



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

May 17, 2022

The Honorable Kevin Madok, CPA
Clerk of Circuit Court
Monroe County
500 Whitehead Street
Key West, Florida 33040

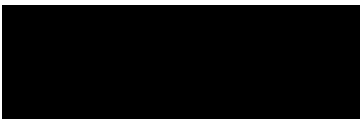
Dear Mr. Madok,

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

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Enclosure



JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

Florida Department of Financial Services

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

Report Number 2022-83/January 8, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Monroe County Clerk of the Circuit Court. The Department performed an audit of the Monroe County Clerk of the Circuit Court in December 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) 20-21.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that 100% of the recommendations noted in Report Number 2017-21 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend that the Clerk's office allocate as court-related expenditures only those costs authorized by Statute. We also recommend that the Clerk's office reimburse the Clerks of the Court Trust Fund for the expenditures above totaling \$2,560.	The Clerk's office provided procedures that were developed to analyze and review the Clerk's expenditures to verify compliance with State statutes. In addition, the Clerk's office reimbursed the State for \$2,560 for the unallowable expenditures incurred during CFY 14-15 and CFY 16-17. The status of this recommendation is complete.

2.	We recommend the Clerk's office obtain reimbursement for the \$7,606 overpayment to the employee and reimburse the Clerks of the Court Trust Fund for the overpayment. The Clerk should also review Office records for other instances of up-front awards of leave and make the necessary adjustments to the leave balances.	The Clerk's office provided the Employee Status Sheet which supported the employee's leave accrual that was awarded retroactively, conforming to the Clerk's Employee Handbook policy. The status of this recommendation is complete.
3.	We recommend the Clerk's office implement procedures to reconcile and support the balances in the Clerk of Court Operations Corporation (CCOC) Expenditure and Collections Report.	The Clerk's office concurred with the recommendation to implement procedures to reconcile and support the balances in the CCOC Expenditure and Collections Report. A copy of the written procedures for completing the monthly Clerk of Court Expenditure and Collections Report reconciliation to the General Ledger and documentation of reconciliation were provided. The status of this recommendation is complete.