

State of Florida
Florida Department of Financial Services

Division of Accounting & Auditing
Bureau of Auditing

Article V Quarterly Audit Report
(January – March 2022)



April 2022

PURPOSE OF REPORT

In accordance with Chapter 2020-21, Laws of Florida, line item 2370, please allow this report to serve as the Department of Financial Services (DFS) quarterly report to summarize the efforts made by our office to audit court-related expenditures of the Clerks of the Circuit Court pursuant to sections 28.35 and 29.008, Florida Statutes (F.S.), during the quarter January 1, 2022 to March 31, 2022.

CHIEF FINANCIAL OFFICER'S AUTHORITY

Section 28.35(2)(e), F.S., provides that the DFS, Bureau of Auditing (Bureau), will conduct an audit of the Clerks of the Circuit Court (Clerk) by examining court-related expenditures. The Bureau will conduct follow-up audits of prior audit findings of court-related expenditures of State funds to determine whether corrective actions have been taken.

AUDIT OBJECTIVES

The following objective has been established for the follow-up audits of court-related expenditures:

- Evaluate the actions taken by the Clerks' offices to correct observations noted in previous reports.

AUDIT FINDINGS

The Department completed eight (8) follow-up audits during this quarter. Below is a summary of the observations associated with these audits. The audit reports can be found on the DFS Website at: <http://www.myfloridacfo.com/Division/AA/AuditsReviews/default.htm>.

Observations	Status of Corrective Actions
No documented methodology for the allocation of payroll or administrative expenditures.	Liberty – No action taken
Unallowable Expenditures	Monroe – Fully corrected Martin – Fully corrected Miami Dade – Fully corrected
No separation of duties between the preparer and the approver of the bank reconciliations.	Liberty – Fully corrected
CCOC budget document errors.	Monroe – Fully corrected
No supervisor approval and signature on timesheets.	Liberty – Fully corrected
Incorrect leave payouts	Monroe – Fully corrected

For more information on the above counties, see the completed reports at:
<http://www.myfloridacfo.com/Division/AA/AuditsReviews/default.htm>

ACTIVITIES FOR THE REPORTING PERIOD

In addition to completing the Liberty, Monroe, Martin and Miami Dade follow-up audits, the Department also initiated the follow-up audit reviews of Okeechobee, Flagler, Hernando, Bradford and Levy Counties.

PLANNED ACTIVITIES FOR THE NEXT REPORTING PERIOD

The Department will finalize the report for Okeechobee, Flagler, Hernando, Bradford and Levy Counties. The Department is planning to conduct a follow-up audit review for St Johns, Union, Nassau, Columbia, Hillsborough, and Wakulla Counties in the next quarter.