

MEMORANDUM

To: Karen Windon, Director of Public Safety Department
From: R.B. "Chips" Shore, Clerk of the Circuit Court and Comptroller
Date: December 7, 2000
Subject: Marine Rescue Division Follow-up Audit

The Internal Audit Department has completed a follow-up audit based on the Clerk of the Circuit Court's Audit Report of the Marine Rescue Division issued on September 30, 1999. This follow-up consisted of reviewing corrective actions implemented by the Marine Rescue Division for the areas where we provided constructive criticism and recommendations. 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 Marine Rescue Division to determine whether the controls are functioning effectively and efficiently in accordance with management's designs and objectives.

Based on the follow-up audit performed, Marine Rescue Division has corrected and/or improved most of the areas for improvement identified in the original audit. Internal Audit believes the controls implemented will significantly improve the accountability over the Division's operations. The remaining two areas identified below are minor in relations to the operations of the Marine Rescue Division.

AREA FOR IMPROVEMENT #1.....

Subject: Timecard completion and accuracy for participation in the Body Removal and Mental Health Transport (BRAT)

BRAT team members are scheduled using a monthly calendar that includes the names of the employees scheduled for a particular day. Daily logs are completed by employees and include a list of each day's activities and the actual times of service. For the ten-month period tested ending July 31, 2000, it was noted that standby hours charged to the timecards could not always be verified to the monthly BRAT schedules. In addition, active hours charged to the timecards could not always be verified to the daily BRAT logs. Management confirmed that schedules are prepared in advance and are not updated for schedule changes. Changes in the BRAT schedule are communicated to the Emergency Communication Center which is responsible for dispatching BRAT calls.

Management Action Plan:

Current procedures will be updated to include the use of the Emergency Communication reports that include the actual schedules of employees who participated in the BRAT team. These reports will be collected on a per payroll basis and distributed to those individuals responsible for reviewing the timecards. In addition, training will be conducted with both BRAT team members and supervisors responsible for reviewing timecards to ensure that timecards are completed in accordance with the Personnel Policies Rules and Procedures Manual. Implementation is anticipated by January 30, 2001.

AREA FOR IMPROVEMENT #2.....

Subject: Compliance with the Procurement Code for purchases under \$500

Documentation does not always exist to ensure the Marine Rescue Division is obtaining the three quotes necessary to ensure adequate competition for purchases under \$500. Marine Rescue Division personnel were not aware that obtaining competition was necessary for purchases under \$100.

Management Action Plan:

The Marine Rescue Division has already begun using the Finance System (IFAS) to record competition on all purchases regardless of the dollar amount unless specifically exempt from the Procurement Code. Implementation began as of November 2000.

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 audit will not be necessary. Please send us a copy of the Policies and Procedures Manual updates as they become approved.

RBS/RJO/MLB

CC: Board of County Commissioners
Ernie Padgett, County Administrator
Jay Moyles, Chief

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: December 5, 2000

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

My office is releasing today the Internal Audit Memorandum for the Public Safety Department Marine Rescue Division Audit that was performed as of July 31, 2000. Anyone interested in obtaining a copy may contact the Internal Audit Department at (941) 741-4017. Copies of the memorandum can either be mailed or picked up at the County Courthouse room 158.