



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

January 9, 2023

The Honorable Kellie Hendricks Rhoades
Clerk of Circuit Court
Union County
55 West Main Street, Room 103
Lake Butler, Florida 32054

Dear Ms. Hendricks Rhoades,

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 black rectangular box redacting the signature of Kim Holland.

Kim Holland

KH/had

Enclosure



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

Florida Department of Financial Services

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

Report No. 2022-94/December 16, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Union County Clerk of the Circuit Court. The Department performed an audit of the Union County Clerk of the Circuit Court in August 2018. The audit noted two (2) audit recommendations. A status on the efforts to correct the prior audit recommendation was requested from Union County.

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.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

The Clerk's office indicated that due to their small size, dual control is not feasible. Goods and services are verified as received before payment is made. Also, The Clerk's office believes the allocation currently adopted is as accurate as possible. Further time study would create an unfeasible administrative workload that will interfere with the day-to-day priority operations of assisting the courts and citizens of Union County and will yield little benefit.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	While we recognize the small size of the Clerk's office, we recommend the Clerk's office document that all goods ordered were authorized and that a separate individual cross check to ensure the goods ordered match the goods received.	No action taken on the recommendation noted in Report No. 2018-28.

2.	We recommend the Clerk's office 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.	No action taken on the recommendation noted in Report No. 2018-28.
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