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REPORT NO. 2023-21

TO: Joseph Lauro, Director
Administrative Services 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
Jeanette Phillips, Chief Deputy Director, Finance Division
Donald Moore, Division Manager, Fleet Management Services
The Honorable Chair and Members of the Board of County Commissioners
Barry Burton, County Administrator
Kevin Knutson, Assistant County Administrator

SUBJECT: Inspector General's Follow-Up Audit of Fleet Management Services Annual Physical Inventory of Surplus Fixed Assets

DATE: August 23, 2023

The Division of Inspector General has completed a Follow-Up Audit of Fleet Management Services Annual Physical Inventory of Surplus Fixed Assets. The objective of our review was to determine the implementation status of our previous recommendations.

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

We appreciate the cooperation shown by the staff of Fleet Management Services during the course of this review.



I. Scope and Methodology

We conducted a follow-up audit of Fleet Management Services Annual Physical Inventory of Surplus Fixed Assets. 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. 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.

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 month of August 2023. The original annual physical inventory of surplus fixed assets was completed on April 7, 2022. However, transactions and processes reviewed were not limited by the audit period.

II. Original Report Reference

To view the original report (Report No.: 2022-15), published in the report section of our website, please use the following link:

[Report 2022-15 Inspector General's Observation of the Fleet Management Services Annual Physical Inventory of Surplus Fixed Assets](#)

III. Implementation Status Table

FINDING	PREVIOUS RECOMMENDATION	STATUS
1	<i>Asset Tags #88196 And #99524 Did Not Have Documentation To Confirm If Fleet Management Sold Them At Auction.</i>	
A	Make a reasonable effort to locate asset tags #88196 and #99524.	Implemented Fleet Management Services (Fleet Management) held internal discussions and reviewed prior documentation to locate asset tags #88196 and #99524. Due to this review process, documentation was discovered which determined that asset tag #88196 was sold. Fleet Management could not locate asset tag #99524.
B	Complete an “Unaccounted For Property Form” for each asset tag that cannot be located. The Fixed Asset Custodian and Director must sign the completed form before submitting it to Fixed Assets.	Implemented As of August 2023, asset tag #99524 could not be located by Fleet Management. An Unaccounted For Property Form was completed for asset tag #99524, which included the signatures from the Fixed Asset Custodian and the Director.
2	<i>Fleet Management Asset Records Were Inaccurate.</i>	
A	Collaborate with the Finance Division to ensure the Oracle asset records of sold assets are retired.	Implemented Fleet management collaborated with the Finance Division to create a solitary electronic repository (Fleet Rolling Stock) to maintain a listing of all Fleet assets awaiting auction. Once the assets within this asset location are sold, the assets are deemed retired and will be deactivated by the Finance Division.
B	Transfer the remaining asset records from the Fleet Surplus and Field Equipment asset locations to the recently created Fleet Rolling Stock asset location until the assets are retired and research concludes on any Pending Departmental Audit (PDA) assets. Once complete, the Field Surplus and Field Equipment asset locations should be deactivated.	Implemented As of August 2023, all remaining assets from the Fleet Surplus and Field Equipment asset locations were transferred to the Fleet Rolling Stock asset location. Upon completion of the transfer of assets, the Fleet Surplus and Field Equipment asset locations were deactivated.