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## Division of Inspector General

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### REPORT NO. 2024-29

TO: Catherine Perkins, Director  
Emergency Management 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  
The Honorable Chair and Members of the Board of County Commissioners  
Barry Burton, County Administrator  
Lourdes Benedict, Assistant County Administrator

SUBJECT: Unannounced Audit of the Emergency Management Department 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 Emergency Management Department Petty Cash Fund on November 6, 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 Emergency Management Department Petty Cash Fund reconciled to the authorized amount, and policies and procedures were being followed. Some internal controls and



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safeguarding of the fund were applied. However, we noted an opportunity to strengthen the department's internal controls and safeguarding of this fund.

The opportunity for improvement is discussed below.

### **The Petty Cash Fund Was Not Adequately Secured.**

Petty cash was not sufficiently secured from unauthorized access. On November 6, 2024, we conducted an unannounced audit of the Emergency Management Department Petty Cash Fund. During our audit, we noted petty cash funds were locked in a safe box, requiring a digital fingerprint by authorized custodians to access them. The safe box was placed in an unlocked cabinet in the director's office. Moreover, the director's office was not locked during business and non-business hours.

Management implemented security controls over petty cash. However, an additional layer of security is required to ensure unauthorized individuals cannot remove the safe box.

Management trusted that petty cash was secured with the safe box's digital access and its placement in the director's office cabinet. Although management implemented some security measures, there remained a risk that an employee, visitor, or cleaning crew could remove the safe box from the cabinet when the office was not occupied.

Best practices require that petty cash be secured from unauthorized access.

The Finance Division Petty Cash and Change Fund Policy and Procedures manual states the following:

*"Accountability for the funds resides within the Department Director and the designated custodian. All funds should be kept in an approved cash box and in a secure location."*

**We Recommend Management** secure the safe box in a locked cabinet with access limited to the primary and alternate custodians.

### **Management Response:**

**Management Concur.** Management identified a cabinet with a lock that the safe has been relocated to. This will ensure it is locked up. Access to the safe will remain by fingerprint access.

We appreciate your staff's cooperation during this audit.

MD/DW