

## 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  
County Auditor

**Division of Inspector General**  
510 Bay Avenue  
Clearwater, FL 33756  
Telephone: (727) 464-8371  
Fax: (727) 464-8386  
Fraud Hotline: (727) 45FRAUD (453-7283)  
Clerk's website: [www.mypinellasclerk.org](http://www.mypinellasclerk.org)

### Report No. 2015-32

TO: Claretha Harris, Chief Deputy Director, Finance Division

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Fred Dean, Director, Finance Division  
Norman Loy, Manager, Board Records

SUBJECT: Unannounced Audit of the Clerk's Board Records Change Funds

DATE: September 28, 2015

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Clerk's Board Records Department's Change Funds. We audited these funds on September 18, 2015.

The objectives of our audit were to:

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

All Imprest Funds reconciled to the authorized amounts and were accounted for. The internal controls and safeguarding of Imprest Funds are adequate, and the policies and procedures are being followed. We appreciate your staff's cooperation during the audit.

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.



An Accredited Office of  
Inspectors General