

HERNANDO COUNTY CLERK OF CIRCUIT COURT
AUDIT SERVICES
M E M O R A N D U M

TO: Pat Fagan, Parks and Recreation Director

VIA: Karen Nicolai, CPA, Clerk of Circuit Court

FROM: Peggy Prentice, CIA, CISA, Audit Services Manager

SUBJECT: Rogers Park & Pine Island Cash Collections Management Assurance Review

DATE: June 10, 2004

As per your request, the Clerk of Circuit Court's Audit Services Department (ASD) performed an examination of the parking fee cash controls at Rogers and Pine Island Parks. This examination is complete. The purpose of this project is to provide some assurance that the internal control structure is adequate.

The scope of work related to transaction testing and analysis was limited to the period of March 1 through May 20, 2004, and included the following: the ASD performed unannounced gate operation and cash counts; interviewed employees; traced transactions through the recording to the reporting process, and examined standard operating procedures related to parking fees. The ASD appraised the effectiveness of the internal control structure related to parking fees at Rogers and Pine Island Parks.

The purpose of monitoring controls is to detect errors and omissions after they occur. This differs from preventative controls which prevent errors and omissions from happening. Both controls safeguard assets such as cash. Based upon the location and the staffing level at the parks, much of the internal control structure is rightly based upon monitoring controls which appear to be reliable and effective. Overall, it appears that the internal control structure related to parking fees at Rogers and Pine Island Parks is reasonable and is functioning as desired.

Minor recommendations were made to management which could further enhance the internal control structure.

If you have any questions please do not hesitate to contact me at (352)540-6235, or just stop by my office located in room 203.

copy: CLERK OF CIRCUIT COURT:

Amy Gillis, CPA, Finance Director

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