

## 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. 2016-31

TO: Craig Hare, EMS Division Director  
Department of Safety & Emergency Services

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Clairetha Harris, Chief Deputy Director, Finance Division

SUBJECT: Inspector General's Observation of Fire Administration Division's  
Annual Physical Inventory of Fixed Assets

DATE: November 16, 2016

This letter serves to inform you that the Division of Inspector General completed its observation of the Fire Administration Division conducting their annual physical inventory of fixed assets for Fire Administration, Hazmat, and Special Operations on October 26 and 27, 2016.

Our objectives were to:

1. Interview and observe staff conducting 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 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.



An Accredited Office of  
Inspectors General

Craig Hare, EMS Division Director  
Department of Safety & Emergency Services  
November 16, 2016  
Page 2 of 2

Fire Administration staff is responsible for the inventory of fixed assets used by the various municipalities for Fire, Hazmat, and Special Operations that are owned by Pinellas County and/or the City of Tampa through the Regional Domestic Security Task Force (RDSTF). Your staff was in compliance with the required inventory procedures. Our test counts agreed with those of your staff.

We appreciate your staff's cooperation during this audit.