



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

January 9, 2023

The Honorable Danny J. Shipp
Clerk of Circuit Court
Levy County
355 South Court Street
Bronson, Florida 32621

Dear Mr. Shipp,

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,

[Redacted Signature]
Kim Holland

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Enclosure



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

Florida Department of Financial Services

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

Report No. 2022-91/December 16, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Levy County Clerk of the Circuit Court. The Department performed an audit of the Levy County Clerk of the Circuit Court in March 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 two (2) out of three (3) recommendations noted in Report Number 2018-24 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend that the Clerk's office allocate as court-related expenditures only those costs authorized by Statute. We also recommend that the Clerk's office reimburse the Clerks of the Court Trust Fund for the expenditures above totaling \$1,668.	The unallowable expenditures previously reported are no longer allocated to the court. In addition, the Clerk's office reimbursed the State for \$1,668 for the unallowable expenditures incurred during CFY 16-17. The status of this recommendation is complete.
2.	We recommend the Clerk's office verify that employees' pay rates are calculated correctly and consistent with the rate authorized in the personnel record.	All pay rate changes involving pay increases are reviewed and approved by an additional employee on the personnel action form. The status of this recommendation is complete.

<p>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 might consider using a sampling method similar to the Title IV-D process that includes random moment sampling or a time study</p>	<p>The Clerk's office provided a percentage breakdown of employees' time between court and non-court. Nine (9) out of thirty-two (32) employees perform both court and non-court related functions. An email narrative was provided by the Clerk's office stating that the percentage allocation is based on past observational experience of managers. The status of this recommendation is incomplete.</p>
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