VICTOR D. CRIST
CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

DATE: November 13, 2026

TO: Daniel Campbell, Senior Director, County Finance

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

COPY: Mitch Thrower, Senior Accounting Manager, County Finance
Greg Horwedel, Deputy County Administrator
Dexter Barge, Assistant County Administrator
Rick Valdez, Director, Parks & Recreation

SUBJECT: Management Memo #MM191 – 2026 Fiscal Year (FY) End Inventory Summary – Parks Maintenance Unit 1

Background

Per your request, and as outlined in the year-end inventory procedures issued by County Finance and the Office of Management and Budget, County Audit has performed an observation of the FY 2026 physical year-end inventory for the Parks Maintenance Unit 1 facility. This observation and verification occurred on September 30, 2026, onsite at 1111 E 139th Avenue, Tampa, FL 33613.

The Audit Team's objective was to determine whether the process and results of Parks Maintenance Unit 1's inventory count was reasonable and accurate. The Audit Team discussed the inventory process with the department personnel onsite and observed the recording and reporting procedures 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 Parks Maintenance Unit 1 staff were courteous while assisting the Audit Team during the inventory count. Parks Maintenance Unit 1 utilizes Hexagon EAM (Enterprise Asset Management) software with assigned iPads to track equipment and conduct the year-end inventory count. Inventory items were organized with item numbers and a shelf numbering system with visible labels throughout the warehouse.

Out of a total of 751 inventory items, the Audit Team random sample of 51 inventory items (6.8%) and performed a re-count to determine whether the counts performed by Parks Maintenance Unit 1 were accurate. All sample items selected were successfully located in the warehouse and the total dollar value of the selection was $28,839.77. Out of 51 inventory items counted, the Audit Team identified nineteen (19) discrepancies during the recount (37%), with a net cost variance of $1,173.54 (may have small roundoff differences).

Part Number	Item Description	Staff Count	Audit Count	Difference	Avg. Unit Cost	Cost Variance
100258	TIE DOWN STRAP - W/RATCHET	29	23	-6	$28.47	$170.82
102387	TAPE - PAINTER'S BLUE	21	6	-15	$19.84	$297.55
101467	DOOR CLOSURE 7500	7	6	-1	$252.88	$252.88
102619	POLE SAW - GUIDEBAR 12"	11	8	-3	$42.42	$127.25
102594	TAPE - ELECTRIC GREEN 2A231	33	32	-1	$9.10	$9.10
103215	STRAP - EMT 1/2" 1 HOLE	50	40	-10	$0.63	$6.33
100595	VACUUM - BREAKER ASSY TOILET/URINAL	5	6	1	$36.44	-$36.44
100882	SUPPLY LINE - FAUCET 20" 3/8" x 3/8"	4	3	-1	$5.97	$5.97
104298	BLADE - SAWZALL 12" X 5/8"	10	9	-1	$63.59	$63.59
101068	WAX RING - AMERI-STD/SLOAN/ZURN	3	5	2	$6.31	-$12.61
101425	PLUG - PVC MIP 2"	10	9	-1	$2.40	$2.40
101436	REDUCER - PVC 1 1/2" x 3/4"	18	17	-1	$0.77	$0.77
102081	CAULK - SILICONE CLEAR 100% CARTRIDGE	16	13	-3	$13.11	$39.34
102052	BLEACH CASE ONLY (3) MIN.	46	35	-11	$9.75	$107.28
102549	BOLT - CARRIAGE 3/8" x 4"	17	15	-2	$0.50	$1.01
104518	ADAPTER - PVC FEMALE 1/2"	47	48	1	$0.33	-$.33
100651	CAP - PVC SLP 3/4"	81	79	-2	$0.55	$1.11
103600	STRAP - EMT METAL 2 1/2" 2 HOLE	67	45	-22	$0.98	$21.58
102207	GRAFFITI REMOVER	110	106	-4	$28.99	$115.95

Other Observations

During a review of the Park Maintenance Unit 1 inventory excel spreadsheet, the Audit Team identified calculation errors within the spreadsheet. For Example, Part Number 101158 – Ice Maker Kit or Machine was listed with a quantity on hand of 3 and a unit cost of $5,171.67. Based on these amounts, the expected total cost is $15,515.01 (3 × $5,171.67). However, the EAM Total Cost column reflected $10,343.34, resulting in a $5,171.67 cost variance.

Part Desc	Class	UOM	Count	AvgPrice	EAM Total Cost	Total Cost Variance
SUPPLY LINE - FAUCET 20" 3/8" x 3/8"	BLDG	EA	4	$ 5.97	$ 17.90	$ 5.97
SIGN - STOP	BLDG	EA	6	$ 76.69	$ 690.21	$ (230.07)
ICE MAKER KIT OR MACHINE	HVAC	EA	3	$ 5,171.67	$ 10,343.34	$ 5,171.67
SUMP PUMP - PORTABLE 115V	TOOL	EA	4	$ 210.50	$ 631.50	$ 210.50

It appeared as though the EAM system was not properly multiplying the quantity times the unit cost in several instances. As a result of the errors identified, the Audit Team performed an analysis of the entire inventory Excel spreadsheet, including recalculating costs to assess the accuracy of the reported amounts. The review identified inventory items with missing unit prices (AvgPrice column) and/or total cost amounts, as shown in the following examples:

Part	Bin	Part Desc	Class	UOM	Count	AvgPrice	EAM Total Cost	Total Cost Variance
101269	PRI-12-06-01	WATER LOCK HOSE OR FAUCET	BLDG	EA	138	$ -	$ -	$ -
100973	PRI-24-05-01	DISPENSER - HAND SOAP	BLDG	EA	56	$ 44.49	$ -	$ 2,491.71
105801	PRI-33-05-03	BUSHING - REDUCER PVC 3/4" x 1/2"	BLDG	EA	37	$ -	$ -	$ -
105805	PRI-34-02-01	IRRIGATION - 1/4 - FULL SPRAY HEAD	BLDG	EA	34	$ -	$ -	$ -
105728	PRI-01-01-02	ROPE GUIDE	BLDG	EA	18	$ -	$ -	$ -
106123	PRI-05-02-03	COUPLING - QUICK VALVE 3/4"	BLDG	EA	2	$ -	$ -	$ -
105788	PRI-05-07-03	VALVE - GATE 1"	BLDG	EA	5	$ -	$ -	$ -
105791	PRI-05-07-04	GATE VALVE - BRASS 1 1/4"	BLDG	EA	3	$ -	$ -	$ -
		Total					**$ 324,306.54**	**$ (2,491.93)**

The County Finance Inventory Instructions state that spot checks (re-counts) of at least two items on each inventory sheet should be performed by the department's designated inventory observer. However, the Audit Team noted that these independent spot checks were not performed by management or the inventory team to validate the accuracy of the counts.

Conclusion

The Audit Team's inventory test identified nineteen (19) discrepancies in Parks Maintenance Unit 1 year-end inventory balances and calculation errors within the inventory Excel spreadsheet. Management should consider implementing improvement opportunities, including:

- Reviewing and resolving the identified quantity and cost discrepancies and ensure all inventory items have complete and accurate unit cost information.
- Performing second re-counts on a sample of inventory items to validate the accuracy of future counts.
- Having storekeeper(s) more closely observe future inventory counts performed to ensure accuracy.
- Determining how discrepancies occurred and implement corrective actions and / or training opportunities to ensure physical quantities are accurately counted to reduce or eliminate errors.

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