



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

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](mailto:kim.holland@myfloridacfo.com) if you have any questions.

Sincerely,



/ Kim Holland

KH/mow

Enclosure



**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.	We recommend the Clerk's office ensure that its court-related expenditures are allowable according to sections (ss.) 28.35(3)(a) and 29.008 Florida Statutes (F.S.). We also recommend the Clerk's office reimburse the Clerks of Court Trust Fund for the expenditures above for \$2,365.	The unallowable expenditures previously reported are no longer allocated to the court. In addition, the Clerk's office reimbursed the State for \$2,365 for the unallowable expenditures incurred during CFY 17-18 and CFY 18-19 on or about August 27, 2019. The status of this recommendation is complete.

2.	<p>We recommend the Clerk's office establish a method for sampling employees' time and effort between court-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, or guidance such as that found in Code of Federal Regulation (2 CFR 200), Appendix V.</p>	<p>The Clerk's office stated that they conducted a time study back in 2019 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 recommendation has been 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 non-court-related functions. Therefore, this recommendation remains incomplete</p>
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