



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

October 18, 2021

The Honorable Gary J. Cooney
Clerk of Circuit Court
Lake County
Post Office Box 7800
Tavares, Florida 32778

Dear Mr. Cooney,

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/cbt

Enclosure

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

Kim Holland • Bureau Chief

Division of Accounting and Auditing

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

Florida Department of Financial Services

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

Report No. 2021-75/October 5, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Lake County Clerk of the Circuit Court. The Department performed an audit of the Lake County Clerk of the Circuit Court in July 2017. The audit noted two (2) 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) 19-20.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that 100% of the recommendations noted in Report No. 2017-15 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office ensure that its court-related expenditures are allowable according to section 28.35 (3)(a), Florida Statutes (F.S.). We also recommend that the Clerk's office reimburse the State for any cell phone related expenditures paid from the Clerks of the Court Trust Fund for County Fiscal Year (CFY) 14-15. (We noted there were no moneys received from the Trust fund in CFY 13-14).	The Clerk's office stated that the payroll expenditures related to this observation were for on-call stipends rather than cell phone allowances. Subsequently, the on-call stipends have been eliminated. The status of this recommendation is complete.
2.	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 Clerk's office allocates its indirect employees between court and non-court related activities based on the ratio of direct court Full-time Equivalents (FTEs) and direct non-

	<p>the budgetary estimates are accurate. The Clerk's office should consider using a sampling method similar to the Title IV-D process that includes random moment sampling or a time study.</p>	<p>court FTEs. Code of Federal Regulation (2 CFR 200), Appendix V and Office of Management and Budget (OMB) Circular A-87 provide similar guidance for the allocation of indirect costs. The status of this recommendation is complete.</p>
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