

September 13, 2021

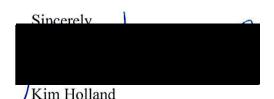
The Honorable Billy Washington Clerk of Circuit Court Madison County 125 SW Range Avenue Madison, Florida 32340

Dear Mr. Washington,

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 <u>kim.holland@myfloridacfo.com</u> if you have any questions.



KH/cbt

Enclosure

MADISON COUNTY CLERK OF THE CIRCUIT COURT AUDIT FOLLOW-UP

Report No. 2021-72/September 2, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Madison County Clerk of the Circuit Court. The Department performed an audit of the Madison County Clerk of the Circuit Court in March 2016. The audit noted one (1) audit recommendation. A status on the efforts to correct the prior audit recommendation was requested from Madison 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 an allocation methodology tool will be developed in CFY 20-21 based on the education and recommendations received by the Florida Court Clerks and Comptrollers (FCCC) and the Florida Clerks of Court Operations Corporation (CCOC).

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
	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.	Action in progress.