



PAT FRANK
Clerk of the Circuit Court
13th Judicial Circuit

COUNTY AUDIT

HILLSBOROUGH COUNTY, FLORIDA

FLEET SERVICES - FUEL SERVICES

CLERK OF THE CIRCUIT COURT ADDENDUM

REPORT #222A (FOLLOW-UP TO REPORT #197A)

OCTOBER 13, 2011

MEMORANDUM

DATE: October 13, 2011

TO: Pat Frank, Clerk of the Circuit Court

FROM: Daniel A. Pohto, CPA, CIA
Director, County Audit

SUBJECT: Fleet Management – Fuel Services Follow-Up Audit Report # 222A

We have performed a follow up of the Fleet Management – Fuel Audit Report # 197A, dated April 15, 2010. Based on our follow-up audit work and discussions with management, we are closing the two audit concerns.

Our review indicates that the original concerns have been addressed and corrective changes have been implemented. The report on the follow-up audit is enclosed.

We appreciate the cooperation and professional courtesies extended to our auditors by the personnel of County Finance and the Records Management during this follow-up audit.

c: Dan Klein, Chief Deputy Clerk
Tim Simon, Director, County Finance Department
JoAnn Constantini, Director, Records Management

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SUMMARY OF ORIGINAL AUDIT CONCERNS

This chart summarizes the original audit concerns at the completion of the follow-up audit.

| CONCERNS | DESCRIPTION | STATUS | COMMENTS |
|-----------------|--|---------------|--|
| FINDING | Ineligible expenditures could be paid in error. | CLOSED | County Finance is notified by Payroll of employees who receive auto allowances in order to prevent payment errors. |
| OBSERVATION | Control over fuel purchases from Fleet Management need improvement. | CLOSED | Records Management reconciles Fleet's bill to their fuel logs. In addition, the Records Management's vehicles have Fleet's Automotive Information Modules II (AIMs) units installed and no longer utilize the two keys system. |

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