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REPORT NO. 2024-26

TO: Glenn Bailey, Interim Director/Manager
Planning Division

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Jeanette Phillips, Chief Deputy Director, Finance Division
The Honorable Chair and Members of the Board of County Commissioners
Barry Burton, County Administrator
Tom Almonte, Assistant County Administrator

SUBJECT: Unannounced Audit of the Planning Division Petty Cash Fund

DATE: December 3, 2024

This letter serves to inform you that the Division of Inspector General completed an unannounced audit of the Planning Division Petty Cash Fund on November 8, 2024.

The objective of our audit was to reconcile the Petty Cash Fund and ascertain that the appropriate internal controls, safeguards, and policies and procedures were 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 Planning Division Petty Cash Fund reconciled to the authorized amount, and internal controls and safeguarding of the fund were applied. Most policies and procedures were being followed. However, the Petty Cash Fund had not recently been counted and balanced.

The opportunity for improvement is discussed below.



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A Non-Custodial Team Member Did Not Count And Balance Petty Cash Monthly.

On November 8, 2024, we performed an unannounced audit of the department's Petty Cash Fund and determined the fund had not been counted and balanced since August 2024. We balanced the Petty Cash Fund to the authorized amount of \$400. However, during the audit, we noted the primary custodian performed the last Petty Cash reconciliation in August 2024.

Previously, the director would count and balance the Petty Cash Fund with the primary custodian. Since the director's departure in March 2024, the alternate custodian had been assisting the primary custodian with counting and balancing the Petty Cash Fund.

Management stated staff changes and assistance at the Emergency Management Department during recent storms delayed the counting of the Petty Cash Fund. Non-compliance with the Finance Division Petty Cash and Change Fund Policy and Procedures manual can increase the risk of misuse of the Petty Cash Fund.

Cash fund policies and procedures are controls designed to safeguard cash. The Finance Division Petty Cash and Change Fund Policy and Procedures manual states the following regarding the frequency and responsibility for fund counting and balancing:

"At a minimum each fund should be counted and balanced monthly by the supervisor of the custodian or other designee."

We Recommend Management:

- A. Designate the supervisor or alternate non-custodial team member designee to count and balance the Petty Cash Fund each month.
- B. Ensure the selected non-custodial team member counts and balances the Petty Cash Fund each month. The monthly Petty Cash Fund reconciliation should be documented for verification purposes.

Management Response:

A. – B. Management Concur.

We appreciate your staff's cooperation during this audit.

MD/DW