



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

January 9, 2023

The Honorable Ken Burke
Clerk of Circuit Court
Pinellas County
315 Court Street
Clearwater, Florida 33756

Dear Mr. Burke,

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

KH/had

Enclosure



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

Florida Department of Financial Services

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

Report No. 2022-97/December 16, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Pinellas County Clerk of the Circuit Court. The Department performed an audit of the Pinellas County Clerk of the Circuit Court in March 2019. 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 100% of the recommendations noted in Report Number 2019-37 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend 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 Sections 29.008 and 28.35(3)(a), F.S. We also recommend the Clerk's office reimburse the Clerks of the Courts Trust Fund for the expenditures above for \$18,648.	The unallowable expenditures previously reported are no longer allocated to the court. In addition, the Clerk's office reimbursed the State for \$18,648 for the unallowable expenditures incurred during CFY 20-21.

3.	We recommend the Clerk's office ensure that adequate controls for cash handling, recording and disbursements are in place and being followed in order to detect and to prevent these types of clerical errors.	The Clerk's office implemented internal controls pertaining to cash handling, recording, and disbursements. The status of this recommendation is complete.
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