



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

January 9, 2023

The Honorable Todd Newton
Clerk of Circuit Court
Gilchrist County
112 South Main Street
Post Office Box 37
Trenton, Florida 32693

Dear Mr. Newton,

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/had

Enclosure



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

Florida Department of Financial Services

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

Report No. 2022-98/December 16, 2022

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Gilchrist County Clerk of the Circuit Court. The Department performed an audit of the Gilchrist County Clerk of the Circuit Court in May 2019. The audit noted three (3) recommendations. 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 two (2) out of three (3) recommendations noted in Report Number 2019-38 were implemented.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATIONS	STATUS
1.	We recommend the Clerk's office allocate as court-related expenditures only those costs authorized by Florida Statutes.	The unallowable expenditures previously reported are no longer allocated to the court. The status of this recommendation is complete.
2.	While we recognize the small size of the Clerk's office, we recommend the Clerk's office document that all goods ordered were authorized and that a separate individual verify and document that the goods ordered match the goods received.	The Clerk's office has implemented internal controls pertaining to the receipt of goods. The status of this recommendation is complete.

3.	We recommend the clerk 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 such as a time study, or guidance such as that found in 2 CFR 200, Appendix V.	The status of this recommendation is in progress.
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