



To: County Administrator Barry Burton and  
Commissioner Brian Scott (Chair)  
From: Shane Kunze, Write-Off Coordinator  
Subject: Eligible Accounts Receivable Write-Offs  
Date: September 30, 2024

County Administrator Burton and Commissioner Scott,

This letter is provided in connection with the Division of Inspector General's engagement to apply agreed-upon procedures to assist the Pinellas County Board of County Commissioners (BCC) and management of Pinellas County Government (County) with respect to the eligible accounts receivable write-offs, and that the accounts receivable write-off approval request memo was prepared by the designated County Write-Off Coordinator reflecting write-off activity in accordance with Resolution 24-29.

Attached is the proposed accounts receivable write-offs that were found to be eligible as of May 31, 2024. In total, \$4,410,567.22 in accounts receivable write-offs were found to be eligible, with a total of \$4,390,567.32 qualifying for County Administrator level approval. Public Works has submitted an accounts receivable write-off of \$20,000.00 for water quality monitoring from the Florida Department of Transportation that has been listed as uncollectable due to discrepancy in the contract language. This write-off surpasses the \$10,000.00 threshold set by Resolution 24-29 and will require approval by the Board of County Commissioners.

The Office of Management and Budget is requesting the approval of all \$4,410,567.22 in proposed eligible accounts receivable write-offs by the County Administrator and Board of County Commissioners.

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Brian Scott,  
Commissioner (Chair)

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Barry Burton,  
County Administrator