February 24, 2016

Inspector General Hector Collazo  
Pinellas County Clerk of the Circuit Court  
Office of Inspector General  
510 Bay Avenue  
Clearwater, Florida 33756

Dear Inspector General Collazo,

Congratulations!

We are pleased to inform you the Pinellas County Clerk of the Circuit Court, Office of Inspector General has met the required standards to become reaccredited by the Commission for Florida Law Enforcement Accreditation.

Your reaccredited status is official as of this date and will remain in effect for a period of three years. Compliance with any future standards approved by the Commission that may be applicable to your department is part of maintaining your accredited status.

You and your agency are to be commended for your continued diligence, professionalism, and commitment in maintaining this highest recognition among Florida's Inspector General community.

We look forward to working with you and your agency in your continuous pursuit of excellence. On behalf of the Commission, we extend our thanks for your participation and congratulations on a job well done!

Sincerely,

[Signature]

Lori Mizell  
Executive Director
To: Commission for Florida Law Enforcement Accreditation

From: Robert A. Brongel, Team Leader
   Captain, Retired
   Florida Department of Financial Services, Division of Insurance Fraud

Date: December 22, 2015

Re: Full Compliance Assessment Report
   Pinellas County Clerk of the Circuit Court and Comptroller
   Division of Inspector General

A. Dates of On-Site Assessment: December 2, 2015

Key Agency Personnel:
Inspector General / Chief Audit Executive
Senior IG Auditor / Accreditation Manager
Inspector General Manager
Inspector General Manager
Inspector General Manager
Senior Inspector General Auditor
Senior Inspector General Auditor
Senior Inspector General Auditor
Inspector General Auditor
Inspector General Auditor
Inspector General Auditor
Administrative Secretary / Evidence Administrator
Hector Collazo, Jr.
Deborah A. Weiss
Ken Green
Melissa A. Dondero
Ronald Peters
Anne M. DiNatale
William J. McGuinness
Ava Jurek
Mary Beth Makrianes
Darcy Eckert
Cassy Moreau
Linda Magnuson

B. Assessment Team:

Team Leader:  Mr. Robert A. Brongel (RAB)
   Captain (Retired)
   Florida Dept. of Financial Services, Division of Insurance Fraud
   (941) 915-1515
   bob139@verizon.net

Team Member:  Mr. Bill Harvey (BH)
   Special Projects Manager
   Florida Department of Revenue, Office of the Inspector General
   P.O. Box 37372
   Tallahassee, Florida 32315
   (850) 617-8152
   harveyb@dor.state.fl.us
C. Standards Summary Tally:

<table>
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<th>Number of Standards Not Applicable (By Function)</th>
<th>Number of Standards Waived</th>
<th>Number of Applicable Standards in Compliance</th>
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D. Agency Profile:

The Clerk of the Circuit Court and Comptroller (Clerk) is an elected Constitutional Officer and Public Trustee and thus responsible to the citizens and taxpayers of Pinellas County.

The Clerk is considered independent of the Board of County Commissioners, and derives his authority and responsibility from constitutional and statutory provisions. One of the Clerk's responsibilities enumerated in law is to act in the capacity of Auditor. Toward this end, the Internal Audit Division was established as an independent agency in 1983. In June 2009, a formal Inspector General charter was adopted resulting in a title change from Internal Audit Division to Division of Inspector General (Division).

The Division is organized into two units, the Public Integrity Investigations Unit and Audit Services. Investigations and Audits are conducted in accordance with the Florida Inspectors General Standards Manual, Principles and Standards for Offices of Inspector General of the Association of Inspectors General (AIG) and the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors. The AIG Quality Assurance Review in November 2011 determined the Division met or exceeded the intent of the Association of Inspectors General's Principles and Standards for Offices of Inspector General, which is the highest affirmation possible. The next scheduled AIG Quality Assurance Review is in August 2016.

To provide for the independence of the Inspector General activity, staff members report to the Director (Inspector General/Chief Audit Executive), who reports administratively to the Clerk. The Division has no direct responsibility to or authority over any area subject to its investigations, audits, and reviews. Therefore, the Division is organizationally independent from those areas that it will be investigating, auditing, and reviewing. The Director, as Inspector General and Chief Audit Executive, has the authority and responsibility to conduct investigations/audits of all agencies funded by the Clerk and the Board of County Commissioners departments and to issue reports based on its investigative and audit findings. One of the most significant roles of the Division of Inspector General is to serve as public watchdog over taxpayer dollars.

Pinellas County is a charter county established under the Constitution and Laws of the State of Florida in 1911. Pinellas County approved the home rule charter in 1980 establishing a Board of County Commissioners/Administrator form of government. The elected Constitutional Officers include the Clerk of the Circuit Court and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. The seven
member Board of County Commissioners serves as the legislative body, and budgets and provides the funding for its departments, the entire operations of the Sheriff and the Supervisor of Elections, and portions of the operational budgets of the other Constitutional Officers.

Pinellas County is an urban county located on the western coast of Florida, on a peninsula, bounded on the east by Tampa Bay and on the west by the Gulf of Mexico. Pinellas County has the second smallest land area in Florida, but is the most densely populated of the 67 counties. Pinellas County contains 24 municipalities with an estimated population of 938,098 as of 2014. The county is 38 miles long and 15 miles across at its widest portion.

The Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General was initially accredited in February 2010. This is their second reaccreditation assessment.

E. On-Site Assessment Summary:

Assessor Bill Harvey and Team Leader Robert Brongel met the evening of Tuesday, December 1, 2015 to review and discuss the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General (IG) assessment. Assessor Harvey and Team Leader Brongel had previously discussed protocols and other aspects of the assessment by telephone.

Prior to the assessment, the IG Accreditation Manager (A/M), Ms. Deborah A. Weiss, sent pre-read information to the assessment team. The packet contained a copy of the IG organizational chart, a self-assessment status report, copy of the most recent agency annual report, written directive system policy, and the most recent (2013) CFA assessment report. No agenda was provided.

On Wednesday, December 2, 2015, the assessment team was met by Inspector General Hector Collazo and A/M Weiss at the Division of Inspector General, 510 Bay Avenue, Clearwater. The IG office suite is located in a secure building with controlled access. Assessors were escorted to a private conference room to use for the assessment, then taken on a brief tour of the building. During the tour, assessors made standards related observations and met office staff. The IG suite is clean, organized, and professional in appearance. A/M Weiss provided a briefing regarding resources in the work vicinity and computer access for the electronic assessment.

Assessors participated in a brief entrance interview with the following individuals:

Inspector General / Chief Audit Executive Hector Collazo, Jr.
Senior Inspector General Auditor Deborah A. Weiss

Inspector General Collazo welcomed the team and stated his staff had worked hard in preparation for reaccreditation and had exhibited considerable dedication and
commitment to the process. He stated the assessment team would have full and unfettered access to the agency. At approximately 9:30 a.m. the team began file review.

The IG assessment was conducted in a single day. The team reviewed all files and conducted several interviews; all individuals interviewed were knowledgeable in the policies and procedures of the IG and the accreditation process.

The exit interview was conducted at approximately 6:00 p.m. on Wednesday, December 2, 2015 with Assessor Harvey and Team Leader Brongel. The following personnel attended the exit briefing:

Inspector General / Chief Audit Executive Hector Collazo, Jr.
Senior Inspector General Auditor Deborah A. Weiss

The exit discussion focused on comments from assessors relating to their assigned standards and findings.

The Team Leader communicated to Inspector General Collazo that although there was a corrective action changing policy to address procedures required by CFA Standard 1.06M, the assessment team will recommend to the Commission that the Pinellas County Clerk of the Circuit Court and Comptroller IG be reviewed for reaccreditation at the next Commission meeting in February, 2016.

The Team Leader thanked Inspector General Collazo and A/M Weiss for their cooperation and professionalism.

F. Standards Noncompliance Discussion: None.

G. Corrective Action Discussion:

1.06M A directive establishes procedures for the release of information to the public in accordance with Florida Statutes.

  Compliance Keys: Written directive addressing elements of the standard.

  Accreditation Manager Notes: Refer to Florida Statute Chapter 119.

The Pinellas County Clerk of the Circuit Court and Comptroller IG policy "Administration 1 – IG Manual Administration – Organization and Governance" states: Policy: All Public records requests for Division of Inspector General audit files, investigative files, documents or reports are handled by the Director in accordance with Florida Statute Section 119.

In discussion with Inspector General Collazo, it was determined the Director handles all public records requests, although there have been none this accreditation cycle. When
inquiring about the actual procedure, Inspector General Collazo referred to the policy and stated the IG followed Florida Statute.

The standards manual defines procedure as: A manner of proceeding, a way of performing or affecting something, an act composed of steps, a course of action, and a set of established forms or methods for conducting the affairs of the agency.

As no actual procedure existed per CFA requirements, Inspector General Collazo agreed to modify policy to comply with the requirements of the standard.

The following was added to the “Audit Services & Public Integrity Unit Manual, Part 1 Administration - Section One Organization and Governance” (copy attached):

“Policy: All public records requests for Division of Inspector General audit files, investigative files, documents, or reports are handled by the Director in accordance with Florida Statute Section 119.

1. Each department (or designated division of an Appointing Authority) has a designated records liaison (“Liaison”) whose responsibilities include responding to public records requests. The Division of Inspector General’s designated records liaison is the Inspector General/Chief Audit Executive.

2. Upon receipt of a public records request by any Division of Inspector General employee, that employee shall promptly forward it to the Inspector General/Chief Audit Executive or designee.

3. The Inspector General/Chief Audit Executive or designee shall promptly acknowledge receipt of the public records request, preferably in writing, to the requestor. The Inspector General or designee will be responsible for asking clarifying questions of the requestor, if necessary, and will promptly document clarifications in writing to the requestor. Clarifying questions may be asked upon initial contact with the requestor.

4. When the public records are collected, the Inspector General/Chief Audit Executive or designee will assess them for any exempt or confidential portions. Exempt or confidential portions of records will be redacted in accordance with Florida Statute Chapter 119 by the Inspector General/Chief Audit Executive or designee before their release.

5. The Inspector General/Chief Audit Executive or designee will contact the requestor when the records are ready. Public records will be released in PDF format electronically or hard copies may be provided to the requestor.”

H. Standards Verified by the Team as “Non Applicable” to the Agency:

3.04M (Assessor: RAB) – Members authorized to carry weapons receive in-service training. The agency has no sworn members.
3.05M (Assessor: RAB) – Sworn members receive periodic first aid training. The agency has no sworn members.

I. Standards, the Status of Which, Were Changed by Assessors: None.

J. Public Information Activities:

J-1. Correspondence and Media Interest: None.
J-2. Follow up by Assessment Team: None.

K. Exemplary/Projects/Procedures: None.

- Comprehensive staff training program providing an annual average of 120 hours of training, which includes the two week Inspector General Criminal Investigator Academy “Essentials of Inspector General Investigations” training course at the Federal Law Enforcement Training Center in Glyncro, Georgia.
- Cooperative Partnership Projects, which include:
  - Financial investigations for the Sixth Judicial Circuit Court, Clerk’s Probate Division, Probate Guardianship and Mental Health Division, to ensure wards of Court ordered Guardianships are protected from fraud.
  - Pinellas County Housing Authority; IG assisting in uncovering Section 8 voucher fraud.
  - Pinellas County Sheriff’s Prison Rape Elimination Act (PREA) Hotline; IG provides an independent hotline for reporting complaints of sexual abuse or sexual harassment of any inmate incarcerated in the Pinellas County Jail.
- Staff possess multiple professional certifications, including:
  - Certified Inspector General (CIG)
  - Certified Inspector General Investigator (CIGI)
  - Certified Fraud Examiner (CFE)
  - Certified Inspector General Auditor (CIGA)
  - Certified Fraud Specialist (CFS)
  - Certified Public Accountant (CPA)
  - Certified Internal Auditor (CIA)
  - Certified Anti-Money Laundering Specialist (CAMS)
- Extensive Fraud, Waste and Abuse Marketing Program, including:
  - IG’s website postings:
    - Inspector General Investigations
    - Annual Reports
    - Annual Audit Plans
    - Peer Review and CFA Accreditation
  - Brochures distributed throughout the County with availability in many County facilities
  - Fraud posters displayed throughout County Departments
  - Fraud Hotline via phone, e-mail, postal mail, or internet
  - IG Connection Newsletter
  - Pinellas County Connection TV (PCC TV)
L. Quality of Service:

Chapter 1: Organization and Governing Principles (Assigned Assessor: RAB)
The IG Charter contains excerpts from the Florida Constitution Article VIII, Section 1(d) and Article V, Section 16 and states the purpose as "...the Clerk of the Circuit Court and Comptroller (Clerk) shall be the ex-officio clerk of the Board of County Commissioners, auditor, recorder and custodian of all county funds, to fulfill the responsibilities of the office as they relate to auditing and investigations functions other than the pre-audit of disbursements from BCC funds."

The Finance Division of the Clerk’s Office performs the pre-audit function. The Division of Inspector General’s responsibilities include a post-audit review of that function as well.

The Charter also states "Public Integrity Investigations Unit has primary responsibility for investigation of all suspected inappropriate activity as defined in the Clerk of the Circuit Court and Comptrollers Fraud, Waste and Abuse Policies and Procedures."

Mission statement is posted throughout the office and can be viewed on the public website. All members of the IG receive a copy of and sign an acknowledgement of receiving the mission statement through Power DMS. There have been no changes to the mission statement this accreditation cycle.

Policy requires “Division of IG Staff” to annually sign off on a code of ethics. Copies are maintained by the Accreditation Manager.

The organizational chart is posted and available on the agency website (copy attached). Acknowledgement is accomplished through Power DMS. All positions on the organizational chart are identified as “auditor.” Under the Public Integrity Unit, a block appears that states “Investigative Unit / Inspector General Staff.”

IG auditors annually sign an attestation of independence and examples were reviewed by assessors.

All CFA annual reports have been submitted, and email acknowledgements from CFA were included in the file.

Chapter 2: Personnel Practices (Assigned Assessor: RAB)
The personnel manual states all entry level auditors should possess a Baccalaureate degree from an accredited college or university and possess the requisite knowledge, skills and abilities to fulfill their responsibilities.

Personnel practices require the Director to continually monitor performance of both tenured and new members and insure the proper training is received to conduct investigations. This is an ongoing process.

Job descriptions exist for all positions and are electronically acknowledged in Power DMS. Observations and interviews concluded members were well informed and knowledgeable of their duties.

Annual performance appraisals are completed on each member and supervisors are required to complete the evaluation. The Director prepares comments and forwards the completed appraisal to the Clerk of the Circuit Court and Comptroller. A meeting is held with the member to discuss performance and set goals for the coming evaluation period.

Chapter 3: Training (Assigned Assessor: RAB)
Training is accomplished through a structured program required of all new members within six months of employment. During this accreditation cycle, three auditors were hired.

Members receive far more than the minimum training required. Proofs indicated training hours ranged from a low of 192 hours to a high of 476 hours. Examples of training courses completed include: Internal Audits, Governance Risk and Compliance, Fraud Training, Fraud Waste Abuse, Asset Misappropriations, Data Analysis, Investigating with Facebook, Comprehensive Background Investigations and Essentials of Inspector General Investigations.

No sworn members are employed by the IG.

Chapter 4: Investigation Process (Assigned Assessor: BH)
Written policy establishes protocols for reviewing and tracking complaints, including receipt and documentation, categorization, disposition, written notification of disposition to complainant, the required timeframe from receipt to disposition, and documented supervisory approval for exceptions.

Complaint intake documentation adequately reflects compliance with the policy, including disposition documentation and notification to the complainant.

IG policy adequately reflects that each investigation requires, at a minimum, a written case plan; evidentiary support for findings; interviews; documented investigative activity; written report; Bill of Rights/union contracts, when applicable; and timeframe from assignment to case closure, with documented supervisory approval for extensions.
Policy requires documented review of cases by the Director to ensure evidence is relevant; has logical, sensible relationships to the allegation; is consistent with the facts; and is sufficient to support conclusions. The director's review is documented within the electronic case management program.

Written policy establishes requirements for interviewing the complainant, witnesses, and the subject of the investigation. However, the policy does not clearly require documentation of exceptions to this requirement. According to staff, interviews are never recorded.

Comprehensive procedures have been developed for organizing and indexing case supporting material and proofs were observed in the "TeamMate" case tracking system.

Twenty reports completed during the assessment period and posted on the county's website were reviewed. Only two of the twenty cases resulted in the issuance of a formal investigative report (Report #’s 2013-24 and 2014-08). A memorandum served as the closing record for the other eighteen cases.

Written policy requires reports contain proved or disproved allegations, but does not specifically require proved or disproved allegations be "based on developed facts related to governing directives."

Written policy states all reports are reviewed, approved, and issued by the director and evidence of supervisory review is documented within TeamMate.

If needed, IG policy provides the IG will consult with the County Attorney’s office to determine the governing directives that apply to the investigation. The accreditation manager stated, even though not specifically supported by policy, staff may consult with legal staff during other stages of the investigative process if necessary.

Measures are in place to ensure the privacy and security of records. While the policy addresses security of both electronic and hard copy records, management stated all records are scanned into TeamMate and hard copy records destroyed immediately upon receipt.

Case supporting materials are stored electronically within TeamMate, which is a secure application. Any physical evidence is secured within a locked room with key access limited to the Inspector General and the administrative secretary, who is designated as the evidence administrator.

The evidence policy requires:

- An annual audit of evidence is to be conducted by a staff member other than the evidence administrator;
- An unannounced inspection of the evidence room will be conducted every year as directed by the IG; and
• An annual evidence inventory will be conducted by the evidence administrator and a designee of the IG and documented in the *Evidence Audit, Inventory & Inspection Log.*

Policies also state the IG must immediately be notified in writing of unfavorable findings related to lost, missing, or stolen property or evidence and the IG will review the finding and evaluate whether further action is necessary.

Proofs support that required audits and inventories were conducted during the assessment period.

**Chapter 5: Whistle-blower’s Act** *(Assigned Assessor: RAB)*

Policy requires the Inspector General Supervisor to review all reports related to a whistleblower. If a whistleblower case is presented, a *Whistleblower Complaint Determination Form* is completed and the Inspector General makes the determination as to whether the complaint qualifies as a whistleblower case.

Timeframes for action have been established by the IG: a complaint must be reviewed/acted upon within seven days of receipt. Complaints are entered into a complaint registry the next business day after receipt of the complaint. The Inspector General has to provide a disposition within five days of receipt of the complaint.

Members are familiar with the confidentiality provisions of the Whistleblower’s Act.

Instead of notifying the Florida Department of Law Enforcement (FDLE), the IG is required to notify the Pinellas County Sheriff’s Office or other local law enforcement agency of possible criminal cases.

There have been no incidents qualifying as a Whistle-blower case in this accreditation cycle.

**Chapter 6: Notification Process** *(Assigned Assessor: RAB)*

The IG *Manual - Public Integrity Unit - Notifications* requires notifying contractors and/or their employees substantially affected by findings and that they may submit a written response within ten days from the receipt of a report. In discussion with Inspector General Collazo it was determined the ten day timeframe was randomly chosen and is not based on anything specific.

There were no contractor investigations completed this cycle.

Complaints and/or allegations of misconduct related to the IG are required to be reported to the Clerk of the Circuit Court and Comptroller.

**Chapter 7: Case Management** *(Assigned Assessor: RAB)*

The IG records and evidence policy provides for a case tracking system. The system in use is "Teammate" which provides for all aspects of reporting, and is available online in
the secure (encrypted) IG system. The system allows for assignment, filing of attestation, report narratives, evidence tracking and case closure. Cases are retained permanently. Reports are encrypted and available only to members of the IG. The IG does not maintain paper files except for a limited number of specific documents required by the Pinellas County State Attorney’s Office (SAO).

The IG follows the Florida Records Retention Schedule GS1-SL and GS2 and has clear policy regarding storage and archival of records. All records are electronic.

No records have been destroyed during this accreditation cycle.

Chapter 8: Final Reporting Processes (Assigned Assessor: RAB)
Conclusions of fact utilized by the IG are: Substantiated, unsubstantiated and unfounded.

Policy provides the County Attorney may be consulted regarding legal sufficiency during the final reporting process. For Whistle-blower cases, the policy mandates the IG will communicate with the Executive Office of the Governor, Florida Commission on Human Relations and FDLE. When necessary any other appropriate agency can be contacted. Reports are distributed through the Director to appropriate entities.

Post investigative responses to findings are determined during the exit conference and the applicable policy is comprehensive. Respondents are asked to review the report and determine if the information is accurate, fair, and the recommendations appropriate. Written responses are required, but verbal responses can also be accepted at the discretion of the Director. Management is given a minimum of two weeks to respond, but the time frame can be extended under special circumstances.

IG policy requires notification to the appropriate law enforcement agency when criminal conduct is suspected. There was only one case during this accreditation cycle, in 2014 and involved a case of diversion of funds through falsification of a bank account regarding an IRS refund. The case was referred to the SAO.

M. Summary and Recommendations:

OVERALL CONCLUSIONS:
The Pinellas County Clerk of Circuit Court and Comptroller, Division of Inspector General, is a professional, well trained organization. Personnel were enthusiastic and extremely supportive of the accreditation process.

The assessment team recommends the Division of Inspector General be reviewed for re-accredited status at the next Commission for Florida Law Enforcement Accreditation meeting.

Submitted by Robert A. Brongel
Team Leader