



## 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. 2014-33

TO: Colleen Ford, Director, Court & Operational Services

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Claretha Harris, Chief Deputy Director, Finance Division  
Rod Tabler, Manager, Civil Court Records Department

SUBJECT: Unannounced Audit of the Civil Court Records Department  
Imprest Change and Juror Funds

DATE: September 22, 2014

As part of our program of providing continuous auditing services, the Division of Inspector General has completed an unannounced audit of the Imprest Change and Juror Funds located in the Clerk of the Court Civil Court Records Department. We audited these funds on September 22, 2014.

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.

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.

This unannounced audit reconciled to the authorized amounts and all funds were accounted for. The department's internal controls and safeguarding of the Imprest Change and Juror Funds are adequate. The audit did not note any non-compliance issues concerning existing documented policies and procedures for Imprest Change and Juror Funds.

We are pleased to report the audit did not note any opportunities for improvement.

We appreciate your staff's cooperation during this audit.



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