

PURVIS GRAY

August 16, 2021

Honorable Greg James
Clerk of Court and Comptroller
Wakulla County, Florida
3056 Crawfordville Highway
Crawfordville, Florida 32317

VIA EMAIL

Dear Mr. James:

We are writing this letter as a follow-up to our on-site test procedures performed on May 3, 2021. The purpose of our procedures 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 2020 through February 2021.

As a result of our testing, 1 instance of non-compliance was noted. See attached **Appendix A** for a description of the finding noted. 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 on-site test procedures, please do not hesitate to contact me at ryan@purvisgray.com or Meagan Camp, CPA at mcamp@purvisgray.com or we can be reached by phone 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 2021-01 – Supervisor Salary Allocations

During our review of reimbursable costs claimed on Line 1: Personal Services costs of submitted IV-D reimbursement invoices for the months of April 2020 and February 2021, we noted that the supervisor salary allocation percentage for one supervisory employee's salaries and benefits expense was incorrectly calculated. The Supervisor in question had their salary adjusted based on an incorrect percentage (18.5%) of RMS participants supervised prior to application of expenses in Table 1, and this calculated amount was then allocated at 100% in Table 1. The correct percentage of 11.1% for the month of February 2021 should have been applied to the Supervisor's total salaries and benefits expenses for the month directly in Table 1, as required by the Title IV-D Invoice completion instructions.

To ensure compliance with the Florida Department of Revenue Title IV-D Reimbursement Invoice Completion Instructions, we recommend that all supervisors' salaries be allocated based on employee allocation percentages calculated using number of RMS employees supervised divided by total employees supervised.

Questioned Costs: Line 1 costs for February 2021 were overstated by \$456.39.



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APPENDIX B

Greg James

*Clerk of Circuit and County Courts
Wakulla County
3056 Crawfordville Hwy.
Crawfordville, Fl. 32327*

Ryan M. Tucker, CPA
Purvis, Gray, and Company, LLP
443 East College Avenue
Tallahassee, Fl. 32301

08/24/2021

Dear Mr. Tucker,

As stated in your letter dated August 16, 2021, your office conducted testing of our Title IV-D Services reimbursement invoices for the period April 2020 through February 2021. Your testing resulted in one finding. Please accept this letter as our response to that finding.

Finding 2021-01 – Supervisor Salary Allocations

“During our review of reimbursable costs claimed on Line 1: Personal Services costs of submitted IV-D reimbursement invoices for the months of April 2020 and February 2021, we noted that the supervisor salary allocation percentage for one supervisory employee’s salaries and benefits expense was incorrectly calculated. The Supervisor in question had their salary adjusted based on an incorrect percentage (18.5%) of RMS participants supervised prior to application of expenses in Table 1, and this calculated amount was then allocated at 100% in Table 1. The correct percentage of 11.1% for the month of February 2021 should have been applied to the Supervisor’s total salaries and benefits expenses for the month directly in Table 1, as required by the Title IV-D Invoice completion instructions.”

Recommendation

The letter provides a recommendation for the finding above. It is recommended that all supervisors’ salaries be allocated based on employee allocation percentages calculated using number of RMS employees supervised divided by total employees supervised.

Response to Finding 2021-01 – Supervisor Salary Allocations

We concur with the finding described above. We offer the following corrective action plan. To ensure compliance with the Florida Department of Revenue Title IV-D Reimbursement Invoice Completion Instructions, all supervisors’ salaries be allocated based on employee allocation percentages calculated using number of RMS employees supervised divided by total employees supervised.

In closing, we appreciate your staff’s courteous and professional behavior and look forward to working with them on next year’s error free audit.

Sincerely,


Greg James
Wakulla County Clerk of Courts