



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

September 13, 2021

The Honorable Gregory C. Harrell
Clerk of Circuit Court
Marion County
Post Office Box 1030
Ocala, Florida 34478

Dear Mr. Harrell,

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

/ Kim Holland

KH/cbt

Enclosure



JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

Florida Department of Financial Services

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

Report No. 2021-71/August 30, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Marion County Clerk of the Circuit Court. The Department performed an audit of the Marion County Clerk of the Circuit Court in July 2016. 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) 19-20.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that 100% of the recommendations noted in Report No. 2016-06 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office establish a method for sampling employees' time and effort between court-related and non-court related functions to ensure the allocation of payroll and administrative expenditures reflect an accurate appropriation of State funds. The methodology should include a basis for concluding whether the budgetary calculations are accurate.	The Clerk's office allocates seven of 193 employees who perform payroll, finance, and/or administrative duties in proportion to the total number of FTEs. Shared employees' time is appropriately allocated. The status of this recommendation is complete.