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

315 Court Street, Room 400
Clearwater, FL 33756-5165
Telephone: (727) 464-3341
Fax: (727) 453-3589
kburke@mypinellasclerk.gov
www.mypinellasclerk.gov

April 2, 2025

Dear EOG DOGE Team,

Thank you for your efforts to identify and reduce unnecessary government spending, promote efficiency, maximize productivity, and eliminate waste ensuring accountability and ultimately savings for taxpayers.

Please accept this correspondence as response to your letter dated March 18, 2025, regarding ***EOG DOGE Efforts & Inquiry Regarding Financial Condition Under Section 218.503, Florida Statutes***, and your planned review of Pinellas County's compliance with the financial management requirements set forth in section 218.503, Florida Statutes.

Since State Fiscal Year 2018-2019, Pinellas County has not experienced any financial emergencies or distress outlined in Section 218.503(1), Florida Statutes, and we do not anticipate financial distress in the next six months. Our Management Letters issued by external audit firms for the last seven fiscal years are included for your reference.

We look forward to reviewing and implementing best practices identified through EOG-DOGE efforts. Accordingly, please do not hesitate to reach out, should you have any questions or require further clarification.

Thank you for your ongoing dedication and hard work in maintaining the fiscal integrity of local government operations.

Sincerely,

Brian Scott, Chairman
Pinellas County Board of County Commissioners

Ken Burke, CPA
Clerk and Comptroller to the Board of County Commissioners

Cc: Jeanette L. Phillips, CPA, CGFO, Chief Deputy Director, CCC Finance Division
Barry Burton, County Administrator
Chris Rose, Director of OMB

Enclosures

a. Letter dated March 18, 2025 from the State of Florida, Office of the Governor, EOG DOGE TEAM

b. Independent Auditor's Management Letters

RON DESANTIS
GOVERNOR

STATE OF FLORIDA
Office of the Governor
THE CAPITOL
TALLAHASSEE, FLORIDA 32399-0001

www.flgov.com
850-717-9418

March 18, 2025

Delivered Electronically

Subject: EOG DOGE Efforts & Inquiry Regarding Financial Condition Under Section 218.503, Florida Statutes

Dear County Official,

Pursuant to Executive Order 25-44, the **Executive Office of the Governor has established an EOG DOGE Team** which will use advanced technology to identify, review, and report on unnecessary spending within county and municipal governments and recommend legislative reforms to promote efficiency, maximize productivity, and eliminate waste in state and local government. These efforts are focused on ensuring fiscal responsibility throughout Florida.

In addition to assessing your county's publicly available information over the coming weeks and months, the EOG DOGE Team is also assessing compliance with the financial management requirements set forth in **section 218.503, Florida Statutes**. This provision outlines the circumstances under which a local governmental entity is deemed to be in financial emergency or distress, triggering necessary corrective actions.

To fulfill our oversight role, and in accordance with article IV, section 1(a) of the Florida Constitution, we respectfully request confirmation as to whether your county has encountered any instances of financial emergency or distress, including those listed in section 218.503(1), Florida Statutes, such as:

1. **Failure to pay short-term loans or obligations when due** as a result of lack of funds.
2. **Failure to make debt service payments on bonds, loans, or other debt instruments** when due.
3. **Failure to timely pay uncontested claims from creditors** for more than 90 days due to lack of funds.
4. **Failure to transfer taxes, social security contributions, or retirement plan contributions** as required by law.
5. **An unreserved or total fund balance deficit in the general fund or any major operating fund** that persists for two consecutive years.

If your county has encountered any of these conditions since State Fiscal Year 2018-19, or anticipates potential financial distress in the next six months, please provide a written response in keeping with your obligations under section 218.503(2)-(3), Florida Statutes, detailing the specific circumstances, any corrective actions taken, a point of contact, and any additional information relevant to compliance with statutory financial obligations.

Please submit your response to *eogdoge@laspbs.state.fl.us* no later than April 8, 2025 to ensure timely review and, if necessary, assistance from state authorities. If we do not receive a response from you within 45 days, it will be presumed that your county is in possible statutory violation and in need of assistance. If you have any questions or require further clarification, please contact *eogdoge@laspbs.state.fl.us*.

We appreciate your cooperation in maintaining the fiscal integrity of local governmental operations.

Sincerely,

EOG DOGE Team

Forvis Mazars, LLP
201 East Kennedy Boulevard, Suite 650
Tampa, FL 33602
P 813.314.2600 | F 813.314.2610
forvismazars.us

Independent Auditor's Management Letter

Honorable Board of County Commissioners
Pinellas County, Florida
Clearwater, Florida

Report on the Financial Statements

We have audited the basic financial statements of Pinellas County, Florida (the "County") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated March 25, 2025. Our report also includes a reference to other auditors, who audited the financial statements of certain discretely presented component units, as described in our report on the County's financial statements.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; Title 2 *U.S. Code of Federal Regulations, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General.*

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards and State Financial Assistance and Schedule of Receipts and Expenditures of Funds Related to the Deepwater Horizon Oil Spill as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards, AT-C Section 315*, regarding compliance requirements in accordance with *Chapter 10.550, Rules of the Auditor Genera*l. Disclosures in those reports and schedule, which are dated March 25, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General,* requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. In connection with the preceding audit, there were no findings or recommendations.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General,* requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General,* requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General,* we applied financial condition assessment procedures for the County. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based, in part, on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General,* requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the County's boundaries during the fiscal year under audit.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General,* requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we determined that all special district component units provided the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statues, and Section 10.554(1)(i)6, *Rules of the Auditor General*, see Attachment A for required information on the dependent special district's that are included in the reporting entity. The information in Attachment A has not been subject to auditing procedures, therefore no assurance is given on the provided information.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General,* requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, County Commission, and applicable management and is not intended to be, and should not be, used by anyone other than these specified parties.

Forvis Mazars, LLP

Tampa, Florida
March 25, 2025

MSL
Certified Public Accountants

INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Honorable Board of County Commissioners
Pinellas County, Florida

Report on the Financial Statements

We have audited the financial statements of Pinellas County, Florida (the "County") as of and for the year ended September 30, 2023, and have issued our report thereon dated March 20, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.550, *Rules of the Auditor General.*

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards,* Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance and Report on Schedule of Expenditures of Federal Awards and State Financial Assistance and Schedule of Receipts and Expenditures of Fund Related to the Deepwater Horizon Oil Spill as required by the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General;* Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards,* AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General.* Disclosures in those reports and schedule, which are dated March 20, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General,* requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. In connection with the preceding audit, there were no findings or recommendations.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General,* requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General,* require that we apply appropriate procedures and report the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Honorable Board of County Commissioners
Pinellas County, Florida

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General,* we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based, in part, on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General,* requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General,* requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we determined that all special district component units provided the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statues, and Section 10.554(1)(i)6, *Rules of the Auditor General*, see Attachment A for required information on the dependent special district's that are included in the reporting entity. The information in Attachment A has not been subject to auditing procedures, therefore no assurance is given on the provided information.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General,* requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

MSL, P.A.
Certified Public Accountants

Tampa, Florida
March 20, 2024

Crowe LLP
Independent Member Crowe Global

Distinguished Members of the Board of County Commissioners
Honorable Kenneth P. Burke, Clerk of the Circuit Court and Comptroller
Honorable Mike Twitty, Property Appraiser
Honorable Bob Gualtieri, Sheriff
Honorable Julie Marcus, Supervisor of Elections
Honorable Charles Thomas, Tax Collector
Pinellas County, Florida

Report on the Financial Statements

We have audited the financial statements of Pinellas County, Florida (the County) as of and for the fiscal year ended September 30, 2022 and have issued our report thereon dated March 28, 2023. Our report includes a reference to other auditors who audited certain discretely presented component units, as described in our report on the County's financial statements. This report does not include our consideration of the results of the other auditors testing that are reported on separately by those other auditors.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Florida Auditor General.*

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of The Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for each Major Federal Program and State Financial Assistance Project and on Internal Control over Compliance in Accordance with the Uniform Guidance, and Independent Accountant's Reports on an Examination conducted in accordance *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General.* Disclosures in those reports, which are dated March 28, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. There were no such findings.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The information is disclosed in the notes to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, requires that we apply appropriate procedures and report the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and identification of the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

		Pinellas County Community Redevelopment Agency	Pinellas County Construction Licensing Board	Pinellas County Emergency Medical Services Authority	Pinellas County Health Facilities Authority	Pinellas County Industrial Development Authority	Pinellas Planning Council	Pinellas County Housing Finance Authority
a.	The total number of district employees compensated in the last pay period of the district's fiscal year being reported	3	0	60	0	0	17	3
b.	The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported	0	0	0	0	0	5	13
c.	All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency	$ 160,329	$ -	$ 5,019,668	$ -	$ -	$ 1,907,009	$ 437,923
d.	All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency	$ -	$ -	$ -	$ -	$ -	$ 452,427	$ 369,076
e.	Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project	None	None	None	None	None	None	None
f.	A budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes	Original budget was not amended	Original budget was not amended	See page 28 of the Annual Comprehensive Financial Report	Not Applicable	Not Applicable	Original budget was not amended	Original budget was not amended

The information above (a. through f.) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Matters

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuses that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Members of the Board of County Commissioners, the Honorable Kenneth P. Burke, Clerk of the Circuit Court, the Honorable Mike Twitty, Property Appraiser, the Honorable Bob Gualtieri, Sheriff, the Honorable Julie Marcus, Supervisor of Elections, the Honorable Charles Thomas, Tax Collector, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Conclusion

We would like to take this opportunity to thank the County for the many courtesies and cooperation extended to our representatives during the course of our audit.

Crowe LLP

Crowe LLP

Tampa, Florida
March 28, 2023

Crowe LLP
Independent Member Crowe Global

Distinguished Members of the Board of County Commissioners
Honorable Kenneth P. Burke, Clerk of the Circuit Court and Comptroller
Honorable Mike Twitty, Property Appraiser
Honorable Bob Gualtieri, Sheriff
Honorable Julie Marcus, Supervisor of Elections
Honorable Charles Thomas, Tax Collector
Pinellas County, Florida

Report on the Financial Statements

We have audited the financial statements of Pinellas County, Florida (the County) as of and for the fiscal year ended September 30, 2021 and have issued our report thereon dated March 25, 2022. Our report includes a reference to other auditors who audited certain discretely presented component units, as described in our report on the County's financial statements. This report does not include our consideration of the results of the other auditors testing that are reported on separately by those other auditors.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Florida Auditor General.*

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of The Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for each Major Federal Program and State Financial Assistance Project and on Internal Control over Compliance in Accordance with the Uniform Guidance, and Independent Accountant's Reports on an Examination conducted in accordance *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General.* Disclosures in those reports, which are dated March 25, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. There were no such findings.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The information is disclosed in the notes to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, requires that we apply appropriate procedures and report the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and identification of the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Exhibit A

Information required by
Rules of the Auditor General, Chapter 10.550, Local Government Entity Audits, (1)(i.)6

		Pinellas County Emergency Medical Services Authority	Pinellas County Industrial Development Authority
a.	The total number of district employees compensated in the last pay period of the district's fiscal year being reported:	45	0
b.	The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported	0	0
c.	All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency	$ 4,439,841	$ -
d.	All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency	$ -	$ -
e.	Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project	None	None
f.	A budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes	See page 27 of the Annual Comprehensive Financial Report	IDA did not adopt a budget

The information above (a. through f.) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Matters

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuses that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Members of the Board of County Commissioners, the Honorable Kenneth P. Burke, Clerk of the Circuit Court, the Honorable Mike Twitty, Property Appraiser, the Honorable Bob Gualtieri, Sheriff, the Honorable Julie Marcus, Supervisor of Elections, the Honorable Charles Thomas, Tax Collector, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Conclusion

We would like to take this opportunity to thank the County for the many courtesies and cooperation extended to our representatives during the course of our audit.

Crowe LLP

Crowe LLP

Tampa, Florida
March 25, 2022

Crowe LLP
Independent Member Crowe Global

Distinguished Members of the Board of County Commissioners
Honorable Kenneth P. Burke, Clerk of the Circuit Court and Comptroller
Honorable Mike Twitty, Property Appraiser
Honorable Bob Gualtieri, Sheriff
Honorable Julie Marcus, Supervisor of Elections
Honorable Charles Thomas, Tax Collector
Pinellas County, Florida

Report on the Financial Statements

We have audited the financial statements of Pinellas County, Florida (the County) as of and for the fiscal year ended September 30, 2020 and have issued our report thereon dated March 25, 2021. Our report includes a reference to other auditors who audited certain discretely presented component units, as described in our report on the County's financial statements. This report does not include our consideration of the results of the other auditors testing that are reported on separately by those other auditors.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Florida Auditor General.*

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of The Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for each Major Federal Program and State Financial Assistance Project and on Internal Control over Compliance in Accordance with the Uniform Guidance, and Independent Accountant's Reports on an Examination conducted in accordance *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated March 25, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. There were no such findings.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The information is disclosed in the notes to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, requires that we apply appropriate procedures and report the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and identification of the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Other Matters

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuses that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Members of the Board of County Commissioners, the Honorable Kenneth P. Burke, Clerk of the Circuit Court, the Honorable Mike Twitty, Property Appraiser, the Honorable Bob Gualtieri, Sheriff, the Honorable Julie Marcus, Supervisor of Elections, the Honorable Charles Thomas, Tax Collector, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Conclusion

We would like to take this opportunity to thank the County for the many courtesies and cooperation extended to our representatives during the course of our audit.

Crowe LLP

Crowe LLP

Tampa, Florida
March 25, 2021

Crowe LLP
Independent Member Crowe Global

Distinguished Members of the Board of County Commissioners
Honorable Kenneth P. Burke, Clerk of the Circuit Court and Comptroller
Honorable Mike Twitty, Property Appraiser
Honorable Bob Gualtieri, Sheriff
Honorable Deborah Clark, Supervisor of Elections
Honorable Charles Thomas, Tax Collector
Pinellas County, Florida

Report on the Financial Statements

We have audited the financial statements of Pinellas County, Florida (the County) as of and for the fiscal year ended September 30, 2019 and have issued our report thereon dated March 25, 2020. Our report includes a reference to other auditors who audited certain discretely presented component units, as described in our report on the County's financial statements. This report does not include our consideration of the results of the other auditors testing that are reported on separately by those other auditors.

Auditor's Responsibility

We conducted our audit in accordance with United States generally accepted auditing standards, and *Government Auditing Standards* issued by the Comptroller General of the United States; Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Florida Auditor General.*

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of The Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for each Major Federal Program and State Financial Assistance Project and on Internal Control over Compliance in Accordance with the Uniform Guidance, and Independent Accountant's Report on an Examination conducted in accordance *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General.* Disclosures in those reports and schedule, which are dated March 25, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. There were no such findings.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in the management letter, unless disclosed in the notes to the financial statements. The information is disclosed in the notes to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, requires that we apply appropriate procedures and report the results of our determination as to whether or not the County has met one or more of the conditions described in Section 218.503(1), *Florida Statutes*, and identification of the specific condition(s) met. In connection with our audit, we determined that the County did not meet any of the conditions described in Section 218.503(1), *Florida Statutes*.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures. It is management's responsibility to monitor the County's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Other Matters

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we address in the management letter any recommendations to improve financial management, accounting procedures, and internal controls. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires that we address noncompliance with provisions of contracts or grant agreements, or abuses that have occurred, or are likely to have occurred, that have an effect on the financial statement amounts that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Members of the Board of County Commissioners, the Honorable Kenneth P. Burke, Clerk of the Circuit Court, the Honorable Mike Twitty, Property Appraiser, the Honorable Bob Gualtieri, Sheriff, the Honorable Deborah Clark, Supervisor of Elections, the Honorable Charles Thomas, Tax Collector, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Conclusion

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Tampa, Florida
March 25, 2020

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Honorable Deborah Clark, Supervisor of Elections
Honorable Charles Thomas, Tax Collector
Pinellas County, Florida

Report on the Financial Statements

We have audited the financial statements of Pinellas County, Florida (the County) as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated March 14, 2019. Our report includes a reference to other auditors who audited certain discretely presented component units, as described in our report on the County's financial statements. This report does not include our consideration of the results of the other auditors testing that are reported on separately by those other auditors.

Auditor's Responsibility

We conducted our audit in accordance with United States generally accepted auditing standards, and *Government Auditing Standards* issued by the Comptroller General of the United States; Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Florida Auditor General.*

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Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. There were no such findings.

Official Title and Legal Authority

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Conclusion

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Crowe LLP

Crowe LLP

Tampa, Florida
March 14, 2019