



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

August 3, 2023

The Honorable Angela Vick
Clerk of Circuit Court
Citrus County
110 North Apopka Avenue
Inverness, Florida 34450

Dear Ms. Vick,

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,


Kim Holland

KH/daw

Enclosure



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

Florida Department of Financial Services

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

Report No. 2023-113/August 3, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (Department) has completed a follow-up review of the Citrus County Clerk of the Court. The Department performed an audit of the Citrus County Clerk of the Circuit Court in December 2019, Report No.2019-48. The auditors noted four (4) audit recommendations. A follow-up review was scheduled to review the implementation status of these audit 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 2021-2022.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

The auditors concluded that one (1) recommendation was not implemented, one (1) recommendation was partially implemented, and two (2) recommendations 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 according to section (s.) 29.008, Florida Statutes (F.S.).	The unallowable expenditures previously reported are no longer allocated to the court. The status of this recommendation has been implemented.

2.	We recommend the Clerk’s office ensure that the cell phone subsidies are paid initially by the county in accordance with s. 29.008, F.S. Alternatively, we recommend the Clerk’s office itemize its reimbursements from the county in sufficient detail so that they can be traced back to the account where the expenditure initially incurred.	The Clerk of Court has an itemized journal voucher system with reference numbers to tie back to the general ledger. The recommendation has been implemented.
3.	We recommend the Clerk’s office adhere to s.112.061, F.S., and its travel policy and procedure, which requires prior authorization for travel as described above. This can be in any form as long as it contains the elements required by statute.	The Clerk’s office has a travel policy in place that requires prior authorization. Based on auditors testing and subsequent communications, the policy is not being followed. This recommendation has not been implemented.
4.	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 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 such as a time study, or guidance such as that found in Code of Federal Regulations (2 CFR 300), Appendix V.	The Clerk’s office has implemented a revised allocation methodology using four different methodologies for allocations between court and non-court full time employees. This recommendation has been implemented.