

State of Florida
Florida Department of Financial Services

Division of Accounting & Auditing
Bureau of Auditing

Article V Quarterly Audit Report
(October – December 2021)



January 2022

PURPOSE OF REPORT

In accordance with Chapter 2020-21, Laws of Florida, line item 2370, please allow this report to serve as the Department of Financial Services (DFS) quarterly report to summarize the efforts made by our office to audit court-related expenditures of the Clerks of the Circuit Court pursuant to sections 28.35 and 29.008, Florida Statutes (F.S.), during the quarter October 1, 2021, to December 31, 2021.

CHIEF FINANCIAL OFFICER'S AUTHORITY

Section 28.35(2)(e), F.S., provides that the DFS, Bureau of Auditing (Bureau), will conduct an audit of the Clerks of the Circuit Court (Clerk) by examining court-related expenditures. The Bureau will conduct follow-up audits of prior audit findings of court-related expenditures of State funds to determine whether corrective actions have been taken.

AUDIT OBJECTIVES

The following objectives have been established for the follow-up audits of court-related expenditures:

- Evaluate the actions taken by the Clerks' offices to correct observations noted in previous reports.

AUDIT FINDINGS

The Department completed eight (8) follow-up audits during this quarter. Below is a summary of the observations associated with these audits. The audit reports can be found on the DFS website at: <http://www.myfloridacfo.com/Division/AA/AuditsReviews/default.htm>.

Observations	Status of Corrective Actions
No documented methodology for the allocation of payroll or administrative expenditures.	Gulf – No Action Taken Collier – Partially Corrected Desoto – No Action Taken Lake – Fully Corrected St. Lucie – Fully Corrected
Inconsistent use of the <u>Uniform Accounting System Manual</u> .	Desoto – No Action Taken
No approved travel authorizations prior to attendance at conferences.	Desoto – No Action Taken
Unallowable Expenditures.	Lake – Fully Corrected Sumter – Partially Corrected St. Lucie – Partially Corrected

No separation of duties between the preparer and the approver of the bank reconciliations.	Brevard – Fully Corrected Sumter – Fully Corrected
Only one authorized signer on signature card.	Sumter – Fully Corrected
Clerk’s salary exceeded the cap.	St. Lucie – Fully Corrected
CCOC budget document errors.	Polk – Fully Corrected

For more information on the above counties, see the completed reports at:

<http://www.myfloridacfo.com/Division/AA/AuditsReviews/default.htm>

ACTIVITIES FOR THE REPORTING PERIOD

In addition to completing the Gulf, Collier, Lake, Brevard, Sumter, St. Lucie, Desoto, and Polk follow-up audits, the Department also initiated the follow-up audit reviews of Martin and Monroe Counties.

PLANNED ACTIVITIES FOR THE NEXT REPORTING PERIOD

The Department will finalize the report for Liberty County. The Department is planning to conduct follow-up audit reviews for Okeechobee, Miami Dade, Levy, Flagler, St. Johns, and Columbia Counties in the next quarter.