



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

May 25, 2023

The Honorable Stacie D. Harvey
Clerk of Circuit Court
Baker County
339 East Macclenny Avenue, Suite 113
Macclenny, Florida 32063

Dear Ms. Harvey

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,


Kim Holland

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Enclosure

FLORIDA DEPARTMENT OF FINANCIAL SERVICES
Kim Holland • Bureau Chief
Division of Accounting and Auditing
200 E. Gaines Street. • Tallahassee, FL 32399-0353 • Tel. (850) 413-5700 • Fax (850) 413-2193
Email • Kim.Holland@myfloridacfo.com
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**JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA**

Florida Department of Financial Services

**BAKER COUNTY CLERK OF THE CIRCUIT COURT
AUDIT FOLLOW-UP**

Report Number 2023-106/May 25, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Baker County Clerk of the Circuit Court. The Department performed an audit of the Baker County Clerk of the Circuit Court in July 2019. The audit noted two (2) recommendations. A follow-up review was scheduled to review the implementation status of these recommendations.

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) 2021-2022.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

In accordance with section (s.) 218.33, Florida Statutes (F.S.), each local government entity shall follow uniform accounting practices and procedures promulgated by rule of the department to assure the use of proper accounting and fiscal management by such units. To promote consistency with local government reporting entities, the Uniform Accounting System Chart of Accounts should be used as the standard for recording and reporting financial information to the State of Florida.

Our review concluded that the two (2) recommendations noted in Report Number 2019-35 have not been implemented completely.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk’s office record administrative expenditures in the general ledger using the expenditure account codes provided in the Uniform Accounting System Manual in a manner that properly allocates the expenditure to the cost center benefited.	The Clerk’s office general ledger demonstrates expenditure code 608- Jury Management and 713 - Information Systems account codes are not being used in a manner that properly allocates the expenditure to the cost center benefited; these expenditures are allocated to code 604- Clerk of Court Administration. Therefore, this recommendation has not been implemented.

<p>2. We recommend that the Clerk's office adhere to the guidelines pursuant to the UAS codes for all transactions and reserve the 604-account code for Clerk's office administrative payroll expenditures only.</p>	<p>The Clerk's office does not use the UASM court-related expenditure code 608 for Jury Management and 713 Information Systems. Instead, they are included in code 604 Court Administration. Therefore, this recommendation has not been implemented.</p>
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