

PURVIS GRAY

July 25, 2025

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

VIA EMAIL

Dear Mr. James:

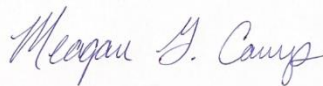
We are writing this letter as a follow-up to our on-site test procedures performed on May 13, 2025. The purpose of our procedures was to test the amounts reported on the Title IV-D Services reimbursement invoices for compliance with Title 2 CFR Part 200 and the Florida Department of Revenue Invoice Completion 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 October 2024 through March 2025.

As a result of our testing, certain instances of non-compliance were noted. See attached **Appendix A** for a description of the findings noted. Please see attached **Appendix B** for the Clerk's written response to each 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 mcamp@purvisgray.com or Daniel Stermer at dstermer@gmail.com. We can also be reached at 850-224-7144.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Meagan G. Camp, CPA
Director

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

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APPENDIX A

Finding 2025-01 – Overstatement of Line 1 Employee Benefits Costs

During our review of reimbursable costs claimed on Line 1: Personal Services costs of submitted IV-D reimbursement invoices for the month of December 2024, we noted that 1 Line 1 employee's retirement costs were overstated on the reimbursable personnel expenses calculation at Table 1 due to improperly including the costs twice, effectively resulting in an overstatement of reimbursable personnel costs for the tested month.

To ensure compliance with the Florida Department of Revenue Title IV-D Reimbursement Invoice Completion Instructions, we recommend that all Line 1 employees' benefits costs be valued at actual amounts paid in the calculation of reimbursable personnel costs at Table 1.

Questioned Costs: Line 1 costs for December 2024 were overstated by \$363.22.

Finding 2025-02 – RMS Participant Personal Services Costs Incorrectly Allocated on Line 1

During our review of reimbursable costs claimed on Line 1: Personal Services costs of submitted IV-D reimbursement invoices for the month of December 2024, we noted that the salaries and benefits expenses of 1 RMS participant who does not engage in work related to multiple reimbursed cost objectives was incorrectly allocated in the Title IV-D Allocable column of Table 1 at a rate of 75% rather than 100%, effectively resulting in an understatement of reimbursable personnel costs for the tested month.

To ensure compliance with the Florida Department of Revenue Title IV-D Reimbursement Invoice Completion Instructions we recommend that all RMS participants' salaries and benefits expenses be allocated at 100% in Table 1.

Questioned Costs: Not applicable. Costs were understated. Total Line 1 costs for December 2024 (net of effects of 2025-01-03) were understated.

Finding 2025-03 – 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 December 2024 and February 2025, we noted that the supervisor salary allocation percentage for 1 supervisory employee's salary and benefits expense was incorrectly calculated using the percentage of a fully staffed office, rather than allocated on an individual basis based on number of RMS employees supervised divided by total employees supervised.

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: Not applicable. Costs were understated.

Finding 2025-04 – RMS Responses

During our testing of the RMS time diaries, we noted 1 instance of time reported as CSE – Undetermined during the month of February 2025 where the employee listed the detail activity as "lockbox". Per the Florida Department of Revenue's Time Diary Procedures Guide 1.1.25, 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

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Unit (SDU) lockbox for both Title IV-D and private Child Support cases as required to be processed by the SDU. Also includes work being 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's Time Diary Procedures Guide 1.1.25, we recommend that CSE-related activities be included in the proper category for each moment sampled.

Questioned Costs: Not readily determinable.

Finding 2025-05 – RMS Responses

During our testing of the RMS time diaries, we noted 1 instance of time reported as CSE – IV-D during the month of February 2025 where the case being worked on was classified within the CLERC system as a CSE – Private case. Per the Florida Department of Revenue's Time Diary Procedures Guide 1.1.25, CSE – Private is defined as "Work related to a private pay child support case".

To ensure compliance with the Florida Department of Revenue's Time Diary Procedures Guide 1.1.25, we recommend that CSE-related activities be included in the proper category for each moment sampled.

Questioned Costs: Not readily determinable.



Greg James
Clerk of Courts & Comptroller
Wakulla County

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July 28, 2025

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

RE: Wakulla IV-D Child Support Audit Findings and Response

Dear Ms. Camp,

We are in receipt of your Title IV-D Child Support Invoice Reimbursements Review report dated July 25, 2025. I would like to thank you and your staff for the professional guidance and assistance provided throughout this review process. The results of your review found a few issues that needed our attention. Your report has also provided recommendations that will address these issues. We concur with your results and accept your recommendations as a means of addressing these issues.

Finding 2025-01 – Overstatement of Line 1 Employee Benefits Costs

During our review of reimbursable costs claimed on Line 1: Personal Services costs of submitted IV-D reimbursement invoices for the month of December 2024, we noted that 1 Line 1 employee's retirement costs were overstated on the reimbursable personnel expenses calculation at Table 1 due to improperly including the costs twice, effectively resulting in an overstatement of reimbursable personnel costs for the tested month.

To ensure compliance with the Florida Department of Revenue Title IV-D Reimbursement Invoice Completion Instructions, we recommend that all Line 1 employees' benefits costs be valued at actual amounts paid in the calculation of reimbursable personnel costs at Table 1.

Questioned Costs: Line 1 costs for December 2024 were overstated by \$363.22.

Response: We Concur with the findings and will ensure that all Line 1 employees' benefits costs are valued at actual amounts paid in the calculation of reimbursable personnel costs at Table 1.

Finding 2025-02 – RMS Participant Personal Services Costs Incorrectly Allocated on Line 1

During our review of reimbursable costs claimed on Line 1: Personal Services costs of submitted IV-D reimbursement invoices for the month of December 2024, we noted that the salaries and benefits expenses of 1 RMS participant who does not engage in work related to multiple reimbursed cost objectives was incorrectly allocated in the Title IV-D Allocable column of Table 1 at a rate of 75% rather than 100%, effectively resulting in an understatement of reimbursable personnel costs for the tested month.

To ensure compliance with the Florida Department of Revenue Title IV-D Reimbursement Invoice Completion Instructions we recommend that all RMS participants' salaries and benefits expenses be allocated at 100% in Table 1.

Questioned Costs: Not applicable. Costs were understated. Total Line 1 costs for December 2024 (net of effects of 2025-01-03) were understated.

Response: We concur with the findings and will ensure that all RMS participants' salaries and benefits expenses are allocated at 100% in Table 1.

Finding 2025-03 – 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 December 2024 and February 2025, we noted that the supervisor salary allocation percentage for 1 supervisory employee's salary and benefits expense was incorrectly calculated using the percentage of a fully staffed office, rather than allocated on an individual basis based on number of RMS employees supervised divided by total employees supervised.

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: Not applicable. Costs were understated.

Response: We concur with the findings and will ensure that all supervisors' salaries are allocated based on employee allocation percentages calculated using the number of RMS employees supervised divided by total employees supervised.

Finding 2025-04 – RMS Responses

During our testing of the RMS time diaries, we noted 1 instance of time reported as CSE – Undetermined during the month of February 2025 where the employee listed the detail activity as "lockbox". Per the Florida Department of Revenue's Time Diary Procedures Guide 1.1.25, 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 being performed on DOR's behalf on a private Child Support case such as determining the collections owed to DOR

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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’s Time Diary Procedures Guide 1.1.25, we recommend that CSE-related activities be included in the proper category for each moment sampled.

Questioned Costs: Not readily determinable.

Response: We concur with the findings and will ensure that CSE-related activities are included in the proper category for each moment sampled.

Finding 2025-05 – RMS Responses

During our testing of the RMS time diaries, we noted 1 instance of time reported as CSE – IV-D during the month of February 2025 where the case being worked on was classified within the CLERC system as a CSE – Private case. Per the Florida Department of Revenue’s Time Diary Procedures Guide 1.1.25, CSE – Private is defined as “Work related to a private pay child support case”.

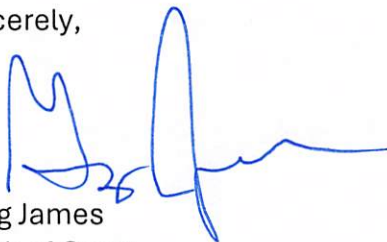
To ensure compliance with the Florida Department of Revenue’s Time Diary Procedures Guide 1.1.25, we recommend that CSE-related activities be included in the proper category for each moment sampled.

Questioned Costs: Not readily determinable.

Response: We concur with the findings and will ensure that CSE-related activities are included in the proper category for each moment sampled.

This review has provided a much needed level of assurance that we are in compliance with the statutes and laws of Florida related to Title 2 CFR Part 200 and the Florida Department of Revenue Completion Instructions. Again, thank you for your professional assistance in providing this Title IV-D Child Support review.

Sincerely,



Greg James
Clerk of Court