



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

November 10, 2021

The Honorable Rachel M. Sadoff  
Clerk of Circuit Court  
Brevard County  
40 South Street  
Titusville, Florida 32780

Dear Ms. Sadoff,

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,

  
Kim Holland

KH/cbt

Enclosure



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

Florida Department of Financial Services

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

Report No. 2021-77/November 9, 2021

**BACKGROUND AND CONTEXT**

The Department of Financial Services (DFS) has completed a follow-up review of the Brevard County Clerk of the Circuit Court. The Department performed an audit of the Brevard County Clerk of the Circuit Court in February 2017. 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) 19-20.

**STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS**

Our review concluded that 100% of the recommendations noted in Report No. 2017-11 were implemented.

The summary of the audit recommendation status is as follows:

| #  | SUMMARY OF RECOMMENDATION  | STATUS  |
|----|--|---|
| 1. | We recommend that bank reconciliations be performed by an employee or official who does not have custody or access to cash and who does not record cash receipts, cash disbursements, or journal entry transactions. | The bank reconciliations are prepared by one employee and approved by a different employee. The bank reconciliations preparer does not have access to cash, record cash receipts, or cash disbursement, but does prepare journal entries resulting from reconciliations. Journal entries are approved by the Finance Director and keyed by a different employee. The status of this recommendation is complete. |