



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

January 9, 2023

The Honorable Cindy Stuart
Clerk of Circuit Court
Hillsborough County
601 East Kennedy Boulevard
Tampa, Florida 33602

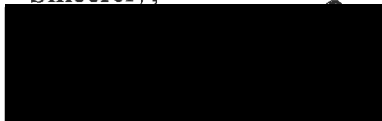
Dear Ms. Stuart,

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

KH/had

Enclosure



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

Florida Department of Financial Services

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

Report No. 2022-96/ December 16, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Hillsborough County Clerk of the Circuit Court. The Department performed an audit of the Hillsborough County Clerk of the Circuit Court in March 2019. The audit noted five (5) 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 2019-34 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 the expenditures related to the button making machine and chairs totaling \$2,003, which were paid from the Clerks of the Court Trust Fund.	The unallowable expenditures previously reported are no longer allocated to the court. In addition, the Clerk's office reimbursed the State for \$2,003 for the unallowable expenditure incurred during CFY 16-17.
2.	We recommend the Clerk's office adhere to section 112.061, F. S., and its travel policy to ensure that transportation and lodging rates can be justified as the most economical choices.	Due to COVID-19, all conferences and meetings were held virtually. Therefore, no lodging expenditures were charged to the court. The status of this recommendation is complete.

3.	We recommend the Clerk's office conduct a monthly reconciliation of the Purchasing Card statements to the supporting documentation for each charge to ensure that all charges are valid and authorized.	Reconciliations are conducted and documented. The status of this recommendation is complete.
4.	We recommend the Clerk's office record administrative expenditures in the general ledger using the expenditure account codes provided in the <u>Uniform Accounting System Manual</u> in a manner that properly allocates the expenditure to the cost center benefited.	“Sub-Account Names” and “Sub-Account Codes” used in the general ledger are comparable to those in the <u>Uniform Accounting System Manual</u> . The status of this recommendation is complete.
5.	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. 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.	The Clerk’s office stated that its allocation of shared expenditures for overhead departments is based on the number of direct-funded budgeted FTEs. Direct-funded budgeted FTEs are used as the basis because the work generated by the FTEs drives the work performed by the allocated department FTEs. The status of this recommendation is complete.