



COUNTY AUDIT

HILLSBOROUGH COUNTY, FLORIDA

BANDES CONSTRUCTION COMPANY, INC. CONTRACT

CLERK OF THE CIRCUIT COURT ADDENDUM

REPORT # 231A (FOLLOW-UP TO REPORT #208A)

FEBRUARY 16, 2012

MEMORANDUM

DATE: February 16, 2012

TO: Pat Frank, Clerk of the Circuit Court

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

SUBJECT: Bandes Construction Company, Inc. Contract Follow-up Audit Report

Enclosed is the report of the Bandes Construction Company, Inc. Contract as it relates to the County Finance Department. A response to our open finding was received from management and is included in the report.

We appreciate the cooperation and professional courtesies extended to our internal auditors by management and employees of the County Finance Department.

c: Dan Klein, Chief Deputy Clerk,
Timothy Simon, Director, County Finance Department

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FOLLOW-UP COMMENT ON OPEN CONCERN WITH CLIENT RESPONSE

This section details the **open** concern at the completion of the follow-up audit. Note: Client Response is included verbatim and is seen in *italics*.

Non-compliance: Since compliance with agreements, contracts, laws, rules, regulation, policies, and procedures is expected, no recommendation was provided for non-compliance findings.

FINDING: FOLLOW-UP COMMENT (NON-COMPLIANCE)

The original audit concern noted County Finance is required to record infrastructure assets properly and timely in the County's financial records. During review of the 4 Capital Improvement Projects (CIP) that were identified as being substantially completed in the 3rd quarter for FY11, we noted discrepancies in 2 of the CIP's financial records. The discrepancies were:

- CIP #91171 Ruskin Fire Station Relocation - County Finance recorded the project's acquisition date in the County Fixed Assets Accounting Control System (FAACS) as of June 7, 2009. The project had a substantial completion date of April 29, 2011. The project's acquisition date was not recorded as it should have been. Depreciation will be brought current at the next depreciation event.
- CIP #91171 Ruskin Fire Station Relocation - The asset category for the project was recorded in FAACS as "Improvement other than building," it should have been recorded as "Buildings."
- 10195 Chemical Feed Systems Rehabilitation at Various Waste Water Treatment Plant's - Finance recorded an incorrect substantial completion date of September 29, 2010. The date should have been June 13, 2011. Depreciation for the CIP project was taken 6 months early.

CLIENT RESPONSE:

We concur.

CORRECTIVE ACTION PLAN:

To eliminate future errors, effective in fiscal year 2012, substantial completion transfer data will be reviewed and initialed by the department manager. This will provide an extra level of review to minimize/eliminate recording errors.

TARGET COMPLETION DATE:

March 31, 2012

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