

MEMORANDUM

To: Carol Clarke, Director, Planning Department

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

Date: April 26, 2001

Subject: Manual Billing Process 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 Manual Billing Process issued on September 14, 2000. This follow-up consisted of reviewing corrective actions implemented by the Manual Billing Process for the areas where we provided constructive criticism and recommendations.

We commend you for the effective improvement in all areas identified in the original audit. The adoption of Resolution R-00-242 has provided for the collection of a flat fee for Administrative Determinations and Advertising Expenses. This has resulted in the reduction of labor hours that were required in the billing of services. In addition, procedures have been implemented to better standardize and monitor the collection of past due accounts that are manually billed. Internal Audit believes the controls implemented have significantly improved the efficiency and accountability over the Department's manual billing process over administrative determinations, advertising costs and address listing assignments.

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.

RBS/RJO/MDR

CC: Board of County Commissioners
Ernie Padgett, County Administrator

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: April 26, 2001

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

My office is releasing today the Internal Audit Memorandum for the Planning Department Manual Billing Process Audit that was performed as of April 13, 2001. 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.