulf County Clerk of the Circuit Court in April 2017. The audit noted one (1) audit recommendation. A status on the efforts to correct the prior audit recommendation was requested from Gulf 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 indicated that it uses management estimates and assumptions based on management's training and experience for the allocation of Full-Time Equivalents (FTE) overhead between court and non-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. 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.	The Clerk's office considered the recommendation and feels the method practiced is sufficient. No action taken on the recommendation noted in Report No. 2017-12.