



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

January 28, 2025

Robyn Peters
Civil Administration Supervisor
RSPeters@leoncountyfl.gov

RE: CAP - Close Out Letter for Audit Report No.22A-01, The Guardianship Audit Process

Dear Ms. Peters:

The Division of Internal Auditing (IA) conducted an audit of the Guardianship Audit Process and supporting documentation covering the period January 1, 2020 – December 31, 2020 and issued Report No. 22A-01. The department provided their response to the audit on February 23, 2022, which was included in the report, and indicated policy 4.1 GA.05 would be updated to include:

- a full and correct account of the receipts and disbursements of all the Ward's property and a statement of the Ward's property on hand at the end of the accounting period, as required by Section 744.3678(2)(a), Florida Statutes, and
- the accounting should include a copy of the annual or year-end statement of all the Ward's cash accounts from each of the institutions where the case is deposited, as required by Section 744.3678(2)(b), Florida Statutes.

The purpose of the corrective action plan (CAP) process is to follow up on planned corrective action responses listed in the report to ascertain whether those corrective actions were in fact completed and implemented since the report date. In order to close out the project, IA needed to review supporting documentation of the corrective actions taken and verify whether those items had been updated and implemented.

On January 28, 2025, the Division of Internal Auditing met with the department to discuss the CAP process and form. The CAP response must include a written signed statement identifying the outstanding recommendations noted in the report and describing the plan of action taken to correct the deficiency and implement the recommendation. The department was to provide their CAP response with all supporting documentation of the corrective action to IA on or before May 26, 2025. The department indicated they had already completed and implemented their corrective actions shortly after the issuance of the report

and were actively following the procedural changes.

The department's finalized CAP response with attached supporting documentation was submitted to IA on January 28, 2025. IA has reviewed the CAP response and supporting documentation and determined the outstanding actions have been corrected and resolved. The CAP is considered closed for Audit Report No. 22A-01. No further information is needed related to this specific audit.

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

IA wishes to thank you and your staff for the work on this project. 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: The Honorable Gwen Knight, Leon County Clerk of Circuit Court & Comptroller
Kenneth Kent, Chief Deputy Clerk and Chief Operating Officer (COO)
Deidre Brewton, Court Specialist II