



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

July 13, 2023

The Honorable Kelvin Soto, Esquire
Clerk of Circuit Court
Osceola County
2 Courthouse Square
Kissimmee, Florida 34741

Dear Mr. Soto,

We completed our Article V Clerk of the Circuit Court (COCC) 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,

A black rectangular box redacting the signature of Kim Holland.

Kim Holland

KH/daw

Enclosure

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

Kim Holland • Bureau Chief

Division of Accounting and Auditing

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

Florida Department of Financial Services

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

Report No. 2023-112/July 13, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Osceola County Clerk of the Court. The Department performed an audit of the Osceola County Clerk of the Circuit Court in March 2020. The auditors noted two (2) audit recommendations. A follow-up review was scheduled to review the implementation status of these audit 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 &

The auditors concluded that half of the recommendations noted in Report No. 2020-52 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend that the Clerk ensure that its court-related expenditures are allowable according to state law.	The unallowable expenditures previously reported are no longer allocated to the court. The status of this recommendation is complete.
2.	We recommend the Clerk's office have a separate individual verify and document that all goods and services received match the goods or services ordered.	The Clerk's purchasing policy does include separation of duties; however, for one (1) sample item reviewed, the policy was not followed. This recommendation has been partially implemented.