



DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida



AUDIT OF AIR QUALITY COMPLIANCE FEE AND ASBESTOS FEE COLLECTION

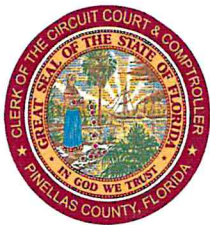


Melissa Dondero, CPA, CIA, CIG, CIGA, CIGI, CITP, CRMA, CFS, CECFE
Inspector General/Chief Audit Executive

Audit Team

Robert Poynter, CIGA, CIGI, CISA, CCA, CECFE, CFS - Assistant Inspector General
Deborah Weiss, CIGA, CIGI, CFS - Senior Inspector General
Shawn Phillips, CIGA, CIGI, CECFE - Inspector General I

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Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

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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

December 16, 2022

Kelli Hammer Levy, Public Works Department Director

We have conducted an audit of Air Quality Compliance Fee and Asbestos Fee Collection at the request of the County Administrator.

Opportunities for Improvement are presented in this report.

We appreciate the cooperation shown by the staff of the Air Quality Section during the course of this review.

Respectfully Submitted,

Melissa Dondero
Inspector General/Chief Audit Executive

Approved:

Ken Burke, CPA*
Clerk of the Circuit Court and Comptroller
Ex Officio County Auditor

*Regulated by the State of Florida

cc: The Honorable Chairman and Members of the Board of County Commissioners
Barry Burton, County Administrator
Jill Silverboard, Deputy County Administrator/Chief of Staff
Melanie Weed, Division Director, Environmental Management Division
Sheila Schneider, Manager, Environmental Management Division



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INTRODUCTION

Executive Summary

At the request of the County Administrator, we conducted an Audit of Air Quality Compliance Fee and Asbestos Fee Collection. The Pinellas County (County) Air Quality Section (Air Quality) is one of six groups comprising the Public Works Department, Environmental Management Division.

The objectives of our audit were to:

1. Determine if the County was correctly charging fees for air quality compliance and asbestos removal
2. Determine if there were proper controls and adequate oversight for the fee collection and money-handling process
3. Benchmark the County's fee structure against other air quality monitoring programs throughout the state for similar air quality compliance and asbestos removal activities

Data analytics testing of air quality compliance inspection fees and asbestos removal notification fees resulted in minimal discrepancies, which management explained adequately. Data analytics testing also indicated Air Quality complied with Florida Department of Environmental Protection (FDEP) regulatory requirements. However, during the audit, we determined the Accela Civic Platform (Accela) application had insufficient functionality to facilitate Air Quality's reporting needs for the data we tested. Management could not generate reports in Accela that were required to collect and analyze the fees invoiced and ensure compliance with regulatory requirements. Instead, Business Technology Services queried the data on behalf of Air Quality.

Management located an aging report in Accela. We noted Accela did not contain an invoice issuance field to capture the date Air Quality staff sent an invoice to a permitted facility. Therefore, the Accela aging report available to management did not contain accurate outstanding invoices. In addition, management had not issued some invoices for April 2020 through October 2020 due to a malfunction in Air Quality's previous database. However, management was diligently advancing toward issuance of those invoices.

Our review of the fee collection and money-handling process indicated internal controls and segregation of duties were adequate. Air Quality staff members were knowledgeable and proficient in their responsibilities. However, we noted the Standard Operating Procedures (SOPs) for billing and collections were outdated and incomplete. In October 2020, Air Quality migrated to Accela, prompting a change in the database and payment management systems Air Quality used. Although most business processes remained unchanged, the SOPs did not reflect process changes impacted by the Accela implementation. Moreover, the SOPs did not provide guidance to Air Quality staff on collecting past-due payments.

Benchmarking results indicated the County asbestos removal notification fees were generally the highest for demolition and renovation compared to other Florida air quality programs. However, another county charged slightly higher fees for asbestos removal projects up to 1,000 square feet. Our research indicated one other air quality program had a compliance inspection fee schedule comparable to the County that had equivalent or lower fees for concrete batch plants and minor emission sources. The descriptions were somewhat different between the counties; however, the fees were comparable. Unlike Florida's other air quality programs, the County does not issue FDEP permits or include permits in its fee schedule.

Except as noted in the report, our audit indicated Air Quality had proper oversight of billing and collections for air quality compliance inspections and asbestos notifications. Internal controls and segregation of duties were adequate for the money-handling process. Air Quality complied with applicable regulatory requirements that included meeting or exceeding the number of required inspection intervals and timely review of asbestos notifications.

Background

The Pinellas County (County) Public Works Department oversees the Environmental Management Division, which encompasses the Air Quality Section (Air Quality). The four Air Quality programs are as follows:

- Air Monitoring
- Compliance
- Asbestos/Air Toxics
- Administration

The Air Monitoring Program has been in existence since 1975. It is an Environmental Protection Agency (EPA) approved program that evaluates and manages the ambient air quality monitoring network, which collects air quality data from monitors throughout the County. Air Monitoring's primary activity is monitoring ambient air quality for the national criteria pollutants, including ozone, sulfur dioxide, carbon monoxide, lead, nitrogen oxides, and particulates. The quality of the air citizens breathe directly affects their health and well-being. Air pollution kills thousands of Americans yearly. Toxic gases, particulate matter, heavy metals, and hazardous air pollutants can plague the air quality of the County, making the Air Monitoring Program an imperative function.

The Compliance Program regulates permitted and unpermitted air pollution sources and asbestos renovation/demolition projects within the County. These sources include power plants, waste incineration facilities, gasoline stations, paint and coating operations, and other stationary sources of air pollutants. A primary activity of the Permitting Section is the review of state permit applications for air pollution sources to ensure compliance with pollution control standards. The Compliance Section investigates citizens' complaints, compiles annual emission inventories for stationary sources of air pollutants, inspects permitted point sources of air pollution, inspects gasoline facilities and tanker trucks for vapor recovery, and enforces the County's comprehensive Air Quality Ordinance. The Compliance Section also observes stack tests, performs visible emission tests, and reviews stack tests and compliance reports.

Air Quality's Asbestos/Air Toxics Program investigates complaints, cooperates with state and local agencies for asbestos project notification, and inspects demolition and renovation projects for proper removal and disposal of asbestos material. Air Quality is authorized to respond to outdoor air quality and asbestos-related complaints. Air Quality maintains a 24-hour complaint telephone line and receives complaints through SeeClickFix at <https://pinellas.gov/services/report-a-problem-in-your-community/>.

The Administration Program staff is responsible for the Division's budget and general grant preparation and management, program and policy development, inter-agency coordination, media relations, and clerical support.

Air Pollution Control Standard Operating Agreement



The County entered into an Air Pollution Control Specific Operating Agreement (SOA) with the Florida Department of Environmental Protection (FDEP). Although the FDEP retains permitting authority, it delegates ambient air monitoring, compliance and enforcement, and asbestos management to Air Quality as an approved local air pollution control program.

Air Quality has access to the FDEP AirCom database, which stores information on permitted air pollution sources within the state. Air Quality uses the AirCom database to identify permitted air pollution sources that are its responsibility to inspect per the frequency outlined in the SOA. Air Quality reports the information required by the SOA to the FDEP through AirCom.

FDEP Local Air Programs

The following eight FDEP-approved local air programs conduct ambient air monitoring and take lead responsibility for air compliance and enforcement activities in their counties:

- Broward County
- Duval County/City of Jacksonville
- Hillsborough County
- Miami-Dade County
- Orange County
- Palm Beach County
- Pinellas County
- Sarasota County

With the exception of Pinellas County, all other air quality programs listed above have local air permitting authority. Permits are required to be renewed every five years. The majority of facilities Air Quality inspects are facilities with general permits. General permits can be renewed online at the FDEP website. The other permit-type renewals would require Air Quality staffing an engineer, which would not provide a cost-benefit due to the few facilities requiring new permits or permit renewal.

Air Permits

Air Quality is concerned with the following types of air quality permits:

- Operating permits, which include Title V, synthetic minor, and minor sources
- General permits
- Construction permits

Since the County air program does not have local air permitting authority, all three permit types must be issued by the FDEP. Air Quality ensures compliance with permitting requirements and pollution control standards through the performance of inspections.

Title V of the 1990 Clean Air Act Amendments requires all major sources and some minor sources of air pollution to obtain an operating permit. The EPA defines a major source as a facility that emits or has the potential to emit any criteria pollutant or hazardous air pollutant at levels equal to or greater than the major source thresholds. The assessed fees vary based on the subcategory of the facility. The non-Title V sources are facilities, such as gasoline plants, heating units, internal combustion engines, and surface coating operations, that operate below the Title V emission thresholds but not considered exempt. Title V sources have fees assessed at the state level, which vary based on the subcategory of the facility.

The air quality compliance fees invoiced to regulated facilities are categorized based on general permits, operating permitted inspection source fees, and gasoline dispensing inspection facility fees. General permits are defined as permits by rules in the Florida Administrative Code. General permits represent small air pollution sources that avoid a Title V permit submission, such as dry cleaners and non-metallic mineral processors. Other general permits are common air pollution facilities where permit conditions would not change within Florida. The assessed fees are based on emission units and facility operations.

Construction permits are required for any proposed new or modified facility, or emissions unit, prior to the beginning of construction or modification. Operating permits are required prior to the expiration of an existing operating permit (renewal) or prior to the expiration of a construction or modification permit.

Budget

The General Fund and the Air Quality - Tag Fee Fund support the Air Quality program expenditures. The General Fund is the primary operating fund of the County. One of the revenue sources for the General Fund is charges for services, including air quality compliance inspection fees and asbestos and notification fees.

The following table depicts the Air Quality Compliance Fee-Inspection and Asbestos Inspection and Notify Fee revenues for fiscal years (FYs) 2020 through 2023.

General Fund Detail Resource Estimate by Fund FYs 2020 – 2023				
Charges for Services Account	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2023 Budget
Air Quality Compliance Fee-Inspection	\$ 75,868	\$ 48,610	\$ 85,500	\$ 95,000
Asbestos Inspection and Notify Fee	168,650	151,560	161,500	161,500
Total Resources	\$244,518	\$200,170	\$247,000	\$256,500

FY 2021 fees decreased due to the COVID-19 pandemic, which impacted the frequency of inspections. Moreover, in FY 2020, the Microsoft Access database (the previous application

used by Air Quality) experienced a malfunction that prohibited Air Quality from creating invoices for compliance inspection fees during quarters three and four.

Per Section 320.03(6) of the Florida Statutes (F.S.), a non-refundable \$1 shall be charged on every motor vehicle license registration sold, transferred, or replaced. The Tax Collector in each Florida county processes the transactions and collects the fees. The non-refundable fee of \$1 must be deposited in the Air Pollution Control Trust established at the FDEP and used only for purposes of air pollution control pursuant to F.S. Chapter 403, except that if a county has an FDEP-approved local air pollution control program, it shall receive 75 cents of the fee from each motor vehicle license registration sold, transferred, or replaced in the County. Air Quality is an FDEP-approved local air pollution control program. Therefore, Air Quality receives 75 cents of the state-imposed non-refundable \$1 fee from each motor vehicle license registration.

Air Quality assigns the funds related to motor vehicle license registrations to its Air Quality - Tag Fee Fund. The table below summarizes resources and requirements for the Air Quality - Tag Fee Fund for FYs 2020 through 2023.

Air Quality - Tag Fee Fund FYs 2020 – 2023				
Resources and Requirements	FY 2020 Actual	FY 2021 Actual	FY 2022 Revised	FY 2023 Budget
Beginning Fund Balance	\$ 731,997	\$ 684,360	\$ 798,110	\$ 672,570
Revenue	1,388,863	1,403,636	1,324,690	1,337,600
Total Resources	\$2,120,860	\$2,087,996	\$2,122,800	\$2,010,170
Expenditures	1,436,504	1,415,420	1,250,480	1,494,680
Reserves	0.00	0.00	872,320	515,490
Total Requirements	\$1,436,504	\$1,415,420	\$2,122,800	\$2,010,170

SCOPE AND METHODOLOGY

The audit covered an assessment of Air Quality's:

- Fee determination process
- Invoicing process
- Money collection and handling process
- Alignment with the fee schedules of other air quality monitoring programs throughout the state

The audit period was January 1, 2020, through October 31, 2022. However, we did not limit the review of transactions and processes by the audit period and scope.

To meet the objectives, we:

1. Interviewed staff to understand the fee determination, invoicing, receipting, collection, and money-handling process associated with air quality compliance and asbestos removal activities
2. Reviewed the applicable policy and procedure documents related to air quality compliance and asbestos removal fees
3. Reviewed applicable regulatory requirements for air quality compliance and asbestos removal activities
4. Observed the physical controls used to secure cash and checks received
5. Performed data analytics testing on invoices generated during the audit period to confirm the correct fees were charged for the activities performed and the collection and money-handling process was conducted in compliance with authorized policies and procedures
6. Performed data analytics testing on inspections completed during the audit period to confirm compliance with regulatory requirements
7. Reviewed the AirCom database to test compliance for the required Title V inspections
8. Performed benchmarking on the fee schedules of other air quality monitoring programs throughout the state and compared those to the County's fee schedule

OBJECTIVES AND OUTCOMES

The objectives of the audit were to:

1. Ensure the County was correctly charging fees for air quality compliance and asbestos removal
2. Ensure there were proper controls and adequate oversight for the fee collection and money-handling process
3. Benchmark the County's fee structure against other air quality monitoring programs throughout the state for similar air quality compliance and asbestos removal activities

As a result of the audit, we determined:

1. The County adhered to the fee schedule for air quality compliance and asbestos removal. However, during our request for data to test adherence, we noted Accela had insufficient functionality to facilitate Air Quality's reporting needs.
2. The level of oversight the County placed over fee collection, the money-handling process, and internal controls was adequate, including controls to ensure compliance with regulatory requirements. However, we noted the Standard Operating Procedures (SOPs) for fee activities were outdated and incomplete for process changes related to the Accela implementation.
3. Benchmarking results indicated Air Quality charged nominally higher asbestos removal notification fees compared to other air quality programs in Florida. Our research showed most of the other air quality programs had different fee schedules for compliance inspections than the County. Unlike Florida's other air quality programs, the County does not issue permits. However, during our research, we found that one other air quality program had a compliance inspection fee schedule comparable to the County with equivalent or lower fees for concrete batch plants and minor emission sources. Fee type descriptions were somewhat different between the counties; however, the fees were comparable.

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.

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures, and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. The Accela Application Provided Insufficient Reporting Functionality.

During audit fieldwork, we determined Accela had insufficient functionality to facilitate Air Quality's reporting needs. In October 2020, Air Quality converted from a Microsoft Access database to the Accela cloud-based application. Staff uploads asbestos removal notification applications received from facilities and supporting documents into Accela. Staff records air quality inspections in Accela, which generate a fee and invoice based on a fee schedule.



We requested asbestos notification and compliance inspection records for FY 2021, including records from October 12, 2020 (Accela go live date), through September 30, 2021. Management was unable to produce the data we requested from Accela. Management stated a few asbestos reports were developed internally by Air Quality staff, and Business Technology Services (BTS) wrote one asbestos-related report. However, no customized reports for air quality compliance inspections and asbestos notification data were available for testing. Therefore, we requested the data from BTS, which queried the records from Accela.

Using the data provided by BTS, we tested the following criteria for asbestos notifications:

- 7-day (business) review requirement - The SOA between the FDEP and the County required Air Quality staff to review NESHAP asbestos notifications no later than seven days from the date Air Quality received the notification. The two types of projects for which facilities submitted NESHAP asbestos notifications to Air Quality were asbestos demolitions and renovations.
- 10-day (business) notification requirement - Per the SOA between the FDEP and the County, a 10-day notification was required from a facility to remove asbestos. After the fact notifications were assessed double the standard fee.
- Inspections - Section 105 Air Planning Agreement for U.S. EPA Region 4 required that Air Quality inspect 25% of all NESHAP asbestos notifications per FY.
- Asbestos notification fees - NESHAP asbestos notification fees were authorized per Section 58-90(15), Pinellas County Code. Facilities were required to pay the asbestos notification fee when submitting their applications.



We tested the following criteria for air quality compliance records:

- Fees - Air Quality assesses fees to permitted air facilities based on the approved fee schedule of the County's Board of County Commissioners.
- Inspections - The SOA requires that Air Quality conduct total compliance evaluations at least once every five years for all synthetic minor emissions sources in its jurisdiction. The SOA requires that Air Quality, at a minimum, conduct an on-site inspection or compliance outreach visit for all other permitted air facilities, including those with air general permits, at least once every five years.

During our data testing, we noted 1 of 299 asbestos fee notification records was invoiced for an incorrect fee. According to management, the incorrect fee might have been due to a system error that was subsequently corrected. The ability to generate accurate reports from Accela for the criteria listed above is essential for management to monitor compliance with regulations and fees. Moreover, Accela reporting can provide management with the data to track key performance indicators, make operational decisions, and track data irregularities. If reporting functionality was sufficient, management would be immediately alerted to any data irregularities.

In addition to the data requested for asbestos notification and compliance inspection testing, we requested an aging report from BTS for all compliance inspection invoices. The aging report received from BTS contained 63 records, for a total of \$13,100 outstanding. However, we determined the data was inaccurate during a subsequent follow-up meeting with management. BTS extracted the data using the invoice date that management stated was not necessarily the date the invoice was issued. Management explained that when staff enters an invoice date in Accela, this indicates management has completed its review. However, occasionally additional information may be necessary before the invoice is sent to the facility. The invoice could be sent to the facility a week or two after the invoice date was entered in Accela. Management currently tracks past-due invoices manually in an Excel spreadsheet. On September 7, 2022, management provided a copy of its internal tracking spreadsheet that listed outstanding invoices totaling \$750 for 10 facilities. Of the \$750 outstanding invoices, \$250 was over 90 days past-due, \$150 was over 60 days past-due, and \$350 was over 30 days past-due.



During the audit, management became aware of an existing aging report in Accela. However, the report had inaccurate historical data and calculated the number of past-due days based on the invoice date field. Management cannot rely upon the data in Accela, and using a manual process to track outstanding invoices is not effective and efficient.

During April 2020 through October 2020 of our audit period, Air Quality did not invoice for completed compliance inspections because its database experienced technical difficulties. As of the time of our testing, there were still invoices from completed inspections during that timeframe that needed to be invoiced. According to a recent update from management, most of this invoicing was current. Management should continue to complete invoicing for the period of

the malfunction and ensure all of the data is accurate in Accela. Complete and accurate data is essential for the reliability of Accela reports.

The publication entitled *A Performance Management Framework for State and Local Government: From Measurement and Reporting to Management and Improving*, produced by the National Performance Management Advisory Commission, stated the following regarding the importance of performance management:

“Governments want better information and practices that will help them improve results. This means providing better ways to:

- *understand public needs;*
- *identify and implement programs and services that will meet those needs;*
- *assure that policies, strategies, and services are in alignment;*
- *collect and analyze performance information;*
- *apply information to continuously improve results and become more efficient;*
- *use data more effectively to inform policy decisions;*
- *support accountability, both within the organization and to the public;*
- *provide understandable information on performance to the public; and*
- *encourage citizens to provide feedback and get involved in the government’s decision-making processes.”*

This publication provided the following additional information regarding the importance of measurement and reporting:

“Planning, budgeting, management, and evaluation rely on two cross-cutting practices that are essential to all organizations engaged in performance management:

- *Measurement. Practices used to develop, collect, store, analyze, and understand performance, including indicators of workload or activity, effectiveness, efficiency, and actual results or improvements.*
- *Reporting. Practices used to communicate performance measurement information to audiences including internal staff such as employees, management, and executives, along with elected officials, other organizations such as community interest groups and rating agencies, and the public.”*

According to management, BTS removed access to ad-hoc data in Accela due to the sensitive information stored by the County’s Consumer Protection Department. In addition, management previously requested reports from the Office of Technology and Innovation and BTS; however, the reports were not generated and given to management to access. The lack of available

reporting limits the ability of management to periodically assess compliance with FDEP regulations, the department's fee structure, and any data irregularities in Accela.

We Recommend Management:

- A. Complete invoicing from April 2020 through October 2020 to ensure complete and accurate payment data in Accela.
- B. Work with BTS to create an invoice issuance date field in Accela to ensure the invoice aging report data is accurate to facilitate a more efficient collections process.
- C. Work with BTS to ensure all required custom reports are developed, tested, and implemented. Customized reports will allow management to monitor compliance with FDEP regulations and outstanding invoices effectively, ensure the proper fees have been applied, and make other operational decisions based on Accela data.
- D. Continue collection efforts for past-due invoices.

Management Response:

- A. **Management Concur.** We have nearly completed this task. It relates only to stationary source fees.
- B. **Management Concur.**
- C. **Management Concur.** We continue to enter work requests with BTS to develop and improve our reporting capabilities.
- D. **Management Concur.** Collection of past due fees continues.

2. Billing and Collections Standard Operating Procedures For Air Quality Compliance Fees Were Outdated.

During the audit, we noted the Air Quality staff members were working with outdated and incomplete SOPs governing air quality compliance fees and collection billings. From January 1, 2020, to September 30, 2020, of the audit period, Air Quality used a Microsoft Access database to facilitate billing and collection. In October 2020, Air Quality changed the software to facilitate the billing and collection process from Microsoft Access to Accela. Air Quality also changed its payment management system with the database management system change. Previously, Air Quality used Clover that it replaced with Cable Services Group (CSG) Forte.

The County integrated Accela and CSG Forte into its business technology, spurring the change in the database and payment management systems Air Quality used. Much of the current billing and collection process with Accela mirrors the old process. However, the new SOPs did not capture all aspects of the new process.

Moreover, there was no SOP to provide guidance to Air Quality staff on how to collect past-due payments. During our review of the document used to track past-due payments, we noted no consistency in the time frames when staff sent the second and third invoices for collection. Collection efforts should follow standardized policies and procedures to allow for fairness in attempting to collect past-due payments.

Management agreed with the need for updated SOPs. Management had been working on updating the SOPs to ensure process changes were captured in conjunction with the recent Accela implementation. Management also stated that BTS was making configurations to Accela to facilitate more efficient use of the software. Management said it was experiencing technical issues with the CSG Forte system, and the vendor and BTS were unsuccessful in troubleshooting the problems. Therefore, management discontinued the use of CSG Forte. The discontinuation of CSG Forte would not disrupt the payment process because Air Quality had other payment methods, such as by mail and online.

As the software and hardware configuration continues and Air Quality becomes more accustomed to both, management should implement a system for ensuring SOPs remain current as practices change.

Written policies and procedures provide the necessary guidance to perform departmental activities consistently and adequately at a required level of quality. By developing procedures, management can ensure adequate processes and internal controls have been established. SOPs support the cross-training and backup for essential staff functions.



The Committee of Sponsoring Organizations of the Treadway Commission states the following regarding control activities:

“Control activities are the actions established through policies and procedures that help ensure that management’s directives to mitigate risks to the achievement of objectives are carried out.”

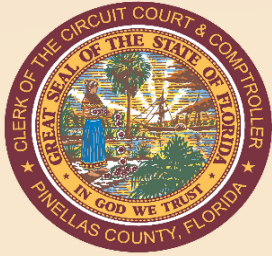
Management had not revised the department’s SOPs to reflect the current processes. Upgrading to a new database management system and changing the payment management system caused Air Quality’s SOPs to become outdated. A lack of policies and procedures could lead to inconsistencies in performing work and segregation of duties issues.

We Recommend Management:

- A. Revise its SOPs to address the current air quality compliance processes. The following procedures should be sufficiently detailed to allow alternate staff to use them in a backup capacity:
- Invoicing
 - Recording payments
 - Recording refunds
 - Recording credits
 - Depositing payments
 - Reconciliation of deposits
 - Collection of past-due invoices
- B. Implement a system for ensuring SOPs remain current as procedures change.

Management Response:

- A. **Management Concurs.** Refinement of existing SOPs and development of new documents continues.
- B. **Management Concurs.** The current system requires periodic review of exiting SOPs. This has been an ongoing project program-wide since mid-2019.



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT
AND COMPTROLLER
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Write:

Division of Inspector General
510 Bay Avenue
Clearwater, FL 33756