



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

June 6, 2023

The Honorable Tiffany Moore Russell
Clerk of Circuit Court
Orange County
425 North Orange Avenue
Orlando, Florida 32801

Dear Ms. Russell,

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,

Kim Holland

KH/mow

Enclosure

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

Florida Department of Financial Services

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

Report Number 2023-107/June 6, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Orange County Clerk of the Circuit Court. The Department performed an audit of the Orange County Clerk of the Circuit Court in October 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 desk review covered County Fiscal Year (CFY) 21-22.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

Our review concluded that two of the three recommendations noted in Report No. 2019-46 were 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 and essential to support the functions outlined in section (s.) 28.35(3)(a), Florida Statutes (F.S.).	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 State law.	Per s. 29.008(1)(e), F.S., unallowable expenditures previously reported are still being allocated to the court. Administrative samples taken show that County related expenditures such as "security monitoring" are still being

		allocated to the court. This recommendation was not fully corrected.
3.	Since this position (Manager of Facilities and Vendor Relationships) is responsible for managing both court and non-court related projects and contractors, we recommend that the Clerk's office conduct a time study to sample this position's time and effort spent between court and non-court related activities to ensure accuracy in the budgeting process and the appropriation of State funds.	The Clerk's office reviewed the Manager of Facilities employment duties and changed the allocation to 100% non-court related functions. The status of this recommendations is complete.