TO: The Honorable Ken Burke  
    Clerk of the Circuit Court

The Honorable Chairman and Members  
of the Board of County Commissioners

FROM: Hector Collazo, Jr., Director  
    Audit Services, Division of Inspector General

SUBJECT: 2010 Annual Summary Report of Random Audits of the  
          County’s Annual Physical Inventory of Fixed Assets

DATE: April 6, 2011

For your review and filing in the Official Records, I am enclosing a copy of the report  
dated April 6, 2011 on the above-referenced audit.

I hope you find this report helpful in ensuring Pinellas County government provides the  
best possible service to our citizens.

cc: Robert S. LaSala, County Administrator  
    Jim Bennett, County Attorney  
    Mark Woodard, Chief Assistant County Administrator  
    Claretha N. Harris, Chief Deputy Director, Finance Division  
    Ernst & Young
2010 ANNUAL SUMMARY REPORT OF RANDOM AUDITS OF THE COUNTY’S ANNUAL PHYSICAL INVENTORY OF FIXED ASSETS

Audit Services
Division of Inspector General

Ken Burke, CPA*
Clerk of the Circuit Court
Ex Officio County Auditor

Hector Collazo, Jr., CFE, CFS, CISA, CIG, CIGI, CRISC
Director, Audit Services
Inspector General/Chief Audit Executive
Division of Inspector General**

Audit Team
Ken Green, CIGA - Senior Inspector General Auditor
Deborah Weiss, CIGA – Inspector General Auditor II

APRIL 6, 2011
REPORT NO. 2011-03

*Regulated by the State of Florida
**Accredited Office of Inspector General
By the Commission of Florida Law Enforcement Accreditation
April 6, 2011

The Honorable Ken Burke  
Clerk of the Circuit Court

The Honorable Chairman and Members  
of the Board of County Commissioners

We have concluded our 2010 random audits of the County's Annual Physical Inventories of Fixed Assets. The Clerk of the Circuit Court’s Division of Inspector General’s Audit Services (IG) is responsible for performing random test counts and observing annual physical inventory activities.

Our objectives were:

1) To observe staff as they performed the inventory to determine if they were complying with the required annual physical inventory policies and procedures of fixed assets inventories, and
2) To test and verify on a sample basis the asset counts recorded by staff.

We are pleased to report that based on our observations, County staff is in compliance with the inventory policies and procedures, and that our test counts agreed with those of the staff. In some cases, we offered suggestions to County staff, which are noted in this report.

We appreciate the cooperation shown by the departments’ staff during the course of these audits.

Respectfully Submitted,

Hector Collazo, Jr., Director  
Audit Services, Division of Inspector General

cc: Valerie Matthews, Finance Operations Supervisor, Fixed Assets
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INTRODUCTION

Overall Conclusion

We are pleased to report that based on our observations, County staff is in compliance with the inventory procedures and our test counts agreed with those of staff.

Scope and Methodology

The Clerk of Circuit Court Division of Inspector General's Audit Services (IG) is responsible for performing random test counts and observing the taking of inventory on a random basis for the County's Annual Physical Inventory of Fixed Assets.

Our objectives were:

1) To observe staff as they performed the inventory to determine if they were complying with the required annual physical inventory of fixed assets procedures, and
2) To test and verify on a sample basis the asset counts recorded by staff.

Our audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and the Standards for Offices of Inspector General, and accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was for the calendar year 2010. However, transactions and processes reviewed were not limited by the audit period.
OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.


On April 14, 2010, the IG staff participated in the SOE’s annual physical inventory of fixed assets. We are pleased to report, based on our observations, that the SOE staff was in compliance with the inventory procedures and that our test counts agreed with those of the staff.

We offered a suggestion to the staff to consider documenting for future reference the actual procedures that are utilized by the SOE in conducting the annual physical inventory of fixed assets. The SOE staff stated that they were going to implement that suggestion.

2. Pinellas County Animal Services Annual Physical Inventory Of Fixed Assets.

On May 18, 2010, the IG staff participated in the Animal Services Department annual physical inventory of fixed assets. We are pleased to report, based on our observations, that the Animal Services staff was in compliance with the inventory procedures and that our test counts agreed with those of the staff.

No opportunities for improvement were recommended.

3. Pinellas County Communications Department Annual Physical Inventory Of Fixed Assets

On July 16, 2010, the IG staff participated in the Communications Department annual physical inventory of fixed assets. We are pleased to report, based on our observations, that the Communication Department’s staff was in compliance with the inventory procedures and that our test counts agreed with those of the staff.

No opportunities for improvement were recommended.
DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT
PINELLS COUNTY, FLORIDA

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