



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

Cassie Griffith, Solid Waste Manager

Via Email: [griffithc@leoncountyfl.gov](mailto:griffithc@leoncountyfl.gov)

RE: Close out Letter for Cash Collection Walkthrough – Solid Waste Division

Dear Cassie Griffith:

The Division of Internal Auditing (IA) conducted a review of the Solid Waste Division's cash collection process on October 27, 2022 and November 9, 2022. The results of that review were provided in the Cash Collection Walkthrough – Solid Waste Division memorandum dated December 13, 2022. 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 December 1, 2022 and December 12, 2022. 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 of Office Resource of Stewardship  
Dean Schroyer, Solid Waste Financial Specialist