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Report No. 2017-21

TO: Randi Kim, Director
Utilities 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
Megan Ross, Section Manager, Plant Operations Division

SUBJECT: Unannounced Audit of the William E. Dunn Facility Petty Cash Fund

DATE: November 7, 2017

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the William E. Dunn Facility Petty Cash Fund on September 28, 2017.

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.

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 Petty Cash Fund did not reconcile to the authorized amount, but the shortage fell below the actionable amount of \$5 noted in the Pinellas County Clerk of the Circuit Court and Comptroller Finance Division Petty Cash and Change Fund Policy and Procedures. The department's internal controls and safeguarding of this fund are adequate, and the policies and procedures are being followed.



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We recommended management communicate with the Finance Division to establish an action plan to resolve and document the shortage. The shortage was submitted to Finance on September 30, 2017.

We appreciate your staff's cooperation during this audit.