



## Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

Clerk of the County Court  
Recorder of Deeds  
Clerk and Accountant of the Board of County Commissioners  
Custodian of County Funds  
County Auditor

## Division of Inspector General

510 Bay Avenue  
Clearwater, FL 33756  
Telephone: (727) 464-8371  
Fax: (727) 464-8386  
Fraud Hotline: (727) 45FRAUD (453-7283)  
Clerk's website: [www.mypinellasclerk.gov](http://www.mypinellasclerk.gov)

### REPORT NO. 2023-05

TO: Doug Brightwell, Director  
Animal Services Department

FROM: Melissa Dondero, Inspector General/Chief Audit Executive *MD*  
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller  
Jeanette Phillips, Chief Deputy Director, Finance Division  
Sandra Singletary, Program Manager, Animal Services Department  
The Honorable Chairman and Members of the Board of County Commissioners  
Barry Burton, County Administrator  
Lourdes Benedict, Assistant County Administrator

SUBJECT: Unannounced Audit of the Animal Services Department Petty Cash Fund  
and Change Fund

DATE: March 24, 2023

This letter serves to inform you that the Division of Inspector General completed an unannounced audit of the Animal Services Department Petty Cash Fund and Change Fund on March 9, 2023.

The objective of our audit was to reconcile the Petty Cash Fund and Change Fund and ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the County funds under your departmental control.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

The Animal Services Department Change Fund reconciled to the authorized amount. The Animal Services Department Petty Cash Fund did not reconcile to the authorized amount



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Doug Brightwell, Director, Animal Services Department  
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due to an immaterial shortage of \$0.50. However, no issue resulted from the discovery. The department's internal controls and safeguarding of these funds are adequate, and the policies and procedures are being followed.

We appreciate your staff's cooperation during this audit.

MD/SP