



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

November 30, 2021


The Honorable Michelle R. Miller
Clerk of Circuit Court
St. Lucie County
201 South Indian River Drive
Fort Pierce, Florida 34950

Dear Ms. Miller,

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, 

Kim Holland

KH/had

Enclosure



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

Florida Department of Financial Services

**ST. LUCIE COUNTY CLERK OF THE CIRCUIT COURT
AUDIT FOLLOW-UP**

Report No. 2021-80/November 21, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the St. Lucie County Clerk of the Circuit Court. The Department performed an audit of the St. Lucie County Clerk of the Circuit Court in September 2017. 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) 19-20.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that two of the three recommendations noted in Report No. 2017-17 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 (s.) 28.35(3)(a), Florida Statutes (F.S.). We also recommend that the Clerk's office reimburse the State for the expenditures above totaling \$6,744, which were paid from the Clerks of the Court Trust Fund.	The Clerk's office stated that a \$6,744 payment to the State was issued on January 22, 2018, and only qualified court-related expenditures were charged to the court operations per s. 28.35(3)(a), F.S., since the audit. The auditors noted one expenditure that the Clerk's office was unable to provide documentation to show that the expenditure was a reasonable administrative support cost. Therefore, the status of this recommendation is partially complete.

2.	We recommend the clerk's office adhere to the salary cap as stated in s. 145.051, F.S. and by the Office of Economic and Demographic Research (EDR).	The Clerk's office stated procedures are now in place to conform to the salary cap in s. 145.051, F.S. and the EDR. The status of this recommendation is complete.
3.	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 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.	The Clerk's office stated that multiple time studies have been completed, since the 2017 Article V audit. The Clerk's office allocates its indirect employees between court and non-court related activities based on the ratio of direct court full-time employees (FTEs) and direct non-court FTEs. The status of this recommendation is complete.