



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

January 9, 2023

The Honorable Brandon J. Patty
Clerk of Circuit Court
Saint Johns County
4010 Lewis Speedway
Saint Augustine, Florida 32084

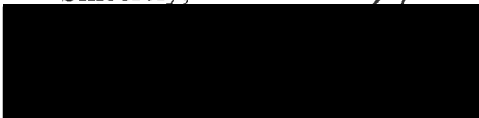
Dear Mr. Patty,

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

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Enclosure



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

Florida Department of Financial Services

**ST. JOHNS COUNTY CLERK OF THE CIRCUIT COURT
*AUDIT FOLLOW-UP***

Report No. 2022-92/December 16, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the St. Johns County Clerk of the Circuit Court. The Department performed an audit of the St. Johns County Clerk of the Circuit Court in April 2018. The audit noted three (3) 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) 20-21.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that two (2) out of three (3) of the recommendations noted in Report Number 2018-25 were incomplete.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office allocate as court-related expenditures only those costs authorized by Statute. We also recommend that the Clerk's office reimburse the Clerk of the Court Trust Fund for the expenditures above for \$6,670.	<p>During our testing of the Clerk's office administrative expenditures, we noted one (1) instance in which the expenditure, contrary to statutory guidance, had been allocated as a court cost, or was not authorized of record as a reasonable administrative support cost. In CFY 20-21, the Clerk's office purchased a subscription to The Wall Street Journal for \$47 of which \$28 was allocated to court.</p> <p>In addition, the Clerk's office reimbursed the State for \$6,670 for the unallowable expenditures incurred during CFY 15-16 and CFY 16-17.</p> <p>The status of this recommendation is partially complete.</p>
2.	We recommend the Clerk establish a method for tracking employees' time and effort between court-related and non-court-related activities to ensure accuracy in the budgeting process and the appropriation of State funds. The methodology should include a basis for concluding whether the budgetary estimates are accurate. The Clerk's office might consider using a sampling method similar to the Title IV-D process that includes random moment sampling or a time study.	<p>The Clerk's office continues to use estimates of time spent on court related duties for some employees who are shared with the county. The documentation provided no evidence of quantifiable and verifiable data for shared allocations.</p> <p>The status of this recommendation is incomplete.</p>
3.	We recommend the Clerk's office adhere to the statutory guidelines for recording revenues and expenditures associated with the trust fund.	The status of this recommendation is complete.