



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: Cindy Turner, Parks and Recreation Department Director

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

Date: April 18, 2007

Subject: Parks and Grounds Maintenance Division Follow-up Audit #1

The Internal Audit Department has completed the Parks and Grounds Maintenance Division Follow-up Audit #1 based on the Clerk of the Circuit Court's Audit Report issued on August 4, 2003. The follow-up consisted of reviewing the management action plans included in the audit report to ensure corrective actions have been implemented by the Parks and Grounds Maintenance Division's management.

We are pleased with management's response to issues raised in our original audit report. Improvements have been made in the accounting and inventorying of small equipment and chemicals, computer capabilities of the purchasing function have been implemented, and all the playground inspectors are now certified. Management has addressed all of the areas where improvements were recommended; however, there are two areas that require management's further attention. During your meeting of April 2, 2007, you, together with the Internal Audit Department staff, agreed on the following action plans:

1. The Small Engine Repair Section is responsible for maintaining a stock of commonly used parts and supplies to facilitate small engine repairs, and maintains a small inventory of equipment, such as powered chain saws, blowers, and trimming equipment, to temporarily replace units in for repair and for emergency use. Inventory sheets of purchased parts are maintained and assigned to equipment's control number when the part is used in a repair. Current procedures are in place to account for the equipment that is dropped off for repair; however, the procedures are not applied consistently by staff. In addition, the current procedures do not account for equipment returned to the user and loaned equipment issued. By implementing better controls over this Section, management will have the necessary tools to evaluate the Section's operational efficiency and provide better control over the custody of the equipment.

Management Action Plan: Management will implement a system of tracking equipment received by the section, the repairs performed, and whom the equipment was released to once repaired. This management action plan should be implemented by June 2007.

2. The Parks and Grounds Maintenance Division Administrative and Standard Operating Procedures Manual states that attendance at safety meetings is mandatory for all employees. Per inspection of the safety meetings sign-in sheets, it does not appear that all employees are attending safety meetings as required by the Manual. Management believes that it is crucial that some employees remain in the parks to prepare for daily operations and to take care of current safety issues at those parks; however, the information from the safety meetings is shared with the employees that were not able to attend the safety meetings.



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Ground Maintenance Division Follow-up Report #1

April 18, 2007

Page 2

Management Action Plan: Management will change the policies and procedures. Management will have employees attend the safety meetings that are pertinent to their duties and responsibilities. This management action plan should be implemented by June 2007.

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 Plans.

RBS/RJO/MDB/ALW

CC: Board of County Commissioners
Ed Hunzeker, County Administrator
Len Carswell, Parks Operations Manager

