KEN BURKE, CPA
Clerk of the Circuit Court & Comptroller
Pinellas County, FL

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REPORT NO. 2026-22

TO: Jennifer Renner, Director
Animal Services Department

FROM: Melissa Dondero, Inspector General/Chief Audit Executive MD
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Jeanette Staveley, Chief Deputy Director, Finance Division
The Honorable Chair and Members of the Board of County Commissioners
Barry Burton, County Administrator
Jill Silverboard, Deputy County Administrator/Chief of Staff
Matthew Spoor, Assistant County Administrator
Sandra Singletary, Program Manager, Animal Services Department
Kelli Coppla, Department Administrative Manager, Animal Services Department

SUBJECT: Unannounced Audit of the Animal Services Department Change Fund and Petty Cash Fund

DATE: July 27, 2026

This memo serves to inform you that the Division of Inspector General completed an unannounced audit of the Animal Services Department's Change Fund and Petty Cash Fund on July 14, 2026.

The objective of our audit was to reconcile the Change Fund and Petty Cash Fund and ascertain that the appropriate internal controls, safeguards, and policies and procedures were being followed, safeguarding the County funds under your departmental control.

Our audit was conducted in accordance with the *Global Internal Audit Standards* of The Institute of Internal Auditors and the *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General. Accordingly, it included such tests of records and other auditing procedures as we considered necessary in the circumstances.

Based on our independent and objective assessment, the department's governance, risk management, and internal control environment were effective for the scope of this audit.

Governance, risk management, and internal controls were operating effectively and consistently applied to support the achievement of objectives in the area audited. We identified areas of strength where controls were strong and aligned with the department's goals.

We appreciate your staff's cooperation during this audit.

MD/SP/CS