

BOARD OF COUNTY COMMISSIONERS AND
OFFICE OF MANAGEMENT AND BUDGET
PINELLAS COUNTY, FLORIDA

AGREED-UPON PROCEDURES REPORT
ACCOUNTS RECEIVABLE WRITE-OFFS
October 1, 2019 – September 30, 2020
AND ACCOUNTS RECEIVABLE WRITE-OFFS APPROVAL
April 1, 2018 – September 30, 2019

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REPORT OF INDEPENDENT ACCOUNTANTS ON
APPLYING AGREED-UPON PROCEDURES

The Board of County Commissioners and
Office of Management and Budget
Pinellas County, Florida
Clearwater, Florida

We have performed the procedures listed in Appendix A, which were agreed to by the management of the Board of County Commissioners of Pinellas County, Florida (the "County"), solely to assist you with respect to compliance of the October 1, 2019 through September 30, 2020 Pinellas County, Florida (the "County") accounts receivable write-offs with County policy and that accounts receivable write-off approval request memos were prepared by the designated County Write-Off Coordinator reflecting write-off activity from April 1, 2018 through September 30, 2019 with County policy. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached listing of procedures and findings either for the purpose for which this report has been requested or for any other purpose.

Our procedures accompany this report in Appendix A.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the October 1, 2019 through September 30, 2020 accounts receivable write-offs or the April 1, 2018 through September 30, 2019 accounts receivable write-off approval request memos with County policy. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of County Commissioners and management of the Office of Management and Budget and is not intended to be and should not be used by anyone other than these specified parties.



Crowe LLP

Tampa, Florida
February 4, 2021

APPENDIX A - SCHEDULE OF PROCEDURES AND FINDINGS

1. Procedure: Haphazardly select 32 accounts receivable write-offs for the period from October 1, 2019 through September 30, 2020.
 - Compare the case history report to the billing report to determine whether balances were aged at least one year.
 - Agree the write-off classification to the proper write-off component based on evidence inspected.

Result: For the 32 accounts selected, we noted the following:

- Twenty-six of the 32 accounts totaling \$3,818.98 were aged at least one year. Six accounts, which totaled \$977.21, were not aged one year or longer. For six of the six accounts not aged one year, based on management interpretation of Resolution 05-61, those accounts should be written off because they are contractual in nature and cannot be billed or the balance is too small to make collection efforts effective. The five accounts not aged one year or more were categorized as follows:

<u>Write-Off Category</u>	<u>Amount</u>
Automatic Write-Off Jail	\$ 38.70
Write-Off Hospice	69.24
Legal	359.27
Write-Off Membership	<u>510.00</u>
	<u>\$ 977.21</u>

2. Procedure: Obtain the accounts receivable write-off approval request memo prepared by the designated County Write-Off Coordinator.

Result: We obtained the request memo.

3. Procedure: Inspect the memo and verify the following:
 - The write-off activity contained in the memo is dated from April 1, 2018 through September 30, 2019.
 - The memo is approved by County Administration.
 - In the case of write-offs total in excess of \$10,000, they are submitted for approval to the Board of County Commissioners of Pinellas, County, Florida no later than January 1, 2020.

Result: We inspected the documentation verifying:

- The write-off activity contained in the memo was dated from April 1, 2018 through September 30, 2019.
- The memo was approved by County Administration.
- There were no individual write-offs which exceeded \$10,000 to be submitted to the Board of County Commissioners of Pinellas County, Florida for approval; the approval process by the County Administration for write-off that did not exceed \$10,000 was completed on April 13, 2020.