CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

May 8, 2023

The Honorable Nicholas Thomas
Clerk of Circuit Court
Gadsden County
10 East Jefferson Street
Quincy, Florida 32531

Dear Mr. Thomas,

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 kim.holland@myfloridacfo.com if you have any questions.

Sincerely,

[redacted]

Kim Holland

KH/mow

Enclosure

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

Florida Department of Financial Services

GADSDEN COUNTY CLERK OF THE CIRCUIT COURT
AUDIT FOLLOW-UP

Report Number 2023-103/May 4, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Gadsden County Clerk of the Circuit Court. The Department performed an audit of the Gadsden County Clerk of the Circuit Court in September 2019. The audit noted two (2) 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.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

A status letter was issued to the Gadsden County Clerk's office staff on July 18, 2022, with a request for a response to be provided electronically via email by August 5, 2022. The Gadsden County Clerk's office provided a response on August 02, 2022. An engagement letter was issued to the Gadsden County Clerk's office on April 6, 2023, with a request due date of April 25, 2023. However, no response was received by the due date. Therefore, we are unable to conclude whether all recommendations have been implemented at this time.

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 (s.) 28.35(3)(a), Florida Statute (F.S.). We also recommend that the Clerk's office reimburse the State for $242 for the expenditure noted above.	The Clerk's office initial response to Report Number 2019-44, which was received on September 13, 2019, stated "we have already remitted the unallowable expenditure of $242 to the State of Florida via the Clerk of Court Remittance site, see the attached confirmation." A copy of Gadsden County, Clerk of Court Remittance, Remit Taxes and Fees was submitted then showing the amount of $242 being accepted on September 13, 2019. However, we are unable to conclude whether this

		recommendation was fully implemented; therefore, the status of this recommendation partially remains incomplete.
2.	We recommend the Clerk office establish a method for sampling 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 such as a time study, or guidance such as that found in Code of Federal Regulation (2 CFR 200), Appendix V.	The Clerk's office initial response to Report Number 2019-44, which was received on September 13, 2019, stated, "we have taken steps to document our allocation for payroll and administrative expenditures using time study diaries. This will be an ongoing process and will be reviewed periodically." The Clerk's office did not provide a status response to this recommendation; therefore, we are unable to conclude whether this recommendation was fully implemented at this time.