



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

December 7, 2021

The Honorable Stacy M. Butterfield
Clerk of Circuit Court
Polk County
255 North Broadway Avenue
Bartow, Florida 33830

Dear Ms. Butterfield,

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,

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

/ Kim Holland

KH/mot

Enclosure



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

Florida Department of Financial Services

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

Report No. 2021-81/December 2, 2021

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Polk County Clerk of the Circuit Court. The Department performed an audit of the Polk 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. 2017-10 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	Merit bonuses were given that were not included on Tab I of the Florida Clerks of Court Operations Corporation (CCOC) budget request.	In the Polk CFY 2019-20 Original Budget Ver3 Tab G – Additional Information, all information was accurately recorded according to budget instructions. The status of this recommendation is complete.

2.	Education incentives were given that were not included on Tab I of the CCOC budget request.	<p>The Clerk's office stated in the Status of Corrective Action that, in any given year, estimating how many employees would graduate college and be eligible for an education incentive would not be possible. The Clerk's office also stated that, in the future, they would make a note on the notes section of the educational incentive.</p> <p>The status of this recommendation is complete.</p>
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