



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

September 13, 2021

The Honorable Jeffrey R. Smith
Clerk of Circuit Court
Indian River County
Post Office Box 1028
Vero Beach, Florida 32961

Dear Mr. Smith,

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

INDIAN RIVER COUNTY CLERK OF THE CIRCUIT COURT *AUDIT FOLLOW-UP*

Report No. 2021-74/September 10, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Indian River County Clerk of the Circuit Court. The Department performed an audit of the Indian River County Clerk of the Circuit Court in June 2017. The audit noted two (2) 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 (CFY) 19-20.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that 100% of the recommendations noted in Report No. 2017-14 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office ensure that its court-related expenditures are allowable according to section 28.35(3)(a), Florida Statutes. We also recommend that the Clerk's office reimburse the State for any wireless services or other cell phone related expenditures paid from the Clerks of the Court Trust Fund for CFY 15-16.	Cell phone related expenditures are no longer charged to the State. The Clerk's office reimbursed the State for \$197.75 for the cell phone expenditures incurred during CFY 15-16. The status of this recommendation is complete.
2.	We recommend the Clerk's office document that expenditures for individual professional membership dues are essential to the statutory duties and responsibilities of the Clerk of Court.	The Clerk's office no longer charges individual professional membership dues to the State. The status of this recommendation is complete.