



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

John Leeds, Operations Director

Via Email: leedsj@leoncountyfl.gov

RE: Close out Letter for Cash Collection Walkthrough – Facilities Management

Dear John Leeds:

The Division of Internal Auditing (IA) conducted a review of the Facilities Management's cash collection process on December 15, 2022. The results of that review were provided in the Cash Collection Walkthrough – Facilities Management memorandum dated February 13, 2023. See Attached.

The department provided their corrective action plan (CAP), which was included as part of the issued memorandum, and all items provided with the CAP response were reviewed. The department indicated they completed recommendations on March 27, 2023, and March 31, 2023. IA accepts the previously provided response and is providing this close out letter to document the IA status that the above noted review is considered closed. No further information is needed related to this specific review.

This close out letter will be available on the IA webpage along with the cash collection walkthrough memorandum, which are considered public documents.

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

Attachment

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
Maggie Theriot, Director Office of Resource Stewardship