

## 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  
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### Division of Inspector General

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### Report No. 2014-15

TO: Noah Lagos, Bureau Director  
Airport

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive  
Division of Inspector General 

DIST: Jeff Noa, Deputy Director, Airport Finance and Administration  
Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Clairetha Harris, Chief Deputy Director, Finance Division

SUBJECT: Observation of Airport's Annual Physical Inventory of Fixed Assets

DATE: May 8, 2014

This letter serves to inform you that the Division of Inspector General completed its observation of the Airport conducting their Annual Physical Inventory of Fixed Assets on April 30, 2014.

Our objectives were:

1. To observe your staff as they performed the inventory to determine that 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.



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Inspectors General