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TO: Constance Daniels, Director
Court and Operational Services Division

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Jeffrey Gates, Executive Director, Court and Operational Services Division
Claretha Harris, Chief Deputy Director, Finance Division
Stephen Twardowski, Manager, Printing and Mail Services

SUBJECT: Unannounced Audit of the Printing and Mail Services (PCJC)
Change Fund

DATE: November 7, 2017

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Printing and Mail Services (PCJC) Change Fund on September 28, 2017.

The objective of our audit was to reconcile the Change 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.

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.

The Imprest Funds sufficiently reconciled to the authorized amount. The department's internal controls and safeguarding of this fund are adequate, and the policies and procedures are being followed.

We appreciate your staff's cooperation during this audit.



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