



VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

DATE: June 10, 2026

TO: Julian Mendez, Senior Director, Procurement and Operations

FROM: Heidi Pinner, Chief Audit Executive

COPY: William Barrett, Chief of Staff
Rick VanArsdall, Chief Deputy Clerk
Kristine Compton, Senior Director, Budget and Clerk's Accounting

SUBJECT: Clerk P-Card Continuous Monitoring Memo #182 FY2026 – Q2

BACKGROUND

The Hillsborough County Clerk of Court and Comptroller Purchasing Card (P-Card) Program provides an authorized cardholder with a more efficient and flexible method of obtaining commercial goods and services through over-the-counter purchases, phone orders, and internet purchases. The *Clerk of the Court and Comptroller Purchasing Card Guidelines and Procedures* contains multiple controls to mitigate the risks associated with P-Cards. Some of the controls include a single transaction threshold of \$5,000.00, a monthly maximum threshold set at \$25,000.00, and certain purchases that require approval. Certain disallowable purchases include, but are not limited to, alcoholic beverages, cash advances, gift cards, and personal items.

Cardholders are required to submit their transactions to Clerk's Procurement every month if the cardholder has transactions. The submittal includes a completed P-Card Log with the required approval signatures, a copy of the cardholder's Bank of America (BOA) monthly statement which is provided to the cardholder from Clerk's Procurement, and supporting documentation such as receipts or invoices. Each month, these documents are emailed to Clerk's Procurement. A journal entry is recorded and the P-Card Logs and supporting documentation are uploaded into OnBase.

OBJECTIVE:

The objective of the Clerk P-Card Continuous Monitoring project is to evaluate the appropriateness of P-Card purchases made during each quarter of the fiscal year (FY) via analysis and sample testing. The program is designed to evolve and adapt with input from management to ensure that the program delivers timely and useful results and assurances. Testing included the basic analysis and review of transactions based on compliance with the *Clerk of the Court and Comptroller Purchasing Card Guidelines and Procedures*.

EXCELLENCE IN SERVICE!

(813) 276-8100 | HILLSCLERK.COM

P.O. BOX 1110, TAMPA, FL 33601-1120

SCOPE:

The Audit Team reviewed transactions from December 28, 2025, through March 27, 2026. A total of 110 transactions were identified for the period and 50 (45%) of the transactions were reviewed.

METHODOLOGY:

The Audit Team obtained P-Card transaction data from the BOA website and performed the following procedures:

- Reviewed the supporting documentation for proper approval and appropriateness.
- Analyzed transactions for any purchases that appeared to be:
 - of a personal nature,
 - split to circumvent transaction limit controls,
 - not within the transaction limits, or
 - for prohibited items.
- Determined whether items or services purchased relate to the Clerk of Court & Comptroller's operations.

OVERALL EVALUATION AND RESULTS:

All transactions tested were appropriately supported, had satisfactory approvals, and were for a public purpose. No exceptions were noted for the period, which indicates that purchasing card controls are effective.

This is the 2nd consecutive quarter with ZERO exceptions noted and the Audit Team would like to commend management on the actions taken to address prior concerns and produce these results.

EXCELLENCE IN SERVICE!

(813) 276-8100 | HILLSCLERK.COM

P.O. BOX 1110, TAMPA, FL 33601-1120