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REPORT NO. 2013-33

TO: D.T. Minich, Executive Director
Convention and Visitors Bureau

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

DIST: Mark Woodard, Assistant County Administrator, Chief of Staff
Ken Burke, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division

SUBJECT: Unannounced Audit of the Convention and Visitors Bureau 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 Convention and Visitors Bureau petty cash funds located at 13805 58th Street North, Suite 2-200, Clearwater, Florida on June 14, 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; however, the audit did note a non-compliance issue in regards to compliance with existing documented policies and procedures for imprest funds.

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.



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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.

Petty Cash Funds Are Not Counted Every Month By A Supervisor Of The Custodian.

The Convention and Visitors Bureau's petty cash funds are not counted and balanced monthly by the supervisor of the custodian of this fund, or by another designee. The fund custodian was not aware of the requirement to have her supervisor count the fund monthly.

The Finance Department's Petty Cash and Change Funds' policy and procedures state that these funds should be counted and balanced monthly by the supervisor of the custodian or another designee. Cash fund policies and procedures are controls that are designed to safeguard cash. Non-compliance with these policies and procedures can increase the risk of misuse of these funds.

We recommend that the supervisor of the custodian, or appointed designee, count and balance the petty cash fund on a monthly basis to comply with the the Finance Department Policy and Procedures..