



Ken Burke, CPA


CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

Division of Inspector General
510 Bay Avenue
Clearwater, FL 33756
Telephone: (727) 464-8371
Fax: (727) 464-8386
Fraud Hotline: (727) 453-FRAUD (3728)
Clerk's website: www.mypinellasclerk.org

REPORT NO. 2013-04

TO: Bruce Moeller, Director
Public Safety Services

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Jodie Sechler, Finance Manager, Public Safety Services

SUBJECT: Unannounced Audit of Emergency Medical Services (EMS) Cash Funds

DATE: February 19, 2012

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Emergency Medical Services (EMS) department's change and petty cash funds located at 12490 Ulmerton Road, Largo, Florida, and 400 South Ft. Harrison, Clearwater, Florida, respectively. We audited the change fund on January 16, 2013 and the petty cash fund on January 30, 2013.

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 petty 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.

