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REPORT NO. 2023-30

TO: Kelli Hammer Levy, Director
Public Works Department

FROM: Melissa Dondero, Inspector General/Chief Audit Executive *MD*
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court, and Comptroller
Melanie Weed, Division Director, Environmental Management Division
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The Honorable Chair and Members of the Board of County Commissioners
Barry Burton, County Administrator
Jill Silverboard, Deputy County Administrator/Chief of Staff

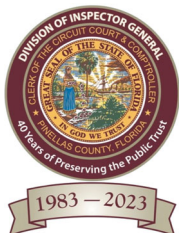
SUBJECT: Inspector General's Follow-Up Audit of Air Quality Compliance Fee and Asbestos Fee Collection

DATE: November 28, 2023

The Division of Inspector General has completed a Follow-Up Audit of Air Quality Compliance Fee and Asbestos Fee Collection. The objective of our review was to determine the implementation status of our previous recommendations.

Of the six recommendations in the original audit report, we determined that four have been implemented and two have been partially implemented. The status of each recommendation is presented in this follow-up report.

We appreciate the cooperation shown by the staff of the Public Works Department during the course of this review.



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I. Scope and Methodology

We conducted a follow-up audit of the Air Quality Compliance Fee and Asbestos Fee Collection. The purpose of our follow-up review was to determine the status of previous recommendations for improvement.

The purpose of the original audit was 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

To determine the current status of our previous recommendations, we surveyed and/or interviewed management to determine the actual actions taken to implement recommendations for improvement. We performed limited testing to verify the implementation of the recommendations for improvement.

Our follow-up 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. Our follow-up testing was performed during the months of October and November 2023. The original audit period was January 1, 2020, through October 31, 2022. However, transactions and processes reviewed were not limited by the audit period.

II. Original Report Reference

To view the original report (Report No.: 2022-26), published in the report section of our website, please use the following link:

[Report 2022-26 Audit of Air Quality Compliance Fee And Asbestos Fee Collection](#)

III. Implementation Status Table

FINDING	PREVIOUS RECOMMENDATION	STATUS
1	<i>The Accela Application Provided Insufficient Reporting Functionality.</i>	
A	Complete invoicing from April 2020 through October 2020 to ensure complete and accurate payment data in Accela.	<p style="text-align: center;">Implemented</p> <p>Management completed invoicing for this period and provided evidence and an explanation for the outstanding fees deemed to be uncollectible.</p>
B	Work with Business Technology Services (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.	<p style="text-align: center;">Partially Implemented</p> <p>Management indicated BTS was working with Clerk's Finance on a draft aging report, which was pending an accuracy review prior to release to the users for testing. Without an accurate aging report in Accela, management would not have the ability to manage and track collections effectively, delaying collections for the County. We continue to encourage management to fully implement the recommendation.</p>
C	Work with BTS to ensure all required custom reports are developed, tested, and implemented. Customized reports will allow management to monitor compliance with Florida Department of Environmental Protection (FDEP) regulations and outstanding invoices effectively, ensure the proper fees have been applied, and make other operational decisions based on Accela data.	<p style="text-align: center;">Partially Implemented</p> <p>Management indicated it was working with BTS to perform walkthroughs to identify where function gaps may exist, configuration updates, and custom report creation. Currently, without the custom reports in Accela, management will lack the ability to effectively monitor compliance with FDEP regulations and outstanding invoices to ensure proper fees have been applied, as well as make other operational decisions. We continue to encourage management to fully implement the recommendation.</p>
D	Continue collection efforts for past-due invoices.	<p style="text-align: center;">Implemented</p> <p>Management developed a Standard Operating Procedure (SOP) that provided evidence of the fee collection procedures and provided a report of the current outstanding fees, documenting continuing efforts in collections.</p>

FINDING	PREVIOUS RECOMMENDATION	STATUS
<p align="center">2</p>	<p align="center"><i>Billing and Collections Standard Operating Procedures For Air Quality Compliance Fees Were Outdated.</i></p>	
<p>A</p>	<p>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:</p> <ul style="list-style-type: none"> • Invoicing • Recording payments • Recording refunds • Recording credits • Depositing payments • Reconciliation of deposits • Collection of past-due invoices 	<p align="center">Implemented</p> <p>Management updated the SOPs to reflect our recommendation.</p>
<p>B</p>	<p>Implement a system for ensuring SOPs remain current as procedures change.</p>	<p align="center">Implemented</p> <p>Management reviews and revises the SOPs annually.</p>

MD/JV