



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

November 13, 2025

The Honorable Gwen Marshall Knight
Clerk of the Circuit Court & Comptroller
301 South Monroe Street, #100
Tallahassee, FL 32301

Dear Clerk Marshall Knight:

The Division of Internal Auditing has prepared an annual report of activities covering fiscal year 2024-25 from the 2023-2024 & 2024-2025 Biennial Audit Plan dated December 5, 2024.

We look forward to continuing to work with the management of the Leon County Clerk of the Circuit Court & Comptroller (Clerk) and the Leon County Board of County Commissioners (BoCC) in supporting efficiency, accountability, and integrity in operations.

Respectfully,

Kimberly Ferree, CPA, FCCM
Internal Audit Manager

xc: Board of County Commissioners
Vincent Long, County Administrator
Audit Advisory Committee Members

**Leon County Clerk of the Circuit
Court & Comptroller
Division of Internal Auditing**



2024 – 2025 Annual Report

November 13, 2025

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Overview

The Division of Internal Auditing (DIA) is a chartered, independent, objective, and comprehensive auditing program established within the Leon County Clerk of the Circuit Court and Comptroller (Clerk) by authority of the Constitution of the State of Florida.

DIA is a central point for the coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency for the Clerk and Leon County Board of County Commissioners (BoCC).

Responsibilities

The purpose of the DIA is to provide independent, objective assurance and consulting services designed to add value and support improvements in operations. The DIA helps the Clerk and BoCC accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes. The duties of the DIA are to:

- Provide direction for, supervise, and coordinate audits, investigations and management reviews related to programs and operations.
- Conduct, supervise, or coordinate other activities carried out or financed by the Clerk or BoCC for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, their programs and operations.
- Keep the Clerk and BoCC, as applicable, informed of fraud, waste, abuse, misconduct, and deficiencies relating to programs and operations administered by the Clerk and BoCC, recommend corrective actions and report on progress made in implementing corrective actions.
- Ensure an appropriate balance is maintained between audit, investigative, and other accountability activities.

The International Professional Practices Framework (IPPF) organizes the authoritative body of knowledge, promulgated by The Institute of Internal Auditors (IIA), for the professional practice of internal auditing. The IPPF includes Global Internal Audit Standards (GIAS), Topical Requirements, and Global Guidance. The DIA performs work in accordance with the GIAS (Standards).

The IIA GIAS provides guidance for applying these standards in the public sector. The public sector is founded and governed under a legal framework of laws, rules, regulations, administrative orders and other governing requirements specific to how the organization operates. The GIAS uses the term laws and regulations to represent the legal framework of an entity. These laws and regulations establish the mandate, organizational position, reporting relationship, scope of work, funding, and other requirements of the internal audit function. The guidance for applying the GIAS indicates that the Chief Audit Executive should avoid taking direction from elected official without first consulting the board and senior management, unless the elected official has direct oversight responsibilities.

Overview - Continued

The Clerk, by State Constitution, is the auditor for Clerk and BoCC entities and is an elected official who has direct oversight responsibilities for the internal audit function in the fulfillment of their Constitutional duties.

The established governance and organizational structure for the DIA has historically been for a separate independent department within the Clerk's organization, and the Internal Audit Manager (IAM) is placed at the highest level of the Clerk's government organization as part of the senior management team with the IAM acting as the Clerk's agent over internal audit matters and reports, both functionally and administratively, directly to the Clerk.

To ensure independence, the Clerk has provided professional leeway to the IAM to review and report on any matters, without restriction, pertaining to the Clerk and BoCC organizations, regardless of department, program, or position.

Further, an Audit Advisory Committee (AAC) provides independent, objective input based on their professional expertise in internal auditing, public accounting, or financial management issues, and in developing advice and recommendations for the Clerk's consideration and decisions. The AAC also reviews and approves the Annual Audit Plan and is apprised of the progress on a regular basis by the IAM.

Purpose of Report

This annual report is prepared to provide a summary of the activities of the DIA for the recently closed audit period noted in the Annual Audit Plan.

The IAM was hired on October 28, 2024. Prior to their appointment, the DIA positions were vacant. The IAM developed the 2023-2024 & 2024-2025 Biennial Audit Plan to address the audit time period since the prior Approved Annual Audit Plan. Although the fiscal year 2023-2024 had passed, DIA still included the review of activities pertinent to that period, such as corrective action plans (CAP) for previously released audit reports which the CAP had only been partially finalized or were listed as finalized and no close out letter was issued. The AAC approved the 2023-2024 & 2024-2025 Biennial Audit Plan on December 5, 2024.

Leon County Government Entities

Leon County was created by the Territorial Legislature on December 29, 1824. The county was named after Juan Ponce de Leon, the Spanish explorer. Leon County encompasses 702 square miles and is situated between the State of Georgia and the Gulf of America, (formerly known as the Gulf of Mexico). The state capitol is located within Leon County in the city of Tallahassee. The county has two universities and one college as well as two hospitals.

Approximately one fourth of the land area is covered by the Apalachicola National Forest and 290,000 acres of commercial forest. According to the Office of Economic Vitality, Leon County has approximately 62,300 acres of property with homestead exemption, representing a significant portion of its total property tax-exempt land. Direct comparisons to other counties' property appraiser's offices is difficult because each county tracks and reports this data differently and there is no comprehensive, uniform data for all Florida counties. This is an area of keen interest to the citizens of the county since any future loss of revenue to continue services and operations of the Leon County governments will impact their quality of life.

Leon County operates under a council/manager form of government with a governing board consisting of seven commissioners on the BoCC. In addition to the BoCC, there are five (5) elected constitutional officers performing specifically designated governmental functions:

- Clerk
- Property Appraiser
- Sheriff
- Supervisor of Elections
- Tax Collector

The BoCC exercises a varying degree of budgetary control, but not administrative control, over the activities of the constitutional officers.

The Clerk operates a portion of their office as a budget officer with funding provided by the BoCC with the remainder being operated as a fee officer. Fee officers are authorized to retain revenue generated within their offices for the purpose of funding their cost of operations.

The Clerk performs a wide range of record keeping, information management, and financial administration services for Florida's judicial and county government. In addition to serving as the Clerk of the Circuit Court, the Clerk also serves as the County Treasurer, Recorder, Auditor, Finance Officer, and Ex-Officio Clerk to the BoCC. The Clerk is funded by the county for these functions. The Comptroller function of the Clerk's office plays a critical role in maintaining fiscal order of the county, ensuring proper use of public funds, protecting the county's funds, and promoting transparency in the county government.

Leon Co. Gov. Entities Continued

On April 21, 2004, BoCC and the Clerk entered into an Interlocal Agreement for Financial, Accounting, and Auditing Services. BoCC Policy No. 06-4 implements the requirements of the Clerk's Constitutional duties referenced in Article VIII, Section 1(d) and Article V, Section 16. This policy states that in the Interlocal Agreement, Section I provides that the Clerk is to provide accounting, financial reporting, Board secretary, insurance processing, treasury management, payroll, billing, auditing, accounts receivable, and general financial support services to the County.

The Clerk provides essential public services enhancing public safety, commerce, and access to justice with nearly 1,000 statutory responsibilities they provide to the community.

A summary of the Roles of the Clerk are:

Clerk of the Court:

- Facilitate the jury process.
- Maintain court records.
- Provide forms and resources for legal.
- Maintain court finances.
- Manage court appearances.
- Offer online payment options for court obligations.
- Domestic violence injunctions.
- Injunctions for vulnerable adults.
- Provide resources for those representing themselves in court.
- Provide walk-in constituent services.
- Audit child support payments.
- Review Guardianship report audits and supporting documentation.
- Redaction of certain personal information.
- Process mental health and substance abuse cases.
- Maintain court evidence.

Comptroller:

- Provide accounting services to the county.
- Audit county expenses and activities.
- Oversee county assets.
- Conduct public auctions.
- Manage county investments.
- Maintain financial records for BoCC.
- Prepare financial reporting.

Leon Co. Gov. Entities Continued

County Recorder:

- Record land deeds.
- Maintain property documents.
- Provide property alerts.
- Process Marriage license applications and records.
- Maintain historical and valuable records.
- Process passport applications.

Clerk to the Board:

- Attend meetings of the BoCC and committees of the BoCC.
- Produce, maintain, and distribute the official county seal.
- Maintain legal custody of the official county seal.
- Maintain custody of all county resolutions, ordinances, and contracts.
- Process petitions to the Value Adjustment Board.

2024-2025 Activities

The DIA performed several activities during fiscal year 2024-25 as part of its mission to add value and support the operations of the Clerk and BoCC.

Risk Assessment and Annual Work Plan

The DIA developed the Risk Assessment and 2023-2024 & 2024-2025 Biennial Audit Plan based on the findings of department-wide risk assessments. DIA performed a risk assessment to identify and evaluate programs and activities to be included in the Annual Audit Plan. The projects included in the work plan, to be performed in the fiscal year 2024-25 audit cycle, reflected areas of higher risk as well as management priorities identified through the risk assessment process.

Fraud, Waste, Abuse, and Misconduct

DIA began the process of developing Policy #1-25 Fraud, Waste, Abuse, and Misconduct; Complaints Process; and Whistleblower Prioritization to provide the policy to the Clerk for her approval and release. DIA began the process of bringing awareness to this important area, developing training materials, which were presented to the Association of Governmental Auditors (AGA) in May 2025 and to Clerk's staff on September 23, 2025, and were well received. DIA are continuing to finalized the policy and work with the information technology department to updated the DIA webpage and automate the process for filling out the complaint form online. These efforts will be finalized in the 2025-2026 fiscal year.

Redbook Implementation

In the 2024-2025 audit period it was noted that the new GIAS went into effect on January 9, 2025. Essentially DIA was a year behind most DIA shops with rolling out this implementation since there was no IAM or DIA staff in the preceding year to begin implementation efforts. DIA has been working through updating the processes and procedures to the new GIAS to implement the new Redbook which has been a major task. DIA has made good progress and will complete the updates and implementation items by the end of the 2025-2026 audit period.

Meetings and Work Groups

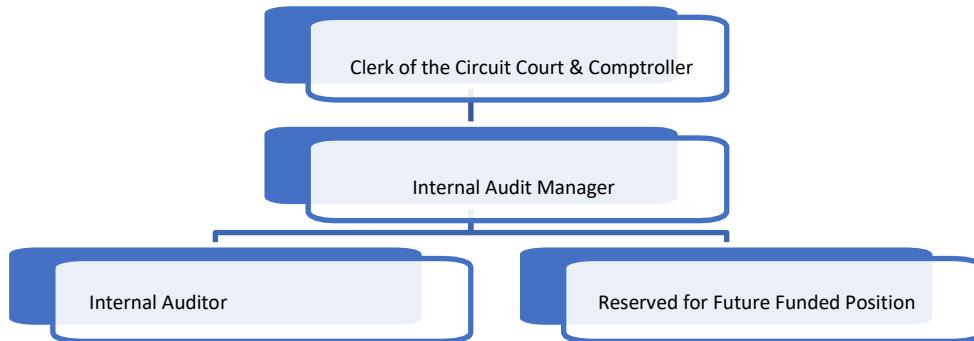
The DIA routinely attended meetings related to various areas of court operations including senior management meetings, status meeting with the Clerk, finance department meetings, bi-weekly meetings with the external auditor, and weekly staff meetings. In addition, DIA staff attend monthly local chapter meetings of the Institute of Internal Auditors (IIA) and AGA, time permitting.

Budget Monitoring

The IAM continually monitors the DIA allocated budget to ensure DIA priorities are being met and resources are attained in order to perform our official duties.

Organizational Structure

The DIA was allocated two full-time positions: IAM and Internal Auditor during the 2024-2025 audit cycle. The IAM reports administratively and functionally to the Clerk of the Circuit Court and Comptroller, as a member of the senior management team. Another position will be funded in the FY 2025-26.



Staff Qualifications and Affiliations

GIAS require staff to maintain proficiency through continuing professional education and training. DIA staff met the required education and training requirements during this year. In addition, the IAM holds the following certifications: Certified Public Accountant and Florida Certified Contract Manager. The Internal Auditor is working toward obtaining the Certified Internal Auditor certification.

All staff are encouraged to work toward the following certifications in correlation with the continuing professional education: Certified Fraud Examiner and the suite of certifications with the Association of Inspectors General (Certified Inspector General, Certified Inspector General Auditor, Certified Inspector General Investigator, Certified Inspector General Inspector General Inspector General Inspector/Evaluator.)

The DIA staff also holds memberships in, are affiliated with, and actively participated in several professional organizations, including Association of Inspectors General (AIG), Association of Government Accountants (AGA), Institute of Internal Auditors (IIA), Association of Certified Fraud Examiners (ACFE), and Florida Institute of Certified Public Accountants (FICPA).

Staff attended training in accordance with applicable audit standards to ensure knowledge and skills were enhanced through continuing professional development. Training was attended during the fiscal year in the following topics:



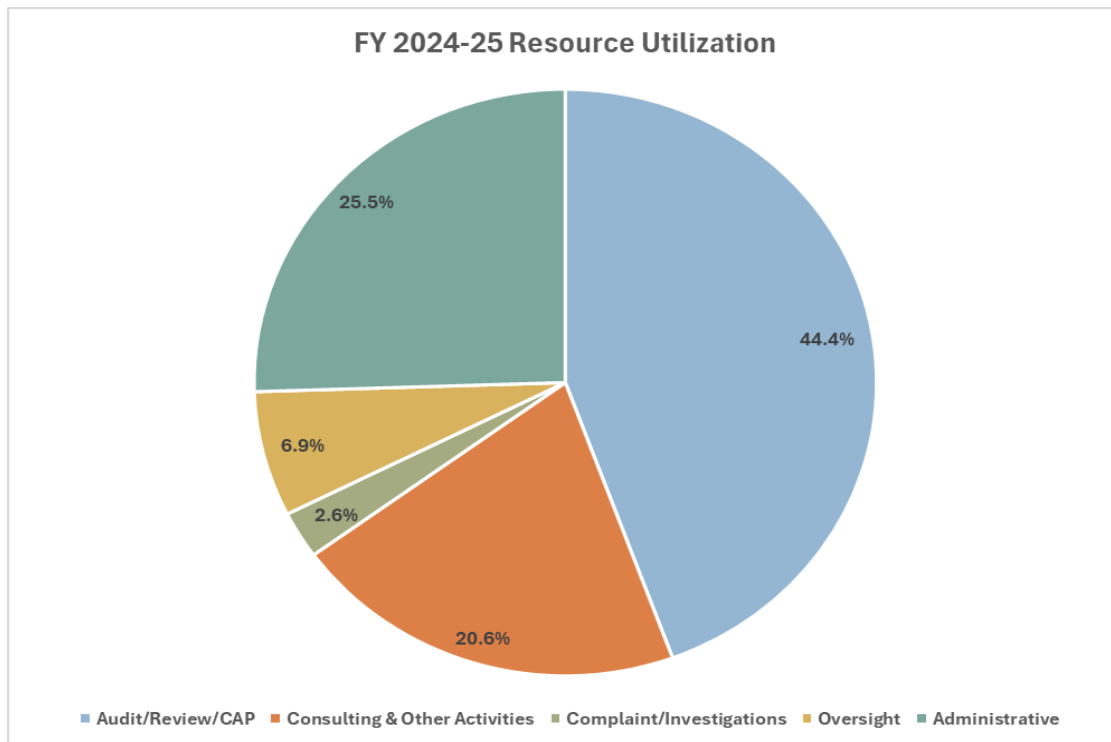
- Accounting and Auditing
- Cybersecurity
- Risk Management
- Ethics
- Fraud

Resource Allocation

The DIA conducts various activities to promote accountability, integrity, and efficiency. Those activities include:

- Audits and Reviews – Independent assurance activity designed to add value and improve an organization’s operations.
- Corrective Action Plans Follow-up – Follow-up on prior audit report findings to assess corrective actions taken by management.
- Consulting and Other Activities – Advisory services designed to improve the organization’s operations. Can be performed at the specific request of management.
- Complaint Processing and Investigations – Receipt and assessment of complaints related to Clerk and BoCC functions. Investigations may arise from the review of a complaint and are related to administrative (non-criminal and non-judicial proceeding) areas only. Any criminal complaint activity is turned over to law enforcement.
- Oversight – Includes areas such as conducting the annual risk assessment, preparing the annual audit plan and coordination with external audit entities.
- Administrative – Includes training, leave, meetings, and other administrative activities.

The chart below shows the time allocation for the various activities in the DIA for fiscal year 2024-25.



Status Report Q4

Leon County Clerk of the Circuit Court and Comptroller

Division of Internal Auditing

2023-2024 & 2024-2025 Biennial Audit Plan Status Report

Order	Project	Status	Est. Start Date	Actual Start Date	Est. Compl. Date	Actual Compl. Date	Est. Hours	Actual Hours	Variance / remaining hours
1	2023-2024 & 2024-2025 Biennial Audit Plan	Completed	10/31/24	10/31/24	11/15/24; 12/31/24 revised plan	1/9/25	100	100	0
2	CAP Transmitted to Departments	Completed	12/9/24	12/20/24	12/20/24	12/20/24	24	24	0
3	24A-02 Fixed Assets	Planning Phase	1/31/25	6/12/25	3/15/25	Rolled to 2025-2026	250	53	197
4	CCW-1 CAP	Completed	2/3/25	12/20/24	2/14/25	1/27/25	40	40	0
5	CCW-2 CAP	Completed	2/17/25	12/20/24	2/28/25	1/27/25	40	40	0
6	CCW-3 CAP	Completed	3/3/25	12/20/24	3/14/25	1/27/25	40	40	0
7	CCW-4 CAP	Completed	3/17/25	12/20/24	4/4/25	1/27/25	40	40	0
8	CCW-5 CAP	Completed	4/7/25	1/31/25	4/18/25	4/10/25	42	47	-5
9	CCW-6 CAP	Completed	4/21/25	1/3/25	5/2/25	1/27/25	40	40	0
10	24R-1 Cash Collection Site	Completed	5/5/25	4/4/25	5/23/25	11/14/25 (P&T over)	40	402	-322
11	24A-01 P-Card Program	In process	6/2/25	5/30/25	8/15/25	Rolled to 2025-2026	400	157	243
11	23A-01 CAP	Completed	4/14/25	1/14/25	5/2/25	6/12/24	74	97	-23
12	AUP CAP	Completed	5/5/25	1/14/25	7/16/25	10/3/25	74	79	-5
13	22A-01 CAP	Completed	5/26/25	1/15/25	6/13/25	1/28/25	74	74	0
14	Audit No 22-02 CAP	Completed	6/16/25	12/23/24	7/11/25	2/5/25	74	79	-5
15	Audit No 22A-03 CAP	Completed	7/28/25	1/27/25	8/15/25	9/30/25	74	44	30
16	Audit No 22A-04 CAP	Completed	8/18/25	1/15/25	9/5/25	8/1/25	74	69	5
17	21SP-01 CAP	Completed	9/8/25	1/3/25	9/26/25	1/27/25	74	74	0
18	24R-2 Cash Collection Site	Combined with 24R-1	8/18/25	Combined with 24R-1	9/5/24	Combined with 24R-1	40	Combined with 24R-1	Combined with 24R-1
19	2025-2026 Annual Audit Plan	In process	8/8/25	7/29/25	8/22/25	Rolled to 2025-2026	60	30	30

Audit/Review/CAP and Consulting

During the 2024-2025 fiscal year, the DIA completed fourteen engagements (one Review of cash collection sites which sampled five of the eighteen total collection sites, and 13 prior audit report/memorandum for the most recent two preceding years in which reports were released to follow up on any outstanding corrective action plans that may have been either partially or completely finalized). Additionally, two other engagements (P-Card and Fixed Assets) are carrying over to fiscal year 2025-26. In addition to audits, reviews, and CAP follow-up activities, the DIA also conducted consulting services including management reviews advising in the development of policies and procedures and assessing the validity and reliability of performance measures. A summary of these activities is shown below.

Report Number	Engagement	Audit/ Review / CAP	Date Issued
24R-01	Review of Cash Collection Sites BoCC and Clerk	Review	November 17, 2025
24A – 01 Rolled into 25A-01	P- Card Program	Audit	Rolled to 2025-2026
24A – 02 Rolled into 25A-02	Fixed Assets	Audit	Rolled to 2025-2026
CCW-1 CAP	Solid Waste (Report dated December 13, 2022)	CAP (close out letter issued)	January 27, 2025
CCW-2 CAP	Civil Court Department (Report dated November 9, 2022)	CAP (close out letter issued)	January 27, 2025
CCW-3 CAP	Central Cashiering and Child Support (Courthouse) (Report dated November 7, 2022)	CAP (close out letter issued)	January 27, 2025
CCW-4 CAP	Facilities Management (Report dated February 13, 2023)	CAP (close out letter issued)	January 27, 2025
CCW-5 CAP	Consulting Services – cash collection expansion initiative (Report dated March 6, 2023)	CAP (close out letter issued)	April 10, 2025
CCW-6 CAP	Office of Intervention and Detention Alternative (Report dated February 16, 2022)	CAP (close out letter issued)	January 27, 2025

Audit/Review/CAP & Consulting Continued

Report Number	Engagement	Audit/ Review / CAP	Date Issued
23A-01	Tax Deeds Process (Report dated May 17, 2024)	CAP (close out letter issued)	June 12, 2025
AUP	Fee Distributions (Report dated September 30, 2024)	CAP (close out letter issued)	October 3, 2025
22A-01	The Guardianship Audit Process (Report dated February 25, 2022)	CAP (close out letter issued)	January 28, 2025
22-02	DAVID Access Control Audit (Report dated December 23, 2021)	CAP (close out letter issued)	February 5, 2025
22A-03	Disbursement Cycle - Accounts Payable Review (Report dated August 10, 2022)	CAP (close out letter issued)	September 30, 2025
22A-04	Purchasing Process Review – Board (Report dated October 24, 2022)	CAP (close out letter issued)	August 1, 2025
21SP-01	CARES Act, Individual Assistance Program – Disbursement Review (Report dated January 25, 2022)	CAP (close out letter issued)	January 27, 2025

Audit/Review/CAP/ Summaries

24R-01 Review of Cash Collection Sites BoCC and Clerk

The objectives of the audit were to assess the BoCC and Clerk entities compliance with applicable policies, procedures, and regulations; evaluate adequacy of internal controls; and review the efficiency and effectiveness for a sample of cash collection sites. Recommendations included:

- Clerk Central Cashiering and BoCC Office Of Intervention and Detection Alternatives (OIDA) – Maintain current and accurate cash control narratives and update to reflect changes in staff, and changes to lock combinations. The Clerk’s Finance Department should actively monitor to ensure they have the most up to date version
- Clerk Central Cashiering – Comply with policy to record/log any transfer of cash between employees and note overages and underages on deposit slip; determine if cashiering system has functionality to record cashiering change funds into the system to document the beginning and ending cashiering change fund balance and if not to have a manual process to count the change funds daily.
- Clerk Central Cashiering – Comply with policy to log and restrictively endorse checks when received by mail.

Audit/Review/CAP & Consulting Continued

- Clerk Central Cashiering – Update policy to strengthen internal controls for the safe combination change process.
- BoCC - OIDA/Library Administration/LeRoy Collins Leon Count Main Library/Parks & Recreation – The BoCC should develop a BoCC entity-wide policy for safe combination changes and safe key custody or the BoCC departments should develop a procedure for safe combination changes and safe key custody in their departments, as applicable. Subsequently, OIDA, the Library Administration; LeRoy Collins Leon County Main Library; and Parks and Recreation have developed and implemented procedures regarding safe combination changes, and as applicable safe key custody.
- BoCC - OIDA – BoCC should create a written policy or the BoCC departments with cash collection sites should create procedures to provide guidance regarding the safeguarding of cash when it transfers between departments or county organizations, including the cash moving in and out of the safe. [REDACTED] the developed policy or procedure should include controls [REDACTED] such as requiring two parties to be present whenever the safe is accessed and recording the access on a log to track the opening, the purpose of the safe opening, the date, time, and the signatures of the two persons present, etc.
- BoCC Library Administration/LeRoy Collins Leon Count Main Library – The Library Code of Conduct should be updated to include controls to prevent domestic terrorism opportunities from occurring and communicate the policy update to all patrons to prevent unattended personal items and ensure potential hazardous items are not allowed onto the Library premises interior and exterior spaces, including when the Library is closed.

The following **Close Out Letters** were issued on previous reports for which corrective actions were either fully, partially, or not previously noted as being finalized in those report that were issued in the 2021-2022 and 2022-2023 fiscal years. The corrective action plans (CAP) were included in the 2023-2024 & 2024-2025 Biennial Audit Plan to review to determine their status. Once it was determined that the pending actions were completed and verified if applicable, DIA sent close out letters to the applicable departments to give official notification that the project as noted in these prior reports was closed.

Cash Collection Walkthrough (CCW -1) CAP – Solid Waste

The objectives of the audit were to evaluate the BoCC's Solid Waste Division control environment over cash collection process. The cash collection process was reviewed for the Landfill and Transfer Station cash receipts on October 27, 2022, and November 9, 2022. Recommendations were made to: limit access to void receipts at the Transfer Station to the Transfer Station Superintendent and the Crew Chief II (back up) and remove void access from all other Transfer Station Employees; train staff on weighting vehicles to prevent unnecessary voids; and update the cash control narrative. The prior auditor noted in the report that corrective actions were completed on December 1, 2022, to restrict access to void transactions, training was conducted, and the narrative was updated. No additional corrective actions were deemed necessary and a close out letter was issued on January 27, 2025.

Audit/Review/CAP & Consulting

Cash Collection Walkthrough (CCW -2) CAP – Civil Court Department

The objective of the audit was to evaluate the control environment over the cash collection process and determine whether the change fund and daily cash receipts were accounted for at the time of the visits on October 26, 2022, and November 2, 2022, and tie physical counts to recorded balances. No recommendations were noted. No corrective actions were necessary and a close out letter was issued on January 27, 2025.

Cash Collection Walkthrough (CCW -3) CAP – Central Cashiering and Child Support (Courthouse)

The objective of the audit was to evaluate the control environment over cash collection processes and determine whether the change fund and daily cash receipts were accounted for at the time of the visits on October 18, 2022, and October 25, 2022, and tie physical counts to recorded balances. The prior auditor's recommendation was to update the cash control narrative, which was noted by the prior auditor as being updated on November 14, 2022, in the issued report.

The results of the October 2022 review of cash collections for the Clerk's Central Cashiering department had similar findings noted in the Review of Cash Collection Sites, report No. 24R-01, dated November 14, 2025, which was performed in the 2024-2025 Annual Audit Plan period. These similar results included overages/underages not properly noted in the daily cash records, the change funds had more than the authorized amount likely due from prior overages not appropriately handled as described in the Clerk's policy, and cash control narrative were out of date or missing relevant information.

Any of the similarly noted results and their recommendations from the 2024-2025 Review of Cash Collections, Audit Report No. 24R-01 for the Clerk's Central Cashiering department will be followed-up on following the CAP process described in 2024-2025 audit period report, which will be addressed in a separate engagement during the 2025-2025 Annual Audit Plan period. We included the cross reference to these similar findings listed in the prior report from 2022 to the report No. 24R-01 for the 2024-2025 testing to track continued progress. The expanded efforts on CAPs implemented by DIA were incorporated into our audit processes in order to effectuate actualized change that will transition when employees in a departmental area turnover. As for the prior report dated November 7, 2022, no additional corrective actions were deemed necessary and a close out letter was issued on January 27, 2025.

Cash Collection Walkthrough (CCW - 4) CAP – Facilities Management

The objective of this audit was to evaluate the control environment over the cash collection process performed by Facilities Management in their collection of parking fees from the parking lots at the Main Library, employee badge replacements, parking remotes, access cards, and WWII Memorial bricks and provide opportunities for

Audit/Review/CAP & Consulting Continued

improvement, if needed. Recommendations were made to: update the cash control narrative for Facilities Management and for Parks and Recreation (to remove the campground change fund); increase the change fund to \$1,600, perform quarterly counts of the four parking machine collections; and signoff of weekly cash counts prior to giving them to the administrative personnel.

The prior auditor noted in the report that corrective actions were completed and included in the report as: completed as of the report date February 13, 2023, for the updated Parks and Recreation cash control narrative; completed on March 27, 2023, for the Facilities Management updated cash control narrative; and completed on March 31, 2023, for the increase to the change fund, quarterly counts, and weekly collection count signoffs. No additional corrective actions were deemed necessary and a close out letter was issued on January 27, 2025.

Cash Collection Walkthrough (CCW-5) CAP – Consulting Services – cash collection expansion initiative

The objective of the consulting service was to participate in ongoing efforts to continuously improve cash collection operations for all collection sites in the courthouse. During the review of the processes it was noted executive level managers wanted one standard process for all cash collection and change funds, with all change funds stored in the main vault at the close of business rather than having Official Record continue to store their change funds in a locked fireproof filing cabinet outside of the main safe.

The report indicated that the Official Records storage process would be re-evaluated in six months. The 2024-2025 CAP process requested documentation of the six month re-evaluation to ascertain if the re-evaluation took place and if so what the current storage status of these change funds is at the close of business. It was relayed there was no documentation of the re-evaluation, but several attendees of the re-evaluation meeting stated that the meeting occurred and the determination to continue to lock the Official Records cashiering change funds in the locked filing cabinet outside of the main safe was affirmed and continued.

As it pertained to the corrective action to re-evaluate the storage as nonconforming with the one standard process for convenience reasons, no additional correction actions were deemed necessary since the meeting was held and the evaluation was made. A close out letter was issued on April 10, 2025.

However, to strengthen controls, DIA recommended the storage process for the Official Records cashiering change funds be updated to follow the one standard practice at the end of each day. It was noted that DIA will review the cashiering change funds storage in future reviews to determine any future update to their storage procedures. Subsequent to the work on the CAP, DIA were informed, and documentation was provided by the supervisor over Official Records that they had changed their process and began storing their cashiering change funds in the main safe at the close of business each day. This will be tested in future audit periods since Official Records were not part of the sampled cash collection sites tested in the 2024-2025 audit period.

Audit/Review/CAP & Consulting Continue

Cash Collection Walkthrough (CCW -6) CAP – Office of Intervention and Detention Alternative (OIDA)

The objective of the audit was to evaluate the control environment over the cash collection process and to provide opportunities for improvement aligned with the County’s mission to “provide public services which serve and strengthen our community.” The report listed all corrective actions that were previously reviewed and noted in the report. No outstanding corrective actions were noted in the report. No additional corrective actions were deemed necessary on this report and a close out letter was issued on January 27, 2025, to officially close out this project.

However, the OIDA facility was included in the sampled cash collection sites tested in the 2024-2025 audit period and similar findings were noted as listed below. Any corrective actions listed in the 24R-01 Review of Cash Collection Sites BoCC and Clerk will be followed-up on as described in the report.

February 16, 2022, Report	November 17, 2025, Report
Combination to the safe has not been changed since 2014, even though terminated cash custodians were familiar with the combination.	Finding # 5 A current employee, who has knowledge of the safe combination and had a change in duties that no longer requires access to the safe, and the safe combination has not been changed.
Cash control narrative was not updated timely	<p>Finding #1 The cash control narrative on file with the Clerk’s Finance Department for BoCC OIDA did not always contain current and accurate information.</p> <p>Finding #4 The cash control narrative indicates that last time the combination to the safe was changed occurred in February 2022 and does not reflect a staffing change on the September 30, 2022, [REDACTED]</p>

Audit/Review/CAP & Consulting Continue

23A-01 – Tax Deeds Process

The objective of this audit was to determine whether updated policies and procedures exist to ensure Tax Deeds Auction operations are conducted efficiently within an effective control framework, compliant with regulatory requirements, and Tax Deeds Auction collections are accurately accounted for, properly redistributed, timely reconciled, and any surplus disbursed to its rightful owner. The report was released on May 17, 2024, and included management's response as of April 12, 2024, indicating corrective actions taken to date which were listed in the report and stating that they are reviewing and updating policies and procedures to address the recommendations. The 2023-2025 Biennial Audit Plan limited the CAP follow up scope to ascertaining whether the policies and/or procedure had been updated to include the specified recommendations.

The Tax Deeds department concluded their review of their existing policies and procedures and submitted to DIA nine (9) desktop type procedures. These desktop procedures along with the Florida Court Clerks & Comptrollers (FCCC) Best Practices for Tax Deeds Part I Sales and Part II Surplus, which the Tax Deeds department stated they follow, are the entirety of the policies and procedures followed. These combined policy and procedure documents provide routine guidance for the completion of the Tax Deeds transactions to ensure ongoing operational function.

Audit Report No. 23A-01 noted a pending corrective action that they would perform a review of their policy and procedures and development procedures. It was determined this review was performed. A close out letter dated June 12, 2025, was issued as it relates to Audit Report No. 23A-01 since the pending action was performed.

However, we continued to recommend that the Tax Deeds department continue reviewing and updating their policies and procedures for the development of a comprehensive framework policy for the Tax Deed process that covers the entire process, the systems listed, roles and responsibilities, separation of duties in the process flow, reconciliation processes, documentation used at the different points in the process, and the managerial monitoring of reports and lists, etc. This will be contemplated as a future consulting services depending on the human resources and other audit topic priorities in order to added to a future work plan.

AUP – Fee Distribution

The objective of this agreed upon procedure performed by an external accounting firm was to verify that the receipting system is properly calculating and capturing fees to be charged and retained by the Clerk followed the FCCC Fee Distribution schedule. The report indicated 9 fees across 5 different fee types needed additional investigation by the Clerk's office. The Clerk's information technology (IT) department and court personnel performed a review, provided the updated fee structure to the stakeholders effective October 1, 2025. The IT department then updated the fee tables, tested the data and placed it into production. No additional actions were deemed necessary. A close out letter dated October 3, 2025, was issued to close out the additional actions taken on the fees noted in the report.

22A-01 – The Guardianship Audit Process

The objective of the audit was to determine whether the court's auditing procedures are adequate to ensure account balances and transactions reported in the test period January 1, 2020, through December 31, 2020, were reasonable, legitimate, adequately supported, and in compliance with statutory requirements and the guidance provided by FCCC Best Practices. The report, dated February 25, 2022, had the following recommendations: update procedures to require documentation to substantiate disbursements reported by the guardian in an accounting period and provide complete bank statements not just excerpts. The procedures to incorporate these changes was updated on March 2, 2022.

A CAP follow-up audit was conducted to determine if appropriate corrective actions were taken by management regarding the original audit since none were noted in the report. The court department provided their CAP response on January 28, 2025, to DIA along with the updated procedure. DIA reviewed the CAP response and supporting updated policy and determined the outstanding corrective action had been corrected and resolved. No further action was deemed necessary for this report and a close out letter was issued on January 28, 2025.

22-02 – DAVID Access Control Audit / Consulting / Monitoring

This audit was conducted as required by the contract's provision for the 3rd year Attestation in which DIA is to conduct an audit of internal controls over access to the Department of Highway Safety and Motor Vehicles (FHSMV) system at the Clerk's office to determine whether the Clerk's internal controls were adequate to protect personal data available through the Driver and Vehicle Information Database (DAVID) system. The report noted a terminated employee whose DAVID access was not removed timely and three quarterly reports were not filed within the 10 day filing window. The report indicated all the findings as being resolved with no pending corrective actions remaining. No additional corrective actions were deemed necessary and a close out letter was issued on February 5, 2025.

While performing a review of the DAVID contract and reviewing the prior audit report findings, DIA noted the contract has ended and a new six year contract became effective on October 28, 2024. In order to enhance compliance and ensure efficiency and effectiveness of the new contract administration, DIA reviewed the Clerk's policy and conducted a consulting service to update the policy for the terms and conditions of the new contract, which included obtaining confirmation from FHSMV regarding the measurement period for the 10 day filing requirement for the quarterly report.

In addition to the consulting service provided on the policy update, DIA also established a monitoring procedure for the new contract to assist DIA with the 3rd year Attestation that is due in fiscal year 2026-2027. The monitoring procedure will review DAVID access and termination of access as well as the quarterly reports and supporting documentation on an ongoing basis. DIA will include the monitoring as part of the scope of work in the 2025-2026 Annual Audit Plan and all future annual audit plans.

Audit/Review/CAP & Consulting Continue

22A-03 – Disbursement Cycle – Accounts Payable Review

The objective of this audit was to determine whether current procedures were suitable to process disbursements accurately and timely while maintaining an effective control environment. Recommendations were made to check pay rate modifications to ensure they are properly supported, and track changes in the vendor direct deposit table to ensure the changes are properly authorized. A CAP follow up was performed. The Finance Department implemented obtaining a salary change report as part of their payroll checklist performed prior to processing the payroll. The implemented process verifies authorizing documentation prior to payroll processing. As for Vendor ACH account changes, management determined the infrequent nature of these occurrences did not require the development of a new tracking report to monitor. Their updated procedures dated May 5, 2025, ensures all ACH file changes are reviewed to authenticate the request from the vendor prior to any update. This requires the request to be made in writing on the vendor's letterhead. To prevent fraudulent activity, the Accounts Payable section contacts the vendor's senior level management independently to confirm the request and a log documenting this process is maintained. No additional corrective actions were deemed necessary and a close out letter dated September 30, 2025, was issued to close out this report.

22A-04 – Purchasing Process Review - Board

The objective of this audit was to determine the existence of updated purchasing policies and adherence by personnel as well as assessing the design of controls over data management, data integrity, and access control. Recommendations were made for the BoCC management to review the purchasing policy, including P-card purchases to ensure alignment with the County's mission and the Vendor Master File should be reviewed and cleaned up to minimize the risk of unintended disbursements.

BoCC's purchasing department manager provided documentation of their comprehensive review of the Purchasing policy that resulted in a complete overhaul of the document. The revision was presented to the BoCC on January 23, 2024, a workshop held on October 22, 2024, and the revised policy Purchasing Policy 96-21 was adopted by the BoCC on November 19, 2024, when BoCC ratified actions taken during the October 22, 2024, workshop. The Clerk's Finance Department provided a copy of the vendor history file review and the clean-up they performed on January 13, 2022, as part of their response to the corrective actions needed for the recommendation in the report. The updated policy, vendor history file review, and supporting documentation was provided to DIA for review. No additional corrective actions were deemed necessary and a close out letter dated August 1, 2025, was issued to close out this report.

Audit/Review/CAP & Consulting Continue

21SP – 01 - CARES Act, Individual Assistance Program – Disbursement Review

The objective of this audit was to identify the CARES Act, Individual Assistance Program's disbursements associated with renal assistance recipients whose addresses were also used to claim homestead exemptions coupled with the review of duplicate names and addresses to determine whether inappropriate payment were made. The County provided their detailed response and CAP dated October 7, 2021, which was included in the report. The CAP provided reasonable explanations for their corrective action determinations and included the guidance that was developed for expediated disbursements of funds during the COVID 19 pandemic. All items provided with the CAP were reviewed with the response to the prior auditor. No additional pending items or corrective actions were deemed necessary. A close out letter dated January 27, 2025, was issued to close out this report.

Complaint Processing and Investigations

Complaint Processing

The DIA received complaints from internal and external sources. There was a total of 21 complaints received and reviewed in the 2024-2025 fiscal year. The DIA analyzes complaints to determine if the complaint meets the requirements of Section 112.3187 Florida Statutes, known as the Whistle-blower's Act, and if the complaint is under the jurisdiction of the DIA. Complainants were referred, as applicable, to other appropriate entities if warranted for disposition.

Investigations

The DIA is tasked with initiating, conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate, fraud, waste, mismanagement, misconduct, and other abuses in the Clerk and BoCC entities. In addition, BoCC also conducts investigations that are reported to their separate Hotline.

Investigations under the jurisdiction of the DIA are administrative in nature (non-criminal and not related to judicial proceedings) and generally involve alleged violations of applicable rules, regulations or Clerk or BoCC policy. Any potential violations of criminal law are reported to the appropriate law enforcement agency.

Any complaints issued for allegations against the Clerk, any DIA staff, or any AAC members would be referred to an external, independent, Florida licensed attorney to review and decide the outcome.

During fiscal year 2024-25, all received complaints under its purview have been closed out.

Quality Assurance and Improvement Program (QAIP)

DIA has a Quality Assurance and Improvement Program (QAIP) to evaluate and ensure the internal audit function conforms with the GIAS, achieves performance objectives, and pursues continuous improvement. Proper engagement supervision and a quality assurance and improvement program promote due professional care. The program includes internal and external assessments and is updated as DIA continues to work through the implementation of the new GIAS standards. DIA is a small internal audit department with only two positions with an anticipated third position in the next audit period. The speed of implementation is affected by the limited resources, completing other tasks, etc. However, we continually review and refine, as well as prospectively implement, processes and procedures to be in compliance with the GIAS for the QAIP.

The program includes internal assessments such as, but not limited to, the following:

- Review of the engagement with weekly staff meetings.
- Review of workpapers, support, and report comments.
- Brainstorming and debriefing sessions.
- DIA procedures.
- The DIA Standard Operating Procedures Manual.
- Other communications with staff regarding the objectives and the DIA audit mandate.
- Using the IIA Quality Assurance Manual (QAM) to perform a self-assessment of our work product and procedures, etc.

Collectively the results of all of these efforts provide assistance with identifying deficiencies that occur during the audit process as well as continuous opportunities for improvement.

Another facet of the OAIP is ensuring appropriate opportunities for continuing education and attainment of professional certifications to develop competence of staff and subject matter.

External assessments are provided through feedback surveys, external peer reviews every 5 years, etc. For non-peer reviewed years, as noted DIA uses the IIA QAM to perform a self-assessment and meets with staff to discuss.

Results of both the internal and external assessments are communicated verbally at the staff meetings, brainstorming and debriefing sessions, as well as in writing with review notes and mentoring, review comments in the work products, results of the QAM, etc., as the assessments occur.

Communication includes the DIA staff's conformance with GIAS standards, achievement of the objectives, compliance with laws, rules, regulations, etc., and directions on how to address deficiencies and opportunities for improvement with corrections in the current year process (if timing is still available) or with notes or other instruction to the next auditor to ensure future correction. Discussion in staff meetings include how to implement going forward to all audit processes as the deficiencies and opportunities are identified and discussed.

QAIP Continued

Feedback Survey – External Assessment

Appendix A contains a standardized Feedback Survey form that DIA developed and implemented as part of accomplishing work in conformance with the new QIAP. The Feedback Survey is requested for completion immediately after the engagement to obtain input on how the key stakeholders perceived the audit team's communications and performance. The results of the Feedback Survey provides an external assessment for how the key stakeholders (department managers) view their interactions when working with DIA staff. This feedback information provides data for the IAM to use for staff performance with the stakeholder and determine the areas with opportunities for improvement.

The summarized results of the Feedback Surveys are listed on the next page. Below is a legend key for the summary as to why no responses were received and what score range is consider an opportunity for improvement in future interactions with the auditee.

Conclusion: Overall, the DIA interactions with key stakeholders while performing the scope of work during the 2024-2025 audit period indicated DIA's performance was perceived as exhibiting: honest communication with the professional courage to discuss difficult items; DIA's ethical expectations were being appropriately represented; the individual auditor was perceived as objectivity about the assignment and safeguarding their objectivity; the internal audit team was perceived to be accessible, competent, efficient, and effective in their interactions with the key stakeholders; and generally communication was effective to keep the managers informed of the process and what was needed, including DIA objectivity when reviewing and considering additional information and its importance with the conclusions made, and management's responsibility, etc. However as noted in the summary of the feedback survey responses, DIA could improve their communication regarding the consideration of additional information as noted in the project receiving a 3 score. That particular project included additional information that was provided to DIA during the CAP process that was part of the conclusion made.

Legends:

* no response reasons

a-not yet ready from closing of the process at the time the annual report was assembled

b-opted not to reply

c-no response provided after numerous attempts to obtain response

Consider any score 3 or below an opportunity to improve in the future with communicating in this area.

Feedback Surveys

Summary of Feedback Survey Results

	Summary of Feedback Survey Results														
Score: 5-Strongly Agree 4-Agree 3-Neutral (Neither agree or disagree) 2-Disagree 1-Strongly Disagree	No Response Provided *	Honest Communication (GAS 1.1)	Audit or Demonstrated Courage (GAS 1.1)	Fair, Objective, Impartial (GAS 1.1)	Encourages and Promotes Ethics Culture (GAS 1.2)	Avoid Potential or Perceived Impairment (GAS 2.1)	Commitment to Perceived Impairment (GAS 2.2)	Discussed Results and Conclusion Reasons (GAS 13.1)	Considered Additional Information Provided (GAS 13.1)	Accessible (GAS 13.1)	Announcement /Aware of Reason for Selection (GAS 13.1)	Communicate Management Response/Reasons for CAP (GAS 13.1)	Compost Score	Average Score	
Feedback Survey Questionnaire # (See Appendix A to the Annual Report)	1	2	3	4	5	6	7	8	9	10	11	12			
Reviews:															
24R-1 Review of Cash Collection Sites: Clerk Central Cashiering Library Administration Library Main OIDA Parks & Recreation	a														
Corrective Action Plans (CAP):															
23A-01 Tax Deeds Process - Department Manager		5	5	5	4	5	5	5	5	4	5	4	5	57	4.75
AUP Fee Disbursement Table:	a														
22A-01 The Guardianship Audit Process - Department Manager		4	4	4	4	4	4	4	4	4	4	4	4	48	4
Audit No. 22-02 DAVID Access Controls Audit (Department Manager)	c														
Audit No. 22A-03 Disbursement Cycle – Accounts Payable Review															
Finance Director		5	5	5	5	5	5	5	5	5	5	5	5	60	5
Accounts Payable Supervisor		4	4	4	4	4	4	5	5	4	5	5	5	53	4.4167
Associate Finance Director		4	4	4	4	4	4	4	4	4	4	4	4	48	4
Audit No. 22A-04 Purchasing Process Review – Board															
Finance Director		5	5	5	5	5	5	5	5	3	5	5	5	58	4.8333
Purchasing Director		5	5	5	5	5	5	5	5	3	5	5	5	58	4.8333
Process Improvement Manager		5	5	5	5	5	5	5	5	5	5	5	5	60	5
21SP-01 CARES Act Individual Assistance Program – Disbursement Review - Department Manager		5	5	5	5	5	5	5	5	5	5	5	5	60	5
Solid Waste Division (CCW1)	b														
Civil Courts Department (CCW2)		4	4	4	5	5	4	4	4	4	4	4	4	50	4.1667
Central Cashiering and Child Support (Courthouse) (CCW3)	c														
Facilities Management (CCW 4)		5	4	4	4	5	5	5	5	5	5	5	5	57	4.75
Consulting Services – cash collection expansion initiative (CCW5)		5	5	5	5	5	5	5	5	5	5	5	5	60	5
Office of Intervention and Detention Alternatives (CCW6) - Department Director		4	4	4	4	4	4	4	4	4	4	4	4	48	4

Appendix A Feedback Survey Form



Clerk of the Circuit Court & Comptroller Division of Internal Auditing Feedback Survey Results

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Audits:	
	24A-01: P-Card Program (Clerk & BoCC)
	24A-02: Fixed Assets (Clerk & BoCC)
Reviews:	
	24R-#-Cash Collection Sites
Location:	
Corrective Action Plan (CAP) Follow-Up on Internal and Other Reports:	
	23A-01 Tax Deeds Process
	AUP Fee Disbursement Table
	22A-01 The Guardianship Audit Process
	Audit No. 22-02 DAVID Access Controls Audit
	Audit No. 22A-03 Disbursement Cycle – Accounts Payable Review
	Audit No. 22A-04 Purchasing Process Review – Board
	21SP-01 CARES Act Individual Assistance Program – Disbursement Review
Corrective Action Plan (CAP) Follow-Up on Cash Collection Walkthrough (CCW) Memorandum	
	Solid Waste Division (CCW1)
	Civil Courts Department (CCW2)
	Central Cashiering and Child Support (Courthouse) (CCW3)
	Facilities Management (CCW 4)
	Consulting Services – cash collection expansion initiative (CCW5)
	Office of Intervention and Detention Alternatives (CCW6)

The above area checked off was identified in the Division of Internal Auditing's audit plan for the 2023-2024 & 2024-2025 Risk Assessment and Audit Plan which is posted on the IA website at https://cwweb.leondclerk.com/public/clerk_services/internal_auditing/pdf/audit_plan/fy_2024_2025_bienial_audit_plan_revised.pdf The applicable report or close out letter has been issued.

From your experience of working with the Division of Internal Auditing, please provide your feedback regarding the services received from the Division of Auditing for each of the categories noted below by coping the checkmark at the end of this sentence into the ratings box by the question in the matrix below. ✓ After the rating question there is a comment cell if you wish to provide additional input.

Your feedback is greatly appreciated. The feedback you provided us provides us with value and assists us in our efforts to strive for continuous opportunities for improvement in our processes.

If you have any questions about this survey or wish to discuss further, please give me a call at 850 606-4019.

Appendix A Feedback Survey Continued



**Clerk of the Circuit Court & Comptroller
Division of Internal Auditing
Feedback Survey Results**

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Thank you in advance for completing this Feedback survey and returning to me via email at ksferree@leoncountvfl.gov. Your response within the next 5 business days is appreciated.

Global Internal Audit Standard 1.1 Honesty and Professional Courage					
	Strongly Agree	Agree	Neutral or Neither Agree or Disagree	Disagree	Strongly Disagree
1) The internal auditor was honest in their communication with you? , the auditor acted based on the relevant facts provided and made an independent conclusion and if the auditor's conclusion differed from yours, you still felt that your information and input was respected and considered in a fair and balance fashion?					
2) The auditor's conclusion demonstrated the courage to act based on relevant facts even when it may have been uncomfortable or difficult?					
3) The auditor acted based on the relevant facts provided and made an independent conclusion and if the auditor's conclusion differed from yours, you still felt that your information and input was respected and considered in a fair, objective and impartial manner?					
Comment:					
Global Internal Audit Standard 1.2 Organization's Ethical Expectations					
	Strongly Agree	Agree	Neutral or Neither Agree or Disagree	Disagree	Strongly Disagree
4) The internal auditor's review encourages and promotes an ethics-based culture in the organization?					
Comment:					

Appendix A Feedback Surveys Continued



Clerk of the Circuit Court & Comptroller Division of Internal Auditing Feedback Survey Results

ANNUAL REPORT APPENDIX A

Global Internal Audit Standard 2.1 Individual Objectivity					
	Strongly Agree	Agree	Neutral or Neither Agree or Disagree	Disagree	Strongly Disagree
5) Do you feel that the internal auditor acted with professional objectivity, and applied an impartial and unbiased mindset and make their conclusion based on balanced assessments of all relevant circumstances?					
Comment:					
Global Internal Audit Standard 2.2 Safeguarding Objectivity					
	Strongly Agree	Agree	Neutral or Neither Agree or Disagree	Disagree	Strongly Disagree
6) Did the internal auditor avoid any potential or perceived impairment to their objectivity? [Avoided any conflicts of interest and was not unduly influenced by their own interest or the interest of others]					
Comment:					
Global Internal Audit Standard 13.1 Engagement Communication					
	Strongly Agree	Agree	Neutral or Neither Agree or Disagree	Disagree	Strongly Disagree
7) Did the internal auditor effectively communicate the objective, scope, and timing of the engagement?					

Appendix A Feedback Surveys Continued



**Clerk of the Circuit Court & Comptroller
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Feedback Survey Results**

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Global Internal Audit Standard 13.1 Engagement Communication (continued)					
	Strongly Agree	Agree	Neutral or Neither Agree or Disagree	Disagree	Strongly Disagree
8) Did the internal auditor discuss the engagement results with you, including reasons for which their conclusion may have been different from yours?					
9) Did the auditor consider any additional information provided when making their conclusions?					
10) Was the internal auditor accessible to you throughout the audit/review/CAP process?					
11) Did you receive an announcement of the project so you were aware of the reason the internal auditor would be reviewing the topic?					
12) Did the internal auditor communicate that it is the responsibility of the department manager for implementing the recommendations and ensuring corrective action plans are finalized to clear the findings and close the project?					
Comment:					



**Division of Internal Auditing
Clerk of the Circuit Court and Comptroller
100 South Monroe Street
Tallahassee, FL 32301**

The mission of the Division of Internal Auditing is to perform engagements designed to add value and support the efficiency and effectiveness of the administrative operations of the Leon County Clerk of Circuit Court & Comptroller and the Leon County Board of County Commissioners.