



# VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER  
HILLSBOROUGH COUNTY, FL

**DATE:** November 12, 2025

**TO:** Julian Mendez, 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 #177 FY2025 – Q4

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## **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 had 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*.

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## **SCOPE:**

The Audit Team reviewed transactions from June 28, 2025 through September 27, 2025. A total of 182 transactions were identified for the period and 50 (27%) 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 or not items or services purchased relate to the Clerk of Court & Comptroller's operations.

## **OVERALL EVALUATION AND RESULTS:**

Overall, the Audit Team observed that purchases were for appropriate uses and had satisfactory approvals. There were five (5) exceptions noted for the sample of transactions reviewed. This reflects an exception rate of 10% which indicates that an opportunity for improvement still exists. Exceptions included the following:

- Three (3) purchases for University of South Florida (USF) corporate training with supporting documentation that omits an itemized description of what was purchased.
- A September, 2025 P-Card Log had a total transaction amount that was \$1,000 lower than the total charges on the bank statement. It appears 2 Excel SUM formulas were manually typed over with the incorrect dollar amounts.
- A hotel receipt that had an overage of \$5.42 refunded, however it went to a different credit card than the original Clerk P-Card it was charged on. This travel was also for a training seminar located less than 50 miles from the Clerk's headquarters. The Clerk's Business Travel Policy states that "Any overnight stay at a hotel within a 50-mile radius of the headquarters must be justified in writing by the Department Director and approved by a Chief Deputy Clerk." While a routine travel voucher was signed off by the Director and a Chief Deputy, it did not include any reference to or justification of a travel exception. When an exception is approved as part of a travel voucher, the exception and approval should be explicitly stated on the voucher or as a supporting document so that it is clear that approval of the exception was intended.

The details for each of these exceptions were provided to Clerk Procurement for follow-up with Purchasing Card users.

*Please feel free to contact me at (813) 307-7000 with any questions, comments, or suggestions.*

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