



## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

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Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
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### REPORT NO. 2013-32

TO: Connie Daniels, Director  
Court and Operational Services

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Debra Brown, Manager, North County Branch

SUBJECT: Unannounced Audit of the North County Branch Cash Funds

DATE: October 29, 2013

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the North County Branch change, witness, and petty cash funds located at 29582 U.S. 19 North, Clearwater, Florida on October 23, 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.

