

Thiüsville, Florida 327811496

SEPTEMBER 1, 1998

Browns County, Florida

Board of Cnýtý Commissioners

Pursuant to the gggo27sions of Section 125.01(1)(s), Florida Staiütes; Article V, Section 16 and

We attribute this condition to a lack of control and monitoring of the evaluation process. Without a system of periodic evaluations of work performance, employees do not receive information about their strengths and weaknesses. Further, this omission does not provide a basis for discussing improvement in work habits and performance, nor career counseling and training needs.

RECOMMENDATION - We recommend Facilities Management develop procedures to control and monitor evaluations to ensure that employees receive probationary and annual

we recommend Facilities Management establish and implement procedures prohibiting the use

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We attpppbute these conditions to the lack of tpaining of - Cpersonnel responsible for m thns thning
the accuracy of the contract data system for Fachcuities Management. The contpact data system

- F. The carrier's same day delivery agreement with Brevard Same Day Delivery allowed for deletions and additions of stops for pickup and delivery at a cost of \$1.15 per stop per day. However, we noted the following:

- B. Lease agreements with the Association for Retarded Citizens, Inc. and Prevent of Brevard, Inc. stated that sales tax will not be collected from the tenant if the tenant certifies in writing that it is tax exempt. Tax exempt certifications were not on file for these organizations and sales tax on the rental payments totaling \$4,085 was not collected during the audit period. Because the lessor is responsible for the collection of sales tax, lack of evidence that these organizations are tax exempt could make the County liable for payment of taxes and penalties.
- C. The lease agreement with Logan Ventures, Inc. d/b/a Mash Hoagies stated that the

cnýl•request a cnmputer-assisted analysis of the elevator system's traffic handling and

The Contract with Schindler Elevator Company would exact damages if terminated before

RECOMMENDATION - We recommend Facilities Management `ŷthorize payments for services only after the performance of those services. We further recommend Facilities

Management's fýnds and accnónts fogggvalidity. Facilities Management did not request Cnónty Finance remove five fogmeggememployees from the signature files. These employees were authogized to approve expenses fog 16 accnónts.

We cnnsider the lack of procedures defining the responsibilities of management foggsignature authorization a factoggfoggthis cnndition. @mol signature aauncogizations snould be reviewed and

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Page 1 Henry Minneboo, Director of Basic Skills, Deputy Director