



Manatee County

R.B. "Chips" Shore

Clerk of the Circuit Court and Comptroller

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MEMORANDUM

To: Charlie Bishop, Property Management Director

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

Date: August 17, 2012

Subject: Construction Services Division Follow-up Audit #1

The Internal Audit Department has completed a follow-up audit based on the Clerk of the Circuit Court's Audit Report issued on August 27, 2010. The follow-up consisted of reviewing the management action plans included in the original report to ensure corrective actions have been implemented by the Division's management. The follow-up audit scope incorporated the twelve-month period ending March 31, 2012.

Since the original audit report was issued, Manatee County continued to experience significant budget cuts that resulted in substantial staff reductions to all departments countywide. The Construction Services Division was impacted as well losing over half of their overall staff. The number of trades workers and supervisors was reduced from 21 to 10. As a result, a greater number of projects were outsourced, reducing the amount of materials purchased and making it easier to manage and monitor staff's performance.

We are pleased with management's corrective actions taken on the issues reported in the prior audit. Division accomplishments include: successfully implementing a time accounting system that allows management to monitor and track employees' performance; discontinuing the practice of purchasing excess materials for jobs which has eliminated the need to account for such inventory; establishing a system to capture and track small tool purchases which has resulted in an overall reduction of 87% from the prior audit; and completing the conversion of its inventory of paper "as built" drawings to electronic format, giving users the ability to view the documents electronically without compromising the original document.

Management has successfully addressed all of the audit concerns except for one area that continues to require management's attention. The Division continues to lack a complete, comprehensive policy and procedures manual for the Construction Services Division. According to management, the reduction in staff has not allowed for the necessary resources to complete this manual on a timely basis. During the August 13, 2012 meeting,

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your management staff, together with the Internal Audit Department staff, agreed that the necessary resources will be dedicated to develop the Division's policy and procedures manual. It is anticipated that the manual will be completed within the next six months.

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. Since there is only one outstanding audit finding, management has agreed to forward to Internal Audit the Division's Policies and Procedures Manual within the time frame established. An additional follow-up audit will not be necessary.

RBS/MDB

CC: Board of County Commissioners
Ed Hunzeker, County Administrator