



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: March 14, 2006
Subject: Landfill Scalehouse Operations Follow-up Audit

The Internal Audit Department has completed a follow-up audit based on the Audit Report issued August 31, 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 Landfill Scalehouse Operations Division for the effective improvement in all areas identified in the original audit. The policies and procedures manual has been updated and revised to strengthen controls over the cash handling function that included better securing of the cash drawers and effectively controlling the distribution and use of the cash receipts books. In addition, the operators have also been trained to properly use the recording device and procedures have been implemented to include the supervisory review of the video tapes.

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. An additional follow-up will not be necessary.

RBS/RJO/MDB/ALW

cc: Board of County Commissioners
Ernie Padgett, County Commissioner
John Barnott, UCS Division Administrator
Barbara Redmond, UCS Center Manager
Sue Ciccione, Solid Waste Coordinator