



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

September 30, 2025

Kimberly Wilder, Finance Director
Finance Department

Via: kmwilder@leoncountyfl.gov

RE: Close out Letter CAP for Audit No. 22A-03 – Disbursement Cycle- Accounts Payable Review

Dear Kimberly Wilder:

The Division of Internal Auditing (IA) conducted an audit of the Clerk of the Circuit Court and Comptroller's (Clerk) Disbursement Cycle for Accounts Payables for payments of the Board of County Commissioner's (BoCC) and Clerk operations during the 2020-2021 fiscal period and issued Report No.22A-03, Disbursement Cycle – Accounts Payable Review, dated August 10, 2022. The department provided a response in the audit report indicating they would follow the proposed recommendations but did not list any corrective actions taken at the time of the report or when corrective actions were going to be taken.

On February 10, 2025, IA provided the Finance Department a corrective action plan (CAP) Announcement letter, a CAP form, and held a meeting to go over the CAP process and set a preliminary target completion date. The scope of the requested CAP was to verify the status of outstanding corrective actions that were listed in the report to determine whether or not corrective actions had been implemented on the recommendations listed in the report.

Subsequently, several meetings were held to assess progress. As of August 18, 2025, IA received the Finance Department's signed corrective action plan and supporting documentation for corrective actions taken.

For the first recommendation, to ensure that pay rate changes were properly authorized, the Finance Department implemented obtaining a salary change report as part of their payroll checklist performed prior to processing the payroll. When pay rate changes occur, they are verified to authorizing documentation prior to the payroll being processed.

For the second recommendation, to develop a new tracking script to document changes on the Vendor Direct Deposit table, the Finance Department reviewed the recommendation and determined that a request for a new tracing report was not necessary since a change to a vendor's ACH account happens infrequently and their updated procedures dated May 5, 2025, ensure all ACH file changes are reviewed to authenticate the request from the vendor. When a vendor requests a change to their ACH, the Finance Department requires the vendor to provide in writing their request on the vendor's letterhead with their new financial institution account information or a void check. To prevent fraudulent activity, the Accounts Payable section contacts the vendor's senior level of management to confirm the request is valid. Once confirmed, the update to the data table is processed. The verified change request to the ACH files are recorded on a log to document the date of the change, the vendor's name, the vendor personnel who confirmed the change request, how they were contacted, their position within the vendor's organization and the Clerk staff that verified the request for the change. The Finance Department provided a copy of documentation for this procedure's implementation from a recently requested change to a vendor ACH file.

IA review of the CAP response and supporting documentation determined the outstanding actions have been corrected and resolved. The CAP is considered closed for Audit Report No. 22A-03, Disbursement Cycle – Accounts Payable Review.

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

IA thanks the Finance Department managers and staff for the work on this project and providing the final signed CAP and supporting documentation of the corrective actions. Audit Report No. 22A-03, Disbursement Cycle – Accounts Payable Review is considered closed. 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)
Travis Stephens, Assistant Finance Director