



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

January 19, 2022

The Honorable Daniel Stanley
Clerk of Circuit Court
Liberty County
P.O. Box 399
Bristol, FL 32321

Dear Mr. Stanley,

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/jhf

Enclosure



JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

Florida Department of Financial Services

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

Report No. 2021-82/January 19, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Liberty County Clerk of the Circuit Court. The Department performed an audit of the Liberty County Clerk of the Circuit Court in October 2017. 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 (CFY) 19-20.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that two of the three recommendations noted in Report No. 2017-19 were implemented.

The summary of the audit recommendation status is as follows:

| # | SUMMARY OF RECOMMENDATION | STATUS |
|----|--|---|
| 1. | The Clerk's office uses estimates and assumptions based on the knowledge and specific duties for the allocation of FTE overhead between court and non-court related functions. 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. | <p>The Clerk's office stated that the court budget for Liberty County is prepared and approved annually by following guidelines established by the Clerk of Court Operations Corporation. The Clerk's Office has historically and consistently utilized the experience and knowledge of management to allocate FTE overhead between court and non-court functions. The current allocation of FTE overhead between court and non-court related functions accurately reflects the actual duties performed. Our plan moving forward is to have a written position description for each employee by the end of the fiscal year.</p> <p>The status of this recommendation is incomplete.</p> |

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|----|--|---|
| 2. | <p>Bank reconciliations should be performed or reviewed by employee who does not have custody of or access to cash and who does not record cash receipt, disbursement or journal entry transactions. The bank reconciliations were prepared and approved by the same individual without evidence of independent review</p> | <p>The Clerk's office stated that there are three different employees handling receipts, reconciliations, and journal entries. A separate employee handles cash or receipts in money. A separate employee completes daily reconciliation. A separate employee completes any journal entries. The Clerk reviews and signs off on monthly bank reconciliations.</p> <p>The status of this recommendation is complete.</p> |
| 3. | <p>Employee timesheets should be approved and signed by a supervisor verifying the hours worked and leave taken are correct.</p> | <p>All leave requests and timesheets are reviewed, approved, and signed by the employee and Clerk.</p> <p>The status of this recommendation is complete.</p> |