



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

December 16, 2022

The Honorable James M. Swisher, Jr.
Clerk of Circuit Court
Columbia County
173 North East Hernando Avenue
Lake City, Florida 32055

Dear Mr. Swisher,

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

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Enclosure

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

Florida Department of Financial Services

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

Report No. 2022-99/December 16, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Columbia County Clerk of the Circuit Court. The Department performed an audit of the Columbia County Clerk of the Circuit Court in July 2018. 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 follow-up desk review covered County Fiscal Year (CFY) 2018-2019.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

The Clerk's office stated that throughout CFY 2019-2021, there was a significant percentage turnover in several departments, including the Finance Director and the Clerk of Court. Due to these circumstances, they will address the issues and implement procedures in CFY 2021-2022.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office only fund those expenditures that are in accordance with Florida Statutes. We also recommend the Clerk's office reimburse the Clerks of Court Trust Fund for the expenditures in the amount of \$982.	The Clerk's office will be addressing the issues and have set procedures in place to ensure that expenditures and memberships not essential to the statutory duties and responsibilities are not improperly charged in CFY 2021-2022. The recommendations noted in Report No. 2018-27 are ongoing.

2.	<p>We recommend that 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 child support process that includes random moment sampling or a time study.</p>	<p>The Clerk's office will be addressing the issues and have set procedures in place to ensure accuracy in tracking employee's time and effort between court-related and non-court related activities in CFY 2021-2022. The recommendation noted in Report No. 2018-27 are ongoing.</p>
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