



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

July 13, 2023

The Honorable Lora C. Bell
Clerk of Circuit Court
Washington County
1293 Jackson Avenue
Chipley, Florida 32428

Dear Ms. Bell,

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,

[Redacted Signature]
Kim Holland

KH/daw

Enclosure



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

Florida Department of Financial Services

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

Report No. 2023-114/July 13, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (Department) has completed a follow-up review of the Washington County Clerk of the Court. The Department performed an audit of the Washington County Clerk of the Circuit Court in January 2020, Report No. 2020-49. The auditors noted five (5) 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 2021-2022.

**STATUS OF PRIOR AUDIT OBSERVATIONS &
RECOMMENDATIONS**

The auditors concluded that one (1) recommendation was partially implemented, and four (4) recommendations were fully implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend that 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 Clerks of Court Trust Fund for the expenditures above totaling \$1,638.	The unallowable expenditures previously reported are no longer allocated to the court. The Clerk of Courts refunded the Clerk of Court Trust Fund in the amount of \$1,638. This recommendation has been implemented.
2.	We recommend the Clerk's office record administrative expenditures in the general ledger using the expenditure account codes provided in the USAM in a manner that properly allocated the expenditure to the cost center benefited.	The Clerk's office is using USAM codes in a manner properly allocates the expenditure to the cost center benefited. This recommendation has been implemented.

3.	We recommend the Clerk's office establish a travel policy and travel forms in accordance with section (s.) 112.061, Florida Statutes (F.S.), to ensure the appropriate use of State funds. We further recommend that all travel reimbursements are reviewed by a secondary person prior to payment.	Pursuant to s. 112.061, F.S., the Clerk's office has implemented a Travel Voucher; however, the Clerk's office has not established a written travel policy. There is no secondary review of travel. This recommendation has been partially implemented.
4.	We recommend the Clerk's office have a separate individual verify and document that all goods received matched the goods ordered.	The Clerk's office has assigned the non-Court Director to verify and document that all goods received match the goods ordered. Based on the auditor's review, there is sufficient and appropriate documentation to ensure that they are receiving the goods and services paid for. This recommendation has been implemented.
5.	We recommend the Clerk's office establish a method for sampling employees' time and effort between court-related and non-court related activities to ensure the allocation of payroll, and administrative expenditures reflects an accurate appropriation of State funds. The methodology should include a basis for concluding whether the budgetary calculations are accurate. The Clerk's office might consider using a sampling method such as a time study, or guidance such as that found in Code of Federal Regulation (2 CFR 200), Appendix V.	The Clerk's office has implemented the Allocation Methodology Tool Created by Palm Beach County to determine court and non-court allocation of costs. This recommendation has been implemented.