



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

October 3, 2025

Suzanne Tompkins
Application Support Specialist
CIS Department

Via Email: suzannet@leoncountyfl.gov

RE: Close out Letter CAP for Agreed-Upon Procedures Report – Fee Distributions, Dated September 30, 2024

Dear Suzanne Thompkins:

The Division of Internal Auditing (DIA) conducted a review of the outstanding issues noted in the above report. The Clerk's office hired an outside CPA firm to review fee distributions that were effective on July 1, 2024, to ascertain whether the Clerk's receipting system is properly calculating and capturing fees to be charged and retained by the Clerk in compliance with the Florida Court Clerks and Comptrollers (FCCC) Fee Distribution schedule. Generally, the testing of 54 receipts indicated proper coding and the fee amount charged was verified to the FCCC Fee Distribution Schedule. One fee that was noted as calculating incorrectly was corrected as noted in the report. The DIA's scope with the corrective action plan was to verify if the other 9 fees across 5 different fee types subsequently had their mapping resolved.

On January 22, 2025, the Division of Internal Auditing met with the applicable departments to discuss the CAP process and the CAP form. The CAP response must include a written signed statement identifying the deficiencies outstanding and describing the plan of action taken to correct them. The target completion date was initially set as May 5, 2025.

The CIA and Court departments worked together to implement the needed corrective actions. Throughout the CAP process meetings were held to update all departments, including DIA of the progress and what needed to be performed by the different departments to complete the resolution of the fees not listed as corrected in the report.

On September 18, 2025, stakeholders were notified of the updates to the assessment of court costs in criminal cases that would become effective as of October 1, 2025. The new fee codes were placed into production and activated. After the process was completed and tested by the CIA department, the CAP form was completed and send electronically to DIA on October 3, 2025, along with the supporting documentation to close out the work on the CAP.

DIA reviewed the CAP response and supporting documentation as well as the supporting documentation that was generated during the CAP process as the project was ongoing. DIA determined the outstanding actions have been corrected and resolved. The CAP is considered closed for Agreed-Upon Procedures Report – Fee Distributions, Dated September 30, 2024.

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

DIA thanks everyone their work on this project and providing the final disposition to correct the remaining items and close the pending report items. 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
Daniel Andrew, Chief Information Officer
Lorraine Wells, Director of Courts