


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

Report No. 2016-21

TO: Rahim Harji, Division Director
Stormwater & Vegetation Management

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

DIST: Brian Lawton, Program Coordinator, Mosquito & Vegetation Management
Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division

SUBJECT: Follow Up Audit of the Mosquito Control and Vegetation Management
Petty Cash Fund

DATE: September 16, 2016

We have conducted a Follow-Up Audit of the Mosquito Control and Vegetation Management Petty Cash Fund. The objectives of our review were to determine the implementation status of our previous recommendations.

The original audit, Report No. 2015-23, issued July 13, 2015, offered three recommendations to management pertaining to Imprest Petty Cash Fund administration. While none of those recommendations were implemented, management did choose an acceptable alternative. Management discontinued their use of the Imprest Petty Cash Fund and appropriately closed the account as of May 19, 2016.

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 review.



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