



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

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Clerk and Accountant of the Board of County Commissioners
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September 13, 2018

Elizabeth Hogan, Director
Audit Services Department
Office of Don Barbee Jr.
Clerk of the Circuit Court and Comptroller
Hernando County
20 North Main Street, Room #362
Brooksville, FL 34601

Dear Ms. Hogan:

At your request, the Pinellas County Clerk of the Circuit Court and Comptroller's Division of Inspector General (PC-IG) performed a Peer Review of the Hernando County Clerk of the Circuit Court and Comptroller's Audit Services Department (HC-ASD) operations. The PC-IG Peer Review Team (PRT) evaluated the work of HC-ASD; the period reviewed covered January 1, 2013 through September 30, 2017. The PRT performed the review on September 11, 2018, at your office located at 20 North Main Street, Room #362, Brooksville, FL 34601. The PRT assessed the work of the HC-ASD for compliance with the Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing (IIA Standards)*. These standards are consistent with the qualitative standards under which your office has operated throughout the review period.

The PRT consisted of the following individuals:

Hector Collazo Jr., Inspector General/CAE
Pinellas County Clerk of the Circuit Court and Comptroller's Division of Inspector General
PRT Leader, Peer Review for HC-ASD, September 2018

Melissa Dondero, Assistant Inspector General
Pinellas County Clerk of the Circuit Court and Comptroller's Division of Inspector General
PRT Member, Peer Review for HC-ASD, September 2018



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It is the unanimous conclusion of the PRT that your office met relevant standards for the period under review. There are no qualifications on our opinion.

The remainder of this letter sets forth the purpose, scope, and methodology of the Peer Review.

Purpose

The PRT conducted an independent, qualitative review of the HC-ASD operations focusing on compliance with agreed-upon *IIA Standards*.

Scope

The Peer Review covered HC-ASD operations, resulting work products, and related file materials chosen from closed and completed audits from January 1, 2013 through September 30, 2017. The Peer Review's scope also covered HC-ASD's compliance with their relevant policy and process manuals and procedural guides, staff qualifications, and professional training requirements. Lastly, the Peer Review assessed supervisory review and quality control over the work product, reporting of results, and the HC-ASD's relationship and communications with outside agencies. The PRT met with external stakeholders with whom the HC-ASD frequently work, or who are the recipients of the HC-ASD's work products.

Method

The PRT generally followed the Qualitative Assessment Evaluation Checklist based on the *IIA Standards*. The PRT also called upon their own professional experience as senior staff of the Pinellas County Clerk of the Circuit Court and Comptroller's Division of Inspector General and through their knowledge of, and familiarity with best practices within the Internal Audit and Inspector General community.

Prior to the on-site review, the PRT requested information from HC-ASD, including but not limited to policy and procedure manuals, a list of issued reports, and a list of external stakeholders. The PRT used this information to select the work products and related project materials that were ultimately reviewed.

On September 11, 2018, the PRT held an entrance conference with you to explain the Peer Review scope, methodology, limitations, and proposed schedule. We also delivered our request for sample review materials. Subsequent to the meeting, the PRT performed their fieldwork through examination of the selected project files.

The PRT reviewed the current employees' training and continuing education files, the current employees' personnel files, and relevant policy and process manuals, and procedural guides. All file requests were met fully and timely.

The PRT interviewed HC-ASD staff. The interviews were conducted in confidence and without any limitation on scope or time.

The PRT also interviewed external stakeholders (listed below). Meetings were arranged between the PRT and the external stakeholders for the purpose of evaluating agency cooperation, effectiveness, and responsiveness.

- Clerk of the Circuit Court and Comptroller, Hernando County
- County Administrator, Hernando County
- Deputy County Administrator, Hernando County
- Human Resources/Risk Director, Hernando County
- Director of Public Safety & Fire Chief, Hernando County

Finally, the PRT held an exit conference with you on September 11, 2018, during which time the PRT shared its conclusion that the HC-ASD fully met the *IIA Standards*. PRT members provided you with our observations and opinions gathered during the review. These observations, including areas for both distinction and consideration, are detailed in a separate management letter.

I want to thank you for the confidence placed in the Pinellas County Clerk of the Circuit Court and Comptroller's Division of Inspector General by requesting a Peer Review of your office. On behalf of the PRT, I would like to acknowledge and thank you and your staff, for your efforts in the coordination and planning of this event, and for ensuring that we were provided with the necessary records and tools for a thorough and smooth review. Lastly, on behalf of the PRT, I would like to recognize that in all of our interactions with you and your staff, we were shown the respect and cooperation that is the hallmark of a professional staff truly interested in a full and open review of their work. At the same time, this has been a learning experience for each member of the PRT, for which we wish to convey our most sincere thanks.

Please feel free to contact me or the member of the Peer Review Team if you have any questions.

Sincerely,



Hector Collazo Jr., Inspector General/Chief Audit Executive
Division of Inspector General
Office of Ken Burke, Clerk of the Circuit Court and Comptroller

cc: Melissa Dondero, Assistant Inspector General, Team Member,
PC-IG Peer Review for HC-ASD, September 2018