



~~MANATEE COUNTY~~

R. B. "Chips" Shore

Clerk of the Circuit Court and Comptroller

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MEMORANDUM

To: John Barnott, Building Department Director

From: R. B. "Chips" Shore, Clerk of the Circuit Court and Comptroller

Date: November 16, 2010

Subject: Building Department Follow-up Audit #2

The Internal Audit Department has completed a second follow-up audit based on the Clerk of the Circuit Court's Building Department Follow-up Audit Memorandum issued on December 3, 2009 and the original Audit Report of the issued on January 23, 2007. The follow-up consisted of reviewing the management action plans included in the follow-up audit memorandum to ensure corrective actions have been implemented by the Building Department's management. The follow-up audit scope incorporated the nine-month period ending September 30, 2010.

We are pleased with management's corrective actions taken on the issues reported in the last follow-up audit memorandum. The Building Department has updated their fee resolution to include swimming pool contractor qualification file fees, permit application files contain contractor's current drivers' licenses and proper signatures are being obtained by all parties when contractors assign authorized agents. Furthermore, procedures have been implemented to ensure that employees do not have active professional licenses that may conflict with their County position and the Department's policies and procedures manual has been adequately updated.

Management has successfully addressed the majority of the audit concerns; however, a few areas continue to require management's attention. During the November 5, 2010 meeting, your management staff, together with the Internal Audit Department staff, agreed on the following action plans that when implemented will continue to improve accountability over the Department's operations:

1. Re-Inspection Fee Removal Forms

The Re-Inspection Fee Removal Form is used when inspectors modify or waive inspection fines and fees. The form establishes an adequate documentation trail as well as providing proper segregation of duties with management reviewing and approving all modifications and waivers. The prior audit found that these forms were missing resulting from a move to the Administration Building. For the nine-month period ending September 30, 2010, the forms are being retained; however, testing found that 8 out of 25 or 32% of the permit files, that contained fee changes, did not contain evidence of the form in their permit file.

Management Action Plan: Management will continue to provide training to the inspectors and develop new procedures for management to periodically review permits, with fee modification and waivers, to ensure that a Re-Inspection Fee Removal Form was properly completed and approved. Implementation is anticipated by December 2010.

2. **Employees Local County Licenses on Inactive Status**

The Building Department has submitted a "Request of Legal Services" (RLS) to the County Attorney's Office requesting an amendment to Ordinance 96-05. The Department's practice of automatically placing inspectors' licenses on inactive status appears inconsistent with voluntary language of the Ordinance. The Ordinance that states, "Government Construction inspectors may place their license/ certificate of competency on inactive status for as long as they are so employed."

Management Action Plan: Management anticipates a response from the County Attorney's Office by June 2011.

We would like to thank you and your staff for the attention given to the audit findings and the cooperation given to the Internal Audit staff. Another follow-up audit will be scheduled after the implementation of the Management Action Plan.

RBS/MDB

CC: Board of County Commissioners
Ed Hunzeker, County Administrator