

## 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. 2014-41

TO: Connie Daniels, Director, Court and 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  
Myriam Irizarry, Chief Deputy Director, Court and Operational Services  
Claretha Harris, Chief Deputy Director, Finance Division  
Jeff Gates, Director, Court and Operational Services  
Jeff Tomeo, Assistant Manager, Self Help Center

SUBJECT: Unannounced Audit of the Self Help Center Imprest Change 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 Imprest Change Funds located in the Clerk of the Circuit Court and Comptroller Self Help Center. 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 amounts and all funds were accounted for. The department's internal controls and safeguarding of the Imprest Change Funds are adequate. However, the audit did note a non-compliance issue with the Clerk's Accounting Policies and Procedures Manual regarding vault fund balancing as stated below.

**The Self Help Department Failed To Comply With The Clerk's Vault Balancing Procedures.**

The cash in the vault is counted by the cashier in the presence of the custodians every morning. Should the cashiers need change, the custodian would count and provide needed funds from the change bag. According to the Clerk's Vault Fund Balancing policy, cash on hand should be counted twice each day, in the AM and in the PM. The Self Help Department is not following the rule at this time as funds are only counted in the morning.

The Vault Fund Balancing policy requires the count of funds twice daily. Failure to comply with the rule exposes the department to potential unauthorized use of cash.

The Clerk's Accounting Policies and Procedures Manual, Section 2.41 Vault Fund Balancing - Change Fund, Jury Funds, Witness Funds, states the following:

*Each morning and evening the vault funds will be balanced using the 'Vault Fund Balance Sheets'*

**We recommend** that management implement and enforce the guidelines established by Rule 2.41 of the Accounting Policies and Procedures Manual for Court and Operational Services Divisions (revised on 9/30/2014). Doing so will minimize the opportunity for misuse of funds and ensure that every dollar is accounted for throughout the course of business.

We appreciate your staff's cooperation during this audit.