

MEMORANDUM

To: Karen Jackson-Sims, Director of Community Affairs and Intergovernmental Relations Department

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

Date: September 29, 1998

Subject: Community Affairs and Intergovernmental Relations Department Follow-Up Audit

The Internal Audit Department has completed a follow-up audit based on the Audit Report of the Community Affairs and Intergovernmental Relations Department issued on May 13, 1997. The follow-up consisted of reviewing corrective actions implemented by the Community Affairs and Intergovernmental Relations Department for the areas where we provided constructive criticism and recommendations in the original audit. Internal Audit did not perform tests of compliance with these newly implemented controls. We will review compliance during the next regularly scheduled audit of the Community Affairs and Intergovernmental Relations Department to determine whether the controls are functioning effectively and efficiently in accordance with management's designs and objectives.

We are pleased with the corrective actions implemented on the audit findings and recommendations included in the original Audit Report. Internal Audit believes the controls implemented will significantly improve the accountability over operations. We commend you and your staff on the significant improvements made, and for the careful attention given to the audit findings.

Due to our desire to issue audit reports timely, the original audit finding #1 has been removed from this follow-up audit, and will be addressed as a separate project. This finding related to a lack of financial and operational controls over negotiations and approval by the Board of County Commissioners for cash and impact fee credits obtained when developers remove affordable housing. The results of this project will be reported on in a separate memorandum.

RBS/RJO/MDB

CC: Board of County Commissioners

Ernie Padgett, County Administrator

Fred Loveland, Community Services Department Director.