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REPORT NO. 2025-22

TO: Chris Rose, Director
Office of Management and Budget

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

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
The Honorable Chair and Members of the Board of County Commissioners
Barry Burton, County Administrator
Jill Silverboard, Deputy County Administrator/Chief of Staff
Blaine Williams, Assistant County Administrator
Jeanette Staveley, Chief Deputy Director, Finance Division

SUBJECT: Inspector General's Follow-Up Audit of Accounts Receivable Write-Offs for
Fiscal Year 2023 and Inspection of the Accounts Receivable Write-Off Approval
Memo for Fiscal Year 2022

DATE: October 17, 2025

This memo serves to inform you that the Division of Inspector General completed a Follow-Up Audit of Accounts Receivable Write-Offs for Fiscal Year (FY) 2023 and Inspection of the Accounts Receivable Write-Off Approval Memo for FY 2022. The purpose of our follow-up review was to determine the status of previous recommendations for improvement.

The objectives of the original audit were to:

1. Determine if accounts receivable write-offs for FY 2023 complied with County Resolution No. 05-61 and County Resolution No. 24-29, as applicable
2. Determine if the accounts receivable write-off approval request memo for FY 2022 complied with County Resolution No. 05-61, the previous resolution governing that time period

To determine the current status of our previous recommendations, we surveyed and/or interviewed management to determine the actual actions taken to implement recommendations for improvement. We performed testing to verify that management's action plans have effectively addressed the opportunities for improvement (OFIs). The

extent and timing of testing were based on the significance of the OFIs and management's planned implementation completion date.

Our follow-up 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.

Our follow-up testing was performed during the month of October 2025. The original audit period was from October 1, 2021, through September 30, 2023. However, transactions and processes reviewed were not limited by the audit period.

Of the four recommendations in the original audit report, we determined that all four have been implemented. The status of each recommendation is presented in this follow-up report.

Original Report Reference

To view the original report (Report No.: 2024-20), published in the report section of our website, please use the following link:

[RPT2024-20 Audit of Accounts Receivable Write-Offs for Fiscal Year 2023 and Inspection of the Accounts Receivable Write-Off Approval Memo for Fiscal Year 2022](#)

Recommendation Implementation Status

The table below reports on the status of management's action plans to implement the recommendations contained in the original audit report.

OFI	PREVIOUS RECOMMENDATION	STATUS
1	<i>Management Did Not Prepare The Accounts Receivable Write-Off Memo For FY 2022.</i>	
A	Finalize the draft accounts receivable write-off approval request memo for FY 2023 write-off transactions to comply with Resolution No. 24-29.	Implemented In accordance with Resolution No. 24-29, Section 1.) E., which required the County Write-Off Coordinator to "review and collate all department information and prepare the related approval request memo," the County Write-Off Coordinator prepared the approval request memo on September 30, 2024, for the FY 2023 write-off transactions. The memo requested approval of \$4,410,567.32 in proposed eligible accounts receivable write-offs by the County Administrator and Board of County Commissioners (BCC).
B	Provide the finalized FY 2023 accounts receivable write-off approval request memo with the supporting documentation and the IG's audit report to the County Administrator for approval and presentation to the BCC.	Implemented On September 30, 2024, the Office of Management and Budget (OMB) prepared the approval request memo for the County Administrator and the BCC Chair to approve \$4,410,567.32 in eligible accounts receivable write-offs. On October 21, 2024, OMB created file 25-0018A, an agenda item for the BCC meeting scheduled for January 28, 2025, which included the IG's audit report (Report 2024-20), the summary of eligible write-offs for approval, department request forms, and the approval request memo. On January 28, 2025, OMB staff presented the agenda item to the BCC for approval as required by

OFI	PREVIOUS RECOMMENDATION	STATUS
		Resolution No. 24-29 and recommended in the original audit.
C	Ensure the identified \$20,000 accounts receivable write-off record is placed on the BCC agenda for approval.	Implemented File 25-0018A, created on October 21, 2024, and placed on the January 28, 2025, BCC agenda, included a single \$20,000 write-off for the Public Works Department. The background information presented to the BCC in file 25-0018A detailed the following: "<i>Due to Public Works having a single write-off exceeding RES-24-29's \$10,000 threshold, Board approval is required.</i>" Resolution No. 24-29, Section 1.) G. requires write-off requests in excess of \$10,000 to be placed on the BCC's meeting agenda for approval. As recommended in the original audit, OMB identified the \$20,000 write-off and included it on the BCC agenda for approval.
D	Ensure the one-year aging requirement is met for the FY 2023 accounts receivable write-off records that had not met this requirement as of the date of audit fieldwork.	Implemented The original audit concluded all write-off records would meet the one-year aging requirement if presented for write-off after September 30, 2024. The approval request memo was dated September 30, 2024, and the BCC agenda item, file 25-0018A, stated the write-offs submitted for approval were eligible as of September 30, 2024, and further stated, "<i>Each write-off item was reviewed by the County Write-Off Coordinator for compliance with all provisions of the policy.</i>"

We appreciate the cooperation shown by the Office of Management and Budget staff during this review.

MD/CS