



THE HONORABLE
GWEN MARSHALL
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
CLERK OF COURTS • COUNTY COMPTROLLER • AUDITOR • TREASURER • RECORDER
DIVISION OF INTERNAL AUDITING

January 27, 2025

Abby Sanders, Manager
Health and Human Services

Via Email: ThomasAb@leoncountyfl.gov

RE: Close out Letter for CARES Act, Individual Assistance Program – Disbursement Review

Dear Abby Sanders:

The Division of Internal Auditing (IA) conducted a review of the CARES Act, Individual Assistance Program disbursement and issued Report No. 21SP-01, dated January 25, 2022.

The County provided a detailed response and corrective action plan (CAP) dated October 7, 2021, which was included in the report. The CAP included reasonable explanations for their corrective action determinations and included when and how suggested recommendations would be implemented as well as the guidance that was developed and followed for the expedited disbursement of funds during the COVID-19 epidemic. All items provided with the CAP were reviewed with the response. IA accepts the response provided and this CAP is considered closed.

This close out letter will be available on the IA webpage and is considered a public document.

If you have any additional questions, please give me a call at (850) 606-4019.

Kimberly S. Ferree

/s/

Kimberly S. Ferree, CPA
Internal Audit Manager

xc: **Clerk's Office:**

The Honorable Gwen Knight, Leon County Clerk of Circuit Court & Comptroller
Kenneth Kent, Chief Deputy Clerk and Chief Operating Officer (COO)
Travis Stephens, Assistant Finance Director

County Administration:

Vincent S. Long, County Administrator
Shington Lamy, Assistant County Administrator
Eryn Calabro, Principal Budget & Grants Coordinator