



## Ken Burke, CPA


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PINELLAS COUNTY, FLORIDA

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### Report No. 2014-40

TO: David Scott, Executive Director, DEI

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  
Kevin Becotte, Director, DEI Engineering and Technical Support

SUBJECT: Unannounced Audit of the DEI Engineering and Technical Support  
Department Petty Cash Funds

DATE: December 10, 2014

As part of our program of providing continuous auditing services, the Division of Inspector General has completed an unannounced audit of the Petty Cash Funds located in the DEI Engineering and Technical Support Department. We audited these funds on November 25, 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 amount and all funds were accounted for. The department's internal controls and safeguarding of the Petty Cash Funds are adequate.

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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