



CHIEF FINANCIAL OFFICER  
JIMMY PATRONIS  
STATE OF FLORIDA

May 26, 2022

The Honorable Tom Bexley  
Clerk of Circuit Court  
Flagler County  
Kim C. Hammond Justice Center  
1769 East Moody Boulevard, Building 1  
Bunnell, Florida 32110

Dear Mr. Bexley,

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](mailto:kim.holland@myfloridacfo.com) if you have any questions.

Sincerely,

  
Kim Holland

KH/mot

Enclosure



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

Florida Department of Financial Services

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

Report Number 2022-89/April 25, 2022

**BACKGROUND AND CONTEXT**

The Department of Financial Services (DFS) has completed a follow-up review of the Flagler County Clerk of the Circuit Court. The Department performed an audit of the Flagler County Clerk of the Circuit Court in May 2018. The audit noted one (1) recommendation. 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 recommendation noted in Report Number 2018-26 is incomplete.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the clerk establish a method for tracking employees' time and effort between court-related and non-court related activities to ensure accuracy in the budgeting process and the appropriation of State funds. The methodology should include a basis for concluding whether the budgetary estimates are accurate. The Clerk's office might consider using a sampling method similar to the Title IV-D process that includes random moment sampling or a time study.	The Clerk's office stated that they do not have the resources to use a daily methodology to track court-related time spent. The Clerk's office remains interested in applying a method and rate when one is available. Auditor reviewed the documentation provided and found no evidence of quantifiable and verifiable data for shared overhead allocations.  The status of this recommendation is incomplete.