



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
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

REPORT NO. 2022-17

TO: Paul Cozzie, Director
Parks and Conservation Resources

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
Lyle Fowler, Operations Manager, Parks and Conservation Resources
The Honorable Chairman and Members of the Board of County Commissioners
Barry Burton, County Administrator
Jill Silverboard, Deputy County Administrator/Chief of Staff

SUBJECT: Inspector General's Observation of the Parks and Conservation Resources
Fort De Soto Park Annual Physical Inventory of Fixed Assets

DATE: September 26, 2022

This letter serves to inform you that the Division of Inspector General completed its observation of the annual physical inventory of fixed assets for the Parks and Conservation Resources Fort De Soto Park on August 2, 2022.

Our objectives were to:

1. Interview and observe staff conducting the department's physical inventory to determine compliance with required inventory procedures.
2. Test and verify, on a sample basis, the assets recorded by staff.

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.

We conclude that the Parks and Conservation Resources Fort De Soto Park physical inventory was performed in compliance with required inventory procedures and our sample tests agreed with those of your staff.

We appreciate your staff's cooperation during this audit.

MD/SP



An Accredited Office of
Inspector General