

## 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. 2015-40

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  
Mary Campbell, County Extension Director  
R. Spencer Curtis, PCR Operations Manager  
Jane Morse, Commercial Horticultural Extension Agent

SUBJECT: Inspector General's Observation of the Parks and Conservation Resources  
(PCR) Extension Services Annual Physical Inventory of Fixed Assets

DATE: November 12, 2015

This letter serves to inform you that the Division of Inspector General completed its observation of the PCR Extension Services annual physical inventory of fixed assets on October 30, 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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