

# **Follow-Up Audit of the Mosquito Control Division**

**Report by the  
Office of County Comptroller**

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**Report No. 328  
May 2003**

## TABLE OF CONTENTS

Transmittal Letter .....	3
Implementation Status of Previous Recommendations For Improvement .....	4
Introduction .....	7
Scope and Methodology .....	8
Follow-up To Previous Recommendations For Improvement .....	9
1. The Time Card Punch Clock System Should Be Reinstated .....	10
2. The Division Manager and the Operations Supervisor Should Submit Time Sheets.....	10
3. Employees Should Sign a Record of Time Worked .....	11
4. The Mosquito Control Division Should Request That Contingent Funds Be Included in the Budget to Allow the Hiring of Additional Personnel During Peak Season.....	12
5. Idle and Surplus Fixed Assets Should Be Disposed of on a Timely Basis .....	12
6. The Chemical Inventory System Needs Improvement.....	13
7. The Mosquito Control Division Should Make Optimum Use of State Tire Grant Funds .....	14
8. The Mosquito Control Division Should Seek Written Clarification of Chapter 5E-13 of the Florida Administrative Code .....	15

May 5, 2003

Richard T. Crotty, County Chairman  
And  
Board of County Commissioners

We have conducted a follow-up of the audit of the Mosquito Control Division. Our original audit included the period of October 1, 1999 to March 31, 2001. Testing of the status of the previous Recommendations for Improvement was performed for the period October 1, 2002 through November 30, 2002. Our follow-up audit was conducted in accordance with generally accepted government auditing standards and included such tests as we considered necessary in the circumstances.

The accompanying Follow-Up to Previous Recommendations for Improvement presents a summary of the previous conditions and the previous recommendations. Following the recommendations is a summary of the current status as determined in this review.

During our review, we noted that all eight Recommendations for Improvement were fully or partially implemented. **We commend** the Mosquito Control Division for their efforts. We appreciate the cooperation of the personnel of the Mosquito Control Division during the course of the audit.

Martha O. Haynie, CPA  
County Comptroller

c: Ajit Lalchandani, County Administrator  
Larry Jones, Director, Health and Family Services  
Tom Breaud, Manager, Mosquito Control

**IMPLEMENTATION STATUS OF  
PREVIOUS RECOMMENDATIONS  
FOR IMPROVEMENT**

**FOLLOW-UP OF THE MOSQUITO CONTROL DIVISION AUDIT  
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT**

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.	We recommend the Mosquito Control Division reinstates the time card system for determining the amount of time for which hourly employees should be paid.	X			
2.	We recommend the Mosquito Control Division ensures that the Manager and the Operations Supervisor submit a signed time sheet documenting the hours worked and leave taken to their immediate supervisor at the end of each pay period.	X			
3.	We recommend the Mosquito Control Division ensures that all employees sign either a time card, a time sheet, or the payroll transmittal register to indicate their agreement with the number of hours worked that is reported to the Comptroller's Payroll Department.		X		
4.	We recommend the Mosquito Control Division requests that funding be included in the annual budget to hire additional personnel during peak seasons, as needed.	X			
5.	We recommend the Mosquito Control Division ensures that idle assets are turned over to Property Accounting for redistribution or sale as soon as it becomes apparent that the assets have no further use in operations.	X			
6.	We recommend the Mosquito Control Division continues to use the perpetual inventory system and periodically tests the accuracy of the system by taking unannounced counts of selected items and a complete physical inventory at least annually.		X		

FOLLOW-UP OF THE MOSQUITO CONTROL DIVISION AUDIT  
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
7.	We recommend the Mosquito Control Division makes every effort to fully utilize the funds granted by the State of Florida for the collection and disposal of waste tires.	X			
8.	We recommend the Mosquito Control Division requests the Department of Agriculture and Consumer Services provide written clarification of Chapter 5E-13 of the Florida Administrative Code.	X			

# INTRODUCTION

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## INTRODUCTION



### Scope and Methodology

The audit scope of this follow-up was limited to determining the status of the previous recommendations for improvement from the original audit of the Mosquito Control Division (Division) issued in November 2001.

We reviewed punched time cards and verified the time clock's operation to ensure that the Division reinstated the time card system for hourly employees.

We examined signed time records submitted by Division management to verify that employees are documenting hours worked and leave taken.

We examined employee time records and payroll transmittals to determine whether employees are signing documents agreeing with the number of hours worked and reported to the Payroll Department.

We reviewed budgetary information to determine if the Division requested funding to hire additional personnel during peak seasons.

We interviewed personnel and observed physical assets to determine if idle assets are transferred to the Property Accounting Department for redistribution or sale.

We sampled items from the Division's chemical supplies inventory to evaluate the accuracy of the inventory system and to determine if periodic needs assessments of inventory are being made.

We reviewed expenditures associated with the State of Florida's waste tire grant to ensure that the Division is efficiently maximizing its use of the funds provided.

We interviewed employees to ensure that the Division contacted the Department of Agriculture and Consumer Services for written clarification regarding issues in Chapter 5E-13 of the Florida Administrative Code.



**FOLLOW-UP TO PREVIOUS  
RECOMMENDATIONS FOR  
IMPROVEMENT**

**1. The Time Card Punch Clock System Should Be Reinstated**

During our previous review, we noted the time sheet system did not provide the level of control that the previously used time cards provided to ensure that employees are only paid for time worked.

A review of all the time cards for hourly employees for four pay periods utilizing the time card method showed the following:

For three of the pay periods, nearly 50% of the employees worked less than an eight-hour day (or four hours for part timers) and less than an 80 (or 40) hour pay period.

For one pay period (ending January 6, 2001) the above condition was noted for 30% of the employees.

Conversely, a review of the time sheets for two pay periods utilizing the time sheet method showed that no employees worked less than their scheduled hours. Therefore, it appears that the time card procedure provides a more accurate record of actual time worked than does the time sheet method.

**We Recommend** the Mosquito Control Division reinstates the time card system for determining the amount of time for which hourly employees should be paid.

**Status:**

Implemented. The time card system has been reinstated to track time worked by hourly employees.

**2. The Division Manager and the Operations Supervisor Should Submit Time Sheets**

The Division Manager and the Operations Supervisor do not submit time sheets to their immediate supervisor to

document the hours worked for each pay period. Instead, when applicable, they submit leave slips to the timekeeper (the Administrative Assistant) to document leave taken.

**We Recommend** the Mosquito Control Division ensures that the Manager and the Operations Supervisor submit a signed time sheet documenting the hours worked and leave taken to their immediate supervisor at the end of each pay period.

**Status:**

Implemented. For the pay periods we examined, the Manager and Operations Supervisor submitted signed time sheets to their immediate supervisors for review.

**3. Employees Should Sign a Record of Time Worked**

A review of the time cards and transmittal registers showed that neither the time cards nor the registers were signed by the employees.

**We Recommend** the Mosquito Control Division ensures that all employees sign either a time card, a time sheet, or the payroll transmittal register to indicate their agreement with the number of hours worked that is reported to the Comptroller's Payroll Department.

**Status:**

Partially Implemented. A procedure has been implemented and time cards are now signed by employees. However, 24 percent (5 of 21) of the time cards we reviewed for each of the Division's hourly employees for the pay period ending November 23, 2002 had not been signed by the employee. This signature indicates agreement with the number of hours being reported.

**We Again Recommend** the Mosquito Control Division ensures that all employees sign either a time card, a time sheet, or the payroll transmittal register to indicate their

agreement with the number of hours worked that is reported to the Payroll Department.

**4. The Mosquito Control Division Should Request That Contingent Funds Be Included in the Budget to Allow the Hiring of Additional Personnel During Peak Season**

Because of the cyclical nature of mosquito infestations, the Mosquito Control Division's operations are more intensive and more in demand during the warmer months than other times of the year. However, the size of the staff at the Division does not fluctuate with the seasons and the Division does not have contingent funds in its budget to hire additional help during peak periods. The Division should consider requesting additional funds for "seasonal" employees, or reallocate existing monies.

**We Recommend** the Mosquito Control Division requests that funding be included in the annual budget to hire additional personnel during peak seasons, as needed.

**Status:**

Implemented. A funding request for additional positions will be included in the next budget formation cycle beginning in March 2003.

**5. Idle and Surplus Fixed Assets Should Be Disposed of on a Timely Basis**

During our previous review, we noted that a "Cycler, DNA Thermal" with a purchase price of \$6,196 purchased in 1994 was only used once in 1997 and a "Tissue Culture Enclosure" with a purchase price of \$1,925 purchased in 1995, was never used. According to the Division Manager, they had no future use for the Division.

**We Recommend** the Mosquito Control Division ensures that idle assets are turned over to Property Accounting for redistribution or sale as soon as it becomes apparent that the assets have no further use in operations.

**Status:**

Implemented. The surplus items noted in the original audit were transferred to the Property Accounting Department on April 26, 2001.

**6. The Chemical Inventory System Needs Improvement**

At the start of the previous audit there was no perpetual inventory system in place. To ensure that enough materials to carry on operations were on hand, the Division physically counted the materials on hand every week. The physical count was done by either the Operations Supervisor or one of the technicians. During peak periods the amount on hand can be substantial and difficult to count.

Given the frequency of ordering, a perpetual inventory system would provide a more efficient system of tracking inventories on an on-going basis.

During the previous audit, at the suggestion of the auditors, a perpetual inventory system was implemented and audit tests indicated that it was working well.

**We Recommend** the Mosquito Control Division continues to use the perpetual inventory system and periodically tests the accuracy of the system by taking unannounced counts of selected items and a complete physical inventory at least annually.

**Status:**

Partially Implemented. The Division used a perpetual inventory system subsequent to the original audit but has

discontinued its use and reverted to the old system of recording the inventory in a logbook.

We test counted ten items from the inventory. Ten percent (1 of 10) of our counts did not agree to the amount on hand per the logbook. Also, several items were recorded in the logbook, days after they had been removed from the inventory by employees.

**We Again Recommend** the Mosquito Control Division use the perpetual inventory system and periodically test the accuracy of the system by taking unannounced counts of selected items and a complete physical inventory at least annually.

**7. The Mosquito Control Division Should Make Optimum Use of State Tire Grant Funds**

The Mosquito Control Division has not taken full advantage of the funds made available by a Florida State Grant for collection and disposal of waste tires. The grant is approximately \$60,000 each year and unused funds are allowed to roll over the following year. The budget for this function for fiscal year 2001 is approximately \$214,000. For the third quarter of fiscal year 2001, only \$47,236 has been spent on this program (22 percent of the amount budgeted).

**We Recommend** the Mosquito Control Division makes every effort to fully utilize the funds granted by the State of Florida for the collection and disposal of waste tires.

**Status:**

Implemented. Using a portion of the state grant monies, the Division has hired an individual to collect and dispose of waste tires.

**8. The Mosquito Control Division Should Seek Written Clarification of Chapter 5E-13 of the Florida Administrative Code**

The Mosquito Control Division may not be in compliance with the Florida Administrative Code (FAC), Chapter 5E-13 as follows:

- A) FAC 5E-13.027 (3) requires the Division to submit Monthly Financial Reports to the Department of Agriculture and Consumer Services (DACS) by the thirtieth of each month following the month being reported. Throughout the audit period this report has consistently been several months late. Delays as long as four months were noted.
- B) FAC 5E-13.027 (5) requires that a Monthly Report of Accomplishments and an Inventory of Chemicals report be submitted each month. This report was not submitted during the audit period.
- C) FAC 5E-13.031 (1) requires that the County submit complete specifications to the DACS for all equipment to be purchased when the costs will exceed \$6,000 per unit, and shall receive an approved copy of said specifications before advertising for bids. Mosquito Control has not been sending specifications for equipment although they have purchased equipment costing in excess of \$6,000 with County funds.

Mosquito Control has relied on verbal discussions with an Environmental Specialist with the DACS. The Division should not rely on verbal discussions with a specialist at DACS as to what is required by DACS. Written clarification of changes to the requirements of Chapter 5E of the FAC detailing the above changes in the requirements should be provided to the Mosquito Control Division until such time as the code is formally changed.

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**STATUS OF PREVIOUS  
RECOMMENDATIONS  
FOR IMPROVEMENT**



Follow-Up Audit of the Mosquito  
Control Division

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**We Recommend** the Mosquito Control Division requests the DACS provide written clarification of Chapter 5E-13 of the FAC.

**Status:**

Implemented. In December 2002 the Division contacted DACS for clarification regarding the issues cited in the original audit. The DACS faxed their response, dated December 12, 2003, to Mosquito Control.