

April 27, 2023

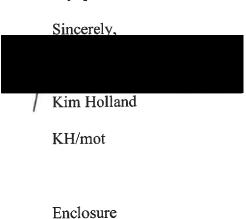
The Honorable Gary Knowles Clerk of Circuit Court Taylor County 108 North Jefferson Street Perry, Florida 32348

Dear Mr. Knowles,

We completed our Article V Clerk of the Circuit Court Follow-Up Review Audit in accordance with Florida Statutes (F.S.). 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.





JIMMY PATRONIS CHIEF FINANCIAL OFFICER STATE OF FLORIDA

Florida Department of Financial Services

TAYLOR COUNTY CLERK OF THE CIRCUIT COURT AUDIT FOLLOW-UP

Report Number 2023-102/April 21, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Taylor County Clerk of the Circuit Court. The Department performed an audit of the Taylor County Clerk of the Circuit Court in March 2020. The audit noted three (3) audit recommendation. 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.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

A status letter was issued to the Clerk's office staff on April 3, 2023, with a request for a response to be provided electronically via email by April 20, 2023. However, no response was received by the due date. Therefore, we are unable to conclude whether the recommendations have been implemented at this time.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	for sampling employees' time and effort between court- related and non-court related functions to ensure the allocation of payroll expenditures reflect an accurate	We were unable to conclude whether this recommendation was implemented; therefore, the status of this recommendation remains incomplete.

2.	chiployees. We also recommend that this streets are	We were unable to conclude whether this recommendation was implemented; therefore, the status of this recommendation remains incomplete.
3.	duties to prohibit authorized signers from signing their	We were unable to conclude whether this recommendation was implemented; therefore, the status of this recommendation remains incomplete.