

PURVIS GRAY

July 22, 2020

Honorable Brent X. Thurmond
Clerk of Court and Comptroller
Wakulla County, Florida
3056 Crawfordville Highway
Crawfordville, Florida 32317

VIA EMAIL

Dear Mr. Thurmond:

We are writing this letter as a follow-up to our remote test procedures on May 5, 2020. The purpose of our visit was to test the amounts reported on the Title IV-D Services reimbursement invoices for compliance with Title 2 CFR Part 200 and the Florida Department of Revenue Invoice Completion Instructions, for agreement to the County's RMS and indirect cost rate percentages, and for mathematical accuracy and completeness. Our testing period included reimbursement invoices submitted for the period April 2019 through March 2020.

As a result of our testing, an instance of non-compliance was noted. See attached **Appendix A** for a description of the finding noted. Please see attached **Appendix B** for the Clerk's written response to the finding regarding proposed or completed resolution of the issue.

We would like to thank you and your staff for your assistance in providing us with the information necessary to complete our engagement. Should you have any questions concerning the site visit, please do not hesitate to contact me at ryan@purvisgray.com or Steven Huss, CPA at shuss@purvisgray.com. We can also be reached at 850-224-7144.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Ryan M. Tucker, CPA
Partner

CERTIFIED PUBLIC ACCOUNTANTS

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APPENDIX A

Finding 2020-01 – RMS Responses

During our testing of the RMS time diaries for quarterly time diary counties, we noted four instances of time reported as CSE – Undetermined during the month of January 2020 where the employee listed the detail activity as “lockbox”. Per the Florida Department of Revenue’s ARMS Procedures Guide 1.1.20, CSE – IV-D is defined as “Work related to a Title IV-D Child Support case, or a DOR-mandated work task, for example State Disbursement Unit (SDU) lockbox for both Title IV-D and private Child Support cases as required to be processed by the SDU. Also includes work performed on DOR’s behalf on a private Child Support case such as determining the collections owed to DOR on a hybrid Child Support case (a Child Support case having both Title IV-D and non-Title IV-D accounts)”.

To ensure compliance with the Florida Department of Revenue ARMS Procedures Guide 1.1.20, we recommend that CSE-related activities be included in the proper category for each moment sampled.

Questioned Costs: Not readily determinable.

APPENDIX B



Brent X. Thurmond

Clerk of Circuit and County Courts

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July 31, 2020

Purvis, Gray & Company, CPA's
443 East College Avenue
Tallahassee, Florida 32301

Re: May 5, 2020 Remote Testing
Response to Findings

Dear Mr. Tucker,

Response to the audit finding is as follows:

Finding 2020-01 – RMS Responses

The Child Support Clerk has already made this change and an alert was sent to the Department of Revenue for correction.

Please let me know if you need any additional information regarding this finding.

Thank you and, as always, it's been a pleasure working with you and your staff.

Sincerely,

Brent X. Thurmond, CPA
Wakulla County Clerk of Court