



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

**Clerk of the Circuit Court & Comptroller
Pinellas County, FL**



INSPECTOR GENERAL'S ANNUAL PLAN



JANUARY 16, 2026



KEN BURKE, CPA

Clerk of the Circuit Court & Comptroller
Pinellas County, FL

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Clerk and Accountant of the Board of County Commissioners
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January 16, 2026

The Honorable Ken Burke, CPA
Clerk of the Circuit Court and Comptroller

The Honorable Chair and Members
of the Board of County Commissioners

This 2026 Inspector General's Annual Plan has been prepared to identify planned audits and projects during the calendar year 2026 and the basis for their selection. This plan is the result of the development of a model to assess the risks of various Pinellas County (County) operations for the purpose of indicating the need for an audit or other project. We also solicited input from the Board of County Commissioners (BCC), County Administrator, County management, County Attorney, County Constitutional Officers, management of the Clerk of the Circuit Court and Comptroller's Office (Clerk's Office), and County employees.

It is important that the Division of Inspector General (IG) has a sound methodology for selecting its audits and projects. This will ensure an independent, objective analysis and evaluation of County programs and operations. Our audits and projects result in the issuance of public reports containing recommendations to strengthen and improve the delivery of public services to the citizens of the County. I believe the process we have established achieves that goal.

This plan is prepared to provide a core guide for audits to be initiated during the calendar year. The plan also provides for management requests, investigations of alleged fraud, waste, and abuse (FWA), as well as other projects. Depending on workload and other factors, some of these projects may not be initiated during the year, and other projects may be conducted that are not on this plan.

If you have any questions or would like to discuss any aspect of this plan, please contact me anytime.

Respectfully Submitted,

Melissa Dondero

Melissa Dondero
Inspector General/Chief Audit Executive

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ABBREVIATIONS

BCC	Board of County Commissioners
Clerk's Office	Clerk of the Circuit Court and Comptroller
County	Pinellas County
DAVID	Driver and Vehicle Information Database
FEMA	Federal Emergency Management Agency
FWA	Fraud, Waste, and Abuse
IG	Division of Inspector General
PREA	Prison Rape Elimination Act

INTRODUCTION

To ensure the most efficient and effective utilization of IG staff resources, it is essential that areas selected for audit be carefully considered. Since the IG function, like other governmental functions, should provide the maximum possible benefit to County citizens, audits that will result in the most benefit should be conducted. Because of the large number of possible areas to audit throughout the County and the limited staff resources to audit them, we have strategically selected audits for the plan. The methodology of audit selection for 2026 is presented below.

Sources Of Areas Selected For Audit

Areas selected for audit can come from various sources. These include assessment of the County's strategies, objectives, and risks; management and employee requests; unannounced audits; and allegations of FWA.

Risk must be one of the primary factors in selecting audit areas. Risk for some aspects of County operations is higher than others for many reasons, including the operational activities performed, financial and operational impact to the County if something were to go wrong, strength and attitude of management, and the length of time since the areas have been audited. The highest risk areas of the County should receive more audit attention than those of lower risk. It should be noted, however, that areas of lower risk should not be ignored; rather, they should be reviewed with less frequency than the higher risk areas. Some audits must be conducted unannounced whenever prior knowledge could compromise the integrity of the audit.

In addition to risk, management sometimes has concerns about areas or, for some other reason, believes an audit is desirable. Because one of the goals of the IG function is to assist management, management requests are seriously considered in the selection of audits to be performed. As a part of the audit selection process, we solicit input from the BCC, County Administrator, County management, County Attorney, County Constitutional Officers, Clerk's Office management, and County employees.

Risk Assessment Methodology

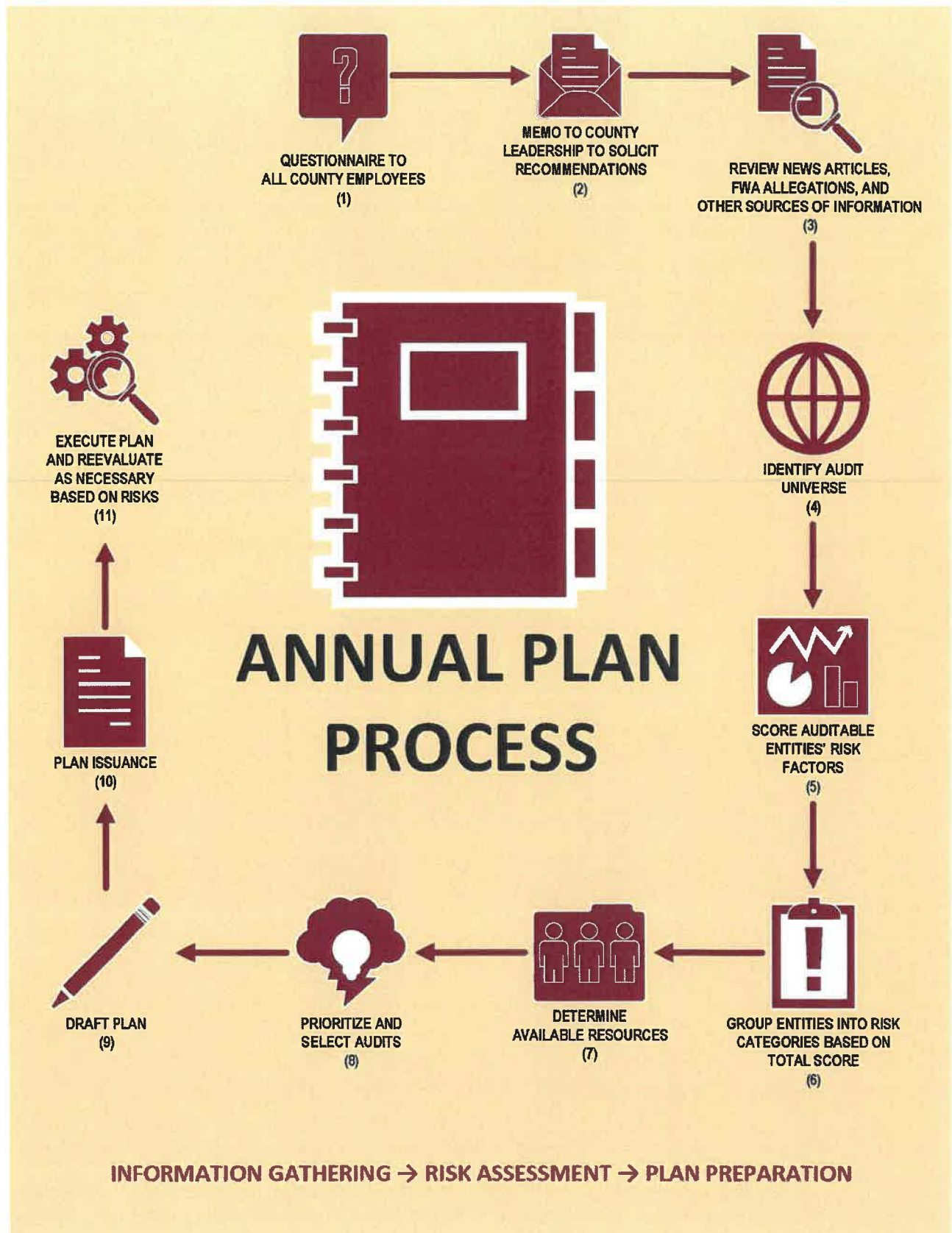
The first step in determining a risk assessment methodology was to prepare a list of auditable entities. These are possible areas that could be audited in the County, if we chose to do so. We used the County's budget primarily to compile this comprehensive list. Using the budget ensures we include all operations involving County funding to provide reasonable assurance that all significant County operations are included in our audit universe. Through this process, we identified over 250 auditable entities. Once the auditable entities were identified, we assessed the risk associated with each entity based on six risk factors:

1. Operational Impact
2. Complexity of Operations
3. Dollar Impact
4. Degree of Autonomy
5. Number of Years Since the Last Audit
6. Public Perception

We weighted each of the risk factors with Dollar Impact, Operational Impact, and Number of Years Since the Last Audit comprising 65% of the weight. We assigned numerical risk scores to each risk factor for each auditable entity. Then, we calculated total risk scores. We grouped auditable entities into high, medium, and low-risk categories based on the total risk score.

The risk assessment methodology is 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.

The process used to create our 2026 Annual Plan is depicted in the graphic below.



Annual Plan Development

Annual planning is a challenging undertaking for an IG function. Factors such as an increased volume of investigations, audit and consultation requests not previously planned, and resource constraints affect the IG's ability to complete planned projects. The IG must constantly adapt to shifting priorities in order to best fulfill its mission to the citizens of the County.

Identified audits from our 2026 risk assessment, management's suggestions, and the carryover from prior annual plans are greater than available 2026 IG staff resources. After reviewing the risk assessment results, resource allocation, and management requests carefully, we developed the 2026 Annual Plan.

The 2026 Annual Plan includes the following types of projects:

- Planned and Cyclical Audits - Engagements in which objective assessments are performed to provide assurance about the County's governance, risk management, and control processes over selected subject matters.
- Follow-ups - Engagements to determine the status of management's actions on previously reported opportunities for improvement and recommendations.
- Investigations - Engagements to conclude on allegations of FWA.
- Consultations - Engagement service to provide advice to stakeholders without providing assurance or assuming management responsibilities.

The 2026 Annual Plan is a planning tool for the use of IG resources. As such, it is subject to change throughout the year as the need arises. IG reports will be issued as engagements are completed for projects shown as in-progress as well as those planned.

PLANNED PROJECTS

Internal and Information Systems Audits

- Clerk of the Circuit Court Miscellaneous Fees Review
- Contract Administration and Funding Efficiency
- Disaster Debris Removal Contracts
- Enterprise Resource Planning System Implementation - Human Resources and Payroll
- Forward Pinellas
- Real Property Acquisition and Sales Processes
- Records Management Inventory Control
- Resilient Florida Grant Program
- Tourist Development Tax
- Utilities Billing Process
- Utilities Personnel Services Budget
- Vendor Contracting

Cyclical Audits

- Accounts Receivable Write-Offs
- Consumer Protection's Internal Controls Over Driver and Vehicle Information Database (DAVID) Information
- Existing Bank Accounts for the BCC and Clerk's Office
- Fixed Asset Physical Inventories
- Property Appraiser Internal Controls Over DAVID Information
- Public Integrity Guardianship Audits
- Purchasing Card Usage
- Safety Management's Internal Controls Over Driver License Transcript Data Exchange
- Unannounced Imprest Funds Audits
- Unannounced Notary Audits

Follow-Ups

- Audit of Capital Contracting and General Solicitation Process
- Audit of Odyssey Logical Security Controls
- Audit of the Clerk's Office Internal Controls Over DAVID Information
- IG's Observation of the Construction and Property Management Facility Operations - Detention 2025 Annual Physical Inventory of Fixed Assets
- IG's Observation of the Public Works Customer and Technical Services Division 2025 Annual Physical Inventory of Fixed Assets
- Investigation of Airport Personnel Travel and Conflict of Interest
- Investigation of Building and Development Review Services Personnel Alteration of a Permit Record
- Investigation of Sixth Judicial Circuit Truancy Teen Court Employee Misuse of Time

Investigations

- Public Integrity County Investigations
- Public Integrity Guardianship Investigations

Audits In Progress As Of December 31, 2025

- Ambulance Pharmaceuticals Procurement Contract
- Business Technology Services Cost Allocation Plan
- Clerk's Office Internal Controls Over Driver License Transcript Data Exchange
- Community Development Block Grant - Disaster Recovery People First Housing Programs
- County Capital Improvement Program and Infrastructure - Public Works Transportation Division
- Disaster Expense Tracking Process for Federal Emergency Management Agency (FEMA) Reimbursement
- Follow-Up Audit of Purchasing Card Administration
- Follow-Up Audit of Utilities' Meter Installation and Repair Process
- IG's Observation of Clerk's Technology 2025 Annual Physical Inventory of Fixed Assets
- Internal Controls Over Electronic Funds Transfers
- Mitigating Controls for the Fastpath Application
- Public Integrity Guardianship Audits

Investigations In Progress As Of December 31, 2025

- Public Integrity County Investigations
- Public Integrity Follow-Up Investigations
- Public Integrity Guardianship Investigations

Consultations In Progress As Of December 31, 2025

- Enterprise Resource Planning System Pre-Implementation
- Finance Accounts Payable Quality Monitoring
- Unclaimed Funds

Ongoing Projects

- Consulting Services
- Departmental Education
- Special Management Requests
- Strategic Planning

Operational Hotlines

- Inspector General's County-Wide FWA Hotline
- Pinellas County Sheriff's Prison Rape Elimination Act (PREA) Hotline
- Sixth Judicial Circuit Court's Guardianship FWA Hotline

Participation On Various Boards And Teams

- Business Technology Services and Clerk's Office Project Dashboard and Risk Register
- Clerk's Office Strategic Planning Committee
- Oracle Business Applications Executive Committee
- Oracle E-Business Suite Sponsor's Committee
- Security Panel
- Technology Steering Cooperative



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Pinellas County, FL



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