



**Association of Inspectors General
524 West 59th Street, 3532N
New York, New York 10018**

September 12, 2016

Hector Collazo
Inspector General
Division of Inspector General
Pinellas County Clerk of Court & Comptroller
510 Bay Avenue
Clearwater, FL 33756

Dear Inspector General Collazo,

On behalf of the Association of Inspectors General's (AIG's) Peer Review Team (Team), I am writing to share with you some observations we made when we were at your offices during the week of August 1, 2016. The Team was invited to conduct a Peer Review of your organization's Audit Division (AD) and Investigations Division (ID). The Team unanimously concluded that both AD and ID complied with the standards set by the Institute of Internal Auditor's (IIA) International Standards for the Professional Practice of Internal Auditing (Red Book) and the Association of Inspectors General (AIG) Principles and Standards for Offices of Inspector General (Green Book). An earlier letter dated August 15, 2016 provided this unqualified opinion. The purpose of the present letter is to provide the comments shared with you and your executive staff during the exit conference that took place on August 2, 2016.

On August 2, 2016, the Team met with you to provide our general conclusion regarding compliance, and noted several areas of distinction and consideration regarding the Divisions. We also provided more operational detail and operating considerations to assist your executive team with their functional responsibilities.

The Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General (COC OIG), is unique in that all staff are cross-trained and fully capable of performing functions specific to a Division. The remainder of this letter will address overall areas of distinction and consideration, as well as Division-specific areas of distinction and consideration. These comments are based on the direct observations of the Team members assigned to review the Division; Team member interviews with external stakeholders; interviews with Division staff; case file reviews; review of Divisional administrative and operating materials; and the professional judgment and experience of

the Peer Reviewer. Once again, nothing in this management letter diminishes the Team's unanimous conclusion that both the AD and ID Divisions met the IIA and AIG standards for the period under review.

Although both the AD and ID Divisions perform separate and distinct functions, the COC OIG has leveraged its resources to the fullest extent possible by cross-training all staff to perform both functions. The COC OIG should be commended for taking full advantage of its available resources to be a full service OIG, despite resource limitations.

Overall – Areas of Distinction

- **Training** – The COC OIG recognizes that a well-trained staff is at the core of its mission. In order to succeed at its mission, staff must have the basic knowledge, skills, and abilities in order to perform its function. During the review period, COC OIG staff received 5,293 hours of training, an average of 88 hours, per staff member, per year. Staff interviewed indicated that the training courses they received were relevant and insightful. COC OIG staff members receive training in both Audit and Investigative functions to ensure that both skillsets are fully utilized.
- **Case File Organization** – The COC OIG utilizes a case management system that houses all of its case files in an electronic format. Peer Reviewers reviewed sixteen (16) closed files, closed Investigative Reports, file memorandums, and other case related documents in both the AD and ID Divisions. Peer Reviewers found the case files to be well-organized and information was presented in a clear and concise manner. Case files are electronically stored, eliminating the need for physical storage space.

Overall – Areas of Consideration

- **Succession Planning** – The COC OIG is a small, but effective organization that has learned to utilize its resources in a proficient manner. Staff are well-trained and handle multiple tasks and/or responsibilities; however, due to its limited size, one staff member is responsible for the operation of the Guardianship Hotline. In the event of an emergency, leave of absence, etc., the COC OIG should consider assigning a secondary staff member in a back-up role to ensure that services can continue without interruption.

Audit Division – Areas of Distinction

- **Management Observation / Findings Briefing** – During the audit field work, the COC OIG briefs management on their audit findings. This practice avoids misunderstandings, promotes a partnership between the COC OIG's office and the auditee, and helps to ensure accuracy of the finding(s). When the draft report goes to management, the findings have already been discussed before the scheduled exit conference, thereby increasing the efficiency and effectiveness of the audit process.
- **Risk Assessment / Objectives** – In accordance with IIA Standard 2201, during the planning stage of the audit engagement, the COC OIG staff performs a risk assessment of the auditable activity, which includes a brainstorming session to identify potential issues and target high risk areas. The COC OIG then prepares its audit objectives based upon this risk assessment. This practice helps to ensure that audit resources are used in an effective and efficient manner and also provides an open forum for discussion and input that typically may not have happened during assignment.

Audit Division – Areas of Consideration

Quality Assurance – The COC OIG has implemented a checklist review process to ensure that all required items are documented and reviewed by a supervisor throughout the audit process. Continue to strengthen this process and identify any areas of potential concern to ensure multiple levels of review.

Investigations Division – Areas of Distinction

- **Thinking Outside of the Box** – The COC OIG has done an exceptional job to extend its reach beyond its traditional internal audit function. The COC OIG could very easily rely on routine audits and investigations to take up staff time; however, understanding the value of the COC OIG in the greater Pinellas County community and within the state's IG community, the office has extended its reach. For example, the COC OIG assists other OIG's with training, consulting, and investigations. This improves the OIG "brand," provides staff development opportunities, and expands OIG influence and relevance. Another key extension is assuming the Prison Rape Elimination Act (PREA) Hotline for the Pinellas County Sheriff's Office (PCSO) hotline function for the Sheriff's Department and more importantly, developing a fairly unique and highly successful guardianship audit and investigative function. Pinellas County has many

court-appointed guardians that have full, and often unfettered control, over client funds, living conditions, and their general health and welfare. With the COC OIG's initiatives towards a guardianship oversight role, the program has transitioned from a reactive to proactive relationship with the Courts to detect, deter, and prevent fraud and abuse towards its elderly citizens and vulnerable citizens.

- **Internal and External Relationships** – The COC OIG maintains exceptional relationships with external stakeholders, County departments, and peer groups. Being an oversight agency does not always place an individual in a popular position; however, the COC OIG has established its presence in Pinellas County and has become a well-respected partner in the community. The PRT met with several stakeholders, both internal and external, all of whom spoke very highly of the COC OIG and its staff and their respect for the work that has to be done.

Investigations Division – Areas of Consideration

- **Growing the Investigative Function** – The COC OIG's investigative workload accounts for approximately 15% of the total work product. While audit is its main workhorse, the COC OIG has thoughtfully directed its training resources towards investigative skillsets to increase the capabilities of its staff. In order to maintain those skillsets, the OIG should continue to extend the reach and relevance of the office by developing a plan to increase its investigative workload (outreach, new employee training, partnerships, etc.).
- **Complaint Intake** – The COC OIG Fraud Hotline receives approximately 300 complaints per year. As with most OIG fraud hotlines, the vast majority of complaints are not within the OIG's jurisdiction (subject matter, location, etc.). The COC OIG's complaint intake process is documented in an Excel spreadsheet that may not allow for sufficient detailing of complaint information for a reviewer to properly assess whether or not a complaint was handled correctly. The Excel spreadsheet also lacked an area to document supervisory approval for disposition of a complaint. During the review, the COC OIG made immediate changes to the Excel spreadsheet to include detailed comments, as well as a supervisory review column, in response to the PRT's comments. The COC OIG's electronic audit/case management database already documents all activities, as well as houses all documents received/obtained during the audit/case, but does not include complaint intake items. Although the COC OIG's current Excel spreadsheet contains all the necessary information that is required, it does not have the ability to house any documents that may have been received and/or provided during the complaint review process. The COC OIG should consider utilizing its current case management system or adopt an electronic complaint intake

management tracking system to track all complaints in the same format as their audits/cases.

Lastly, we would like to commend you on leading an exceptional organization. The COC OIG has a small, yet effective, staff who are enthusiastic, well-trained, and knowledgeable. They fully embrace the Inspector General community and its mission. Although the staff size is small, the COC OIG has learned how to utilize all of its resources (cross-trained staff) and implemented unique community partnerships (PREA Hotline, Guardianship Investigations) in order to serve the citizens of Pinellas County in an effective and efficient manner. Your office is unique, and as Peer Reviewers, we had an insightful learning experience. We hope that you find our comments helpful and we look forward to continuing to support your organization's needs in the future.

Please feel free to contact me or any member of the Peer Review Team if you have any questions.

Yours truly,

A handwritten signature in black ink, appearing to read 'Flora Tran', with a stylized, overlapping loop structure.

Flora Tran
Team Leader, AIG Peer Review for Pinellas County Clerk of the Circuit Court &
Comptroller Division of Inspector General, August 2016
Peer Review Committee, Association of Inspectors General

cc:

Neil Cohen, Team Member, AIG Peer Review for Pinellas County Clerk of the Circuit
Court & Comptroller Division of Inspector General, August 2016
Randall Duke, Team Member, AIG Peer Review for Pinellas County Clerk of the Circuit
Court & Comptroller Division of Inspector General, August 2016