



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

December 16, 2022

The Honorable Greg James
Clerk of Circuit Court
Wakulla County
3056 Crawfordville Highway
Crawfordville, Florida 32327

Dear Mr. James,

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 black rectangular box redacting the signature of Kim Holland.

Kim Holland

KH/had

Enclosure

FLORIDA DEPARTMENT OF FINANCIAL SERVICES

Kim Holland • Bureau Chief

Division of Accounting and Auditing

200 E. Gaines Street. • Tallahassee, FL 32399-0353 • Tel. (850) 413-5700 • Fax (850) 413-2193

Email • Kim.Holland@myfloridacfo.com

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

Florida Department of Financial Services

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

Report No. 2022-95/December 16, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Wakulla County Clerk of the Circuit Court. The Department performed an audit of the Wakulla County Clerk of the Circuit Court in December 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) 2020-2021.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that 100% of the recommendations noted in Report No. 2018-32 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 considered reasonable administrative support costs to enable the Clerk's office to carry out its court-related functions.	The unallowable expenditures previously reported are no longer allocated to the court. The status of this recommendation is complete.
2.	We recommend the Clerk's office ensure that its court-related expenditures are allowable according to Section 28.35(3)(a), Florida Statutes.	The unallowable expenditures previously reported are no longer allocated to the court. The status of this recommendation is complete.

3.	We recommend the Clerk's office document that all goods ordered were authorized and that a separate individual verify and document that the goods ordered match the goods received.	Sample documentation provided by the Court provided documentation that goods ordered were authorized and a separate individual verified and documented that the goods ordered matched goods received. The status of this recommendation is complete.
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