

Hernando County Clerk of Circuit Court  
Audit Services Department  
**MEMORANDUM**

**TO:** Mike McHugh, Office of Business Development Director  
Sue Rupe, Tourist Development Coordinator

**VIA:** Karen Nicolai, CPA, Clerk of Circuit Court

**FROM:** Peggy Prentice, CIA, CFE, CISA, Audit Services Director

**SUBJECT:** Tourist Development Department Expenditures Audit, Follow-Up 1

**DATE:** March 18, 2009

The Audit Services Department's Audit Projects Schedule included a follow-up to the Tourist Development Department Expenditures Audit Report issued February 14, 2008. Based upon testing, the Audit Team provides the following comments:

TOURIST DEVELOPMENT COUNCIL PLAN

The Tourist Development Council revised its Plan. The Plan was approved by the Board of County Commissioners on March 18, 2008. This corrective action has alleviated the original concern.

VEHICLE ODOMETER RECORDS

The Tourist Development Department's vehicle odometer records (for the six month test period ending September 30, 2008) appear to be reasonably reliable and complete. This corrective action has alleviated the original concern.

The purpose of this memorandum is to furnish management independent, objective analyses, recommendations, counsel, and information concerning the activities reviewed. The audit report is a tool to help management discern and implement specific improvements. It is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this project, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

The courtesies and cooperation extended by Sue Rupe and Mike McHugh during this review were sincerely appreciated.

If you have any questions, concerns, or need additional information in regard to the above, please do not hesitate to contact me at (352) 540-6235, extension 72384, or just stop by my office in Room 201.

A copy of this report has been forwarded to the Board of County Commissioners as an agenda "correspondence to note" item.

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