



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

May 23, 2022

The Honorable Doug Chorvat
Clerk of Circuit Court
Hernando County
J20 North Main Street, Room 130
Brooksville, Florida 34601

Dear Mr. Chorvat,

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,

A black rectangular redaction box covering the signature of Kim Holland.

/ Kim Holland

KH/mot

Enclosure



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

Florida Department of Financial Services

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

Report No. 2022-90/May 19, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Hernando County Clerk of the Circuit Court. The Department performed an audit of the Hernando County Clerk of the Circuit Court in October 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 100% of the recommendations noted in Report No. 2018-30 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office allocate as court-related expenditures only those costs considered reasonable administrative support costs to enable the Clerk's office to carry out its court-related functions.	The unallowable expenditures previously reported are no longer allocated to court.

2.	We recommend the Clerk's office ensure that its court-related expenditures are allowable according to Section 28.35(3)(a), F.S.	During our review of check histories, we noted that some employees receive cellular telephone stipends. Upon inquiry, the Clerk's office stated there were reclassification entries to move these expenditures to the county. The status of this recommendation is complete.
3.	We recommend the Clerk's office adhere to the salary cap as stated in Section 145.051, F.S. and the EDR.	The Clerk's regular salary is compliant with the EDR salary cap. The status of this recommendation is complete.