



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

June 20, 2023

The Honorable Karen E. Rushing
Clerk of Circuit Court
Sarasota County
2000 Main Street
Sarasota, Florida 34237

Dear Mr. Rushing,

We completed our Article V Clerk of the Circuit Court Follow-Up Review Audit in accordance with Florida Statutes. 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

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

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

Report No. 2023-109/June 20, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Sarasota County Clerk of the Circuit Court. The Department performed an audit of the Sarasota County Clerk of the Circuit Court in July 2019. The auditors noted three (3) audit recommendation. A follow-up review was conducted 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 &

The auditors concluded that most of the recommendations noted in Report No.2019-40 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office adhere to the statutes and rules governing travel charged to the State and maintain documentation on file to justify that travel is mission-critical and that other forms of electronic communication were considered. Written justification such as comparison rates for hotels in the area should also be maintained. Since maintaining the CFE certification is not a requirement for the position of the Clerk of Court, we further recommend that the Clerk's office consider other sources of funding for attendance at the ACFE conferences or online and local training options. We also recommend the Clerk's office reimburse the Clerks of Court Trust Fund for the ACFE conference expenditures totaling \$1,558.	Pursuant to section (s.) 112.061, Florida Statutes (F.S.), the documentation provided by the Clerk's office shows that the Clerk's office is incurring the same travel expenditures as indicated in the previous report. The Clerk's office reimbursed the Clerk of Court Trust Fund in the amount of \$1,558. This recommendation has not been implemented.

2.	We recommend the Clerk's office allocate as court-related expenditures only those costs considered reasonable administrative support costs to enable the Clerk's office to carry out its court-related functions. Additionally, we recommend the Clerk's office consider utilizing free web-based sites for researching salary ranges or through networking with other Clerk's offices. We also recommend the Clerk's office reimburse the Clerks of Court Trust Fund for the expenditures for \$17,985.	The unallowable expenditures previously reported are no longer allocated to the court. In addition, the Clerk's office reimbursed the Clerks of Court Trust Fund for the expenditures listed on the previous report. The status of this recommendation has been implemented.
3.	We recommend the Clerk's office ensure that its court-related expenditures are allowable according to s. 29.008 and 28.35(3)(a), F.S. We also recommend the Clerk's office reimburse the Clerks of Court Trust Fund for the expenditures for \$19,893.	The unallowable expenditures previously reported are no longer allocated to the court. In addition, the Clerk's office reimbursed the Clerks of Court Trust Fund for the expenditures listed on previous report. The status of this recommendation has been implemented.