

May 18, 2023

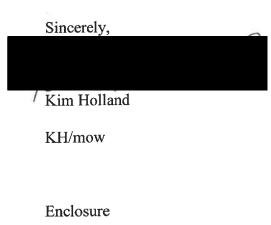
The Honorable Laura E. Roth Clerk of Circuit Court Volusia County 101 North Alabama DeLand, Florida 32721

Dear Ms. Roth,

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.





JIMMY PATRONIS CHIEF FINANCIAL OFFICER STATE OF FLORIDA

Florida Department of Financial Services

VOLUSIA COUNTY CLERK OF THE CIRCUIT COURT AUDIT FOLLOW-UP

Report Number 2023-105/May 18, 2023

BACKGROUND AND CONTEXT

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

The desk review covered County Fiscal Year (CFY) 2021-2022.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that one (1) out of two (2) the recommendations noted in were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	\$2,365.	previously reported are no longer allocated to the court. In addition,

We recommend the Clerk's office establish a method for sampling employees' time and effort between court-conducted a time study back in 2019 related and non-court related activities to ensure the allocation of payroll expenditures reflects an accurate appropriation of State funds. The methodology should include a basis for concluding whether the budgetary calculations are accurate. The Clerk's office might consider using a sampling method such as a time study, recommendation has been or guidance such as that found in Code of Federal Regulation (2 CFR 200), Appendix V.

The Clerk's office stated that they and such overhead allocation would be applied for a 3-year period. However, the supporting documentation provided by the Clerk's office as evidence that such implemented, is the same time study document submitted and reviewed during their last full audit conducted in 2019. The time study provided does not present a clear methodology for allocating payroll expenditures for actual time and effort the shared employees spent working on both court and noncourt-related functions. Therefore, this recommendation remains incomplete