



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

June 15, 2023

The Honorable Steve Land  
Clerk of Circuit Court  
Lafayette County  
120 West Main Street  
Mayo, Florida 32066

Dear Mr. Land,

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/daw

Enclosure

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

Florida Department of Financial Services

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

Report Number 2023-108/June 15, 2023

**BACKGROUND AND CONTEXT**

The Department of Financial Services (DFS) has completed a follow-up review of the Lafayette County Clerk of the Circuit Court. The Department performed an audit of the Lafayette County Clerk of the Circuit Court in August 2019. The audit noted four (4) 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 desk review covered County Fiscal Year (CFY) 2021-2022.

**STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS**

The auditors concluded that partial implementation of the recommendations noted in Report Number 2019-43 were completed.

The summary of the audit recommendation status is as follows:

| #  | SUMMARY OF RECOMMENDATION                                                                                                                                                                 | STATUS                                                                                                                                                                                                                                                                                               |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | While we recognize the small size of the Clerk's office, we recommend the Clerk's office have a separate individual verify and document that all goods ordered matched the goods received | Sample documentation provided by the Court showed packing slips are used to document goods received; however, there was no date or signature showing a separate individual verified and documented that all goods ordered matched the goods received. This recommendation was partially implemented. |
| 2. | We recommend that bank reconciliations include documentation of the individual who prepared and reviewed them as well as documentation indicating the date prepared and reviewed.         | Bank Statements for Fiscal Year 2021-2022 were reviewed and found to have two different initials but no dates. This recommendation was partially implemented.                                                                                                                                        |

|    |                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                         |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 3. | Without prior authorization for travel, along with review and supervisory approval of actual travel expenditures, there is the potential risk for errors or irregularities. We also recommend the Clerk's office modify its procedures to require approval for all travel reimbursements.                                              | The Clerk's office has not made any updates to their travel policy. This recommendation has not been implemented.                       |
| 4. | We recommend the Clerk's office review all travel reimbursement forms carefully prior to payment to ensure all travel is in accordance with State law. We also recommend that the Clerk's office remind its employees that meals provided at a conference or convention must not be requested as part of the employees' reimbursement. | The Clerk's office has not made any updates to their travel policy or sent any reminders. This recommendation has not been implemented. |