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REPORT NO. 2026-02

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
Merry Celeste, Director, Purchasing and Risk Management

SUBJECT: Follow-Up Audit of the Pinellas County Purchasing Card Administration

DATE: January 28, 2026

This memo serves to inform you that the Division of Inspector General completed a Follow-Up Audit of the Pinellas County Purchasing Card (P-Card) Administration. 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. Evaluate the adequacy and effectiveness of internal controls over the administration of the Board of County Commissioners (BCC) P-Card Program.
2. Ensure compliance with the established policies and procedures governing the P-Card Program, especially in terms of procurement efficiency and proper use of P-Cards.

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 months of November 2025, December 2025, and January 2026. The original audit period was from April 1, 2023, through March 31, 2024. However, transactions and processes reviewed were not limited by the audit period.

Of the nine recommendations in the original audit report, we determined that eight have been implemented and one has been identified as an acceptable alternative. The status of each recommendation is presented in this follow-up report.

Original Report Reference

To view the original report (Report No.: 2024-22), published in the report section of our website, please use the following link:

[Audit of the Pinellas County Purchasing Card Administration](#)

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>P-Card Policies and Training Material Did not Align.</i>	
A	Update Policies and Procedures (P&Ps) to ensure alignment with existing training materials and other internal procedures.	<p>Implemented</p> <p>Management provided their updated P-Card P&Ps, which removed the travel section and included a statement on travel in section 15.8 Authorized Use of Purchasing Card, section F, that references Administrative Directive 17-1, Pinellas County Travel Expenses Guidelines and Guidelines for Payment and/or Reimbursement of Travel Expenses for Pinellas County Officers and Employees.</p>
B	Update P&Ps so that references to other County Policies, such as the <i>PC Travel Expense Guidelines</i> , are directly linked to avoid partial or incomplete references.	<p>Implemented</p> <p>Management provided their updated P-Card P&Ps that reflected the reference to Administrative Directive 17-1.</p>
C	Perform a periodic review, at least biennially, of P-Card P&Ps to ensure updates are performed timely.	<p>Implemented</p> <p>Management updated their P&Ps in March 2025 and they have their next review scheduled for March 2027.</p>
2	<i>Proper Procedures Were Not Adhered To For The Issuance of Five New P-Cards.</i>	
A	Ensure approval from the applicable Department Director is obtained for the remaining Cardholder whose approval was still missing.	<p>Implemented</p> <p>Management provided an email from the Interim Director approving the cardholder who did not have prior approval.</p>
B	Ensure that all established procedures are properly followed when processing new Cardholder requests.	<p>Implemented</p> <p>Management provided an email chain for a new cardholder, which showed the updated approval process.</p>

OFI	PREVIOUS RECOMMENDATION	STATUS
3	<i>Unnecessary Roles Were Assigned To Users In Bank of America Works.</i>	
A	Remove the assignment of unnecessary roles from existing users.	<p align="center">Implemented</p> Management provided evidence of a newly approved cardholder with no assigned roles, as no roles are required for basic cardholders.
B	Create P&Ps related to the appropriate assignments of sensitive roles within Bank of America (BoA) Works.	<p align="center">Acceptable Alternative</p> After the issuance of the original report, management determined it would be duplicative to create internal management procedures when BoA already had sufficient procedures within Works that they follow when assigning sensitive roles to new cardholders.
4	<i>Cardholder Spending Behavior Does Not Align With Cardholder Spend Profile.</i>	
A	Coordinate with department directors to re-evaluate current cardholder spending limits based on recent spending activity and anticipated future needs and determine whether adjustments are needed to better align limits with actual and projected departmental requirements.	<p align="center">Implemented</p> Management provided an annual audit review that included their spend limit utilization report.
B	Include, as part of the P-Card Administrator's annual comprehensive audit of all Cardholders, a spend utilization analysis to assist in the department's evaluation and verification of cardholders' profiles and spend limits to ensure alignment with department needs.	<p align="center">Implemented</p> Management provided a spend utilization report for evaluation and verification.

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

MD/LS