



Ken Burke, CPA


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Report No. 2015-23

TO: Pick Talley, Director
Public Works and Utilities

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
Kelli Levy, Section Manager, Natural Resources Division
Brian Lawton, Program Coordinator, Mosquito Control

SUBJECT: Unannounced Audit of the Mosquito Control Imprest Petty Cash Funds

DATE: July 13, 2015

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Mosquito Control Imprest Petty Cash Funds located at 4100 118th Avenue, Clearwater. We audited this fund on June 23, 2015.

The objectives of our audit were to:

Reconcile the Imprest Petty Cash Fund and to ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.

All Imprest Petty Cash Funds did reconcile to the authorized amounts, and were accounted for. The department's internal controls and safeguarding of Imprest Petty Cash Funds are adequate, but should be improved as noted below.

The issues have been discussed with Management during our audit, and Management stated they intend to comply with the recommendations set forth below.



Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

1. Reimbursements To The Imprest Petty Cash Fund Are Not Made In A Timely Manner.

Reimbursements to the Imprest Petty Cash Fund are not made in a timely manner. Nineteen (19) receipts were being held in the petty cash box by the fund custodian that had not yet been submitted to the Clerk's Finance Department for reimbursement to the fund. These 19 items totaled \$220, or 62.9%, of the fund's \$350 authorized limit. Nine receipts of the 19 receipts still on hand represented \$102.74 of purchases that were dated prior to January 1, 2015.

The custodian of this fund had not yet sought the assistance he needed to perform the function of requesting reimbursements to the fund. The Inspector General staff volunteered to seek the needed assistance, and the custodian accepted our offer.

Non-compliance with policies and procedures relating to Imprest Funds can increase the risk of misuse of these funds.

The Clerk's Finance Division's Policies and Procedures for petty cash state that the petty cash fund should be reimbursed when approximately 50% of the base fund has been expended.

We recommend that the custodian comply with the Clerk's Finance Division's Policies and Procedures for petty cash that state that the petty cash fund should be reimbursed when approximately 50% of the base fund has been expended.

Management Response:

Management concurs with the recommendation, and is already implementing the necessary changes.

2. The Imprest Petty Cash Fund Is Not Being Counted And Balanced Each Month.

The Imprest Petty Cash Fund is not being counted and balanced each month.

The fund custodian was not aware of the Clerk's Finance Division's Policies and Procedures for the petty cash requirement that the fund be counted and balanced every month.

Non-compliance with policies and procedures relating to Imprest Funds can increase the risk of misuse of these funds.

We recommend that the custodian comply with the Clerk's Finance Division's Policies and Procedures for petty cash that state that the petty cash fund should be counted and balanced every month.

The Clerk's Finance Division's Policies and Procedures for petty cash state that the petty cash fund should be counted and balanced every month.

Management Response:

Management concurs with the recommendation, and is already implementing the necessary changes.

3. The Imprest Petty Cash Fund Transaction Log Is Not Maintained.

The Imprest Petty Cash Fund transaction log is not being maintained.

The fund custodian was not aware of the Clerk's Finance Division's Policies and Procedures for the petty cash requirement that a petty cash transaction log be maintained.

Non-compliance with policies and procedures relating to Imprest Funds can increase the risk of misuse of these funds.

The Clerk's Finance Division's Policies and Procedures for petty cash state that the petty cash transaction log should be used to document the disbursements and collection of monies from the petty cash fund.

We recommend that the custodian comply with the Clerk's Finance Division's Policies and Procedures for petty cash that state that the petty cash transaction log should be used to document the disbursements and collection of monies from the petty cash fund.

Management Response:

Management concurs with the recommendation, and is already implementing the necessary changes.

We appreciate your staff's cooperation during this audit.