

May 23, 2022

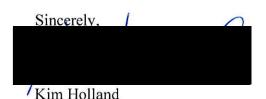
The Honorable Denny Thompson Clerk of Circuit Court Bradford County Postal Office Drawer B Starke, Florida 32091

Dear Mr. Thompson,

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 <a href="mailto:kim.holland@myfloridacfo.com">kim.holland@myfloridacfo.com</a> if you have any questions.



KH/mot

Enclosure



# JIMMY PATRONIS CHIEF FINANCIAL OFFICER STATE OF FLORIDA

Florida Department of Financial Services

## BRADFORD COUNTY CLERK OF THE CIRCUIT COURT AUDIT FOLLOW-UP

Report No. 2022-88/ May 19, 2022

#### BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Bradford County Clerk of the Circuit Court. The Department performed an audit of the Bradford County Clerk of the Circuit Court in October 2018. The audit noted four (4) 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 100% of the recommendations noted in Report No. 2018-31 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
	court-related expenditures only those costs considered reasonable administrative support costs to enable the Clerk's office to carry out its	The Clerk's office only allocates as court-related expenditures, the purchases that are strictly used in court divisions. All other expenditures are charged to county funds. The status of this recommendation is complete.

employees are being paid the correct wages based on the hours worked. We also recommend documentation of the review and approval such	The Clerk's office indicated that a new computerized payroll system has been implemented. Time sheets and payroll adjustment forms were reviewed to verify the payroll was calculated and posted correctly in the accounting system. The status of this recommendation is
We recommend that bank reconciliations include documentation of the individual who prepared and reviewed them as well as documentation	complete.  The Clerk's office provided October 2020 and December 2020 bank reconciliations that reflected the initials of the employee who reconciled and the employee who reviewed the reconciliation.  The status of this recommendation is complete.
second person designated as having authority to sign	The signature cards provided by the Clerk's office for the bank accounts showed two authorized signors. The status of this recommendation is complete.