



Manatee County

Clerk of the Circuit Court and Comptroller

R.B. "Chips" Shore

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MEMORANDUM

To: Daniel T. Gray, Utility Operations Director
Jim Seuffert, Financial Management, Director
Tim Hochuli, Interim Project Management Director

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

Date: July 31, 2003

Subject: Fiscal Services Division Manual Billing Process Second Follow-up Audit

The Internal Audit Department has completed a second follow-up audit based on the Clerk of the Circuit Court's Audit Memorandum of the Fiscal Services Division Manual Billing Process issued on May 28, 2002 and the original audit report dated March 13, 2001, prior to the Public Works Department's reorganization. This follow-up consisted of reviewing corrective actions implemented by the Utility Operations Department, the Utilities Customer Service Division and the Project Management Department for the areas where we provided constructive criticism and recommendations.

We are pleased with management's response and action to issues raised in our first follow-up audit report. Procedures implemented continue to better standardize and monitor the collection of past due accounts, temporary construction deposits and municipality billings. In addition, compensating controls have been placed on municipal billings to ensure the accuracy of meter readings and timeliness of billings. Internal Audit believes these controls have significantly improved the efficiency and accountability over the Manual Billing process.

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/WPA

cc: Board of County Commissioners
Ernie Padgett, County Administrator
Beverly Chiotti, Fiscal Services Manager
John Barnott, Utilities Customer Service Administrator
Barbara Redmond, Utilities Customer Service Support Manager