



Manatee County

Clerk of the Circuit Court and Comptroller

R.B. "Chips" Shore

P.O. Box 25400 • Bradenton, Florida 34206 • (941) 749-1800 • FAX (941) 741-4082 • www.clerkofcourts.com

MEMORANDUM

To: Cheri Coryea, Director of Neighborhood Services Department

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

Date: March 10, 2008

Subject: Code Enforcement Division Follow-up Audit #1

The Internal Audit Department has completed a follow-up audit based on the Clerk of the Circuit Court's Audit Report of the Code Enforcement Division, issued on October 13, 2005. The follow-up consisted of reviewing the management action plans implemented by the Code Enforcement Division's management for areas where we provided constructive criticism and recommendation.

Since the audit report was issued, the Code Enforcement Division has undergone organizational and staffing changes with its transition from being under the Public Safety Department to Neighborhood Services Department on September 29, 2007. Currently, the Code Enforcement Division's responsibilities have not changed even though they are now under new management. Internal Audit is pleased with the corrective actions implemented on the findings and recommendations included in the original audit report. These controls implemented are the beginning to improved accountability over the Division's operations. One of the significant improvements included the enhancement of the Code Enforcement's computer system that tracks and accumulates the daily fine amounts, a function originally performed by the Clerk Board Records Section. By incorporating this function with the Division's responsibilities, information regarding fine amounts can be generated from their existing computer system making the process more efficient and effective.

Management has addressed all of the areas where improvements were recommended; however, a few areas continue to require management's attention. During the meeting of March 3, 2008, your management staff together with the Internal Audit Department staff, agreed on the following action plans:

1. Code Enforcement personnel currently walk customers to Cashiering to ensure fine payments are paid. To maintain control over payments and gain in efficiencies over the payment process, the Code Enforcement Division is considering accepting payments from customers and making one daily deposit with Cashiering for customers who pay by any form other than cash. A daily report of invoices will be generated by the Code Enforcement Division's computer system and this report will be reconciled to the Cashier's receipt to ensure both systems agree.

Management Action Plan: Management is in the process of implementing this process that will improve efficiencies to the Code Enforcement Division and its customers. Implementation is expected within 3 months.

2. In the original audit, the Code Enforcement Division had made verbal agreements with towing companies for disposing of junk vehicle. These procedures followed were not consistent with the County's Land Development Code and it was the Division's intent to amend the Land Development Code to agree with current practice. This amendment has not been completed.

Management Action Plan: Management has worked with the County Attorney's Office who is in the process of making changes to the Land Development Code that will also include amendment to the junk vehicles. The County Attorney's Office estimates the amendments to the Land Development Code are expected to be approved within six months.

3. The Code Enforcement Division has not completed their policies and procedures manual addressing the duties, responsibilities, and written instructions for the clerical and field staff as well as the detailed procedures for various violations and follow-up processes. Current policies and procedures can be an effective tool for consistencies in operations and training of new employees.

Management Action Plan: Management will continue the development and documentation of its processes in the policies and procedures manual. Implementation is expected by September 30, 2008.

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/RJO/MDB/BJM

CC: Board of County Commissioners
Ed Hunzeker, County Administrator
Joe Fenton, Code Enforcement Chief



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MEMORANDUM

TO: City Desk Editor, Bradenton Herald
City Desk Editor, Manatee AM
Islander Bystander
Sid Thomas, Editor
WHNZ, Newsroom

FROM: R. B. "Chips" Shore, Clerk of the Circuit Court, County Comptroller and Auditor

DATE: March 10, 2008

RE: Announcement of the Release of an Internal Audit Follow-up Memorandum

My office is releasing today the Internal Audit Follow-up memorandum for the Code Enforcement Division, which was performed as of February 28, 2007. Copies may be obtained by contacting the Internal Audit Department at (941) 708-6001, Extension 246. Copies of the report can either be mailed or picked up at the Internal Audit Department Office.