

December 16, 2022

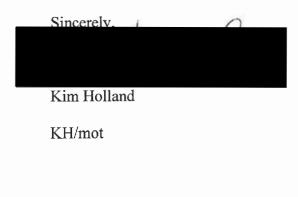
The Honorable James M. Swisher, Jr. Clerk of Circuit Court Columbia County 173 North East Hernando Avenue Lake City, Florida 32055

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 <u>kim.holland@myfloridacfo.com</u> if you have any questions.



Enclosure



# 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 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.

We recommend that the Clerk's office establish a method The Clerk's office will be for tracking employees' time and effort between courtrelated and non-court related activities to ensure accuracy procedures in place to ensure 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.

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