



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

March 15, 2023

The Honorable Kevin C. Karnes
Clerk of Circuit Court
Lee County
Post Office Box 2469
Fort Myers, Florida 33902

Dear Mr. Karnes,

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/mot

Enclosure



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

Florida Department of Financial Services

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

Report No. 2023-100/March 15, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Lee County Clerk of the Circuit Court. The Department performed an audit of the Lee County Clerk of the Circuit Court in March 2019. The audit noted one (1) recommendation. 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 the recommendation noted in Report No. 2019-36 has been implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office establish a method for tracking employees' time and effort between court-related and non-court related activities to ensure accuracy in the budgeting process and the appropriation of State funds. The methodology should include a basis for concluding whether the budgetary estimates are accurate. The Clerk's office might consider using a sampling method similar to the Title IV-D child support process that includes random moment sampling or a time study.	The Clerk's office performed an updated analysis based on the Full Time Equivalent (FTE's) in the respective offices related to clerk, court, and non-court related functions to allocate costs to the courts. Furthermore, additional analytics were performed such as, calculating a ratio of Clerk FTE's processed through payroll compared to all FTE's processed, Analysis of the number of invoices processed for Clerk and for Court compared to Non-Court, etc. These analyses along with FTE worksheets are then reviewed and confirmed for reasonableness by Accounting Managers. Therefore, this recommendation has been implemented.