

## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA


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Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
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### Division of Inspector General

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### Report No. 2017-24

TO: Sally Bishop, Director  
Emergency Management 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: Unannounced Audit of the Emergency Management Petty Cash Fund

DATE: November 9, 2017

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Emergency Management Petty Cash Fund on October 30, 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 overage 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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Sally Bishop, Director, Emergency Management Department  
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We recommended management communicate with the Finance Division to establish an action plan to resolve and document the overage.

We appreciate your staff's cooperation during this audit.