



## 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. 2016-03**

TO: James Dulaney, Division Director  
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  
Garry Dennis, Maintenance Section Manager  
Pick Talley, Assistant County Administrator

SUBJECT: Unannounced Audit of the Utilities South General Maintenance Division  
(GMD) Petty Cash Fund

DATE: February 25, 2016

This letter serves to inform you that the Division of Inspector General completed an unannounced audit of the Utilities South General Maintenance Division (GMD) Petty Cash Fund on January 29, 2016.

The objective of our audit was to reconcile the 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.

The fund reconciled to the authorized amount and was accounted for. The division's internal controls and safeguarding of this fund are adequate, and the policies and procedures are being followed.

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.



An Accredited Office of  
Inspectors General