



**Manatee County**

**Clerk of the Circuit Court and Comptroller**

**R.B. "Chips" Shore**

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**MEMORANDUM**

To: Jim Seuffert, Financial Management Department Director

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

Date: May 10, 2006

Subject: Fuel Services Section Follow-up Audit

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The Internal Audit Department has completed a follow-up audit based on the Audit Report issued September 4, 2002 and the follow-up Audit Memorandum dated March 3, 2004. This follow-up audit consisted of reviewing those areas where we highlighted areas for improvement and provided recommendations to ensure that the Department has implemented the appropriate corrective actions.

We commend the Fuel Services Section for the effective improvement in all areas identified in the original audit. Management has effectively implemented procedures for documentation of material variances in the monthly reconciliation reports and for the documentation of supervisory review to changes made to fuel usage data. Internal Audit believes these controls have significantly improved the accountability over the operations of the Fuel Services Section.

To make the monthly fuel reconciliation process even more effective at identifying potential fuel problems, we suggest that investigations be expanded to include instances when variances are consistently positive or consistently negative from month to month. Management agreed to expand investigations when these cumulative variances occur. An additional follow-up audit will not be necessary.

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.

RBS/RJO/MDB/ALW

cc: Board of County Commissioners  
Ernie Padgett, County Administrator  
Rob Cuthbert, Purchasing Division Manager  
Jack Hamilton, Purchasing Operations Manager

Fleet