



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

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

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

Report No. 2016-11

TO: Kelsi Oswald, Director
Solid Waste Department

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

SUBJECT: Inspector General's Observation of Solid Waste Department's
Annual Physical Inventory of Fixed Assets

DATE: May 19, 2016

This letter serves to inform you that the Division on Inspector General completed its observation of the Solid Waste Department's physical inventory of fixed assets on April 8, 2016.

Our audit objectives were to:

1. Observe staff during 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.



An Accredited Office of
Inspectors General