REPORT NO. 2012-14

TO: Stephen B. Carroll, Director, Finance Division, DEI

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
      Claretha Harris, Chief Deputy Director, Finance Division
      Charles Richards, Customer Service Supervisor, Utilities

SUBJECT: Unannounced Audit of Utilities Customer Service Department Cash Funds

DATE: July 27, 2012

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Utilities Customer Service Department’s cash funds located at 14 South Fort Harrison Street, 1st Floor, Clearwater. We audited the change funds at this location on July 18, 2012.

The primary purpose of unannounced audits is to reconcile the funds to ensure that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.

This unannounced audit reconciled to the authorized amount and all funds were accounted for. The department’s internal controls and safeguarding of cash funds is adequate, and policies and procedures are being followed.

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.
Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, our review may not be all-inclusive of areas where improvement may be needed.

We appreciate the cooperation exhibited by your staff in this matter. If you have any questions regarding this matter, please feel free to call me at 464-8371.