



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

September 10, 2021

The Honorable Greg Godwin
Clerk of Circuit Court
Hamilton County
207 N.E. First Street, Suite 106
Jasper, Florida 32052

Dear Mr. Godwin,

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 large 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

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

Report No. 2021-69/August 18, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Hamilton County Clerk of the Circuit Court. The Department performed an audit of the Hamilton County Clerk of the Circuit Court in June 2016. The audit noted three (3) recommendations. 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 19-20.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that 100% of the recommendations noted in Report No. 2016-05 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office establish a method for sampling employees' time and effort between court-related and non-court related functions to ensure the allocation of payroll and administrative expenditures reflect an accurate appropriation of State funds. The methodology should include a basis for concluding whether the budgetary calculations are accurate.	The Clerk's office allocation methodology is based on daily time logs conducted on an annual basis. Shared employees' time is appropriately allocated. The status of this recommendation is complete.

2.	We recommend the Clerk retain copies of all voided checks.	The Clerk's office keeps appropriate documentation to support the voided checks and the reason for their voiding. Copies of the voided checks are also maintained. The status of this recommendation is complete.
3.	We recommend the Clerk's office include all personnel cost increases, operating expenditure increases, and capital expenditure increases anticipated for the upcoming fiscal year in the Florida Clerks of Court Operations Corporation (CCOC) budget documents. Additionally, all expenditures anticipated to be funded by the county should be reported in the CCOC budget documents.	The Clerk's office includes all anticipated expenditures in the CCOC budget documents. The personnel expenditures covered by the County are reported in the budget as well. The status of this recommendation is complete.