



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

January 9, 2023

The Honorable John Crawford
Clerk of Circuit Court
Nassau County
76347 Veterans Way
Yulee, Florida 32097

Dear Mr. Crawford,

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

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Enclosure

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

Florida Department of Financial Services

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

Report No. 2022-93/December 16, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Nassau County Clerk of the Circuit Court. The Department performed an audit of the Nassau County Clerk of the Circuit Court in December 2018. 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) 20-21.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that 100% of the recommendations noted in Report Number 2018-33 were implemented.

The summary of the audit recommendation status is as follows:

| # | SUMMARY OF RECOMMENDATION | STATUS |
|----|--|---|
| 1. | We recommend that the Clerk's office ensure that its court-related expenditures are allowable according to Section 28.35 (3) (a), F.S. | The unallowable expenditures previously reported are no longer allocated to court. The status of this recommendation is complete. |