



CHIEF FINANCIAL OFFICER  
JIMMY PATRONIS  
STATE OF FLORIDA

June 23, 2023

The Honorable Angelina Colonnese  
Clerk of Circuit Court  
Manatee County  
1115 Manatee Avenue West  
Bradenton, Florida 34205

Dear Ms. Colonnese,

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](mailto:kim.holland@myfloridacfo.com) if you have any questions.

Sincerely,

A black rectangular redaction box covering the signature of Kim Holland.

Kim Holland

KH/cbt

Enclosure

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

Florida Department of Financial Services

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

Report No. 2023-111/June 23, 2023

**BACKGROUND AND CONTEXT**

The Department of Financial Services (DFS) has completed a follow-up review of the Manatee County Clerk of the Circuit Court. The Department staff performed an audit of the Manatee County Clerk of the Circuit Court in March 2020, Report No. 2019-47. The auditors noted three (3) 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) 2021-2022.

**STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS**

The auditors concluded that 100% of the recommendations noted in Report No. 2019-47 were implemented or are in the process of being 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 authorized by Statute.	The Clerk's office has updated their policy for Cell Phone Allowance and added Journal Entries that tie back to General Ledger. At the end of each month, they reimburse the State for these expenditures. This recommendation has been implemented.
2.	We recommend the Clerk's office ensure that its court-related expenditures are allowable according to sections (ss.) 28.35(3)(a) and 29.008, Florida Statute, (F.S.).	Per to ss. 28.35(3)(a) and 29.008, F.S., the Clerk's office has updated and implemented monthly procedures to review and charge only those allowable court-related expenditures allowable. This recommendation has been implemented.

3.	<p>We recommend the Clerk's office establish a method for sampling employees' time and effort between court-related and non-court related activities to ensure the allocation of payroll and administrative expenditures reflects an accurate appropriation of State funds. The methodology should include a basis for concluding whether the budgetary calculations are accurate. The Clerk's office might consider using a sampling method such as a time study, or guidance such as that found in Code of Federal Regulation (2 CFR 200), Appendix V.</p>	<p>The Clerk's office is in the process of completing a time study. The implementation of this recommendation is in progress.</p>
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