



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

July 24, 2023

The Honorable Gwen Marshall
Clerk of Circuit Court & Comptroller
Leon County
301 South Monroe Street, Suite 100
Tallahassee, Florida 32301

Dear Ms. Marshall,

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



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

Florida Department of Financial Services

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

Report No. 2023-116/July 21, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Leon County Clerk of the Court. The Department performed an audit of the Leon County Clerk of the Circuit Court in August 2020, Report No.2020-53. The auditors noted six (6) 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 & RECOMMENDATIONS

The auditors concluded that six (6) recommendations were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office ensure that its court-related expenditures are allowable and reasonable 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 that the Clerk's office reimburse the Clerks of Courts Trust Fund for the expenditures above for \$19,650.	The unallowable expenditures previously reported are no longer allocated to the court. Furthermore, the amount of \$19,650 has been refunded to the Clerk of Courts Trust Fund. This recommendation has been implemented.

<p>2. We recommend the Clerk's office record all expenditures in the general ledger using the expenditure account codes provided in the Uniform Accounting Systems Manual (UASM) in a manner that properly allocates the expenditure to the cost center benefited.</p>	<p>The Clerk of court is not recording all expenditures in the general ledger using the expenditure accounts codes provided in the UASM; however, finance staff has implemented an external reconciliation process using adjustments for allocating to the cost centers. This recommendation has been implemented.</p>
<p>3. We recommend that the Clerk's office implement procedures to reconcile and support the balances in the Clerk of the Circuit Court (CCOC) EC report on a monthly basis and to retain these documents for audit purposes.</p>	<p>The Clerk's office implemented a monthly procedure to reconcile and support the balances in the CCOC EC report and they retained these documents for audit purposes. This recommendation has been implemented.</p>
<p>4. We recommend the Clerk's office implement a formal process to document authorized changes to salaries and wages to help prevent the risk of an erroneous payroll change occurring without being detected.</p>	<p>The Clerk's office has a formal written policy to document the authorized changes to salaries and wages. This recommendation has been implemented.</p>
<p>5. 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. We also recommend the Clerk's office investigate the differences between the book balance and the bank statement balance for the unreconciled bank statements. Additionally, the Clerk's office should prepare reconciliations in a timely manner in the future, and that all reconciliations and bank statements be kept on file for audit purposes.</p>	<p>The Clerk's office has provided a bank reconciliation process manual with the individuals that have prepared and reviewed the information with dates. The Clerk's office provided timely reconciliations with no differences between book balances and bank statements. This recommendation has been implemented.</p>
<p>6. We recommend the Clerk's office ensure that adequate controls for cash handling, recording, and disbursements are in place and followed in order to detect and to prevent these types of clerical errors.</p>	<p>The Clerk's office has implemented a revised cash control policy and no similar errors were found during the auditor's testing. This recommendation has been implemented.</p>