



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

November 12, 2021

The Honorable Gloria R. Hayward
Clerk of Circuit Court
Sumter County
215 East McCollum Avenue
Bushnell, Florida 33513

Dear Ms. Hayward,

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,

[Redacted Signature]
Kim Holland

KH/cbt

Enclosure

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

Kim Holland • Bureau Chief

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**JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA**

Florida Department of Financial Services

**SUMTER COUNTY CLERK OF THE CIRCUIT COURT
FOLLOW-UP REVIEW AUDIT**

Report No. 2021-79/November 10, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Sumter County Clerk of the Circuit Court. The Department performed an audit of the Sumter County Clerk of the Circuit Court in October 2017. The audit noted three (3) audit recommendations. A follow-up review was scheduled to review the implementation status of this audit recommendation.

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 desk review covered County Fiscal Year (CFY) 19-20.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that 2 out of 3 of the recommendations noted in Report No. 2017-20 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), F.S. We also recommend that the Clerk's office reimburse the State for any CFY 16-17 expenditures noted above paid from the Clerk of Court Trust Fund. (We noted there were no moneys received from the Trust Fund in CFY's 14-15 and CFY's 15-16).	The Clerk's office should ensure that court-related expenditures are accounted for separately from non-court expenditures. Partial action has been taken on the recommendation noted in Report No. 2017-20.

2.	We recommend that bank reconciliations include the individual who prepared and reviewed them as well as documentation indicating the date prepared and reviewed.	The bank reconciliations were signed and dated by individuals who prepared and approved them. The status of this recommendation is complete.
3.	We recommend the Clerk's office include an additional authorized signor.	The Clerk is the only authorized signor and continues to have a secured check signer. The status of this recommendation is complete.