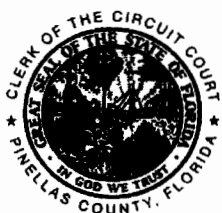


5. REPORTS TO BE RECEIVED FOR FILING

Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Report No. 2013-013 dated January 24, 2013 – Audit of Pinellas County Mosquito Control.



Ken Burke, CPA


CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

*Division of Inspector General

510 Bay Avenue
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Telephone: (727) 464-8371
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Fraud Hotline: (727) 453-FRAUD (3728)
Clerk's website: www.mypinellasclerk.org

TO: The Honorable Chairman and Members
of the Board of County Commissioners

FROM:  Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Ex Officio County Auditor

SUBJECT: Audit of Pinellas County Mosquito Control

DATE: January 24, 2013

For your review and filing in the Official Records, I am enclosing a copy of the report dated January 24, 2013 on the above-referenced audit.

I hope you find this report helpful in ensuring Pinellas County government provides the best possible service to our citizens.

cc: Robert S. LaSala, County Administrator
David Scott, Executive Director, Department of Environment & Infrastructure (DEI)
William Davis, Interim Director, Transportation and Stormwater, DEI
Suzanne Bartlett, Section Manager, DEI
Nancy Iannotti, Operations Manager, DEI
Steve Carroll, Director of Finance, DEI
Sig Ruiz, Financial Reporting Manager, DEI
Lyn Katare, Fiscal Manager, DEI
Jim Bennett, County Attorney
Claretha N. Harris, Chief Deputy Director, Finance Division
Ernst & Young





DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

**CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA**

AUDIT OF PINELLAS COUNTY MOSQUITO CONTROL

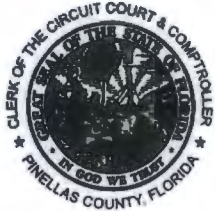


**Hector Collazo, Jr., Director
Inspector General/Chief Audit Executive**

Audit Team

**Ken Green, CIGA - Senior Inspector General Auditor
Flo Riggie, CIA, CIGA, CISA, CRISC, ITIL-F – Inspector General Auditor II**

**JANUARY 24, 2013
REPORT NO. 2013-03**



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

Clerk of the County Court
Recorder of Deeds
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January 24, 2013

The Honorable Chairman and Members of the Board of County Commissioners

We have conducted an audit of Pinellas County Mosquito Control (Mosquito Control).

Our audit objectives were to:

- Determine the adequacy of compliance with regulatory requirements.
- Determine the efficiency and effectiveness of contract agreements.
- Determine the adequacy of internal controls.

We conclude that Mosquito Control is in compliance with regulatory requirements and that their State and Local reports are accurate and timely. Contract agreements are efficient and effective, except as noted. Internal controls provide adequate security for storage of chemicals and the vehicles that disperse chemicals. However, additional internal controls could be implemented to minimize the risk resulting from lack of segregation of duties in warehouse inventory operations.

Opportunities for Improvement are presented in this report.

We appreciate the cooperation shown by the staff of Mosquito Control during the course of this audit. We commend management for their responses to our recommendations.

Respectfully Submitted,

Hector Collazo, Jr., Director
Division of Inspector General

Approved:

Ken Burke, CPA*
Clerk of the Circuit Court and Comptroller
Ex Officio County Auditor
*Regulated by the State of Florida



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INTRODUCTION

Synopsis

Larviciding (applying mosquito insecticide that is specifically targeted against the larval life stage of an insect to targeted bodies of water and swampy areas) is a proactive and effective method of controlling mosquito growth in Pinellas County. However, Mosquito Control's use of 40-year old helicopters to perform aerial larviciding is costly. Times of tight budgets and budget cuts require that cost saving options, such as purchasing newer aircraft, contracting the service to an outside vendor, or leasing flight time be evaluated. Warehouse staffing constraints permit a single person to have custody of assets, and the ability to remove assets and update inventory records. Without reconciliation between Agile Assets inventory system and OPUS payment system undetected misuse of assets could occur. Mosquito Control is required to file Local and State regulatory reports no later than 30 days after the end of each month. Information for these reports is provided in several OPUS reports and must be re-entered into Excel spreadsheets and verified. The efficiency of this process would be greatly increased if State and Local reports could be produced directly from OPUS.

Scope and Methodology

We conducted an audit of the Mosquito Control operations. The audit covered operations funded by both the County General Fund budget and the Mosquito Control Special Revenue Fund budget (State funded grant). Included were grant and contract agreements, as well as compliance with any applicable policies, plans, procedures, and laws regarding the operations.

To meet the objectives of the audit, we interviewed Mosquito Control management, staff, and the Department of Environment and Infrastructure (DEI) Finance department to obtain a clear understanding of the processes and procedures related to operations performed by the department. We evaluated the adequacy of these policies and procedures, as well as the internal controls.

The objectives of the audit were to:

1. Determine the adequacy of compliance with regulatory requirements.
2. Determine the efficiency and effectiveness of contract agreements.
3. Determine the adequacy of internal controls.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures, as we

considered necessary in the circumstances. The audit period was October 1, 2011 through the present. However, transactions and processes reviewed were not limited by the audit period.

Overall Conclusion

Mosquito Control is in compliance with regulatory requirements. Local and State certified reports are accurate and timely; however, re-entry of data necessary for these reports from OPUS into Excel spreadsheets is inefficient.

For the most part, all contracts are appropriate and working effectively. We noted that use of aging aircraft for aerial larviciding necessitated a maintenance contract that produced only one vendor qualified and willing to fulfill the requirements. This, as well as cost factors associated with the use of aging aircraft, warrants the re-evaluation of options available for this operation.

Adequate security for all chemicals, vehicles that disperse the chemicals, and other supplies is maintained, and risk of outside theft is minimal. Segregation of duties in warehouse inventory operations is not adequate for internal control over inventory. Lack of connection between OPUS, (the computer system used for payment), and Agile Assets, (the computer system used for inventory reconciliation), is a contributing factor.

Our audit disclosed opportunities for improvement. Those opportunities are presented in this report.

Action Plan

FINDING NO.	FINDING (CAPTION) RECOMMENDATIONS	MANAGEMENT RESPONSES			IMPLEMENTATION STATUS	
		Concur	Partially Concur	Do Not Concur	In Progress	Planned
1	Aging Aircraft Warrants Re-evaluation Of Aerial Larviciding Operations.					
	<p>We recommend management utilize internal expertise to develop and evaluate the options available for aerial larviciding operations. Considerations could include:</p> <ul style="list-style-type: none"> • Purchase of a single new(er) helicopter for continued in-house aerial larviciding. • Use of Fleet Management's Vehicle Replacement Program for collection of funds for future replacement. • Revision of pilot position job specifications to include credentials necessary to perform all or most maintenance, thus eliminating the need for a separate vendor contract. • Leasing the use of a private helicopter for continued in-house aerial larviciding. • Contracting the operation of aerial larviciding to an outside vendor. 	✓			✓	
2	Segregation of Duties Is Not Adequate For Internal Control Over Inventory.					
	<p>Management should develop and implement internal controls that would minimize the risks that could result from a lack of segregation of duties in the warehouse inventory operations. Possibilities could include the cross-checking of an OPUS report of materials received with an Agile Assets report of materials received.</p>	✓			✓	

FINDING NO.	FINDING (CAPTION) RECOMMENDATIONS	MANAGEMENT RESPONSES			IMPLEMENTATION STATUS	
		Concur	Partially Concur	Do Not Concur	In Progress	Planned
3	<i>Re-entering OPUS Data Into Excel Spreadsheets Is Inefficient.</i> We recommend that Management request programming necessary for OPUS to produce State and Local Financial reports directly. Although there would be some programming necessary to match up the account numbers between OPUS and the State reports, once completed, creating the reports directly from OPUS would be more efficient than retyping data into Excel spreadsheets.	✓			✓	

Background

Pinellas County established a Mosquito Control district on February 3, 1931 as an independent taxing district with its own governing Board of Commissioners. In October 1967, by Special Acts of the Legislature, the district administratively joined the county government as a dependent taxing district under budgetary and policy control of the Board of County Commissioners.

Pursuant to a request from the Charter Review Commission, the Legislature adopted a Special Act in 2006 that abolished the taxing district. Mosquito Control's dedicated reserve funding was incorporated into the General Fund reserves, and earmarked for use by Mosquito Control where it remains today.

The State's program administration responsibilities for Mosquito Control Districts are found in Chapter 388, Florida Statutes, and Chapter 5E-13, Florida Administrative Code.



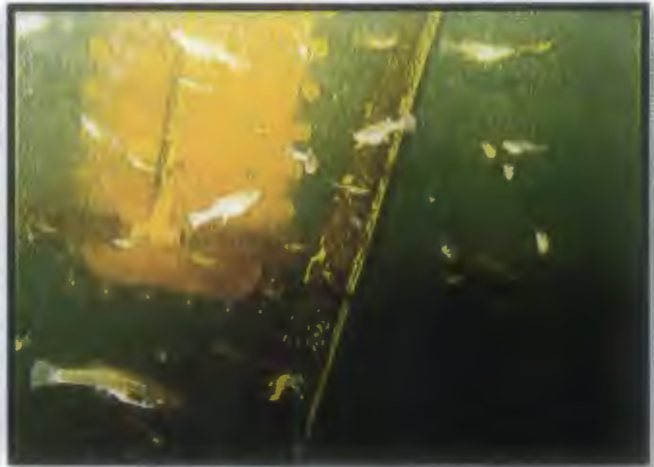
In October 2011, the Department of Environment and Infrastructure resulted from a merging of three existing county departments – Public Works, Utilities, and part of Environmental Management. At this time, the Division of Transportation and Stormwater was established with three sections, Vegetation, Mosquito Control, and Tree Management. The Mosquito Control section provides for an environment as free of mosquitoes as possible for the comfort and well being of the public. It monitors the environment for the presence of any mosquito-transmitted diseases and takes proper abatement actions. Mosquito Control uses an integrated pest management program utilizing techniques, such as biological control, water management projects, cultural control, and focusing on source reduction. Both ground and aerial equipment are utilized to carry out these programs. All pesticides used are EPA (Environmental Protection Agency) approved for Mosquito Control and are only applied when proper documentation for their particular use has been obtained.

Mosquito Control has a responsibility to the citizens of Pinellas County to control the mosquito population in the most effective, safe, and economical way possible. Larviciding, which targets mosquito larvae, as opposed to adulticiding, which targets adult mosquitoes, is a proactive and effective method used to do so. Mosquito Control combats mosquito breeding through:

- Vegetation Management and applying mosquito larvicide to targeted bodies of water and swampy areas.
- Stocking ponds with gambusia (mosquito eating) fish.
- Spraying insecticide by truck or helicopter in infested areas.



Watercraft used to reduce mosquito population through vegetation management and to apply mosquito larvicide to targeted bodies of water and swampy areas.



Gambusia (mosquito-eating) fish used for stocking ponds.



Insecticide is sprayed in infested areas by air or ground.

Mosquito Control carefully monitors viruses through "sentinel" chickens caged in eight target locations. "Sentinel" chickens are used to detect the presence of naturally occurring viruses that cause West Nile and St. Louis encephalitis. Birds bitten by infected mosquitoes quickly develop telltale antibodies to the viruses. Routine blood tests on these chickens detect virus antibodies, an early alert that a virus is present locally.



Sentinel Chickens

Mosquito Control provides services to all of Pinellas County, including municipalities, and provides education presentations to the general public. The Mosquito Control budget for Fiscal Year 2012 is \$3,002,680. The Pinellas County Mosquito Control District is funded primarily by local ad valorem tax assessments. In addition, the County receives State funding, which requires annual and monthly reporting on Mosquito Control activity. State Grant funding for Fiscal Year 2012 consisted of \$18,400.

**Pinellas County Mosquito Control...
combating mosquitoes by**

AIR,

LAND,

and SEA!



OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures, and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. Aging Aircraft Warrants Re-evaluation Of Aerial Larviciding Operations.

The County's Mosquito Control aircraft are aging and there is a need to re-evaluate their use due to the higher maintenance costs associated with older equipment. Mosquito Control owns two Bell helicopters, a 1967 Bell TH-13T and a 1972 Bell 47G-5A. These approximately 40-year old aircraft are mission critical to Mosquito Control's main aerial operation, aerial larviciding. Aerial larviciding is the use of aircraft to apply Mosquito Control products to standing water. Mosquito larvae or "wigglers" are controlled in this way. In Pinellas County, this generally requires the use of a helicopter as opposed to a fixed wing plane in order to get in and out of tight pockets of infested areas with minimal overspray.

Costs related to maintenance of aging helicopters include:

- Parts cost more and are harder to find.
 - As reported in both Helicopter Magazine and on Conklin & deDecker Aviation Information's web page, research shows that a 25 to 30-year old aircraft costs almost twice as much to maintain as a five year old one.
- In addition to rising costs, the time required to perform the maintenance increases resulting in less availability for the aircraft.
 - Also reported in both Helicopter Magazine and on Conklin & deDecker Aviation Information's web page, research found that even under the best of circumstances, availability starts to decrease when the aircraft is 20 to 25 years old. On average, at 30 to 35 years old, availability is down 50% (i.e., you need two aircraft to have one available at any one time).
 - In house maintenance performed by the pilot consisted of 1,304.25 hours at a cost of approximately \$31,562 in Fiscal Year 2011.
 - Maintenance service performed by Lance Aviation consisted of an untracked number of hours at a cost of \$62,426.13 in Fiscal Year 2011.
- Lance Aviation was the only vendor to bid.
 - The requirement to be a Federal Aviation Authority Approved Repair Station for the Bell helicopter 47 series has limited the number of bidders for maintenance service to a single vendor.

The age of an aircraft is more than simply the number of years an aircraft has been in existence. The number of flight hours it has accumulated, the type of work performed, and the compliance with the required maintenance inspection schedule all play a large part in the "age" of the aircraft. Both of Mosquito Control's helicopters are maintained in accordance with the following inspection schedule by either the pilot (Airframe & Powerplant Mechanic Inspections) or Lance Aviation, a Federal Aviation Authority Approved Repair Station for the Bell helicopter 47 series.

Routine Maintenance Inspections	Mechanic Certification Level
a. 50-Hour Interval Inspection	Airframe & Powerplant Mechanic
b. 100-Hour Interval and/or Annual Inspection	Airframe & Powerplant Mechanic Inspection Authorization Mechanic
c. 300-Hour Interval Inspection	Inspection Authorization Mechanic
d. 600-Hour Interval Inspection	Inspection Authorization Mechanic
e. 1200-Hour Interval Inspection & Overhaul	Inspection Authorization Mechanic

This schedule is repeated every 1,200 flight hours throughout the life of an aircraft. Hence, if an aircraft accumulates an average of 200 flight hours per year, in a 40-year life span, it will have been through the maintenance inspection schedule approximately 6.6 times (200 X 40 divided by 1,200 flight hours = 6.666 times). Additionally, the following aircraft components have independently tracked life spans that range from 900 hours to 5,000 hours:

- Main rotor blade (2)
- Tail rotor blade (2)
- Main rotor drag brace (2)
- Main rotor pitch horn (2)
- Main rotor grip (2)
- Scissors Assembly (2)
- Engine
- Main rotor gimbal ring
- Main rotor yoke
- Collective sleeve
- Tail rotor yoke
- Engine mount
- Shear screw
- Fan belts (2)

These parts may be replaced at any time during the life span of the aircraft, as needed, with new or rebuilt parts and may very well be a different "age" than the aircraft itself. Common sense tells us that unless the usage of the aircraft changes drastically in its lifespan, the cost and the time necessary to complete the 1,200-hour inspection and overhaul, as well as to maintain the independent components of the aircraft, will increase as flight hours increase.

This pattern is also depicted in the chart below by following the cost of maintenance done by Lance Aviation over the past six fiscal years. These costs include the 300 and 600-Hour

Interval Inspections and the 1,200-Hour Interval Inspection and Overhaul, as well as maintenance to independent components, as necessary. A 1,200-Hour Interval Inspection was done in Fiscal Year 2012 and an engine was replaced in 2008.

	FY 11/12	FY 10/11	FY 09/10	FY 08/09	FY 07/08	FY 06/07
Outside Maintenance By Lance Aviation*	\$187,667.20	\$62,426.13	\$51,914.99	\$42,732.29	\$108,557.80	\$76,117.41

*Maintenance costs for Fiscal Year 2012 are as of August 14, 2012.

It is important to note that maintenance of all aircraft components is imperative. There are no minor items that do not necessarily need to be in 100% working order. For example, an automobile is completely drivable if a turn signal is not functional. The driver can use hand signals to perform a turn safely. There is nothing of this caliber in an aircraft.

Expenses associated with Mosquito Control's aerial larviciding operation as it is currently performed include:

- Outside maintenance of the helicopters done by Lance Aviation.
- Fuel purchased from the Sheriff's Office.
- Insurance for the helicopters.
- The pilot's full salary including benefits. The full salary is included as every aspect of the position is dedicated to the aerial larviciding mission:
 - Flight preparation.
 - Flight time.
 - Maintenance of flight logs, service, and activity records.
 - Characterization (testing and adjustment of the spray system on the aircraft done so that chemicals are applied in an even and consistent swath without streaks and skipped areas).
 - In-house helicopter maintenance and cleaning.
 - FAA required training.
- The pilot's required yearly medical exam.
- FAA library updates (navigation maps in the form of CDs or electronic downloads that provide information, such as the locations of obstructions and aerial hazards).

Combining these expenses, but excluding the chemicals themselves, the helicopter assist (a support person's time to transport and load the chemicals), and supplies necessary to perform in-house maintenance, the cost per flight hour, and per acre is calculated below:

	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008	FY 2007
EXPENSES						
Outside Maintenance By Lance Aviation ¹	\$187,667.20	\$62,426.13	\$51,914.99	\$42,732.29	\$108,557.80	\$76,117.41
Fuel ²	\$11,900.00	\$9,973.08	\$11,897.99	\$9,206.12	\$13,864.73	\$10,499.18
Insurance ³	\$40,000.00	\$40,143.00	\$40,851.00	\$40,756.00	\$45,913.00	\$31,228.00
Pilot Salary ⁴	\$68,810.00	\$69,960.00	\$67,758.00	\$67,043.00	\$66,441.00	\$64,343.00
Pilot Medical Exam ⁵	\$230.00	\$230.00	\$230.00	\$230.00	\$230.00	\$230.00
FAA Library Updates ⁶	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
Total	\$309,207.20	\$183,332.21	\$173,251.98	\$160,567.41	\$235,606.53	\$183,017.59
FLIGHT HOURS						
Bell 47G-5A FAA Reg # N14806 ⁷	23.60	36.20	50.50	37.60	39.90	83.90
Bell TH-13T FAA Reg # N47 ⁸	80.50	93.00	105.10	100.80	123.80	106.70
Total	104.10	129.20	155.60	138.40	163.70	190.60
COST PER HOUR						
Aerial Larviciding Cost Per Hour w/o Chemicals and Helicopter Assist	\$2,970.29	\$1,418.98	\$1,113.44	\$1,160.17	\$1,439.26	\$960.22
ACRES TREATED⁹	10,252	13,092	17,362	14,016	17,480	18,092
COST PER ACRE						
Aerial Larviciding Cost Per Acre w/o Chemicals and Helicopter Assist	\$30.16	\$14.00	\$9.98	\$11.46	\$13.48	\$10.12

¹ Fiscal Year 2012 maintenance costs are as of August 14, 2012.

² Fiscal Year 2012 fuel cost is budgeted amount from DACS Detailed Work Program.

³ Fiscal Year 2012 insurance allocation is estimated based on previous years.

⁴ Pilot's salary includes benefits. Benefits for Fiscal Years 2007 and 2008 are estimated.

⁵ Pilot's medical exam costs are estimated.

⁶ FAA library update costs are estimated.

⁷ & ⁸ Fiscal Year 2012 flight hours are as of September 6, 2012.

⁹ Fiscal Year 2012 acres treated are as of September 11, 2012.

Larviciding is an important and more proactive approach to controlling the mosquito population than adulticiding. Aerial larviciding is an integral part of the process. As operational costs rise, it is necessary to re-evaluate and explore the options available to perform this process.

The last analysis of aerial operations was done in-house in 2009. The study looked at several counties with ideology (the focus on larviciding as opposed to adulticiding) and geography similar to those of Pinellas County. Benchmarks were attempted between counties where

aerial larviciding was done in-house, contracted out, and done in-house using helicopters leased by the County's Sheriff's Department. Apples to apples comparison proved difficult because of the many variations in calculation of cost per acre. Prior to the analysis of 2009, a study was done by L.A. Consulting Inc. in 2004.

Not utilizing DEI's internal expertise to research and develop current options available to perform aerial larviciding operations will result in missed opportunities for Mosquito Control to provide safer and more cost effective service to Pinellas County citizens.

We recommend management:

Develop and evaluate the options available for aerial larviciding operations, such as:

- Purchase of a single new(er) helicopter for continued in-house aerial larviciding.
- Use of Fleet Management's Vehicle Replacement Program for collection of funds for future replacement.
- Revision of pilot position job specifications to include credentials necessary to perform all or most maintenance, thus eliminating the need for a separate vendor contract.
- Leasing the use of a private helicopter for continued in-house aerial larviciding.
- Contracting the operation of aerial larviciding to an outside vendor.

It should be noted that in the course of our evaluation, we met with the Sheriff's Department to determine if leasing time on their helicopters would be a possible recommendation. Due to the incompatibility of the Sheriff's specialized equipment with Mosquito Control's spray equipment and the fact that at this time only one of their helicopters is operational, this is not a viable option.

We also inquired as to the possibility of contracting with the Sheriff's mechanics for repairs and maintenance that Mosquito Control's pilot was unable to perform. We found this not to be feasible either as the Sheriff's mechanics were said to be overwhelmed with their own work and simply would not have time to take on additional repairs or maintenance.

Management Response:

An in-house review is currently in progress by DEI Finance to consider all possible alternatives including, but not limited to, purchase of a new helicopter, contracting the service, or leasing a helicopter. Other alternatives may also be considered.

2. Segregation Of Duties Is Not Adequate For Internal Control Over Inventory.

Data entry of inventory quantity received into the Agile Assets application (Agile Assets) by the same person who receives the inventory into stock does not provide the adequate segregation of duties necessary to constitute an internal control over inventory. The procedure for receiving inventory into the warehouse is as follows:

1. The same employee, either the supervisor or the store clerk at Mosquito Control, receives the inventory into the warehouse and enters the amount received into Agile Assets.
2. Receiving paperwork is sent to DEI finance for entry into the Oracle Financial Accounting System (OPUS) for payment.
3. At the end of each month, a physical count of inventory is compared to the logical count, which has been tracked in Agile Assets throughout the month.
4. If a data entry mistake is made in the initial entry of quantity received, or if loss or theft by a technician not responsible for receipt and entry of inventory quantity occurred, it would be recognized when the monthly inventory count took place, because the physical inventory quantity on hand would be different from the inventory quantity calculated by Agile Assets.
5. However, if a smaller amount of inventory was purposefully entered into Agile Assets and only that smaller amount was physically placed in the warehouse, with the remainder going home with the person receiving and doing data entry, the theft would not be detected. In this scenario, the only place where the true amount received is documented is in OPUS, which is used only for payment and not inventory reconciliation.

In order for a person to misuse assets without detection, they need to have custody of assets, the ability to remove assets, and the ability to adjust the records of the inventory. These conditions exist in the Mosquito Control warehouse.

Management has not implemented any internal controls that would minimize the risks that could result from a lack of segregation of duties in the warehouse inventory operations.

We recommend management:

Develop and implement internal controls that would minimize the risks that result from a lack of segregation of duties in the warehouse inventory operations. Possibilities include the cross-checking on a sample basis of an OPUS report of materials received with an Agile Assets report of materials received.

Management Response:

Implementation is in progress for cross-checking of OPUS billables with Agile receivables. DEI Finance is working with Mosquito Control staff to research the best approach in reviewing what may be lacking in internal controls and assist in making corrections.

3. Re-entering OPUS Data Into Excel Spreadsheets Is Inefficient.

Re-entering OPUS data into Excel spreadsheets is inefficient. Florida Administrative Code 5E-13.027 (3) states, "Not later than thirty days after the end of each month, each district or county shall submit a monthly financial report to the department on Department of Agriculture

and Consumer Services (DACS) Form 13663, (Rev 6/03) entitled "Mosquito Control Monthly Report" for Local Funds and DACS Form 13650, (Rev 6/03) entitled "Mosquito Control Monthly Report for State Funds, hereby incorporated by reference." Internal Monthly Mosquito Control Reporting procedures call for expense data from the OPUS Encumbrance reports and revenue data from OPUS Revenue reports to be entered into a spreadsheet and totals verified. From this spreadsheet, expenses are posted to the Local Certified Report and expenses and revenues are posted to the State Certified report.

The Oracle Financial System (OPUS) does not directly produce State and Local reports required by the Department of Agriculture and Consumer Services (DACS). Revenue and expenditure information required on monthly State and Local Financial reports to DACS is captured in the Oracle Financial System (OPUS). OPUS provides that information on reports, such as the Budget Expenditure and Encumbrance report, the Revenue report and the Account Analysis report, but at this time, does not provide the data in the format necessary to produce the State and Local Financial reports required by DACS.

Because OPUS does not directly produce the State and Local financial reports required by DACS, additional time is spent re-entering financial information, verifying the correctness of entry, and posting totals from an Excel spreadsheet on a monthly basis.

We recommend management:

Request programming necessary for OPUS to produce State and Local Financial reports directly. Although there would be some programming necessary to match up the account numbers between OPUS and the State reports, once completed, creating the reports directly from OPUS would be more efficient than retyping data into Excel spread sheets.

Management Response:

Implementation is in progress as DEI Finance has made a request to BTS to propose a solution for including the financial monthly and annual reports required by the State Department of Agriculture and Consumer Services (DACS) in the OPUS system.



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

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