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### Division of Inspector General

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## REPORT NO. 2025-26

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: Audit of Accounts Receivable Write-Offs for Fiscal Year 2024 and Inspection of  
the Accounts Receivable Write-Off Approval Memo for Fiscal Year 2023

DATE: December 3, 2025

This letter serves to inform you that the Division of Inspector General completed an audit of Accounts Receivable Write-Offs.

The objectives of our audit were to:

1. Determine if accounts receivable write-offs for Fiscal Year (FY) 2024 complied with Pinellas County (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 2023 complied with County Resolution No. 24-29

Our audit scope was limited to the transactions, supporting documentation, and approvals related to the accounts receivable write-offs for FY 2024 and the FY 2023 accounts receivable write-off approval request memo.

On May 21, 2024, the Board of County Commissioners (BCC) approved County Resolution No. 24-29, amending and restating the previously adopted Uniform Write-Off Policy for

Accounting Purposes. The Resolution provides for the designation of a County Write-Off Coordinator, concurrence of auditors, and reporting to the BCC by the County Administrator regarding the amounts written off.

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.

### **Testing Results**

We obtained the accounts receivable write-off records from the Office of Management and Budget (OMB) Write-Off Coordinator who collected them from the following four County departments:

- Business Technology Services (BTS)
- Human Resources (HR)
- Pinellas County Utilities (PCU)
- Safety and Emergency Services (SES)

The population submitted for write-off included 30,461 accounts totaling approximately \$3,775,676 for FY 2024, for an average of approximately \$124 per record. All proposed write-offs were below the \$10,000 threshold and, therefore, did not require approval by the BCC.

We selected a non-statistical sample of 60 accounts receivable write-off records totaling \$13,633, or less than 1% of the population's total amount. Of the 60 records in the sample, we selected 55 randomly and 5 judgmentally based on the dollar amount of the write-offs.

To ensure compliance with the one-year aging requirement established in County Resolution No. 24-29, we reviewed both our sample of write-off records and the full population. Under this requirement, all transactions must be presented for write-off after September 30, 2025, and must have occurred on or before September 30, 2024. Our review of the entire population confirmed all the write-offs submitted satisfied the one-year aging requirement.

We reviewed the collection effort narratives County departments submitted to OMB to determine if the collection efforts were sufficient. Our overall assessment was management's collection efforts were in accordance with the requirements of County Resolution No. 05-61 and County Resolution No. 24-29, as applicable.

SES does not pursue debt collection when the balance owed is less than \$15, as the cost to collect the debt exceeds the unpaid balance. Accordingly, our sample included 20 records SES submitted for write-off due to a nominal balance of less than \$15, totaling \$40.09.

Additionally, our sample included 38 records PCU or SES submitted for write-off that were uncollectible due to contractual, regulatory, statutory, or legal circumstances. These records are summarized in Table 1.

Write-Off Category	Number of Records	Amount
Automatic Write-Off Hospice	10	\$900.17
Automatic Write-Off Jail	3	490.54
Legal Actions	12	7,659.26
Memberships	4	1,709.32
Workers' Compensation	1	861.38
CARES Act	2	997.75
Statutory	6	236.64
<b>Total</b>	<b>38</b>	<b>\$12,855.06</b>

Table 1 - Uncollectible Amounts Due to Contractual, Regulatory, Statutory, or Legal Circumstances

We requested supporting documentation from each of the 4 departments for 6 of the 60 write-offs included in the random sample, or 10%. These consisted of one write-off each from BTS, HR, and PCU, as well as three from SES. The selections were based on the highest dollar amounts within each respective department, as outlined in the Table 2.

Department	Date Occurred	Subcategory	Amount
BTS	November 30, 2023	Telephone	\$696.00
HR	September 26, 2023	AR Retiree Self Pay	42.15
PCU	January 19, 2022	Water	75.00
SES	January 1, 2021	Legal Actions: Bankruptcy, Probate, etc.	2,689.07
SES	October 5, 2023	Sunstar Membership	968.10
SES	June 16, 2023	Jail, Hospice, Contract, Work Comp, etc.	861.38
<b>Total</b>			<b>\$5,331.70</b>

Table 2 - Supporting Documentation Transaction Review

Our review revealed the documentation submitted in response to our request substantiated the collection effort narratives the departments provided to OMB.

We reviewed the accounts receivable write-off approval request memo for FY 2023, which is required by County Resolution No. 24-29. The OMB Write-Off Coordinator prepared the memo on September 30, 2024. The County Administrator approved the memo on October 21, 2024, coinciding with the date the BCC meeting agenda item was created, and it contained one receivable that exceeded the \$10,000 threshold requiring approval by the BCC. The County Administrator reported the eligible write-offs to the BCC within the 90-day timeframe required by County Resolution No. 24-29, and the BCC issued its approval on January 28, 2025.

### **Conclusions and Observations**

Our sample testing of the FY 2024 accounts receivable write-off records resulted in no instances of noncompliance. We concluded the following:

- All write-offs were dated as of September 30, 2024, or earlier, and satisfied the one-year aging requirement.
- The respective departments documented their collection efforts or provided adequate explanations for uncollectible balances in the narratives submitted to OMB.
- The FY 2024 write-off records contained no write-offs that exceeded the \$10,000 threshold and, therefore, would not require approval by the BCC.
- The FY 2023 accounts receivable write-off approval request memo was prepared and approved as required by County Resolution No. 24-29.

We appreciate your staff's cooperation during this audit.

MD/CS