



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

May 26, 2022

The Honorable Jerald D. Bryant
Clerk of Circuit Court
Okeechobee County
312 Northwest 3rd Street, Suite 165
Okeechobee, Florida 34972

Dear Mr. Bryant,

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

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

Report Number 2022-86/April 25, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Okeechobee County Clerk of the Circuit Court. The Department performed an audit of the Okeechobee County Clerk of the Circuit Court in February 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 the recommendations noted in Report Number 2018-22 were partially 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 the Court Trust Fund for the expenditures above totaling \$2,770, plus the amount for the cost of water allocated to the court, which should have been allocated as non-court.	Auditor reviewed the general ledger and other supporting documentation and found the administrative expenditures complied with statutes for CFY 20-21. However, the Clerk's office did not provide documentation of the reimbursement to the State for \$2,770 for the unallowable expenditures incurred during CFY 14-15 and CFY 16-17. The status of this recommendation is partially complete.

2.	We recommend the Clerk's office itemize any pay and benefit increases they anticipate giving to employees in the upcoming fiscal year to the Florida Clerks of Court Operations Corporation (CCOC) as part of the budget submission documents submitted for approval in June of each year.	<p>The Clerk's office concurred with the recommendation to itemize any pay and benefit increases they anticipate giving to employees in the upcoming year as part of the budget submission documents submitted to the CCOC for approval in June of each year. The Clerk's office responded to our inquiry that for CFY 20-21 the base budget proposed by the CCOC had built in salary adjustments for all the Florida Clerks.</p> <p>The status of this recommendation is complete.</p>
3.	We recommend the Clerk's office implement methods for tracking the assignment and work efforts of its employees and utilizing such information for determining proposed cost center budget amounts and full-time equivalent (FTE) allocations.	<p>The Clerk's office concurred with the recommendation to implement methods for determining proposed cost center budget amounts and FTE allocations. The Clerk's office dedicates fund 001 for the Article V Court Related approved budget and a separate fund for the BOCC funded departments—Financial Services, Official Records, and IT. Employees are dedicated to their respective cost centers that correspond exclusively to their fund. The Clerk's salary is split equally between the Article V fund, Financial Services, and Official Records.</p> <p>The status of this recommendation is complete.</p>