



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

August 1, 2025

BoCC Purchasing Department

Melanie Hooley
Purchasing Director

Via Email: HooleyM@leoncountyfl.gov

Clerk of the Circuit Court & Comptroller's (Clerk)
Finance Department
Kimberly Wilder
Finance Director

Via Email: kmwilder@leoncountyfl.gov

RE: Close out Letter - CAP for Audit No. 22A-04, Purchasing Process Review - Board

Dear Ms. Hooley and Ms. Wilder:

The Division of Internal Auditing (IA) conducted an audit of the BoCC Purchasing Process to determine whether purchasing policies exist, were clearly defined and adhered to, and whether data management controls were designed to protect the integrity of the organization's database and assess its operating effectiveness. The audit included testing of fixed asset purchases and p-card procurements that were processed from October 1, 2021 through June 30, 2022, a data analytical review of the vendor master file, and reviews of access controls, and banner access roles. Audit Report No. 22A-04 was issued on October 24, 2022.

The scope of the requested Corrective Action Plan (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.

The Division of Internal Auditing met with the BoCC Purchasing Department (via phone) on January 15, 2025, and on January 17, 2025, with the Finance Office to discuss the CAP process and form. The CAP response should include a written signed statement identifying the deficiencies outstanding and describing the plan of action taken to correct them. The departments were to provide their CAP response with all supporting documentation of the corrective action to IA on or before August 13, 2025.

On January 16, 2025, the BoCC Purchasing Department provided their response to the Corrective Action Plan along with supporting documentation of actions taken. On July 30, 2025*, the Clerk's Finance

Department provided their response to the Corrective Action Plan along with supporting documentation of actions taken, which are summarized by respective department below.

*At the time the CAP was requested for responses by the Departments, the Finance Department was in the process of the annual financial audit and had to defer their response until after the financial statement audit was concluded when they had adequate time to research their files and obtain the information requested.

The BoCC Purchasing Department conducted a comprehensive review of the Purchasing Policy, leading to a complete overhaul of the document. The revisions were presented to the Board on January 23, 2024. A workshop was initially scheduled for May 28, 2024, but was postponed due to tornadoes, then rescheduled for September 24, 2024, and further rescheduled due to a hurricane. The workshop was ultimately conducted on October 22, 2024. The revisions to Purchasing Policy 96-21 were ultimately adopted by the Board on November 19, 2024, when they ratified actions taken during the October 22, 2024, workshop.

The Clerk's Finance Department provided their response for the actions that had been taken a couple of months after Audit Report No. 22A-04 was released along with supporting documentation of actions taken. The Finance Department performed a vendor history review and cleaned up the vendor history file to remove inactive and duplicate vendors files which was completed as of January 13, 2022.

IA reviewed the CAP responses and supporting documentation and determined the outstanding actions have been corrected and resolved. The CAP is considered closed for Audit Report No. 22A-04.

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

IA thanks you and your staff for the work on this project and providing the final disposition to correct the remaining items and close the audit. 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



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xc: The Honorable Gwen Knight, Leon County Clerk of the Circuit Court & Comptroller
Kenneth Kent, Chief Deputy Clerk and Chief Operating Officer (COO)
Tim Shopmyer, Process Improvement Manager
Travis Stephens, Assistance Finance Director
Vincent Long, County Administrator
Ken Morris, Assistance County Administrator
Roshaunda Bradley, Director, Office of Management and Budget