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
John Muller, Director, Facilities Management & Real Estate Services

SUBJECT: Management Memo #MM190 – 2026 Fiscal Year (FY) End Inventory Summary – Sabal Park Maintenance Warehouse

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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 and sample verification of the FY 2026 physical year-end inventory for the Sabal Park Warehouse (Maintenance) location. This observation and verification occurred on September 30, 2026, onsite at 8420 Sabal Industrial Blvd, Tampa, FL 33619.

The Audit Team's objective was to determine whether the process and results of the Sabal Park Maintenance Warehouse 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 Facilities staff were courteous while assisting the Audit Team during the inventory count. Sabal Park utilizes Hexagon EAM (Enterprise Asset Management) software with assigned phones 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 2,467 inventory items, the Audit Team selected a sample of 146 inventory items (6%) and performed a re-count to determine whether the counts performed by Facilities were accurate. The total dollar value of the selection was $73,460.51. Out of 146 inventory items counted, the Audit Team identified sixteen (16) discrepancies during the recount (11%), with a net cost variance of $15,879.52 (may have small roundoff differences).

Part Number	Item Description	Staff Count	Audit Count	Difference	Avg. Unit Cost	Cost Variance
100636	COMPRESSION RING - PLASTIC 1/4"	28	30	-2	$1.73	-$3.46
100850	WAX RING - AMERICAN STD/SLOAN/ZURN	15	8	7	$3.79	$26.53
101175	BRACKET - URINAL PARTITION WALL	18	20	-2	$8.19	-$16.38
101765	HOOK - PICTURE	2,000	20	1,980	$7.49	$14,830.20
101927	FURNITURE GLIDE - NYLON 7/8" NAIL ON	354	360	-6	$10.50	-$63.01
110032	GLASSES - SAFETY CLEAR	30	115	-85	$1.44	-$122.40
106053	BATTERY - 3.7V RECHARGEABLE	14	8	6	$28.51	$171.06
102501	FUSE - 3 AMP VIOLET PK5 AUTOMOTIVE	5	10	-5	$3.08	-$15.38
102167	FILTER - 2 x 18 x 24 PLEATED MERV 8 6B943	24	0	24	$5.48	$131.52
103492	LB - PVC 3/4"	6	7	-2	$6.79	-$6.79
102905	RECEPTACLE - IVORY SINGLE 20 AMP/125V	32	62	-30	$11.03	-$330.80
103386	LAMP - 17W T8 2' 24 PER CASE	96	168	-72	$2.86	-$206.27
102047	BLADE - HOLE SAW NOT PART OF A SET	33	35	-2	$56.85	-$113.71
100244	SCREWDRIVER - TIP SET	15	13	2	$25.83	$51.65
102048	BLADE - JIG SAW	55	11	44	$5.84	$256.97
100282	SCAFFOLD - SUPPORT BEAM	25	0	25	$51.59	$1,289.79

Other Observations

The Audit Team noticed several discrepancies that appeared to be correlated to the unit of measure. For example, the unit of measure that should have been used for "HOOK – PICTURE" was bag (BG) and not each. The Audit Team counted twenty (20) bags while the inventory team inputted 2,000 items into Hexagon. Each item cost $7.49. The inventory team's final amount for the item was $14,980: 2,000 x $7.49. The Audit Team's final amount was $149.80: 20 x $7.49. This led to a $14,830.20 overage: $14,980 - $149.80. Other examples of this discrepancy were identified when

the department seemed to use each instead of pack (PK) when counting “FUSE - 3 AMP VIOLET PK5 AUTOMOTIVE” and “BLADE - JIG SAW.”

Part Desc	Class	UOM
HOOK - PICTURE	CONST	BG
FUSE - 3 AMP VIOLET PK5 AUTOMOTIVE	CONSUM	PK
BLADE - JIG SAW	CONSUM	PK

The Audit Team counted an item described as “FLOOR SEALER 5 GALLON.” Physically, the product consists of a box containing a 5-gallon bag of a white liquid substance contained within a plastic bag (photos below).

The Audit Team and Facilities counted a total of ten (10) of the item, as noted on the sticky note below. However, a discrepancy exists regarding how the unit of measure is recorded. The inventory system currently lists the unit of measure as “GAL” (signifying one gallon), even though each item is a single 5-gallon unit.

FLOOR SEALER 5 GALLON	CUST	GAL	10





Additionally, the Audit Team selected a “SCAFFOLD - SUPPORT BEAM” to be a part of the sample. The Audit Team was unable to find this item with the storekeeper’s help. The storekeeper informed the Audit Team that even though it appears the item is in stock, the item is used by “construction.” The Inventory Team’s count for the item was twenty-five (25) while the Audit Team’s count was zero (0). This item costs $51.59 per unit leading to a $1,289.79 overage: 25 x $51.59.

Conclusion

The Audit Team's inventory test identified sixteen (16) discrepancies in Facilities' year-end inventory balances. Management should consider revisions to their inventory management and verification practices, including:

- Review current inventory items and ensure the proper units of measure are being utilized.
- Determining how items were accounted for that were absent upon audit verifications and implement corrective actions and / or training opportunities to ensure physical quantities are accurately counted to reduce or eliminate errors.
- Consider periodic inventory validations to ensure these issues are addressed prior to the next inventory period.

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