



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

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 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

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
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.	Action in progress.