



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

Clerk of the Circuit Court & Comptroller
Pinellas County, FL



AUDIT OF DISASTER EXPENSE TRACKING PROCESS FOR FEMA REIMBURSEMENT

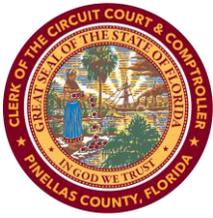


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REPORT NO. 2026-05
FEBRUARY 6, 2026



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February 6, 2026

Chris Rose, Director, Office of Management and Budget (OMB)
Daniel Schoel, Disaster Cost Recovery Coordinator, OMB

We have conducted an audit of the Disaster Expense Tracking Process for Federal Emergency Management Agency (FEMA) Reimbursement based on management's request. Opportunities for Improvement (OFIs) and Recommendations (Recs.) are presented in this report; see Table 1 for a summary classified by priority level.

During our audit, we found that OMB did not implement internal controls, and draft guidance should be formalized and adopted to effectively manage a Disaster Cost Recovery reimbursement program. Several ineligible disaster costs were submitted to FEMA for reimbursement. In addition, the Disaster Cost Recovery liaison training information was not always communicated to staff and lacked sufficient oversight. We identified opportunities to enhance the controls, guidance, and oversight of the Disaster Cost Recovery process.

We appreciate the cooperation shown by the staff of OMB during the course of this review.

Respectfully Submitted,

Melissa Dondero
Inspector General/Chief Audit Executive

Approved:

Ken Burke, CPA*
Clerk of the Circuit Court and Comptroller
Ex Officio County Auditor

*Regulated by the State of Florida

Priority	OFIs	Recs.
 HIGH	0	0
 MEDIUM	3	10
 LOW	0	0
Total	3	10

Table 1 - Number of OFIs and Recs.

cc: The Honorable Chair and Members of the Board of County Commissioners
Barry Burton, County Administrator
Blaine Williams, Assistant County Administrator

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ABBREVIATIONS

Coordinator	Disaster Cost Recovery Coordinator
DCRL	Disaster Cost Recovery Liaison
DRA	Disaster Readiness Assessment
Draft Guide	Disaster Cost Recovery Guide
EMAP	Emergency Management Accreditation Program
FDEM	Florida Department of Emergency Management
FEMA	Federal Emergency Management Agency
F-ROC	Florida Recovery Obligation Calculation
NIMS	National Incident Management System
OFI	Opportunity for Improvement
OMB	Office of Management and Budget
PA	Public Assistance
Recs.	Recommendations

REPORT SUMMARY

Overall Conclusion

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.

During the planning phase of the audit, we identified several objectives. However, after performing audit field work, we determined that the Opportunities for Improvement (OFIs) we identified related to some of the objectives were significant and required immediate reporting. We therefore limited the scope of our audit to the objectives stated on the following page in the Audit Objectives and Outcomes section.

Based on our independent and objective assessment, the department's risk management and internal control environment needed improvement for the scope of this audit. Risk management and internal controls were not operating effectively or being consistently applied to support the achievement of objectives in the area audited. In addition, governance weaknesses also existed, which may put at risk the achievement of objectives in the area audited. We identified areas of improvement to enhance efficiency, improve effectiveness, and mitigate risks.

OFIs are prioritized based on the likelihood of the risk occurring and the impact the risk may have on the department's governance, risk management, and/or control processes as follows:

- Priority 1 (High) = Significant risk or impact on operating effectiveness and efficiency; audit findings indicate ineffective or lack of controls
- Priority 2 (Medium) = Moderate risk or impact on operating effectiveness and efficiency; audit findings indicate control weaknesses that may negatively impact the achievement of business objectives, reputation, and/or compliance
- Priority 3 (Low) = Minor risk or impact on operating effectiveness and efficiency; audit findings indicate opportunities to enhance the control environment



Figure 1 - Priorities

Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the OFIs presented in this report may not be all-inclusive of areas where improvement may be needed.

Audit Objectives and Outcomes

The purpose of our audit was to:

1. Determine if the County's policies and procedures for tracking, documenting, and submitting disaster expenditures for reimbursement incorporate appropriate guidance based on Federal Emergency Management Agency (FEMA) requirements.
2. Determine whether the County received the maximum reimbursement from FEMA for each disaster recovery project sampled.
3. Determine whether Departmental Disaster Cost Recovery Liaisons (DCRLs) accomplished, documented, and communicated the completion of required County training to the Office of Management and Budget (OMB) Disaster Cost Recovery Coordinator (Coordinator).

As a result of the audit, we determined:

1. FEMA has developed a Public Assistance (PA) Program and Policy Guide for counties to use that outlines disaster cost eligibility. Not all costs incurred as a result of a disaster are eligible for reimbursement through the PA Program.

The County has a Disaster Cost Recovery Guide (Draft Guide) that is neither complete nor approved and implemented. It also lacks clear instructions for which disaster expenses are eligible.

2. We reviewed the five most recently closed FEMA projects and noted that three of the projects were not fully reimbursed by FEMA. For the three projects, the County submitted \$12,314,505, and of that amount, \$524,763 was disallowed by FEMA.
3. FEMA has developed several courses for DCRLs within the National Incident Management System (NIMS) Training Program to help County governments mitigate risk by achieving greater preparedness for disasters. While the County's Draft Guide specifies three of these FEMA courses that DCRLs will complete, there is no clear plan for DCRLs to achieve that objective. In addition, there is no clear responsibility between OMB, department heads, and DCRLs to establish roles, responsibilities, and requirements to have an effective DCRL training program. Seven DCRLs we spoke with have not completed one or more of the FEMA trainings. When asked about these courses, they expressed a willingness to take them, but in most cases, they were unaware of FEMA training, and DCRLs who had taken training had minimal, if any, documentation to prove completion. Without properly trained DCRLs, the County could be unprepared for a comprehensive, cost-effective, and well-organized Disaster Cost Recovery response.

Scope and Methodology

We performed a risk assessment of the FEMA Disaster Cost Recovery process. As a result of our risk assessment, the audit covered disaster recovery policies and procedures, eligible Disaster Cost Recovery submissions, maximization of the County's pre-disaster reimbursements, and the communication and oversight of an effective DCRL training program. The audit encompassed a review for adherence to established governing directives, internal control adequacy, and potential process improvements to gain efficiencies.

The audit period was September 1, 2022, through March 31, 2025. However, we did not limit the review of transactions and processes for the audit period and scope.

To meet the objectives, we performed the following:

1. Met with management and staff in the departments involved with the Disaster Cost Recovery process to understand their roles and responsibilities in the process, including but not limited to:
 - a. Reimbursement documentation and submission
 - b. Maximizing pre-disaster funding
 - c. DCRL training
2. Reviewed the 2025 FEMA PA Program and Policy Guide and the 2025 OMB Draft Guide.
3. Requested, reviewed, and documented five of the County's most recently closed FEMA reimbursement projects.
4. Documented and reviewed ineligible Disaster Cost Recovery expenses.
5. Documented and reviewed the Florida Recovery Obligation Calculation (F-ROC) assessment.
6. Obtained a listing of the DCRLs within each department.
7. Sampled and documented our review of the DCRLs' completion of the three FEMA training courses.

BACKGROUND

Audit Origination

Based on a request from management and our risk assessment, we reviewed the OMB Disaster Cost Recovery Program. A significant portion of County funding is allocated to Disaster Cost Recovery efforts within the County after a disaster such as a hurricane.

FEMA Organization

FEMA's mission is to provide assistance to citizens before, during, and after disasters. Before disasters occur, FEMA aims to raise risk awareness. During disasters, FEMA may set up or participate at state-led disaster recovery centers to provide resources for survivors. After disasters, FEMA coordinates Federal recovery efforts, provides resources, and assesses future risk. Among the various programs FEMA offers, the PA Program provides funding to County governments for debris removal and infrastructure restoration.

FEMA reimburses Florida counties for disaster costs through the PA Grant Program after a presidential declaration. There are two types of PA: emergency and permanent work. These include the following categories:

Emergency Work

Category A: Debris Removal

Category B: Emergency Protective Measures

Permanent Work

Category C: Roads and Bridges

Category D: Water Control Facilities

Category E: Buildings and Contents and Equipment

Category F: Utilities

Category G: Parks and Recreational and Other

For FEMA to reimburse costs after a disaster, costs must meet the criteria described below. This criterion applies to all costs claimed. To be eligible, costs must be:

- Directly tied to the performance of eligible work
- Adequately documented, substantiated, or certified
- Reduced by all applicable credits, such as insurance proceeds and salvage values authorized and not prohibited under federal, state, or local government laws or regulations
- Consistent with the applicant's internal policies, regulations, and procedures
- Necessary and reasonable to accomplish the work properly and efficiently

Florida Recovery Obligation Calculation

The F-ROC is an initiative sponsored by the Florida Emergency Management Department (FDEM). It is designed to standardize, streamline, and simplify the PA process. The goal of the F-ROC process is to assist applicants with assessing risk of potential non-compliance within the FEMA PA Program.

The County must opt-in to the initiative in August of each year and complete a disaster readiness assessment (DRA) by the end of October. Next, FDEM provides feedback and proposed abatement activities, which if completed, would improve the County's disaster readiness. Abatement activities assist applicants with mitigating risks related to non-compliance with FEMA PA requirements; examples include strengthening internal controls, implementing policies and procedures, and training. The County can choose to complete some or all of the abatement activities, but the more that are completed, the higher the F-ROC score will be. For abatement activities to be considered for the following year, they must be completed by the end of March. Each June, FDEM assigns a new F-ROC score, which the following hurricane season depends on. The County can earn up to 85 points as follows:

Activity	Points Awarded
Post-Disaster Questionnaire	20
DRA (including abatement plan)	50
Opt-In Baseline (awarded upon completion of DRA)	10
Emergency Management Accreditation Program	5
Total	85

Table 2 - F-ROC Categories

The advantage of this program is that every point received translates to a percentage point of funding that the County can immediately be awarded upon FEMA's obligation in the following hurricane season. So if the County receives all 85 points, it can receive up to 85% of funding upon obligation and not have to wait for reimbursement. This would allow the County to begin its recovery process without having to use its cash reserve or debt financing. Overall, F-ROC aims to expedite recovery efforts and improve the overall effectiveness of disaster recovery programs in Florida.

County Disaster Response

The County collaborates closely with FDEM and FEMA to enhance disaster preparedness and recovery efforts as follows.

- FDEM collaborates with the County to prepare for disasters, develop response plans, and facilitate recovery efforts.
- Disaster Recovery Centers are established to assist individuals affected by disasters, including hurricanes, providing one-on-one help and resources.
- FEMA approves federal disaster assistance for the County, making it eligible for various forms of aid, including financial help for temporary lodging and home repairs.

Since the County has experienced significant impacts from hurricanes, FEMA's involvement is crucial in providing support and resources during recovery efforts. This partnership ensures that the County is well-prepared and supported in the event of natural disasters.

Figure 2 below is from OMB's Draft Guide, and illustrates the coordination between the County, its staff, FDEM, and FEMA. County staff performs disaster recovery work. County DCRLs compile data and provide it to OMB. OMB coordinates with FDEM and FEMA to submit expenditures for reimbursement, and participate in the F-ROC initiative. Note, Emergency Management signifies FDEM in Figure 2 below.

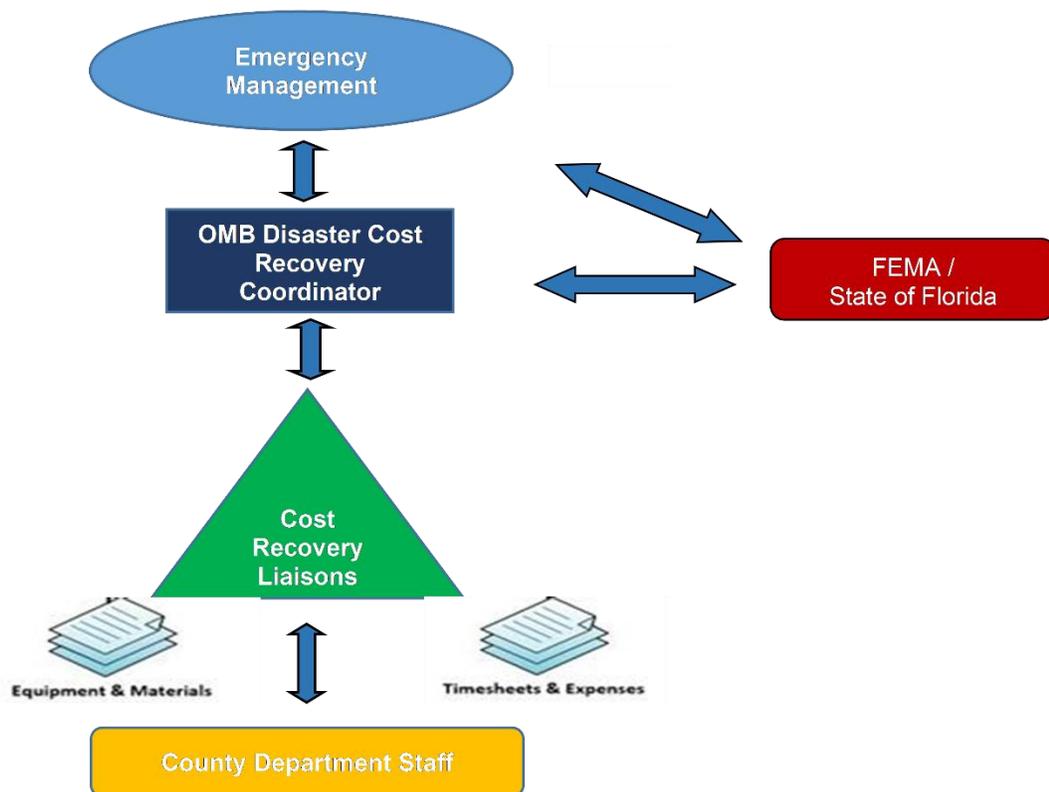


Figure 2 - Disaster Recovery Coordination

OPPORTUNITIES FOR IMPROVEMENT

1. The County Has Not Maximized Its F-ROC Score.

MEDIUM

The maximum F-ROC score available is 85 points. Currently, the County's validated F-ROC score for Category A - Debris is 42 out of 85, and for Category B - Emergency Protective Measures is 44 out of 85. The County has not completed most of the recommended abatement activities and maximized its F-ROC score. FDEM identified 12 abatement activities that the County could complete and re-submit for review to increase the score. Completing these items is recommended for F-ROC score improvement. OMB reported that one of the originally recommended abatement activities was removed as a requirement from federal regulations and therefore, would not be completed. The following two tables illustrate the 11 remaining currently recommended abatement activities and the OMB-reported statuses as of January 2026.

#	Recommended Abatement Activity	Reported Status - Completed
1	Recommend the Applicant updates their labor policy to add non-discretionary criteria for activation of various pay types. Upload a copy of the updated and approved policy.	This has been completed with the change to Personnel Rule 3.

Table 3 - Completed Abatement Activities

#	Recommended Abatement Activity	Reported Status - In Progress
1	Recommend the Applicant develops and implements a written procedure that requires a leasing versus purchasing analysis for equipment costs. Upload a copy of the approved policy or process.	This exists in the County's Procurement Manual, but does not require an analysis.
2	Recommend the Applicant develops and implements internal controls to identify and prevent duplication of benefits.	This is in progress.
3	Recommend the Applicant develops and implements written policies and procedures on how they will document their administrative costs. Upload documentation that outlines the updated and approved internal controls.	This is in progress.
4	Recommend the Applicant updates their labor policy to include specific language outlining that reassigned employee (employees not performing their normal day-to-day duties) should be paid their normal pay rate and not the pay rate of the services they performed. Upload a copy of the updated and approved policy.	This is in progress.

#	Recommended Abatement Activity	Reported Status - In Progress
5	Recommend the Applicant develop an emergency financial plan.	This is in progress.
6	Recommend the Applicant develops and implements procedures for their equipment inventory records noting the FEMA required information, to include: Type of equipment and attachments used (including year, make, and model, and size/capacity), Requirement to be reviewed/updated once per year.	This is in progress.
7	Recommend the Applicant updates/implements formal guidance to require all documentation be reviewed at least once per year in order to ensure they have the most up to date information. Upload a copy of approved guidance document.	This is in progress.
8	Recommend the Applicant has formal guidance (memo, resolution, etc.) documenting the need to review and update their written standards of conduct at least every year. Upload a copy of guidance documenting this requirement.	This is in progress.
9	Recommend the Applicant develops and implements formal internal controls to develop independent estimates before executing work or leveraging procured contracts that are of a dollar value greater than the Simplified Acquisition Threshold. Upload a copy of approved internal controls.	This is in progress.
10	Recommend the Applicant develops and implements procedures to immediately begin the process of competitively procuring similar goods in service in order to transition to competitively procured contracts as soon as the exigent or emergency situation ceased to exist. Upload a copy of the approved procedures.	This is in progress.

Table 4 - In Progress Abatement Activities

The impact of responding to abatement items is quicker Disaster Cost Recovery and reduced financial risk for the County. The immediate funding of disaster recovery costs upon obligation provides essential cash reserves to the County enabling them to focus on critical disaster recovery tasks. By not obtaining the maximum funding upfront, the County may be in a position to use its cash reserve or debt financing to fund emergency response activities.

We determined this OFI's priority was medium since a low F-ROC score puts the County at risk for having to expend funds and seek reimbursement versus being provided funding at the onset of a declared disaster. Although the F-ROC initiative is optional, the benefit of stronger financial reserves is significant to the County.

We Recommend Management:

Enhance the County's disaster readiness and increase their F-ROC score by selecting and fully completing abatement activities. This should occur prior to March 31, 2026.

Management Response and Action Plan:

Management Partially Concurs. OMB will develop internal control policies regarding administrative cost tracking to be added to the Disaster Cost Recovery Guide. Further, the Budget Division of OMB has begun working with the Purchasing Division of OMB, Fleet, and the Public Works Department to develop or update policy guidance documents to meet the majority of FDEM's F-ROC recommendations. Some FDEM recommendations or preferences, such as being accredited by the Emergency Management Accreditation Program (EMAP), are not deemed financially reasonable to meet requirements of the F-ROC program. For instance, data provided by the County's Emergency Management Department show an estimated cost of EMAP accreditation can be upwards of \$30,000 due to the need to bring in on-site assessors, subscribe to EMAP programs, and develop applications. As F-ROC provides reimbursements in a faster timeframe but does not provide *additional* funding that the County wouldn't otherwise receive, cost-benefit analyses of the individual recommendations must be undertaken, and changes in policies are made with those analyses in mind. Due to the significant process required to draft or change Countywide policies, we have a planned completion date later than what is recommended by the Division of Inspector General, but still in time for the beginning of Hurricane Season.

✓ **Individual(s) Responsible for Implementation:**

- Daniel Schoel, Disaster Cost Recovery Coordinator, Office of Management and Budget
- Merry Celeste, Purchasing Division Manager, Office of Management and Budget
- Don Moore, Fleet Division Manager, Office of Resilience and Asset Management
- Wade Childress, Chief Human Resources Officer, Human Resources

✓ **Planned Implementation Completion Date:** June 1, 2026

2. The County Submitted Non-Reimbursable Disaster Costs To FEMA Totaling \$524,763.

MEDIUM

We reviewed five of the most recently closed projects submitted to FEMA for reimbursement and noted that three were not fully reimbursed. For the five projects, the County submitted \$12,314,505 for reimbursement, and of that amount, \$524,763 was disallowed by FEMA for three of these projects.

OMB has designed a process for tracking and recording disaster expenditures and submitting them to FEMA for reimbursement. During our audit fieldwork, we discovered that DCRLs had submitted necessary documents for cost reimbursement, first to the OMB

Disaster Cost Recovery team, then to the OMB Coordinator, which were then submitted to FEMA.

For the three projects that we reviewed, the submissions contained ineligible expenses that FEMA subsequently disallowed. For one project, \$136,727.93 was not reimbursable because certain force account labor was not eligible for a 2% incentive. For the second project, \$348,645.63 was not reimbursable because straight time labor costs were mistakenly added to the project. For the third project, \$39,389.87 was not reimbursable due to incorrect fringe benefit calculations for School Board employees included with an initial submission. The project was for school shelters in response to Hurricane Irma.

The Draft Guide does not include specific procedures that outline the roles and responsibilities of the OMB Coordinator, the Disaster Cost Recovery team, and the DCRLs. In addition, the Draft Guide does not contain a list of allowable or disallowable disaster expenses for reference.

The Draft Guide should provide examples of those expenses that are clearly identified by FEMA, such as the expenses noted in this OFI. There are several examples of ineligible Disaster Cost Recovery expenses within the 2025 FEMA PA Program and Policy Guide. Additionally, the guidance states:

“Applicants must retain cost, financial, procurement information, real property and equipment records, programmatic records, supporting documents, and all other records that are considered pertinent to the grant, for a period of three years from the date the final expenditure of funds is documented. In the case of litigation, an audit, or any other claim that would cause action is started before the 3-year period expires, the records must be retained until a resolution is reached and final action taken.”

Without a well-designed process for OMB to review disaster-related expenses before submission, there could be lengthy delays for FEMA reimbursements.

We determined this OFI’s priority was medium because there were some instances of non-reimbursable costs being submitted for reimbursement caused by internal control weaknesses.

We Recommend Management:

- A. Complete and approve the Draft Guide.
- B. Add procedures to the Draft Guide that outline the disaster expense review process and OMB's roles and responsibilities.

- C. Include a list of the most common allowed and disallowed disaster expenses in the Draft Guide.
- D. Disseminate the approved final Disaster Cost Recovery Guide to all Disaster Cost Recovery staff immediately.

Management Response and Action Plan:

- A. **Management Concurs.** The Cost Recovery Guide is nearing completion and will be in place at the beginning of the 2026 Hurricane Season.
 - ✓ **Individual(s) Responsible for Implementation:** Daniel Schoel, Disaster Cost Recovery Coordinator, Office of Management and Budget
 - ✓ **Planned Implementation Completion Date:** June 1, 2026
- B. **Management Concurs.** Roles and responsibilities, as well as processes, will be included in the final Disaster Cost Recovery Guide.
 - ✓ **Individual(s) Responsible for Implementation:** Daniel Schoel, Disaster Cost Recovery Coordinator, Office of Management and Budget
 - ✓ **Planned Implementation Completion Date:** June 1, 2026
- C. **Management Concurs.** A representative, but not exhaustive, list of commonly allowed and disallowed disaster expenses will be included in the Draft Guide.
 - ✓ **Individual(s) Responsible for Implementation:** Daniel Schoel, Disaster Cost Recovery Coordinator, Office of Management and Budget
 - ✓ **Planned Implementation Completion Date:** June 1, 2026
- D. **Management Concurs.** The Disaster Cost Recovery Guide will be distributed to all Department Directors and Cost Recovery Liaisons upon approval by County management.
 - ✓ **Individual(s) Responsible for Implementation:** Daniel Schoel, Disaster Cost Recovery Coordinator, Office of Management and Budget
 - ✓ **Planned Implementation Completion Date:** June 1, 2026

3. All Disaster Cost Recovery Liaisons Did Not Complete All FEMA Training.



We selected a sample of 15 DCRLs out of a total of 57, and noted that 7 of the 15 did not complete all of the FEMA training OMB indicated they should receive. FEMA has developed several courses within the NIMS Training Program to help County governments mitigate risk

by achieving greater preparedness. The Draft Guide indicates that DCRLs will receive three of the available FEMA trainings and internal County training. The 7 DCRLs in our sample did not receive one or more of the three FEMA trainings. In addition, internal County training is not yet finalized.

We also noted that of the 57 individuals listed as DCRLs, 12 individuals were no longer employed by the County and should not be included on the list. Since nobody was designated to track the training component of disaster recovery, the list has not been updated, and not all DCRLs are aware of or receiving the proper training.

The Draft Guide states:

"Cost Recovery Liaisons for each County Department will receive adequate training by completing the National Incident Management System (NIMS) series IS-100, IS-200, and IS-700, and internal County trainings, as applicable."

It is critical that DCRLs complete the FEMA training before events occur so that they can assist those who contribute to an incident's protection, mitigation, response, and recovery effort. Without properly trained personnel, staff could be unprepared for a comprehensive, cost-effective, and well-organized disaster response. In addition, the County may not be reimbursed for all expenses if staff are not trained on proper tracking and submission protocols.

We determined this OFI's priority was medium because there were several occurrences of DCRLs not receiving the FEMA training and a lack of sufficiently trained staff could impact the County's ability to obtain reimbursement for all eligible costs.

We Recommend Management:

- A. Ensure that all cost recovery liaisons are made aware of the FEMA training.
- B. Store FEMA training documentation or links to access the training in a central repository so the information can be accessed and reviewed by necessary staff.
- C. Monitor DCRL's progress with FEMA training.
- D. Monitor FEMA DCRLs status quarterly to ensure inactive liaisons are removed from the list and replacements are selected.
- E. Finalize and provide internal County training to all DCRLs.

Management Response and Action Plan:

- A. **Management Concurs.** Completion of these training courses will be reiterated to the Department Cost Recovery Liaisons. A link to the training is also available on the County Disaster Cost Recovery SharePoint site.
- ✓ **Individual(s) Responsible for Implementation:** Daniel Schoel, Disaster Cost Recovery Coordinator, Office of Management and Budget
 - ✓ **Planned Implementation Completion Date:** June 1, 2026
- B. **Management Concurs.** A repository will be added and maintained on the Disaster Cost Recovery SharePoint site.
- ✓ **Individual(s) Responsible for Implementation:** Daniel Schoel, Disaster Cost Recovery Coordinator, Office of Management and Budget
 - ✓ **Planned Implementation Completion Date:** June 1, 2026
- C. **Management Concurs.** The Disaster Cost Recovery Coordinator will monitor training progress and remind liaisons of training as necessary.
- ✓ **Individual(s) Responsible for Implementation:** Daniel Schoel, Disaster Cost Recovery Coordinator, Office of Management and Budget.
 - ✓ **Planned Implementation Completion Date:** June 1, 2026
- D. **Management Concurs.** The Disaster Cost Recovery Coordinator will monitor the liaisons and update the list of DCRLs quarterly.
- ✓ **Individual(s) Responsible for Implementation:** Daniel Schoel, Disaster Cost Recovery Coordinator, Office of Management and Budget
 - ✓ **Planned Implementation Completion Date:** June 1, 2026
- E. **Management Concurs.** Training will be provided prior to the beginning of the 2026 Hurricane Season and will be conducted by the Disaster Cost Recovery Coordinator.
- ✓ **Individual(s) Responsible for Implementation:** Daniel Schoel, Disaster Cost Recovery Coordinator, Office of Management and Budget
 - ✓ **Planned Implementation Completion Date:** June 1, 2026



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

Clerk of the Circuit Court & Comptroller
Pinellas County, FL



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