FOLLOW-UP INVESTIGATION OF NORTH COUNTY BRANCH OFFICE CASH SHORTAGE

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We have conducted a Follow-Up Investigation of a North County Branch Office Cash Shortage. The objective of our review was to determine the implementation status of our previous recommendations.

Of the 12 recommendations contained in the original investigative report, we determined that 9 have been implemented and 3 have not been implemented. The status of each recommendation is presented in this follow-up review.

We appreciate the cooperation shown by the staff of the Court and Operational Services Division and Finance Division during the course of this review.

Respectfully Submitted,

Hector Collazo Jr.
Inspector General/Chief Audit Executive

cc: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Jeanette Phillips, Director, Finance Division
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INTRODUCTION

Scope and Methodology

We conducted an investigative follow-up of a North County Branch Office Cash Shortage. The purpose of our follow-up review was to determine the status of previous recommendations for improvement.

The purpose of the original investigation was to investigate a $2,000 shortage identified when a North County Branch Office Fiscal Records Specialist balanced out on the evening of January 23, 2018.

To determine the current status of our previous recommendations, we surveyed and/or interviewed management to determine the actual actions taken to implement recommendations for improvement. We performed limited testing to verify the implementation of the recommendations for improvement.

Our investigative follow-up was conducted in accordance with the Principles and Standards for Offices of Inspector General and The Florida Inspectors General Standards Manual from The Commission for Florida Law Enforcement Accreditation and, accordingly, included such tests of records and other investigative procedures, as we considered necessary in the circumstances. Our follow-up testing was performed during the month of May 2019. The original investigative period was January 23, 2018, through January 25, 2018. However, transactions and processes reviewed were not limited by the investigative period.

Overall Conclusion

Of the 12 recommendations in the report, we determined that 9 were implemented and 3 were not implemented. We commend management for implementation of most of our recommendations and continue to encourage management to fully implement the remaining three recommendations.
# Implementation Status Table

<table>
<thead>
<tr>
<th>FIC NO.</th>
<th>PREVIOUS RECOMMENDATION</th>
<th>IMPLEMENTATION STATUS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Implemented</td>
</tr>
<tr>
<td>1</td>
<td><strong>The FRS Was Negligent During The Large Cash Transaction Of January 23, 2018.</strong></td>
<td>✓</td>
</tr>
<tr>
<td>A</td>
<td>Impose the warranted disciplinary action(s) prescribed by the Personnel Rules.</td>
<td>✓</td>
</tr>
<tr>
<td>B</td>
<td>Provide the FRS with additional training, with emphasis on what is expected of proper cash handling.</td>
<td>✓</td>
</tr>
<tr>
<td>C</td>
<td>Document the shortage in the FACE (Feedback, Ask Questions, Conversation, and Explore Options) performance management software system for the FRS, per Chapter 3.00, Section 3.56, Number 5.d, of the AP&amp;P Manual.</td>
<td>✓</td>
</tr>
<tr>
<td>2</td>
<td><strong>The Senior CRS Was Negligent In Performing The Lead Worker Role During The Large Cash Transaction Of January 23, 2018.</strong></td>
<td>✓</td>
</tr>
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<td>A</td>
<td>Impose the warranted disciplinary action(s) prescribed by the Personnel Rules.</td>
<td>✓</td>
</tr>
<tr>
<td>B</td>
<td>Provide the Senior CRS with additional training, with emphasis on what is expected of a lead worker.</td>
<td>✓</td>
</tr>
<tr>
<td>C</td>
<td>Take the opportunity to reiterate what is expected of lead workers to other Senior CRS staff.</td>
<td>✓</td>
</tr>
<tr>
<td>3</td>
<td><strong>There Is A Lack Of Security And Monitoring Capability In The Cash Handling Areas.</strong></td>
<td>✓</td>
</tr>
<tr>
<td>A</td>
<td>Implement a video surveillance system with recording capabilities in all cash handling areas.</td>
<td>✓</td>
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<tr>
<td>B</td>
<td>Maintain footage for a reasonable period of time (at a minimum of 30 days).</td>
<td>✓</td>
</tr>
<tr>
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<tr>
<td>C</td>
<td>Periodically review footage and use as a training tool.</td>
<td>Implemented</td>
</tr>
<tr>
<td></td>
<td>Enforce the current directive on personal belongings in Chapter 3.00, Section 3.12, of the AP&amp;P Manual. Employees handling cash should not be permitted to keep their personal belongings at the cashiering stations.</td>
<td>✓</td>
</tr>
<tr>
<td>5</td>
<td><em>Two Sections Of The Accounting Policies And Procedures Manual Are Contradictory.</em></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Update the AP&amp;P Manual, Section 1.11, to mirror Section 3.12. Employees handling cash should not be permitted to keep their personal belongings at the cashiering stations.</td>
<td>✓</td>
</tr>
<tr>
<td>B</td>
<td>Disseminate the updated AP&amp;P Manual to all concerned departments.</td>
<td>✓</td>
</tr>
</tbody>
</table>
Background

Many citizens have used or will use the offices of the Clerk of the Circuit Court and Comptroller at some point in their life to:

- Pay a traffic ticket
- File a pleading
- Record a property deed
- Settle an estate
- Look up public information
- Serve on a jury
- Pick up a child support check
- Obtain a marriage license

The North County Branch Office is one of several offices of the Pinellas County Clerk of the Circuit Court and Comptroller. The branch has two main sections, the Traffic Section, and the Legal Section. Together they offer the following services:

- Traffic court hearings
- Accept payments for:
  - traffic, criminal, and misdemeanor fines and costs
  - payable traffic citations
  - non-criminal payable infractions, boating, fishing, and smoking violations
  - local, municipal, and county ordinances
- Issue marriage licenses and perform marriage ceremonies
- Accept passport applications
- Accept documents for recording in the Official Records
- Provide public access to the Official Records
- Accept payment for copies of:
  - history checks
  - imaged documents
  - pleadings in traffic files
  - documents in the Official Records
- Accept child support payments
- Accept new civil cases for both Circuit and County Court, including small claims, Probate new estates, and probate Baker and Marchman Act petitions
- Issue certain types of summons on the original complaint
- Accept pleadings for filing in the areas of traffic, civil, and probate
- Accept Value Adjustment Board petitions with required fee
- Limited driver license reinstatements
On Tuesday, January 23, 2018, the Division of Inspector General (IG) was copied on an email from a Director of Court and Operational Services regarding a $2,000 cash shortage. The email stated, in the afternoon of January 23, 2018, a North County Branch Office Fiscal Records Specialist (FRS) and a Senior Court Records Specialist (CRS) accepted $12,000 cash from a customer for a lien payoff. During the transaction, the FRS and the CRS called the Civil Court Records Department for instructions on how to fill out the IRS form 8300, due to the size of the transaction. After counting the money, the FRS gave a refund to the customer. When balancing out in the evening, the FRS was $2,000 short. Staff performed an extensive search, but the missing cash was not located. Management called a phone number for the customer, but the phone rang several times, with no answer.

Upon receipt of the complaint, the IG opened an investigation, and IG staff went to the North County Branch Office on January 24, 2018, to interview the parties involved and perform a cash count. The cash count performed confirmed the $2,000 shortage. The IG staff interviewed Management and staff. They also searched areas the FRS handled the cash that day; they found no sign of the missing funds. On the morning of January 25, 2018, IG staff went to the customer's residence to perform an interview; however, the customer was not home. IG staff left their contact information on the customer's door, requesting the customer contact the IG. Later that day, the customer called the IG and described her recollection of the events that occurred during the transaction on January 23, 2018.

The information gathered from the initial interviews was inconsistent; consequently, IG staff conducted a second round of interviews. They interviewed two Senior CRSs and the FRS; however, they were not successful at clearing up the inconsistencies given the lack of hard evidence to support any possible theory of what happened to the missing money. Nonetheless, the IG staff noted the following during the interviews:

- On January 23, 2018, a customer came into the North County Branch Office to satisfy a judgement entered against her for non-payment of an outstanding credit card balance; the judgement was for $12,625.04.
- The customer gave the FRS a bank envelope containing cash and a bundle of loose cash; the customer did not count the money prior to giving it to the FRS.
- The FRS took the funds to a cubicle across from the service window and alerted a Senior CRS of the large sum of money; the FRS asked the Senior CRS to watch as the funds were counted.
- The FRS counted the money on a file cabinet, located in the cubicle, in view of the customer.
- During the cash count, the FRS did not count all of the money the customer tendered; the FRS only counted the amount due. The FRS stated the customer tendered excess money, which the FRS left inside the bank envelope.
- During the cash count, the Senior CRS did not count all of the money the customer tendered. The Senior CRS only counted the cash bundles provided by the FRS, two bundles of $5,000 and one bundle of $2,000. The Senior CRS was not aware of the bank envelope or the excess money.
• After the cash count, the FRS returned to the service window with the money and returned the bank envelope to the customer with the excess cash. The FRS did not count the money returned to the customer, and neither did the customer.
• The FRS did not enter the amount the customer tendered in Odyssey. The FRS only entered the amount counted; consequently, the correct amount tendered and the change given were not reflected in Odyssey.
• The FRS’s lunch box was underneath their workstation the day of the incident, which does not comply with established policies and procedures.
• The FRS and the Senior CRS did not follow directives in the Accounting Policies and Procedures Manual (AP&P Manual) or basic cashiering procedures during the transaction.

The Division of Inspector General investigation of the allegation determined that the allegation noted above was substantiated. As a result of a cash count, observation, and interviews, we confirmed the $2,000 cash shortage. We identified multiple opportunities for improvement related to cashiering procedures and security.
STATUS OF RECOMMENDATIONS

This section reports our investigative follow-up on actions taken by management on the recommendations for improvement in our original investigative report of a North County Branch Office Cash Shortage. The recommendations contained herein are those of the investigative report, followed by the current status of the recommendations.


The FRS did not process the large payment received on January 23, 2018, according to established policies and procedures, or basic cash handling principles.

On January 24, 2018, in the wake of the incident, IG staff interviewed the FRS. Concerning adherence to basic cashiering procedures, IG staff noted:

- The customer handed the FRS a bank envelope containing cash, and a stack of loose cash. The FRS did not count all the money received from the customer.
- The FRS returned the uncounted excess money to the customer in the bank envelope the customer provided. Basic cash handling dictates change should be counted back to the customer. Currently, the North County Branch Office has no video surveillance in the cash handling areas; consequently, there is no record of this return taking place. The only witnesses are the customer and the FRS.
- In Odyssey, the FRS only recorded the amount of money counted as the amount tendered, and only recorded giving a penny in change to the customer. Odyssey records and the receipts given to the customer are not accurate.
- At closeout, when filling out the bank deposit slip to submit to the verifier (the Senior CRS), the FRS wrote $12,836.84, which consisted of:
  - $12,625.04 for the large transaction in question
  - $210 in checks
  - $1.80 for one additional cash transaction
  This suggests the FRS did not count the funds prior to turning them over to the verifier.
- The FRS did not alert the verifier of the $2,000 shortage as prescribed by the AP&P Manual.

An FRS is an employee of the Clerk of the Circuit Court and Comptroller, entrusted with the task of collecting monetary payments from the public; as such, they are also required to issue a receipt for each collection of public money. Furthermore, basic cash handling principles dictate that a cashier is to count the amount of cash they receive from or give to a customer; the amount received and recorded in the cash register is the amount tendered, and the amount given to the customer is recorded as is either change or a refund.
Chapter 4.00 of the AP&P Manual states:

“GENERALLY

Collections include all monetary amounts received by the Clerk’s Office whether in the form of cash, checks, money orders, credit cards or other documents convertible to U.S. currency.

The Clerk is required to issue a receipt for each collection of public money...”

Chapter 2.00, Section 2.25, of the AP&P Manual, states:

“1. Un-reconciled cash overages/shortages are to be reported immediately by the FRS to the Cash Custodian.”

Chapter 3.00, Section 3.56, of the AP&P Manual, further states:

“CASHIER OVER OR SHORT

When an unrecognizable Cashier Overage/Shortage is reflected in the cash account during the balancing process for daily cash transactions, the following procedures will apply:

1. The F.R.S. is to immediately report the overage or shortage to their Manager, Assistant Manager, Supervisor or designated employee for verification of the receipt count.”

The FRS neglected to follow procedures and to record the transaction appropriately, which impeded the accurate reconciliation of accounts, and may have contributed to the $2,000 shortage.

The Pinellas County Personnel Rules are comprised of eight Rules; Rule 6 addresses the procedures for administering discipline, and recommends standard ranges of penalties to promote reasonable consistency in discipline.

The FRS committed at least two of the following infractions under Rule 6 of the Pinellas County Personnel Rules:

- “D12 Violation of written rules, regulations, policies or statutes.”
- “D13 Negligence resulting in minor** consequences.”
- “D14 Negligence resulting in serious** consequences.”

**IG staff defers to Management's discretion to determine the gravity of the consequences.

We Recommended Court and Operational Services Management:

A. Impose the warranted disciplinary action(s) prescribed by the Personnel Rules.
B. Provide the FRS with additional training, with emphasis on what is expected of proper cash handling.

C. Document the shortage in the FACE (Feedback, Ask Questions, Conversation, and Explore Options) performance management software system for the FRS, per Chapter 3.00, Section 3.56, Number 5.d, of the AP&P Manual.

**Status:**

A. **Implemented.** Management consulted Rule 6 of the Pinellas County Personnel Rules and suspended the FRS for two days without pay following a pre-disciplinary hearing held on April 2, 2018. Management inactivated the disciplinary action on April 2, 2019.

B. **Implemented.** Management provided the FRS with additional training on proper cash handling, which focused on the importance of counting all money in front of the customer, counting change returned to the customer, and counting the cash drawer and deposit prior to closing out. Management documented this discussion in FACE. In addition, management reiterated a process requiring supervisors/seniors to bring the money counter to the FRS station to count large sums of money.

C. **Implemented.** Management documented the $2,000 shortage in FACE on January 26, 2018, as well as on April 9, 2018, during the FRS’s performance review for the first quarter of 2018.

2. **The Senior CRS Was Negligent In Performing The Lead Worker Role During The Large Cash Transaction Of January 23, 2018.**

The Senior CRS did not provide adequate oversight when assisting the FRS with the large payment received on January 23, 2018. The Senior CRS had a vague recollection of events during the IG interview on the wake of the incident, which suggested a lack of involvement/oversight throughout the transaction:

- The Senior CRS did not count all the money the customer tendered; only the cash bundles (two bundles of $5,000 and one bundle of $2,000) the FRS handed the Senior CRS were counted.
- The judgement document was not on the filing cabinet where the FRS was counting the cash; the Senior CRS only became aware of the amount due through the FRS.
- The Senior CRS did not observe the transaction in its entirety since some key elements were missing from the Senior CRS’ description of events (i.e., the bank envelope on the filing cabinet during the cash count and the FRS returning the bank envelope to the customer with money in it).
The Senior CRS's lack of oversight throughout the transaction defeated the purpose of having a second set of eyes for security and accuracy purposes:

- The amount the customer tendered is unknown.
- The amount returned to the customer in the bank envelope is unknown.
- The amount recorded in Odyssey as tendered is inaccurate.
- The amount recorded in Odyssey as change is inaccurate.

According to class specifications, some of the duties of a Senior CRS are to:

- Serve as a lead worker over clerical support staff.
- Assist supervisor in the planning, assigning, and reviewing of work assignments and staff performance.
- Train new employees and keep staff apprised of policy and procedural changes.
- May assist in opening, closing, balancing, verifying cash, and preparing bank deposits.
- Provide information and services to the general public; respond to inquiries or concerns from other related departments and attorneys.
- May perform a variety of tasks related to an automated office environment.
- Perform related work as assigned or required.

As a lead, an employee in the Senior CRS position is expected to ensure clerical support staff follows established cash handling procedures. In addition, a prudent lead person, when called upon to serve as a second set of eyes in a large/complex cash transaction, would at minimum:

- Understand the nature of the transaction and how much money is due.
- Attentively observe the cashier counting the money, in view of the customer.
- Physically count the amount tendered.
- Compare the amount tendered to the amount due to determine if change is due to the customer or if the customer underpaid.
- If there were change due to the customer, ensure the cashier counts the money back to the customer.

The Senior CRS committed at least one of the following infractions under Rule 6 of the Pinellas County Personnel Rules:

- “D13 Negligence resulting in minor** consequences.”
- “D14 Negligence resulting in serious** consequences.”

**IG staff defers to Management's discretion to determine the gravity of the consequences.

We Recommended Court and Operational Services Management:

A. Impose the warranted disciplinary action(s) prescribed by the Personnel Rules.
B. Provide the Senior CRS with additional training, with emphasis on what is expected of a lead worker.

C. Take the opportunity to reiterate what is expected of lead workers to other Senior CRS staff.

**Status:**

A. **Implemented.** Management consulted Rule 6 of the Pinellas County Personnel Rules and suspended the Senior CRS for three days without pay following a pre-disciplinary hearing held on March 22, 2018. Management inactivated the disciplinary action on March 28, 2019.

B. **Implemented.** Management provided the Senior CRS with additional training on the cash control procedures and the expectation of a lead worker, which focused on being more involved with the observation and oversight of cash exchange between the FRS and customer. Management documented this discussion in FACE. In addition, management reiterated a process requiring supervisors/seniors to bring the money counter to the FRS station to count large sums of money.

C. **Implemented.** Management reiterated to all Senior CRS staff its process to verify and validate large sums of cash. Specifically, the North County Branch maintains a mobile money counter that is to be brought to the off counter desk for cash count verification, where the customer can view the process.

**3. There Is A Lack Of Security And Monitoring Capability In The Cash Handling Areas.**

Currently, there are no cameras in the North County Branch Office’s cash handling areas. Video recordings (with cameras strategically placed) may have allowed Management and IG staff to capture the location of the funds at every step during the January 23, 2018 transaction. The recordings may have shown:

- The customer handing the funds to the FRS
- The FRS taking the money to the filing cabinet in the adjacent cubicle
- The FRS and the Senior CRS at the filing cabinet counting the funds
- The FRS returning to the workstation with the money
- The FRS returning the bank envelope to the customer
- The customer taking the bank envelope and putting it in her purse
- The FRS taking the money to the balancing station

Given the lack of evidence and the inconsistencies in the statements of the witnesses, IG staff could not determine with certainty what happened to the missing funds.
Video surveillance is a vital tool for protecting property and people. In a payment collection/disbursement setting, it provides the following benefits:

- Reduced risk of employee theft and fraud
- Enhanced safety for both customers and employees
- Help in an investigation or audit
- Potentially ward off illegal visitors

**We Recommended Court and Operational Services Management:**

A. Implement a video surveillance system with recording capabilities in all cash handling areas.

B. Maintain footage for a reasonable period of time (at a minimum of 30 days).

C. Periodically review footage and use as a training tool.

**Status:**

A. **Not Implemented.** The video cameras installed to monitor the cash handling areas were uninstalled subsequent to issuance of the original investigative report. This action resulted from management concerns regarding video recording of its employees. Management has accepted a level of risk associated with cash handling. However, we encourage management to reconsider its position on video recording, as it is a mechanism to visually verify and inspect cash transactions in the event of a discrepancy.

B. **Not Implemented.** The video cameras installed to monitor the cash handling areas were uninstalled subsequent to issuance of the original investigative report. This action resulted from management concerns regarding video recording of its employees. Management has accepted a level of risk associated with cash handling. However, we encourage management to reconsider its position on video recording, as it is a mechanism to visually verify and inspect cash transactions in the event of a discrepancy.

C. **Not Implemented.** The video cameras installed to monitor the cash handling areas were uninstalled subsequent to issuance of the original investigative report. This action resulted from management concerns regarding video recording of its employees. Management has accepted a level of risk associated with cash handling. However, we encourage management to reconsider its position on video recording, as it is a mechanism to visually verify and inspect cash transactions in the event of a discrepancy.
On January 24, 2018, IG staff went to the North County Branch Office to interview the individuals involved in a cash shortage incident that occurred on January 23, 2018. In addition to interviewing staff and Management, the IG staff performed a search of the areas where the incident took place. During the search of the workstation where the transaction resulting in the shortage occurred, IG staff noted the lunch box of the FRS involved in the transaction was on the floor, underneath the workstation.

In a cash handling setting, the restriction of personal belongings at workstations is meant to protect both the organization and the employee. Deviating from this restriction creates opportunities for potential fraud and/or undue suspicions of fraud.

Chapter 1.00, Section 1.11, of the AP&P Manual, dated February 2017, states:

"FISCAL RECORDS SPECIALIST

…All FRS must preferably keep purses and personal packages at a location other than the cashier's station or in a locked drawer if the permanent work station is the cashier station."

In addition, Chapter 3.00, Section 3.12, states:

"DURING DAY

…3. Purses and Personal packages must be stored in an area away from the Cashiering station."

IG staff interviewed the FRS twice, once on January 24, 2018, and once on February 5, 2018. The FRS explained, although Management assigned cubicles (other than their workstations) to all staff to store their personal belongings during the workday, the FRS kept their lunch box at the workstation, rather than the assigned cubicle. The day of the incident, the FRS had placed their lunch box on the floor underneath their workstation. Furthermore, during an interview with the Senior CRS involved in the incident, IG staff inquired about the office’s enforcement of the policies on personal belongings. The Senior CRS explained that staff is aware that personal belongings should be kept in a locked drawer at cashiering stations; in addition, they are all responsible for ensuring the policy is enforced. Although the current applicable directives listed above (Sections 1.11 and 3.12, of the AP&P Manual) contradict each other (see Finding No. 5), in this case, neither was enforced.
We Recommended Court and Operational Services Management:

Enforce the current directive on personal belongings in Chapter 3.00, Section 3.12, of the AP&P Manual. Employees handling cash should not be permitted to keep their personal belongings at the cashiering stations.

Status:

Implemented. Reinforcing the requirement for cashiers to store personal belongings away from the cashiering stations, management purchased and installed cashier lockers in a separate part of the North County Branch Office building. Management assigned each cashier his or her own numbered locker and padlock with the requirement that the cashiers maintain their personal items in the lockers.

5. Two Sections Of The Accounting Policies And Procedures Manual Are Contradictory.

On the topic of storage of cash handling employees' personal belongings, the AP&P Manual lists two conflicting directives.

Chapter 1.00, Section 1.11, states:

“FISCAL RECORDS SPECIALIST
...All FRS must preferably keep purses and personal packages at a location other than the cashier's station or in a locked drawer if the permanent work station is the cashier station.”

Chapter 3.00, Section 3.12, states:

“DURING DAY
...3. Purses and Personal packages must be stored in an area away from the Cashiering station.”

During IG interviews with Management and staff, the policies on employee personal belongings were discussed; Management and staff were only aware of the policy stated in Section 1.11 above.

Policies and procedures are written instructions intended to document a governing body's views on how to perform a routine activity in order to ensure consistency; they are used to communicate organizational policies, government regulations, and industry standards. Established policies and procedures must be clear, concise, unambiguous, and accessible to all concerned parties.

Conflicting policies can confuse employees and negatively affect the overall operation of the department and/or the organization as a whole.
We Recommended Court and Operational Services and Finance Management:

A. Update the AP&P Manual, Section 1.11, to mirror Section 3.12. Employees handling cash should not be permitted to keep their personal belongings at the cashiering stations.

B. Disseminate the updated AP&P Manual to all concerned departments.

Status:

A. **Implemented.** The Finance Division updated Section 1.11 of the AP&P Manual to mirror Section 3.12. Specifically, an FRS is prohibited from storing personal belongings at the cashiering station.

B. **Implemented.** The Finance Division disseminated the AP&P Manual to concerned departments and updated its SharePoint site with the current version of the manual.
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