



## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA


Clerk of the County Court  
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Clerk and Accountant of the Board of County Commissioners  
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### Division of Inspector General

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### REPORT NO. 2013-37

TO: Tim Closterman, Director  
Communications Department

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: Observation of Communications Department's  
Annual Physical Inventory of Fixed Assets

DATE: November 15, 2013

This letter serves to inform you that the Division of Inspector General completed its observation of the Communications Department conducting their Annual Physical Inventory of Fixed Assets on July 22, 2013.

Our objectives were:

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

We are pleased to report, based on our observations, that:

1. Your staff was in compliance with the inventory procedures, and
2. Our test counts agreed with those of your 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.



Tim Closterman, Director, Communications Department  
November 15, 2013  
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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.

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