

October 18, 2021

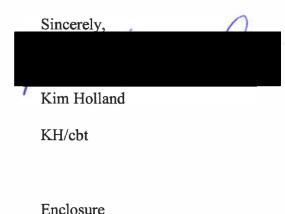
The Honorable Gary J. Cooney Clerk of Circuit Court Lake County Post Office Box 7800 Tavares, Florida 32778

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 <u>kim.holland@myfloridacfo.com</u> if you have any questions.





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.	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.	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.	employees' time and effort between court-related and non- court related activities, to ensure accuracy in the budgeting	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-

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