



# Pinellas County

## Staff Report

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**Agenda Date: 10/15/2024**

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**Subject:**

Division of Inspector General, Clerk of the Circuit Court and Comptroller, Report No. 2024-16 dated September 16, 2024, Unannounced Audit of the St. Pete-Clearwater International Airport Petty Cash Fund.



## 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

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### REPORT NO. 2024-16

TO: Thomas Jewsbury, Director  
St. Pete-Clearwater International Airport

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  
Yvette Aehle, Deputy Director, St. Pete-Clearwater International Airport  
The Honorable Chair and Members of the Board of County Commissioners  
Barry Burton, County Administrator  
Jill Silverboard, Deputy County Administrator/Chief of Staff

SUBJECT: Unannounced Audit of the St. Pete-Clearwater International Airport Petty  
Cash Fund

DATE: September 16, 2024

This letter serves to inform you that the Division of Inspector General completed an unannounced audit of the St. Pete-Clearwater International Airport (PIE) Petty Cash Fund on September 3, 2024.

The objective of our audit was to reconcile the Petty Cash Fund and ascertain that the appropriate internal controls, safeguards, and policies and procedures were 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.



An Accredited Office of  
Inspector General

Thomas Jewsbury, Director, St. Pete-Clearwater International Airport  
September 16, 2024  
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The PIE Petty Cash Fund did not reconcile to the authorized amount due to an immaterial shortage of \$1. However, no issue resulted from the discovery. The department's internal controls and safeguarding of this fund were adequate.

We appreciate your staff's cooperation during this audit.

MD/SP