



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

March 22, 2023

The Honorable Tara S. Green
Clerk of Circuit Court
Clay County
825 North Orange Avenue
Green Cove Springs, Florida 32043

Dear Ms. Green,

We completed our Article V Clerk of the Circuit Court Follow-Up Review Audit in accordance with Florida Statutes (F.S.). 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/mot

Enclosure



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

Florida Department of Financial Services

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

Report Number 2023-101/March 22, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Clay County Clerk of the Circuit Court. The Department performed an audit of the Clay County Clerk of the Circuit Court in July 2019. The audit noted one (1) audit recommendation. A follow-up review was scheduled to review the implementation status of this audit recommendation.

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 desk review covered County Fiscal Year (CFY) 21-22.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that the recommendations noted in Report No. 2019-41 were partially 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 \$312 for the expenditures noted above.	During our review of the Clerk's office court-related expenditures for the CFY 21-22, we noted that the previous unallowable expenditures reported are no longer allocated to the court and no additional unallowed cost were noted. Furthermore, no documentation was provided regarding the reimbursement of \$312 for the unallowable expenditures incurred during CFY 16-17 and CFY 17-18. Therefore, this recommendation is partially complete.