

Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA


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Report No. 2015-38

TO: Paul Cozzie, Bureau Director
Parks and Conservation Resources (PCR)

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
Steve Harper, PCR Environmental Division Manager
Donald Wilson, PCR Trades Field Services Supervisor

SUBJECT: Inspector General's Observation of the PCR Trades Department's Annual Physical Inventory of Fixed Assets

DATE: November 5, 2015

This letter serves to inform you that the Division of Inspector General completed its observation of the PCR Trades Department's annual physical inventory of fixed assets on October 16, 2015.

Our objectives were to:

1. Observe the department's physical inventory to determine compliance with required inventory procedures.
2. Test and verify, on a sample basis, the asset counts recorded by your staff.

We are pleased to report, based on our observations, that:

1. Your staff was in compliance with required inventory procedures, and
2. Our test counts agreed with those of your staff.

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.

We appreciate your staff's cooperation during this audit.



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