



VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

DATE: October 29, 2025

TO: Daniel Campbell, Interim Director of Financial Reporting & Controller, County Finance

FROM: Heidi Pinner, Chief Audit Executive, Clerk of Court & Comptroller

COPY: Ajay Gajjar, Senior Director, County Finance
Greg Horwedel, Deputy County Administrator
Jason Dougherty, Director, Fire Rescue

SUBJECT: Management Memo# MM175 – 2025 Fiscal Year End Inventory Summary – Fire Rescue Operations Center (PSOC)

Background

Per your request, and as outlined in the year-end physical inventory procedures issued by County Finance and the Office of Management and Budget, County Audit has performed an observation and sample verification of the FY 2025 physical year-end inventory count for Fire Rescue at the County's Public Safety Operations Center (PSOC). This observation and verification occurred on September 30, 2025, onsite at 9450 E. Columbus Drive, Tampa, FL 33619.

The Audit Team's objective was to determine whether or not the process and results of Fire Rescue's inventory count were reasonable and accurate. The Audit Team discussed the inventory process with the department personnel onsite and tested a random sample of inventory items for accuracy.

Results

The Audit Team found the location to be reasonably clean and did not observe any apparent safety concerns at the time of testing. The staff was knowledgeable and courteous while assisting the Audit Team during its observation of Fire Rescue's inventory process. Inventory items were well-organized with item numbers and a shelf numbering system with visible labels throughout the warehouse.

Out of a total of 1,281 inventory items, the Audit Team judgmentally selected a random sample of 70 inventory items (5.5%) and performed a re-count to determine whether or not the counts performed by Fire Rescue were accurate. All sample items selected were successfully located in the warehouse and the total dollar value of the selection was \$158,958.00. Out of 70 inventory

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items counted, the Audit Team identified eight (8) discrepancies during the recount (11.4%). The items were recounted, and the Audit Team count was confirmed by Fire Rescue staff.

Item Number	Item Description	Staff Count	Auditor's Count	Quantity Difference	Unit Cost	Adjustment
465.14.2134	LUCAS BACK PLATE - NO SUB ALLOWED	70	10	-60	\$379.40	-\$22,764
465.14.2133	LUCAS ANTI-SLIP GRIP TAPE - NO SUB ALLOWED	57	66	+9	22.17	+199.53
465.83.1000	DISINFECTANT WIPES	57	56	-1	3.00	-3.00
435.25.2001	FRESH GEAR 1 GALLON CONCENTRATE	153	152	-1	53.96	-53.96
465.95.2008	NEBULIZER MASK - PEDIATRIC W/ Tubing	205	207	+2	1.51	+3.02
285.50.2012	48" FLORESCENT BULB T8 2 PIN	30	52	+22	3.06	+67.32
340.34.9891	ICE MACHINE INSURICE i20002 FILTER	40	44	+4	122.24	+488.96
475.77.2015	BIO HAZARD BAGS (NEW BIO BINS) 55 X 60 (96 GAL)	30	3 (see below)	-27	125.00	- 3,375.00

The BIO HAZARD BAGS had the unit of measure as EACH with an individual unit price of \$125.00. The Audit Team observed the inventory item was rolls of biohazard bags in boxes. Each box had 10 rolls with 10 bags in each roll, for a total of $10 \times 10 = 100$ bags per box. The correct unit of measure should have been BOX (100 COUNT). The original count was 30 rolls, resulting in an overstated extended cost of $30 \times \$125.00 = \$ 3,750.00$. The Audit Team counted 3 boxes, which should have resulted in an extended cost of $3 \times \$125.00 = \375.00 .

The Audit Team completed the test count late in the day, which limited the time available for Fire Rescue staff to reconcile discrepancies and make necessary corrections to the final inventory report. Therefore, the final count and valuations that Fire Rescue sent to County Finance were their original count amounts with no corrections made yet from the Audit Team's test counts.

Other Observations

The Fire Rescue inventory team began performing its own second re-count on a sample of inventory items for accuracy prior to the Audit Team's arrival. Fire Rescue reasonably opted to suspend completing their own second recounts so that their staff could assist with accommodating the Audit Team's test counts. If Fire Rescue identified an error during their own sample re-counts, a line was marked through it and the corrected amount was recorded and initialed by an inventory team member. The Audit Team observed multiple corrections and changes made on several line items of the count sheets. In some cases, there were significant differences between the original and revised counts. Several examples from the count sheets are shown here:

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269.28.2004	CHILD ACETAMINOPHEN 160 ML/5ML	EACH	5578992	VLM-2-001/01-04/01	4972	15
465.78.2014	MECONIUM ASPIRATOR - INFANT, CLEAR	EACH	NEOTECH N0101 (NO SUB ALLOWED)	VLM-2-001/01-05/01	7258	13
475.09.2036	ADHESIVE BANDAGE - FLEXIBLE FABRIC, TAN, BAND-AID 1 IN X 3 IN	BOX	JOHNSON & JOHNSON-4444	VLM-2-002/01-01/01	581329	10
475.90.2008	EMESIS BASIN	EACH	MEDICAL ACTION INDUSTRIES H310-10	VLM-2-002/01-02/01	732437	13
475.09.2048	BENZOIN TINCTURE	BOX (40 COUNT)	3M MEDICAL PRODUCTS C1544 (NO SUB ALLOWED)	VLM-2-002/01-03/01	6628	13 28
			SUD ALLY VYELJ			
285.50.2001	13 WATT DULUX S COMPACT FLUORESCENT BULB	EACH	SYLVANIA 21134	VLM-1-027/01-01/03	1167	7

Per County Finance’s inventory instructions to ensure objectivity, Fire Rescue brought in fire personnel from other departments who do not work at their warehouse, such as fire inspectors, to perform their inventory counts. Warehouse management stated having staff unfamiliar with the inventory may have contributed to those initial mis-counts.

Conclusion

The Audit Team’s inventory test identified eight (8) discrepancies in Fire Rescue’s PSOC year-end inventory balances. Management should consider implementing improvement opportunities including:

- Re-submitting corrected count sheets and extended values to County Finance based on the discrepancies found.
- Having warehouse storekeepers more closely observe future inventory counts performed by outside Fire Rescue staff to ensure accuracy.
- Ensuring units of measure are accurate and clear enough to be understood by others.

Please feel free to contact me at (813) 307-7000 with any questions, comments, or suggestions.

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