DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

ANNUAL REPORT
For The Year Ending December 31, 2014
March 11, 2015

The Honorable Ken Burke
Clerk of the Circuit Court and Comptroller

The Honorable Chairman and Members
of the Board of County Commissioners

On behalf of the Division of Inspector General (IG), I am pleased to present the IG’s 2014 Annual Report. The International Standards for the Professional Practice of Internal Auditing of The Institute of Internal Auditors (IIA), Standard Number 2060 – Reporting to Senior Management and the Board, mandates the issuance of a report periodically on the internal audit activity’s purpose, authority, responsibility, and performance relative to its plan.

This report summarizes the objectives and accomplishments of the Division of Inspector General for the year ending December 31, 2014.

We would like to take this opportunity to thank you for the development of the 2015 Annual Audit Plan issued January 15, 2015. We strive to ensure that you are satisfied with any audit or investigative service requested. It is the goal of the IG to ensure adherence to County resolutions, directives, policies, procedures and internal controls.

The Annual Report is designed to serve as a helpful guide for County management in developing recommendations for the annual audit plan that is completed every January by the IG. Please feel free to contact us anytime to request a review of an area or function that, in your perspective, could be improved.

The Division of Inspector General staff takes pride in their contribution towards making the County operate as efficiently and effectively as possible for our citizens and stakeholders. The staff of the entire IG is to be applauded for their accomplishments, dedication and the production of this report.

Respectfully Submitted,

Hector Collazo Jr.
Inspector General/Chief Audit Executive
Division of Inspector General
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction</td>
<td>4</td>
</tr>
<tr>
<td>Summary of Performance</td>
<td>4</td>
</tr>
<tr>
<td>Historical Background</td>
<td>5</td>
</tr>
<tr>
<td>Mission</td>
<td>7</td>
</tr>
<tr>
<td>Operations</td>
<td>8</td>
</tr>
<tr>
<td>Professional Development</td>
<td>9</td>
</tr>
<tr>
<td>Budget</td>
<td>12</td>
</tr>
<tr>
<td>Annual Audit Plan Selection Process</td>
<td>12</td>
</tr>
<tr>
<td>Communication</td>
<td>14</td>
</tr>
<tr>
<td>IG’s Continuous Improvement</td>
<td>15</td>
</tr>
<tr>
<td>Performance Results</td>
<td>17</td>
</tr>
<tr>
<td>Productivity</td>
<td>17</td>
</tr>
<tr>
<td>Audits</td>
<td>18</td>
</tr>
<tr>
<td>Follow-Ups</td>
<td>24</td>
</tr>
<tr>
<td>Investigations</td>
<td>25</td>
</tr>
<tr>
<td>Cooperative Partnership Projects</td>
<td>28</td>
</tr>
<tr>
<td>Support of County Functions</td>
<td>31</td>
</tr>
<tr>
<td>Volunteers In Pinellas</td>
<td>31</td>
</tr>
<tr>
<td>Dollar Recoveries And Cost Avoidance</td>
<td>32</td>
</tr>
<tr>
<td>Division of Inspector General – A Good Investment</td>
<td>33</td>
</tr>
<tr>
<td>Highlights of Audit Findings</td>
<td>34</td>
</tr>
<tr>
<td>Appendix</td>
<td>37</td>
</tr>
<tr>
<td>Appendix A</td>
<td>37</td>
</tr>
<tr>
<td>Professional Staff Biographies</td>
<td>44</td>
</tr>
<tr>
<td>Appendix B</td>
<td>44</td>
</tr>
<tr>
<td>Professional Organizational Affiliations</td>
<td>44</td>
</tr>
</tbody>
</table>
INTRODUCTION

Summary of Performance

The year ending December 31, 2014 was a continuing period of progress, partnerships and accomplishments for the Division of Inspector General (IG) amid a tight budget. We appreciate and value the support of the Clerk of the Circuit Court and Comptroller (Clerk), Board of County Commissioners (BCC), County Administration, County staff, and the citizens of Pinellas County for the County’s Inspector General function.

The Division of Inspector General’s office is comprised of two operational units that work together to fulfill mission objectives: the Audit Division and the Public Integrity Unit.

The Division of Inspector General issued 43 County Government related reports during 2014. They included 23 Audits, 15 Follow-Ups, and 5 Investigations, which yielded 38 Opportunities for Improvement, encompassing 75 Recommendations. Of the 23 issued Audits, 14 identified no Opportunities for Improvement or Recommendations.

Those reports contained approximately $27,530 of potential cost avoidance and weak internal controls resulting in an economic impact or recoveries to the County. Departmental Management (Auditees) concurred with and committed to the implementation of 83% of our 75 recommendations. This is a reflection of the intangible value and importance of a strong, independent audit and investigative process and management’s commitment to that process and their commitment to ensuring adherence to County resolutions, directives, policies, procedures, and internal controls.

Our Public Integrity Unit’s (PIU) Investigative Section completed five investigations and handled 302 anonymous hotline tips with 193 referrals to Federal, State, County, and City departments/agencies.

Our PIU's Guardianship Section issued 87 guardianship audit reports to the Sixth Judicial Circuit Court, which resulted in:

- Removal of three Guardians.
- Identifying approximately $1.9 million in questionable expenditures.
- Court ordered judgments and claims against Guardians in the amount of $83,527.
- Monies recovered in the amount of $27,323.
The Division also participated in four ongoing cooperative partnership projects including:

- Pinellas County Property Appraiser Homestead Exemption Project
- Pinellas County Property Appraiser DAVID Internal Control Review
- Pinellas County Housing Authority Section Eight Review Project
- Pinellas County Sheriff’s Office PREA Hotline

Overall, for the year 2014, the IG has identified over $2.1 million in potential economic impact to the County and its citizens.

We appreciate the Clerk of the Circuit Court and Comptroller, Board of County Commissioners, and County Administration for their support of the Division of Inspector General function.

**Historical Background**

Pinellas County is a Charter County established under the Constitution and Laws of the State of Florida in 1912. The County approved the Home Rule Charter in 1980, consequently establishing a Board of County Commissioners/Administrator form of government. The elected Constitutional Officers include the:

- Clerk of the Circuit Court and Comptroller
- Board of County Commissioners
- Property Appraiser
- Sheriff
- Supervisor of Elections
- Tax Collector

The Clerk of the Circuit Court and Comptroller is a Constitutional Officer whose authority and responsibilities derive from constitutional and statutory provisions. Section 1(d), Article VIII, of the State Constitution, provides for the election of certain County Officers including a Clerk of the Circuit Court (Clerk). The latter part of this section specifies that:

"...the Clerk of the Circuit Court shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds."
Section 16, Article V, of the State Constitution, also specifies that the Clerk shall have the duties quoted above. The law also confers onto the Clerk the responsibility to act as the County’s Auditor.

In 1983, the Clerk established the Internal Audit Division in order to fulfill the responsibility of County Auditor. One of the most significant roles of an Internal Audit Division is to serve as public watchdog over taxpayer dollars.

Our Division complies with national best practices and the Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing*. The Division’s first external Quality Assurance Review was conducted in 1991. The Quality Assurance Review is a strategic assessment of an internal audit function, including its infrastructure, staff experience, and performance relative to organizational goals, best practices, and standards.

The Clerk established the *Fraud, Waste and Abuse Policy* in 2003 to facilitate the development of internal controls that will provide for the detection, prevention, and reporting of fraud, waste and abuse aimed at County government. It is the intent of this policy to promote awareness of the potential for fraud, waste and abuse throughout the County, and to provide guidelines and assign responsibility for the development of adequate internal controls and systems.

In conjunction with the previously mentioned policy, the IG’s Public Integrity Unit (PIU) was established in November 2003. The PIU conducts investigations of suspected inappropriate activities in County affairs. These investigations can involve the administration of oaths, the production of books and records, and the implementation of other appropriate investigative techniques.

In May 2009, the Audit Charter was amended to the Inspector General Charter, thereby resulting in a title change from the Internal Audit Division to the Division of Inspector General (IG). In accordance with our commitment to comply with national best practices, the Division adopted and embraced the Association of Inspectors General's (AIG) *Principles and Standards for Offices of Inspector General*. These standards foster and promote public accountability and integrity in the general areas of the prevention, examination, investigation, audit, detection, elimination, and prosecution of fraud, waste and abuse through policy research and analysis, and standardization of practices, policies, and ethics.

The AIG Quality Assurance Review in November 2011 determined that the IG met or exceeded the intent of the Association of Inspectors General's *Principles and Standards for Offices of Inspector General* and *International Standards for the Professional Practice of Internal Auditing*, which is the highest affirmation.

The Clerk is an elected Constitutional Officer and Public Trustee and thus responsible to the citizens and taxpayers of Pinellas County. The Clerk is considered to be independent from the
Board of County Commissioners. The IG is organizationally independent from those areas that it will be auditing, reviewing, and investigating.

The Inspector General/Chief Audit Executive has the authority and responsibility to conduct audits and investigations of all agencies funded by the Clerk and the Board of County Commissioners’ departments under the County Administrator. Moreover, the Inspector General has the authority to issue reports based on its findings and investigations.

To provide for the independence of the Inspector General activity, the staff reports to the Inspector General/Chief Audit Executive, who then reports functionally and administratively to the Clerk of the Circuit Court and Comptroller.

**Mission**

The mission of the Division of Inspector General (Division) is to improve government and preserve the public trust by providing independent, comprehensive audits, and investigations designed to add value and improve the County’s operations and contracts. We strive to educate citizens and policymakers regarding the operation of their government. The Division will conduct investigations to ensure compliance with the Pinellas County Clerk of the Circuit Court’s Fraud, Waste and Abuse Policy and Procedures designed to facilitate the development of internal controls that will provide for the detection, prevention, and reporting of fraud, waste and abuse directed against County government. It is the intent of the policy to promote awareness of the potential for fraud, waste and abuse throughout the County, and to provide guidelines and assign responsibility for the development of adequate internal controls and systems.

The Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing* (Red Book) defines internal auditing as an independent, objective assurance (audits) and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Assurance Services (audits) is an objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Consulting Services is advisory, and performed at the specific request of clients; the nature and scope of which are agreed with the client, and are intended to add value and improve an organization’s governance, risk management, and control processes without the internal auditor assuming management responsibility.

The Association of Inspectors General’s (AIG) *Principles and Standards for Offices of Inspector General* (Green Book) describes investigations and forensic audits as independent techniques to gather and assess evidence related to alleged wrongdoing, potential violations of laws, rules and regulations, policies and procedures, or other abuses that impact negatively on the ability of the organization to effectively and efficiently carry out its duties. Furthermore, the
Green Book requires compliance with the aforementioned Red Book standards when performing audits.

The Commission for Florida Law Enforcement Accreditation (CFA), *The Florida Inspectors General Standards Manual*, is an accreditation program recognized as a means of maintaining the highest standards of professionalism for independent investigations based on meeting specific requirements and prescribed standards. Furthermore, the CFA requires compliance with the aforementioned Florida Inspectors General Standards Manual when conducting investigations.

**Operations**

The Division of Inspector General is comprised of 12 staff positions. (Please see Appendix A for staff biographies.)
The Division is subdivided into:

- Audit Services
- Public Integrity Unit, which includes the:
  - Investigative Section
  - Guardianship Section

The IG conducts audits, guardianship audits/reviews, investigations of potential fraud, waste and abuse, and provides a variety of consultative services. In fulfilling our responsibilities, the Division of Inspector General meets or exceeds the following auditing and investigating standards:

A. *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (IIA).
B. *Principles and Standards for Offices of Inspector General* and *Quality Standards for Investigations* from the Association of Inspectors General (AIG).

These standards collectively prescribe how the IG’s audits, investigations, and consultations are performed. Quality Assurance Reviews of our audits, investigations, and processes are conducted by independent agencies.

**Professional Development**

The Division of Inspector General recognizes that the quality and effectiveness of its services are dependent upon a professionally trained staff. Please see Appendix A, Staff Biographies, which highlight the key certifications earned by the IG staff. To this end, the Division allocates a portion of its resources to ensure continuing professional education as a key requirement of the aforementioned standards. Staff attended training in 2014 sponsored by:

- Association of Certified Fraud Examiners
- Association of Inspectors General
- Association of Local Government Auditors
- Clearwater Bar Association
- Crowe Horwath
- Florida Audit Forum
- Florida Court Clerks & Comptrollers
- Florida Government Finance Officers Association
- Florida Inspectors General
- Florida Institute of CPAs
- Guardian Association of Pinellas County, Inc.
- Information Systems Audit and Control Association
- i-Sight
- Inspector General Criminal Investigator Academy
- Institute of Internal Auditors
- National White Collar Crime Center
- Protiviti
- Sunera, LLC
Training is vital to our function as it keeps us abreast professionally and current on auditing techniques, risk assessments, information technology, investigative techniques, and best practices.

Training hours by subject area in 2014 are depicted in the following chart:

The subject areas in the chart above include:

**Accounting & Auditing** – includes subjects such as:
- Authoritative accounting literature
- Audit applications to computers and information systems
- Financial accounting and reporting
- General auditing theory and practice
- Internal controls
- Risk assessments

**Technical Business** – includes subjects such as:
- Budgeting
- Business law
- Computers and information systems
- Economics
- Financial planning
- Legislative changes
- Management advisory services
- Taxation

**Behavioral** – includes subjects such as:
- Behavioral sciences
- Oral and written communications
- Managerial effectiveness
- Social environment of business

**Public Integrity** – includes subjects such as:
- Ethics
- Fraud, waste and abuse
- Guardianship related areas
- Investigative related areas
Included in the training above, staff attended the two week Inspector General Criminal Investigator Academy (IGCIA), “Essentials of Inspector General Investigations” training course at the Federal Law Enforcement Training Center (FLETC) in Glynco, Georgia. The IGCIA was established in Public Law 106-422 “for the purpose of performing investigator training services for offices of inspectors general created under the Inspector General Act of 1978.” The Inspector General Reform Act of 2008 combined the two existing IG councils (the President’s Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency), into one statutory Council of Inspector Generals’ on Integrity and Efficiency (CIGIE). The mission of the CIGIE is to address integrity, economy, and effectiveness issues that transcend individual agencies, and to increase the professionalism and effectiveness of IG personnel by maintaining one or more training academies. The CIGIE has established a Training Institute to further the CIGIE mission.

The IGCIA was officially established at FLETC, Glynco, Georgia, in February 1994. The FLETC mission is, “We train those who protect our homeland.” To carry out this mission, FLETC serves as an interagency law enforcement training organization for 91 federal agencies. FLETC also provides training to state, local, rural, tribal, territorial, and international law enforcement agencies.

The training curriculum consists of daily lectures and interactive activities on topics such as:

- The IG Community & IG Act
- Investigative Technology Tools
- Investigative Planning
- Criminal, Civil, & Administrative Remedies
- Common Fraud Schemes
- Employee Misconduct Investigations
- Interview Techniques
- Investigative Writing
- Inspector General Subpoenas
- Sworn Statements
- Administrative Hearing Practices
- Criminal Justice Process
Budget

The IG is funded by the Clerk of the Circuit Court and Comptroller General Fund budget appropriated from the Board of County Commissioners. The following represents the Fiscal Year 2014 Division of Inspector General budget versus actual.

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>$1,233,231</td>
<td>$1,233,126</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>$88,518</td>
<td>$88,518</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$20,500</td>
<td>$20,437</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,342,249</strong></td>
<td><strong>$1,342,081</strong></td>
</tr>
</tbody>
</table>

Annual Audit Plan Selection Process

The Division of Inspector General recognizes that an overall strategy and plan is critical in order to meet the goals, objectives, and mission of the IG. Annually, audits are selected and prioritized using a dynamic risk based approach. Risk factors include:

- Perception of risks from County-wide administration and officials, solicited recommendations from citizens, other Constitutional Officers, a survey of County employees, and tips from the Fraud, Waste and Abuse Hotline.
- Economic factors such as the amount of financial impact, volume of transactions, number of personnel, generation of revenue, and the alignment of responsibility.
- Changes in organization, management, key personnel, and information systems.
- Environmental factors such as control, regulations, and public perception.

The number of audits selected for the plan is based on audit impact (the problem or risks it would address and the likely types of findings and recommendations), the sensitivity and complexity of the audit compared to its likely impact, staff resources, and the breadth and depth of audit coverage across County government.

Based on the estimated available hours for the IG staff in 2014, the Annual Audit Plan for 2014 is broken down by project type in the following chart. Please see the Annual Audit Plan for the past six years (2010 – 2015) on the IG website at:

http://www.pinellasclerk.org/aspInclude2/ASPInclude.asp?pageName=auditplan.htm
The sources for the project types shown in the above chart are identified in the following chart:
Communication

The IG is committed to disseminating information by using various methods, such as:

- Division’s website at [www.mypinellasclerk.org](http://www.mypinellasclerk.org); click on “Division of Inspector General” on the left-side menu:
  - Inspector General Reports (includes audits and 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
- IG Connection Newsletter
- Pinellas County Connection TV (PCC TV)
  - Bright House Channel 637
  - WOW Channel 18
  - Verizon Channel 44
- IG Fraud Alerts
- Follow the IG on [www.facebook.com/igpinellas](http://www.facebook.com/igpinellas)
- Follow the IG on [http://twitter.com/pinellasig](http://twitter.com/pinellasig)
- Internal Controls/Fraud Hotline class offered through Human Resources Training & Development
- Presentations made at various professional organizations
- Fraud, Waste and Abuse Video
IG’s Continuous Improvement

“Who audits the auditors and investigators?” is the most common question asked of IG staff.

The IG’s audit and investigative activities are assessed by independent external quality assurance review teams based on the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing, The Principles and Standards for Offices of Inspector General, and The Florida Inspectors General Standards Manual. The external quality assurance review program is voluntary; however, the benefit of an organization undergoing external quality assessments is that it allows the IG to stipulate that our activities "conform with Auditing and Investigative Standards.” It also builds stakeholder confidence by documenting our commitment to quality and successful best practices, and the mindset for professionalism. Obtaining an external quality assessment review provides evidence to the Pinellas County Clerk of the Circuit Court and Comptroller, the Board of County Commissioners, County management, County staff, and Pinellas County citizens that we are concerned about our own organizational internal controls, ethics, governance, and risk management processes.

The Pinellas County Inspector General Division became the first local government agency in the nation to be awarded status as an Accredited Office of Inspector General by the Commission for Florida Law Enforcement Accreditation (CFA) on February 3, 2010 after a rigorous evaluation process. The latter included a thorough review and assessment by CFA of all aspects of the IG’s policies and procedures, management, operations, and support services to determine compliance with the recognized Inspector General Standards of excellence. Following this initiative, the IG updated its investigative manual to reflect CFA processes and professional standards, and streamlined the overall investigation process and management system.

On December 4, 2012, the CFA assessment team conducted a thorough re-evaluation of the Division’s Public Integrity Unit’s policies and procedures, management, operations, and support services to determine compliance with the CFA standards. They determined that the IG is 100% compliant with the CFA standards and reaccreditation was awarded on February 21, 2013. Our IG office became the first local government agency in the nation to be awarded status as a Reaccredited Office of Inspector General by the Commission for Florida Law Enforcement Accreditation.
In accordance with the Institute of Internal Auditors’ (IIA) standards, an external quality assurance review was performed in November 2011 on the IG’s Audit Services’ functions. The principal objectives of the quality assurance review were to assess the IG’s conformity to the IIA’s International Standards for the Professional Practice of Internal Auditing (Standards), to evaluate the IG’s effectiveness in carrying out its mission, and to identify opportunities to enhance its management and work processes. Having met all of the IIA Standards and the Code of Ethics, our operation was issued the highest affirmation of met or exceeded the intent of the Standards and Code of Ethics.

In accordance with the Principles and Standards for Offices of Inspector General, an external quality assurance review was performed on the investigative functions of the IG’s Public Integrity Unit in conjunction with the external review on the IG’s Audit Services’ functions. Our operation was issued a met or exceeded the intent of the Standards, which is the highest affirmation, having met all the Principles and Standards for Offices of Inspector General. The Standards do not require such a review. However, the Association of Inspectors General recommends, and we concur, that Offices of Inspector General periodically invite external reviewers to review the IG’s adherence to the professional standards adopted.
PERFORMANCE RESULTS

**Productivity**

The reports issued by the IG fall into four key categories, which are audits, follow-ups, guardianships, and investigations. Below is a listing of these categories along with their respective number of reports for the years 2014, 2013, and 2012.

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>2014</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audits</td>
<td>23</td>
<td>21</td>
<td>17</td>
</tr>
<tr>
<td>Follow-Ups</td>
<td>15</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>Guardianships*</td>
<td>87</td>
<td>66</td>
<td>60</td>
</tr>
<tr>
<td>Investigations</td>
<td>5</td>
<td>9</td>
<td>8</td>
</tr>
<tr>
<td><strong>Total Reports</strong></td>
<td><strong>130</strong></td>
<td><strong>111</strong></td>
<td><strong>91</strong></td>
</tr>
</tbody>
</table>

*Guardianship audit reports are not available to the public per Florida Statute §744.3701, Inspection of report.

During calendar year 2014, the IG issued 43 reports, which include Audits, Follow-Ups, and Investigations. Our Public Integrity Unit’s Guardianship Section issued 87 confidential audit reports.

Access to our reports can be obtained through the Clerk’s website located at: [http://www.pinellasclerk.org/aspInclude2/ASPInclude.asp?pageName=audit.htm](http://www.pinellasclerk.org/aspInclude2/ASPInclude.asp?pageName=audit.htm)

Follow these steps to obtain access to the reports:

- The IG’s webpage opens
- To the right of the page, select report desired or use the links below. Our reports are broken down in the following categories:
  - Annual Reports [http://www.pinellasclerk.org/aspInclude2/ASPInclude.asp?pageName=audit_annual.htm](http://www.pinellasclerk.org/aspInclude2/ASPInclude.asp?pageName=audit_annual.htm)
  - Peer Review and CFA Accreditation [http://www.pinellasclerk.org/aspInclude2/ASPInclude.asp?pageName=audit_peer.htm](http://www.pinellasclerk.org/aspInclude2/ASPInclude.asp?pageName=audit_peer.htm)
Audits

The objective of these projects is to provide auditees with an independent appraisal of whether desired results and objectives are achieved economically, efficiently, and in accordance with prescribed laws, regulations, policies, and procedures. The following chart depicts the typical audit cycle.
An Opportunity for Improvement is our way of working with management towards the advancement of government best practices in order to better serve the citizens and stakeholders of Pinellas County.

During 2014, the IG issued 23 audit reports with:

- 37 Opportunities for Improvement containing
  - 74 recommendations, which identified approximately $26,200 in potential recoveries, savings, cost avoidance, or other economic impact to the County.

The following chart shows Opportunity for Improvement recommendations by type:

```
2014 Opportunity for Improvement
Recommendation Types

- Compliance with Legal Requirements - 6%
- Compliance with Policies & Procedures - 37%
- Cost Avoidance - 1%
- Efficiency & Effectiveness - 24%
- No Internal Controls - 1%
- Service Delivery Issues - 1%
- Weak Internal Controls - 30%
```

Recommendations are an integral part of our audits; this is where an opportunity for change or improvement takes place. We presented a total of 200 recommendations in 2012 through 2014; the management of the audited departments concurred with 182 of that total (91%).
The table below presents the report year and recommendation statistics:

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Recommendations</th>
<th>Concurred To By Management</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Number</td>
</tr>
<tr>
<td>2014</td>
<td>74</td>
<td>61</td>
</tr>
<tr>
<td>2013</td>
<td>58</td>
<td>57</td>
</tr>
<tr>
<td>2012</td>
<td>68</td>
<td>64</td>
</tr>
<tr>
<td>TOTAL</td>
<td>200</td>
<td>182</td>
</tr>
</tbody>
</table>

The following chart shows the status of all audits on the Annual Audit Plan for the past three years (2012, 2013, and 2014), current consulting projects, and continuous audits. Each project falls into one of seven status categories:

- **Completed** – audit completed and report issued.
- **In Progress** – audit is in-progress and report will be issued.
- **Risk Reassessed** – as part of our continuous monitoring of the annual audit plan, some scheduled audits may have risk factors re-evaluated causing a change in the current year’s audit plan.
- **Rescheduled** – audit was rescheduled to a future calendar year.
- **Continuous Audit** – audit is continuously performed with periodic reports issued.
- **Continuous Consulting** – consulting review is continuously performed.
- **Consulting Completed** – consulting review completed and report or memo issued.
- **Consulting In Progress** – consulting review is in-progress.

### 2012 Audit Plan Status

<table>
<thead>
<tr>
<th>Year</th>
<th>Project</th>
<th>Status</th>
<th>Report No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>ACE Cash Collection for the Clerk</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2012</td>
<td>Cell Phone Stipend Program</td>
<td>Completed</td>
<td>2013-34</td>
</tr>
<tr>
<td>2012</td>
<td>DEI Cost Methodologies</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2012</td>
<td>Economic Development Incentive Grants/Contracts</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2012</td>
<td>Encrypted Certificates Key Monitoring</td>
<td>Completed</td>
<td>2013-07</td>
</tr>
<tr>
<td>2012</td>
<td>Health &amp; Community Services' Community Help and Electronic Data Application System (CHEDAS)</td>
<td>Completed</td>
<td>2014-13</td>
</tr>
<tr>
<td>2012</td>
<td>Health &amp; Human Services Medicaid Payments</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2012</td>
<td>Mosquito Control</td>
<td>Completed</td>
<td>2013-03</td>
</tr>
<tr>
<td>2012</td>
<td>Parks Environmental Service Contracts</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2012</td>
<td>Real Estate Management Inventory Control</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>Service &amp; Maintenance Contracts for County Parks</td>
<td>Completed</td>
<td>2014-06</td>
</tr>
<tr>
<td>2012</td>
<td>Solid Waste Contract for Waste to Energy Plant</td>
<td>Risk Reassessed</td>
<td>N/A</td>
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<td>2012</td>
<td>Utilities GMD Contract With Ferguson Waterworks</td>
<td>Completed</td>
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### 2013 Audit Plan Status

<table>
<thead>
<tr>
<th>Year</th>
<th>Project</th>
<th>Status</th>
<th>Report No.</th>
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<tbody>
<tr>
<td>2013</td>
<td>Animal Services Operations &amp; Internal Controls</td>
<td>Rescheduled</td>
<td>N/A</td>
</tr>
<tr>
<td>2013</td>
<td>Audits of Selected County Construction Contracts</td>
<td>Completed</td>
<td>2013-06</td>
</tr>
<tr>
<td>YEAR</td>
<td>PROJECT</td>
<td>STATUS</td>
<td>REPORT NO.</td>
</tr>
<tr>
<td>------</td>
<td>---------</td>
<td>--------</td>
<td>-----------</td>
</tr>
<tr>
<td>2013</td>
<td>Audits of Selected County Service &amp; Maintenance Contracts</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2013</td>
<td>DEI Transportation &amp; Stormwater Division Ditch &amp; Drainage Maintenance</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2013</td>
<td>Fort De Soto Park Operations &amp; Internal Controls</td>
<td>Completed</td>
<td>2014-34</td>
</tr>
<tr>
<td>2013</td>
<td>Homeless Prevention &amp; Self Sufficiency Programs</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2013</td>
<td>Housing Finance Authority Bright Community Trust Inc., Conveyed Pinellas County Surplus Property</td>
<td>Completed</td>
<td>2014-22</td>
</tr>
<tr>
<td>2013</td>
<td>Justice Coordination Programs</td>
<td>Completed</td>
<td>2013-45</td>
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<tr>
<td>2013</td>
<td>Maximo Application Usage</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2013</td>
<td>Multiple Award Service Contracts for Motor &amp; Pump Repair</td>
<td>Completed</td>
<td>2014-36</td>
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<tr>
<td>2013</td>
<td>Post Implementation Review of OPUS</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2013</td>
<td>Public Safety Facilities and Centralized Communications Center</td>
<td>Completed</td>
<td>2014-23</td>
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</table>

### 2014 AUDIT PLAN STATUS

<table>
<thead>
<tr>
<th>YEAR</th>
<th>PROJECT</th>
<th>STATUS</th>
<th>REPORT NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>Agreements with Parks and Conservation Resources Non-Profit Organizations</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Animal Services Operations &amp; Internal Controls</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Audits of Selected County Contracts</td>
<td>Risk Reassessed</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Building &amp; Development Permit Revenue Collection and Allocation</td>
<td>Completed</td>
<td>2014-29</td>
</tr>
<tr>
<td>2014</td>
<td>Business Technology Services Hewlett Packard Contract Review</td>
<td>In Progress</td>
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</tr>
<tr>
<td>2014</td>
<td>Child Support Operations &amp; Internal Controls and FACC Interface</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Clerk Branches’ Operations &amp; Internal Controls</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2014</td>
<td>Clerk Collection Service Agreements (Linebarger Goggan Blair &amp; Sampson, LLC and Penn Credit Corporation)</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Clerk’s Internal Controls Over DAVID Information</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>County Purchase Card Usage for Contract Payments</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>GIS Pinellas County Infrastructure Construction Water &amp; Sewer Information</td>
<td>In Progress</td>
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<tr>
<td>2014</td>
<td>High Volume Usage of County Purchase Cards</td>
<td>In Progress</td>
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</tr>
<tr>
<td>2014</td>
<td>Housing Finance Authority Long Term Obligations</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Human Resources Short and Long Term Disability Contracts</td>
<td>In Progress</td>
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<tr>
<td>2014</td>
<td>Human Services Grants - Social Action Funding</td>
<td>Risk Reassessed</td>
<td>N/A</td>
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<tr>
<td>2014</td>
<td>Pinellas Public Library Cooperative Management Transition</td>
<td>Rescheduled</td>
<td>N/A</td>
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<tr>
<td>2014</td>
<td>Public Works and Utilities Infrastructure Long Term Plans/Projects</td>
<td>In Progress</td>
<td></td>
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<tr>
<td>2014</td>
<td>Review of Oversight Entities (Boards, Councils, Authorities, Other Oversight)</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2014</td>
<td>Tax Increment Financing Districts Municipal Payments to County</td>
<td>In Progress</td>
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</tr>
<tr>
<td>2014</td>
<td>Unannounced Limited Audit of the Existing Bank Accounts for the BCC &amp; CCC</td>
<td>In Progress</td>
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### CONSULTING PROJECTS

<table>
<thead>
<tr>
<th>YEAR</th>
<th>PROJECT</th>
<th>STATUS</th>
<th>REPORT NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>EMS/Fire Districts Study</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>2012</td>
<td>Finance Payroll Tax Review</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>YEAR</td>
<td>PROJECT</td>
<td>STATUS</td>
<td>REPORT NO.</td>
</tr>
<tr>
<td>------</td>
<td>-------------------------------------------------------------------------</td>
<td>------------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>2012</td>
<td>Justice Consolidated Case Management System</td>
<td>Consulting Completed</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>OPUS Change Management Representative</td>
<td>Consulting Completed</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>OPUS/SUNERA, Technology Risk Management Consulting</td>
<td>Consulting Completed</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>Real Estate Management Judicial Consolidation Plan</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>2013</td>
<td>Analysis of the Indigency Determination Process</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>2013</td>
<td>Clerk’s Accounting Department Consulting Review</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>2013</td>
<td>Examination of Justice and Consumer Services Internal Controls Over DAVE Information</td>
<td>Consulting Completed</td>
<td>2013-17</td>
</tr>
<tr>
<td>2013</td>
<td>Review of Clerk’s Customer Information Center</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>2013</td>
<td>Review of Criminal Court Customer Service Operations</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>2013</td>
<td>Review of Odyssey Evidence Transfer Log System</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>2014</td>
<td>Analysis of the Mosquito Control Aerial Larviciding Program (Bell Helicopters)</td>
<td>Consulting In Progress</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Clerk’s Expungement &amp; Sealing Procedures</td>
<td>Consulting In Progress</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Odyssey Consolidated Case Management System Conversion Consulting Review</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>2014</td>
<td>Review of Victim Restitution Disbursements</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>2014</td>
<td>Waste to Energy Facility Operator, Phase Two Contract Consulting Review</td>
<td>Consulting Completed</td>
<td>Memo Issued</td>
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</tbody>
</table>

**CONTINUOUS AUDITS/PROJECTS**

<table>
<thead>
<tr>
<th>YEAR</th>
<th>PROJECT</th>
<th>STATUS</th>
<th>REPORT NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>ACL/Arbutus Continuous Audit Work</td>
<td>Continuous Audit</td>
<td>N/A</td>
</tr>
<tr>
<td>2014</td>
<td>Budget Financial Management Services Delivery Team</td>
<td>Continuous Consulting</td>
<td>N/A</td>
</tr>
<tr>
<td>2014</td>
<td>CJIS User Policy Board</td>
<td>Continuous Consulting</td>
<td>N/A</td>
</tr>
<tr>
<td>2014</td>
<td>Clerk of the Circuit Court and Comptroller Notary Process</td>
<td>Continuous Audit</td>
<td>2014-42</td>
</tr>
<tr>
<td>2014</td>
<td>Contract Management Services Delivery Team</td>
<td>Continuous Consulting</td>
<td>N/A</td>
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<tr>
<td>2014</td>
<td>Establishment of a Donation Capability for Utility Customers</td>
<td>Continuous Consulting</td>
<td>N/A</td>
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<tr>
<td>2014</td>
<td>Fixed Asset Physical Inventories</td>
<td>Continuous Audit</td>
<td>2014-11, 15</td>
</tr>
<tr>
<td>2014</td>
<td>Imprest Fund Unannounced Cash Counts</td>
<td>Continuous Audit</td>
<td>2014-04, 07, 09, 10, 16, 20, 21, 25, 33, 39, 40, 41</td>
</tr>
<tr>
<td>2014</td>
<td>Pinellas County Housing Authority Section 8 Review</td>
<td>Continuous Audit</td>
<td>N/A</td>
</tr>
<tr>
<td>2014</td>
<td>Property Appraiser Employees’ Use of Driver and Vehicle Information Database (DAVID) Personal Data</td>
<td>Continuous Audit</td>
<td>2014-28</td>
</tr>
<tr>
<td>2014</td>
<td>Property Appraiser Homestead Exemption Review</td>
<td>Continuous Audit</td>
<td>N/A</td>
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<td>2014</td>
<td>Security Panel Representative</td>
<td>Continuous Consulting</td>
<td>N/A</td>
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<tr>
<td>2014</td>
<td>Technology Steering Cooperative Representative</td>
<td>Continuous Consulting</td>
<td>N/A</td>
</tr>
<tr>
<td>2014</td>
<td>Utilities Process Review Team</td>
<td>Continuous Consulting</td>
<td>N/A</td>
</tr>
</tbody>
</table>
As shown above, based on the estimated available hours for the IG staff in 2012 through 2014, the following is the status of those 77 projects:

- 14 audits were completed and a report issued.
- 15 audits were in progress at year-end.
- 15 audits were reassessed, and based on risk, were cancelled.
- 2 audits were rescheduled.
- 14 audits and consulting reviews are continuously performed.
- 15 consulting reviews were completed and a memo issued.
- 2 consulting reviews were in progress at year-end.
Follow-Ups

The objective of these projects is to track the status of management's action on reported findings and recommendations. To meet the standard of due professional care, the IG has established a process that assesses the adequacy, effectiveness, and timeliness of management’s actions. Management of each audited entity is primarily responsible for deciding the appropriate action to be taken on reported audit findings and recommendations.

Based on a risk assessment, approximately six months to one year after the issuance of an audit or investigative report, a follow-up is conducted and a report issued. The report summarizes managements' responses to recommendations that are categorized as implemented, acceptable alternative, partially implemented, not implemented, or not applicable.

During 2014, the IG performed 15 follow-ups with 55 Opportunities for Improvement containing 88 recommendations. Management implemented 74% of our recommendations. The table below summarizes follow-up statistics for the past three years.

<table>
<thead>
<tr>
<th>Year</th>
<th>Number Of Follow-Ups</th>
<th>Number Of Opportunities For Improvement</th>
<th>Number Of Recommendations</th>
<th>Implemented</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Number</td>
</tr>
<tr>
<td>2014</td>
<td>15</td>
<td>55</td>
<td>88</td>
<td>65</td>
</tr>
<tr>
<td>2013</td>
<td>15</td>
<td>44</td>
<td>91</td>
<td>71</td>
</tr>
<tr>
<td>2012</td>
<td>6</td>
<td>66</td>
<td>133</td>
<td>38*</td>
</tr>
</tbody>
</table>

*Our department did not receive final, formal management responses for the recommendations made in the Audit of Community Development Administration and Selected Programs. Therefore, the number and percentage of recommendations implemented by management in 2012 do not include statistics for recommendations made in the Community Development Audit. However, County Management retained a consultant to review several key aspects of Community Development’s operation and to provide input as a result of our audit.
Investigations

The objective of these projects is to investigate allegations of fraud, waste and abuse directed against County government. Investigations that uncover administrative wrongdoing typically reveal violations of law, policy, or regulations. They also identify the individuals responsible for the violations and make recommendations for administrative action. The following chart depicts the typical investigation cycle.

INVESTIGATION CYCLE

1. HOTLINE CALL
2. PRELIMINARY REVIEW/SURVEY
3. INVESTIGATIVE PLAN
4. INVESTIGATION FIELDWORK
5. REPORT DRAFT
6. EXIT CONFERENCE
7. REPORT ISSUANCE
8. MANAGEMENT IMPLEMENTATION OF RECOMMENDATIONS
9. FOLLOW-UP TWELVE MONTHS AFTER REPORT ISSUANCE
Equally important to the investigative process is the identification of:

- Internal control weaknesses
- Contracting irregularities
- Other problems that place County Government at risk for fraud, waste and abuse

Therefore, the reports frequently make specific recommendations to:

- Correct the identified deficiencies
- Provide guidance on the applicable laws and regulations
- Suggest employee training where appropriate

When investigative findings suggest signs of criminal conduct, they are presented to the appropriate law enforcement authorities for further action.

During calendar year 2014, the IG handled 302 anonymous Hotline tips. The IG investigated 11 of these tips, while 193 were referred to the appropriate agencies, including:

- County Departments
- Pinellas County Sheriff’s Office
- Sixth Judicial Circuit Court
- Local Police Departments
- State Attorney’s Office
- Florida Department of Revenue
- Internal Revenue Service
- Federal Bureau of Investigation

No action was taken on the remaining 98 calls because they were informational in nature, or did not require referral, etc.
The following table shows the number of investigations conducted over the past three years and their disposition. The investigation disposition falls into one of three categories:

1. **Substantiated:**
   - There is sufficient evidence to justify a reasonable conclusion that the allegation is true.

2. **Unsubstantiated:**
   - There is insufficient evidence to either prove or disprove the allegation.

3. **Unfounded:**
   - The allegation is proved to be false or there is no credible evidence to support the allegation.

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Number of Investigations Completed</th>
<th>Total Number of Allegations</th>
<th>Substantiated</th>
<th>Unsubstantiated</th>
<th>Unfounded</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>5</td>
<td>31</td>
<td>3</td>
<td>3</td>
<td>25</td>
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<td>2013</td>
<td>9</td>
<td>15</td>
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<td>3</td>
<td>9</td>
</tr>
<tr>
<td>2012</td>
<td>8</td>
<td>14</td>
<td>1</td>
<td>5</td>
<td>8</td>
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<tr>
<td>Total</td>
<td>22</td>
<td>60</td>
<td>7</td>
<td>11</td>
<td>42</td>
</tr>
</tbody>
</table>

The Fraud, Waste and Abuse Hotline is our way to promote honesty and efficiency in government and maintain the public’s trust in County government. County management, County employees, and citizens are urged to immediately report any suspected instance of fraud, waste or abuse.

Reports may be made in several convenient ways:

- Written complaints may be faxed to (727) 464-8386
- Written complaints may be mailed to 510 Bay Avenue, Clearwater, Florida 33756
- Call the dedicated Hotline number (727) 45FRAUD (727-453-7283)
- Report online:
  - Report Fraud of County Resources
    - [https://public.co.pinellas.fl.us/clerk/emailform/ReportFraud.jsp](https://public.co.pinellas.fl.us/clerk/emailform/ReportFraud.jsp)
  - Report Fraud of Guardianship Cases
    - [https://public.co.pinellas.fl.us/clerk/emailform/ReportFraudGuard.jsp](https://public.co.pinellas.fl.us/clerk/emailform/ReportFraudGuard.jsp)

*When reporting fraud, waste or abuse, you may remain anonymous if you wish.*

The fraud reporting program is critical to our efforts to combat fraud, waste and abuse as complaints provide the ability to generate leads from multiple sources. Investigations are initiated upon the receipt of credible information alleging an act of fraud, waste or abuse that falls within the IG’s jurisdiction.
Cooperative Partnership Projects

Guardianships

Sixth Judicial Circuit Court, Clerk’s Probate Division
Probate Guardianship and Mental Health Division

The objective of these projects is to augment the Clerk of the Circuit Court and Comptroller, Probate Records, Guardianship Section, and the Probate Guardianship and Mental Health Division of the Sixth Judicial Circuit Court. These projects help with supporting the Court’s oversight process as it pertains to the protection of wards' assets per Chapter 744 of the Florida Statutes and related Administrative Orders of the Sixth Judicial Circuit. The Division of Inspector General conducts varying levels of audits and financial investigations of guardianship activities.

These audit reports are not available to the public per Florida Statute §744.3701; they are issued to the Court for review and possible action. In addition, the IG handled 85 Guardianship Hotline calls of which 45 were referred to other entities. The guardianship work performed during calendar year 2014 resulted in three guardians being removed and approximately $2.1 million in questionable expenditures identified and resolved. The IG conducts the following three types of guardianship audits/reviews:

- **Level I**
  - An IG Level I audit consists of the review of guardianship reports in conjunction with the supporting documentation, which has been determined to have discrepancies by the Clerk’s Probate Guardianship Section.

- **Level II**
  - An IG Level II audit consists of the examination of the guardianship report and the attempted verification of selected questionable items. Limited inquiries and/or requests for supporting documentation may be necessary to resolve issues.

- **Level III**
  - An IG Level III audit consists of a comprehensive examination and attempted verification of all significant items pertinent to the guardianship report.

The table and accompanying chart below display guardianship statistics over the past three years.
During calendar year 2014, the IG, Guardianship Section, conducted 635 Level I reviews and issued 87 Level II and III audit reports with:

- 151 Opportunities for Improvement
  - Containing 218 Recommendations

<table>
<thead>
<tr>
<th>Year</th>
<th>Level 1 Reviews</th>
<th>Level II &amp; III Audit Reports</th>
<th>Hotline Calls</th>
</tr>
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<tbody>
<tr>
<td>2014</td>
<td>635</td>
<td>87</td>
<td>85</td>
</tr>
<tr>
<td>2013</td>
<td>662</td>
<td>66</td>
<td>89</td>
</tr>
<tr>
<td>2012</td>
<td>720</td>
<td>60</td>
<td>116</td>
</tr>
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</table>

GUARDIANSHIP TRENDS

The IG, Guardianship Section, also includes a Guardianship Training Program. The IG has a cooperative partnership with St. Petersburg College to provide training to family and professional guardians. The IG also has a cooperative partnership with the Guardianship Association of Pinellas County to provide training to Association members and submit articles to the Association newsletter.

**Homestead Exemption Fraud**  
*Pinellas County Property Appraiser’s Office*

The objective of this project is to assist the Pinellas County Property Appraiser to proactively, effectively, and efficiently reduce homestead exemption fraud by use of data mining technology. The impact of detecting homestead violators includes:

- The potential to add millions of dollars in value back onto the tax roll.
- Once back tax is collected, the money is returned to all taxing authorities.
- The tax burden is redistributed to help the law abiding citizens.
**DAVID Internal Control Review**  
*Pinellas County Property Appraiser's Office*

The objective of this project is to provide periodic monitoring of Property Appraiser employees' use of the Driver and Vehicle Information Database (DAVID) personal data as required by the Memorandum of Understanding (MOU) between the Property Appraiser and the Florida Department of Highway Safety and Motor Vehicles (DHSMV).

During 2011, the DHSMV requested the Property Appraiser to submit an attestation ensuring DAVID data is used in an appropriate manner per the MOU. The Pinellas County Property Appraiser requested the IG to perform the attestation engagement. As a result of that engagement, the Property Appraiser requested the IG to perform a limited audit annually to analyze the DHSMV access transaction reports for the Property Appraiser employees to determine that DAVID information was obtained for legitimate business purposes.

**Section Eight Review**  
*Pinellas County Housing Authority*

The objective of this project is to assist the Pinellas County Property Appraiser in uncovering Section 8 voucher fraud.

The Pinellas County Housing Authority requested IG’s assistance in identifying the Section 8 recipients who also own properties in Pinellas County.

**Prison Rape Elimination Act (PREA) Hotline**  
*Pinellas County Sheriff*

In 2014, the Pinellas County Sheriff requested the IG’s assistance to comply with federal law and in a cooperative effort to save the County an estimated $150,000 per year in additional funds to operate the PREA Hotline.

PREA is a federal law established to address the elimination and prevention of sexual abuse in correctional systems. PREA applies to all Federal, State, and local prisons, jails, police lock-ups, private facilities, and community settings such as residential facilities.

The Pinellas County Sheriff’s Office (PCSO) has a **zero tolerance policy** for all forms of sexual abuse of inmates either by other inmates, staff, volunteers, contractors or individuals having responsibility for the safety, security, care, and/or treatment of inmates. Inappropriate relationships will not be tolerated and these relationships are criminal and may be prosecuted under state and federal laws.

The objective of this project is to provide an independent hotline for reporting complaints of sexual abuse or sexual harassment of any inmate incarcerated in the Pinellas County Jail in accordance with the Prison Rape Elimination Act (28 CFR Part 115.51).
Support of County Functions

The objective of these projects is to serve as an independent, objective resource for County Management. Examples of support the IG provided in 2014 include:

- Consulting services at management request, which resulted in the following consulting projects:
  - Review of Victim Restitution Disbursements
  - Review of Odyssey Consolidated Case Management System Conversion
  - Review of Waste to Energy Facility Operator, Phase Two Contract

- Management requesting we participate on various Boards and Teams, such as:
  - Budget Financial Management Services Delivery Team
  - CJIS User Policy Board
  - Contract Management Services Delivery Team
  - Utilities Process Review Team
  - Establishment of a Donation Capability for Utility Customers
  - Security Panel
  - Technology Steering Committee

- Training County employees on internal controls and fraud through the Human Resources Department.

Volunteers In Pinellas

Pinellas County depends on volunteers to help provide residents and visitors with the best service possible. The Volunteers In Pinellas (VIP) program affords citizens the opportunity to make a difference in the community. The program matches individuals’ unique interests, talents, and abilities with available volunteer opportunities throughout the County.

The IG participates in the VIP program with volunteers to assist staff in gathering data and research needed for performing audits, guardianships, and investigations. During 2014, eight volunteers contributed 642 hours of their time to the IG.
Dollar Recoveries and Cost Avoidance

The table below shows 2014 project recommendations that resulted in potential recoveries, savings, cost avoidance, and other economic impacts that conservatively total over $2.1 million.

<table>
<thead>
<tr>
<th>PROJECT</th>
<th>REPORT NO.</th>
<th>POTENTIAL COUNTY IMPACT</th>
<th>POTENTIAL CITIZEN IMPACT</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit of Service &amp; Maintenance Contracts for Parks and Conservation Resources</td>
<td>2014-06</td>
<td>$25,200</td>
<td></td>
<td>See page 34</td>
</tr>
<tr>
<td>Investigation of Conduct Unbecoming a Clerk of the Circuit Court and Comptroller Employee</td>
<td>2014-08</td>
<td></td>
<td>$1,330</td>
<td>See page 34</td>
</tr>
<tr>
<td>Audit of Fort De Soto Park Operations &amp; Internal Controls</td>
<td>2014-34</td>
<td>$1,000</td>
<td></td>
<td>See page 36</td>
</tr>
<tr>
<td>Guardianships</td>
<td>Reports Not Publicly Issued</td>
<td>$2,055,169.60</td>
<td></td>
<td>87 reports issued resulting in 3 guardians removed, $1,944,319.66 in questionable costs, $83,527 of court ordered judgments and claims against guardians, $27,323 monies recovered.</td>
</tr>
<tr>
<td>PCSO PREA Hotline</td>
<td>N/A</td>
<td>$18,750</td>
<td></td>
<td>See page 30</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td><strong>$44,950</strong></td>
<td><strong>$2,056,499.60</strong></td>
<td></td>
</tr>
</tbody>
</table>
Division of Inspector General - A Good Investment

Not only is the expense of having an Inspector General Office cost-effective, the IG’s importance extends beyond just the financial considerations. The impact of maintaining transparency and trust in local County government is invaluable. The vigilance of the IG staff ensures Pinellas County taxpayers and stakeholders receive a fair and honest accounting of their funds.

The IG is productive and cost-effective. Over the past three years, the IG has only expended approximately $3.6 million and identified over $27 million of potential recoveries, savings, cost avoidance, or other economic impact to the County and/or the taxpayers during the same timeframe. The benefit-to-cost ratio of 7.7 to 1.0 demonstrates that the financial investment made in the IG is a notably wise use of County funds.

A well run audit and investigative function is an investment that benefits County Government, but more importantly, the citizens and taxpayers of Pinellas County.
Highlights of Audit Findings

The following are highlights of selected audits issued by the Division of Inspector General during 2014. If you would like to read the reports, please visit the IG’s website at www.mypinellasclerk.org; click on “Division of Inspector General” on the left-side menu.

AUDIT OF SERVICE & MAINTENANCE CONTRACTS FOR PARKS AND CONSERVATION RESOURCES (REPORT NO. 2014-06)

Parks and Conservation Resources (PCR) is responsible for:

- County Extension, Natural & Historic Resource Management Division
- Parks and Environmental Lands
- Horticulture Operations
- Marina Operations
- Air Quality Divisions

PCR has a staff of approximately 150 and a budget of $22 million annually. PCR is following procurement procedures for obtaining service and maintenance contracts. However, contract monitoring and payment documentation submitted to obtain discounts needs improvement. A discount in the amount of $20,180 for maintenance work was applied to Sea Bass, LLC monthly rent payments for April 2012 through April 2013 without PCR’s review of the original invoices and receipts for the work performed. Some vendors and contractors are not adhering to contract provisions such as Orange Blossom regularly submitting monthly summary reports and payments past the contract deadline. We noted maintenance and customer service issues during our site visits such as poor customer service and neglected concession service area at Fort De Soto Park Gulf Pier.

INVESTIGATION OF CONDUCT UNBECOMING A CLERK OF THE CIRCUIT COURT AND COMPTROLLER EMPLOYEE (REPORT NO. 2014-08)

Our investigation of allegations that a Fiscal Records Specialist (FRS) submitted fraudulent direct deposit account number information to the Internal Revenue Service for tax refunds on behalf of an employee of the Civil Court Records Department and submitted fraudulent Federal Income Tax Forms 1040 to that employee were substantiated.
The FRS attempted to divert $750 due the Civil Court Records Department employee for a Federal Income Tax refund for tax year 2013. The FRS successfully diverted $580 due the Civil Court Records Department employee for a Federal Income Tax refund for tax year 2012 through the falsification of the direct deposit bank account information submitted to the IRS. Copies of the Forms 1040 for tax years 2012 and 2013 given to the Civil Court Records Department employee differed from the Forms 1040 filed electronically with the IRS by the FRS.

These actions violated Employee Personnel Rules, Clerk Office-Wide Policies and Procedures, and the case has been forwarded to the State Attorney’s Office for review and potential prosecution.

AUDIT OF THE PUBLIC SAFETY FACILITIES AND CENTRALIZED COMMUNICATIONS CENTER (REPORT NO. 2014-23)

Pinellas County's new Public Safety Facilities and Centralized Communications Center in Largo, Florida, is an $81.4 million project that will include five new buildings on a 40-acre site on Ulmerton Road in Largo. This project is being funded by Penny for Pinellas. It will house the County’s communications operations and the Sheriff Office’s operations. The site is a Level Five Hurricane (minimum) resistant facility. The site also includes the existing County's Medical Examiner's facility.

The project is well organized at the County administration level and the project’s controls are also well organized at the construction site. The construction administration is being performed under an experienced “Construction Manager” with quality assurance under an experienced architectural firm (“Design Professional”). The Construction Manager carefully monitors oversight of subcontractors’ activities. Their activities are carefully compared to their invoices showing the work-in-progress as a percentage of their overall tasks, and the corresponding billings for such work. The County's Building Design and Construction Division’s and the Construction Manager's review and approvals are visible. Furthermore, the Construction Manager is proactive with regard to hiring minority-owned business enterprises as subcontractors. No issues came to the attention that impeded construction or that affected the cost-effectiveness of the project.

*Our audit did not identify any audit findings; therefore, there are no Opportunities for Improvement presented in the report.*
AUDIT OF FORT DE SOTO PARK OPERATIONS & INTERNAL CONTROLS (REPORT NO. 2014-34)

The largest park within the Pinellas County park system, Fort De Soto, consists of 1,136 acres made up of five interconnected islands (keys). Controls over the handling of money from daily and annual beach and boat ramp parking fees at Fort De Soto need improvement. Written procedures require updating and clarification to ensure internal controls are in place and being followed. Staff is transporting large sums of cash to the bank for deposit, which creates a safety risk and is an inefficient use of staff time. Entry booth cameras that provide security for the attendant and act as a control for cash were acquired over six months ago, but still have not been installed. Daily beach and boat ramp parking fee sales taxes are being recalculated causing a potential liability for underreporting of taxes and incurrence of penalties and fines. A verification process must be implemented to reconcile entry booth sales to the automated car counter. Establishing a reconciliation process for annual beach and boat ramp parking permits will ensure accountability of all permits issued to the various selling locations.

Controls over the handling of money from camping fees and picnic shelter reservations at Fort De Soto are adequate. Fort De Soto’s physical assets are fully accounted for and properly safeguarded. Fort De Soto public areas are adequately maintained. However, based on our analysis, the current processes that are in place for maintenance of Fort De Soto will not sustain the park at the current level of excellence.
Hector Collazo, Jr., Inspector General/Chief Audit Executive

Mr. Collazo has the following certifications:

- Certified Inspector General (CIG)
- Certified Inspector General Auditor (CIGA)
- Certified Information Systems Auditor (CISA)
- Certified Inspector General Investigator (CIGI)
- Certified Fraud Examiner (CFE)
- Certified Fraud Specialist (CFS)
- Certified in Risk and Information Systems Control (CRISC)
- Certified in Risk Management Assurance (CRMA)

He has a Bachelor of Arts in Psychology from the University of Texas at Dallas with over 30 years of professional experience in government and non-profit organizations with 23 years of auditing and investigating experience. Mr. Collazo joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2005. Mr. Collazo is a member of the following organizations:

- Association of Inspectors General
  - Member of the Board of Directors
  - Member of the Executive Committee
  - Chair of the Peer Review Committee
  - Chair of the Conference Committee
  - Member of the Standards and Practice Committee
  - Member of the Professional Certification Board
- Association of Inspectors General Institute
  - Certification Manager for the Certified Inspector General Auditor Designation
- Florida Chapter of the Association of Inspectors General (Member of the Board)
- Florida Audit Forum (Member of the Board)
- Chief Audit Executive Roundtable (CAE Coordinator)
- Association of Local Government Auditors (ALGA)
- Government Finance Officers Association (GFOA)
- Association of Government Accountants (AGA)
- National and Tampa Bay Chapter of Association of Certified Fraud Examiners (ACFE)
- National and Tampa Bay Chapter of the Institute of Internal Auditors (IIA)
- National and Tampa Bay Chapter of the Information Systems Audit and Control Association (ISACA)
• Association of Certified Fraud Specialists (CFS)
• National White Collar Crime Center (Voting Member)
• Guardianship Association of Pinellas County
• National and Florida State Guardianship Associations

Mr. Hector Collazo can be reached by phone at (727) 464-8375 or email at hcollazo@pinellascounty.org.

Linda Magnuson, Administrative Secretary

Ms. Magnuson is the Inspector General Administrative Secretary and Evidence Custodian. She is certified as a National Network Professional Estate Planning Team Member with 30 years of legal experience in various areas. She has 13 years government experience, which includes 11 years in the audit field. Ms. Magnuson joined the Pinellas County Clerk of the Circuit Court and Comptroller, Probate Division in 2004 and the Division of Inspector General in 2005. Ms. Magnuson can be reached by phone at (727) 464-8371 or email at lmagnuson@pinellascounty.org.

Ken Green, Inspector General Manager

Mr. Green has the following certification:

• Certified Inspector General Auditor (CIGA)

He has a Master of Business Administration in Accounting from DePaul University and a Bachelor of Science of Business Administration in Accounting from Valparaiso University with 18 years of professional auditing experience. Mr. Green joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2001. Mr. Green is a member of the Association of Inspectors General (National and Tallahassee Chapter), Institute of Internal Auditors (National and Tampa Bay Chapter), Tampa Bay Chapter of the Association of Certified Fraud Examiners, Association of Local Government Auditors, and Florida Audit Forum. Mr. Green can be reached by phone at (727) 464-8376 or email at kgreen@pinellascounty.org.
Ronald Peters, *Inspector General Manager*

Mr. Peters has the following certifications:

- Certified Internal Auditor (CIA)
- Certified Information Systems Auditor (CISA)
- Certified Inspector General Auditor (CIGA)
- Certified In Risk Management Assurance (CRMA)
- Chartered Bank Auditor (CBA)
- Certified Commercial Lender (CCL)
- Certified TeamMate Electronic Workpaper Champion

He has a Master of Business Administration from the University of South Florida, a Bachelor of Arts from Augustana College in Computer Science, and a Standard Certificate from the American Institute of Banking. Mr. Peters has 35 years of professional auditing experience covering Commercial Bank, IT Service Bureau, Public Accounting, Federal Agency, and County Government. Mr. Peters joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 1998. Mr. Peters is a member of the Association of Inspectors General (National and Tallahassee Chapter), Institute of Internal Auditors (National and Tampa Bay Chapter), Tampa Bay Chapter of the Association of Certified Fraud Examiners, Information Systems Auditing and Control Association, Association of Local Government Auditors, and Florida Audit Forum. Mr. Peters can be reached by phone at (727) 464-8381 or email at rpeters@pinellascounty.org.

Melissa Dondero, *Senior Inspector General Auditor*

Ms. Dondero has the following certifications:

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Inspector General Auditor (CIGA)
- Certified Information Technology Professional (CITP)
- Certified In Risk Management Assurance (CRMA)
- Certified TeamMate Electronic Workpaper Champion

She has a Master of Accountancy in Accounting Information Systems and Bachelor of Science in Accounting, both from the University of South Florida with over 11 years of professional auditing and investigating experience. Ms. Dondero joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2003. Ms. Dondero is a member of the Association of Inspectors General (National and Tallahassee Chapter), Institute of Internal Auditors (National and Tampa Bay Chapter), American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, Information System Audit and Control Association, Association of Certified Fraud Examiners (National and Tampa Bay Chapter), Florida Government Finance Officers Association, Association of Local Government Auditors, Florida Audit Forum, Beta Gamma Sigma, and Golden Key International Honour Society. Ms. Dondero can be reached by phone at (727) 464-8382 or email at mdondero@pinellascounty.org.
Scott Stees, Senior Inspector General Auditor

Mr. Stees has the following certifications:

- Certified Internal Auditor (CIA)
- Certified Information Systems Auditor (CISA)
- Certified Fraud Examiner (CFE)
- Certified Inspector General Auditor (CIGA)
- Certified Government Finance Officer (CGFO)
- Certified Inspector General Investigator (CIGI)

He has a Bachelor of Science in Business Administration from Youngstown State University in Accounting with 33 years of professional auditing experience. Mr. Stees joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 1985. Mr. Stees is a member of the Association of Inspectors General (National and Tallahassee Chapter), Institute of Internal Auditors (National and Tampa Bay Chapter), Information Systems Auditing and Control Association, Association of Certified Fraud Examiners (National and Tampa Bay Chapter), Florida Government Finance Officers Association, Association of Local Government Auditors, and Florida Audit Forum. Mr. Stees can be reached by phone at (727) 464-8379 or email at sstees@pinellascounty.org.

Greg McCullough, Inspector General Auditor III

Mr. McCullough has the following certifications:

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Fraud Examiner (CFE)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Information Technology Professional (CITP)

He has a Master of Business Administration from the University of Tampa and a Bachelor of Arts in Accounting from the University of West Florida. He has 31 years of professional experience in accounting and auditing, 20 years of which is in auditing. Mr. McCullough joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2006. Mr. McCullough is a member of the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, Association of Inspectors General (National and Tallahassee Chapter), Institute of Internal Auditors (National and Tampa Bay Chapter), Association of Certified Fraud Examiners (National and Tampa Bay Chapter), Association of Local Government Auditors, and Florida Audit Forum. Mr. McCullough can be reached by phone at (727) 464-8387 or email at gmcullough@pinellascounty.org.
William McGuinness, Inspector General Auditor II

Mr. McGuinness has the following certifications:

- Certified Inspector General Auditor (CIGA)
- Chartered Global Management Accountant (CGMA)
- Certified Law Enforcement Officer

He was a Certified Public Accountant for over 40 years and is now retired; he was also a sworn law enforcement officer with the St. Petersburg Police Department. He has a Bachelor of Business Administration from St. Francis College in Accounting with 22 years of professional auditing experience, including six years with KPMG; 20 years of adjunct teaching experience at the University of South Florida (15 years) and Long Island University’s C.W. Post School of Professional Accountancy (5 years), mostly at the graduate-level; and 23 years of professional accounting management experience with PricewaterhouseCoopers. Mr. McGuinness joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2003. Mr. McGuinness is the U.S. Director of the Against Malaria Foundation, a UK-based not-for-profit foundation, named by GiveWell™, an independent charity evaluator, as the number one charity worldwide for the past four years. Mr. McGuinness is a member of the Association of Inspectors General (National and Tallahassee Chapter), Institute of Internal Auditors (National and Tampa Bay Chapter), Tampa Bay Chapter of the Association of Certified Fraud Examiners, Florida Government Finance Officers Association, American Institute of Certified Public Accountants, Association of Local Government Auditors, Florida Audit Forum, and Pinellas Federal Credit Union Supervisory Committee. Mr. McGuinness can be reached by phone at (727) 464-8372 or email at wmcguinn@pinellascounty.org.

Anne DiNatale, Inspector General Auditor II

Ms. DiNatale has the following certifications:

- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Fraud Specialist (CFS)

She has a Bachelor of Business Administration Degree from Pace University in New York with a major in Accounting/Finance with 35 years of professional auditing experience. Ms. DiNatale joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2000. Ms. DiNatale is currently conducting audits and reviews of Guardianships within the Sixth Judicial Court. Ms. DiNatale is a member of the Association of Inspectors General (National and Tallahassee Chapter), Association of Certified Fraud Specialists, Institute of Internal Auditors (National and Tampa Bay Chapter), Tampa Bay Chapter of the Association of Certified Fraud Examiners, National and Florida State Guardianship Associations, Guardianship Association of Pinellas County, Association of Local Government Auditors, and Florida Audit Forum. Ms. DiNatale can be reached by phone at (727) 464-8366 or email at aDiNatale@pinellascounty.org.
Deborah Weiss, *Inspector General Auditor II*

Mrs. Weiss has the following certifications:

- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)

She has a Bachelor of Arts Degree from Bellevue University in Accounting with over eight years of professional auditing experience, five years of governmental accounting experience, and 15 years of private industry accounting experience, which includes eight years of supervisory experience. Mrs. Weiss joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2006 and has been with the County since 2001. Mrs. Weiss is a member of the Association of Inspectors General (National and Tallahassee Chapter), Institute of Internal Auditors (National and Tampa Bay Chapter), Tampa Bay Chapter of the Association of Certified Fraud Examiners, Association of Local Government Auditors, and Florida Audit Forum. Mrs. Weiss can be reached by phone at (727) 464-8388 or email at dweiss@pinellascounty.org.

Mary Beth Makrianes, *Inspector General Auditor I*

Mrs. Makrianes has a Master's Degree in Public Administration from Florida Gulf Coast University. She obtained her Bachelor of Science Degree in Information & Technology Management from St. Petersburg College. Mrs. Makrianes joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in October 2013. She provided more than 17 years of service in Pinellas County Government’s Human Resources Department. Having served in a variety of roles in Human Resources, her greatest accomplishments were in research, technology, and information systems. Her experience provides her not only a deep understanding of the rules, policies and directives utilized within the County, but also with a degree of familiarity with the various organizations and their operations. Mrs. Makrianes is a member of the Tampa Bay Chapter of the Association of Certified Fraud Examiners, Association of Inspectors General (National and Tallahassee Chapter), Association of Local Government Auditors, Florida Government Finance Officers Association, Institute of Internal Auditors (National and Tampa Bay Chapter), Information System Audit and Control Association, Florida Audit Forum, American Society for Public Administrators, Sigma Beta Delta, and National Scholars. Mrs. Makrianes can be reached by phone at (727) 464-8380 or email at mbmakrianes@pinellascounty.org.
Cassandre (Cassy) Moreau, *Inspector General Auditor I*

Ms. Moreau has the following certifications:

- Certified Anti-Money Laundering Specialist (CAMS)
- Certified Fraud Examiner (CFE)

She has a Master of Accountancy in Forensic Accounting and a Bachelor of Business Administration in Management Information Systems and Finance, both from Florida Atlantic University. Ms. Moreau joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in November 2014. Ms. Moreau is a member of the Association of Certified Anti-Money Laundering Specialist, Association of Certified Fraud Examiners (National and Tampa Bay Chapter), Institute of Internal Auditors, Association of Inspectors General (National and Tallahassee Chapter), Information System Audit and Control Association, and Florida Audit Forum. Ms. Moreau can be reached by phone at (727) 464-8373 or email at cmoreau@pinellascounty.org.
APPENDIX B

Professional Organizational Affiliations

The Association of Inspectors General seeks to foster and promote public accountability and integrity in the general areas of prevention, examination, investigation, audit, detection, elimination and prosecution of fraud, waste and abuse, through policy research and analysis; standardization of practices, policies, conduct and ethics; encouragement of professional development by providing and sponsoring educational programs; and the establishment of professional qualifications, certifications, and licensing. [www.inspectorsgeneral.org](http://www.inspectorsgeneral.org)

Established in 1941, The Institute of Internal Auditors (IIA) is an international professional association with global headquarters in Altamonte Springs, FL, USA. The IIA is the internal audit profession’s global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security. [www.theiia.org](http://www.theiia.org)

The Association of Certified Fraud Examiners (ACFE) is the world's largest anti-fraud organization and the premier provider of anti-fraud training and education. Together with nearly 75,000 members, the ACFE is reducing the incidence of fraud and white-collar crime worldwide and inspiring public confidence in the integrity and objectivity within the profession. [www.acfe.com](http://www.acfe.com)

The Association of Local Government Auditors (ALGA) is a professional association of local government auditors with approximately 2,000 members that serves the local government auditing profession. ALGA was formed in 1989 and incorporated under the laws of the state of Montana. ALGA’s purpose is to improve local government auditing by disseminating information and ideas about financial and performance auditing, providing training and offering a national forum to discuss auditing issues. [www.governmentauditors.org](http://www.governmentauditors.org)
The Florida Government Finance Officers Association was founded in 1937 and serves more than 2,800 professionals from state, county, and city governments; special districts, and private firms. The FGFOA is dedicated to being a professional resource by providing opportunities through Education, Networking, Leadership, and Information. www.fgfoa.org

With more than 115,000 constituents in more than 180 countries, ISACA® is a leading global provider of knowledge, certifications, community, advocacy, and education on information systems assurance and security, enterprise governance of IT, and IT-related risk and compliance. www.isaca.org

The mission of the National White Collar Crime Center (NW3C) is to provide a nationwide support system for agencies involved in the prevention, investigation, and prosecution of economic and high-tech crimes and to support and partner with other appropriate entities in addressing homeland security initiatives, as they relate to economic and high-tech crimes. www.nw3c.org

The Commission for Florida Law Enforcement Accreditation offers the opportunity for the Inspectors General of Florida with an Investigations function to evaluate policies and procedures against the standards developed by the Chief Inspector General, the Inspectors General Workgroup, and Commission Staff. Accreditation of the investigation process within Offices of Inspectors General will significantly enhance the consistency and quality of these investigations. www.flaccreditation.org

The Association of Certified Fraud Specialists, Inc. (ACFS) is an educational, non-profit corporation. Members include professionals in law enforcement, internal and external auditors, public accountants, private and other investigators, forensic/investigative accountants and attorneys. ACFS offers certification, networking, training, and standards and ethics. www.acfsnet.org

The American Institute of Certified Public Accountants (AICPA) is the national professional organization for Certified Public Accountants (CPAs) in the United States. The AICPA’s mission is to provide members with the resources, information, and leadership that enable them to provide valuable services in the highest professional manner to benefit the public, employers, and clients. www.aicpa.org
Founded in 1905, the Florida Institute of Certified Public Accountants (FICPA) has been working to advance the accounting profession in Florida for more than 100 years. The FICPA now has more than 19,000 members. Continued membership growth and renewal has made the FICPA one of the largest CPA organizations in the United States. [www.ficpa.org](http://www.ficpa.org)

The mission of the Florida Audit Forum is to provide government audit professionals and other interested parties a unique opportunity to identify and address issues of mutual and common concern and to improve the communication links to share experiences, audit approaches, and possible solutions to issues addressed. [www.floridauditforum.org](http://www.floridauditforum.org)

The Guardian Association of Pinellas County, Inc. is a 501(C)(3) Non-Profit, Charitable Corporation formed in 1977 for the purpose of assisting guardians in their duties to the Wards appointed to them through the Sixth Judicial Circuit Court of Pinellas County, Florida. [www.guardianassociation.org](http://www.guardianassociation.org)

The Florida State Guardianship Association mission is dedicated to the protection of the dignity and rights of incapacitated persons and to increasing the professionalism of guardianship through education, networking and legislative action. [http://www.floridaguardians.com/](http://www.floridaguardians.com/)

The National Guardianship Association makes it our mission to advance the nationally recognized standard of excellence in guardianship. NGA believes that those appointed to the care of guardians, conservators and fiduciaries deserve quality services and that every person should be provided respect, due process, rights, and dignity in guardianship. [http://www.guardianship.org/index.htm](http://www.guardianship.org/index.htm)
DIVISION OF
INSPECTOR GENERAL
KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT
& COMPTROLLER
PINELLAS COUNTY, FLORIDA

SERVICES PROVIDED
AUDIT SERVICES
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GUARDIANSHIP SERVICES
CONSULTING
TRAINING
COUNTY FRAUD HOTLINE
GUARDIANSHIP FRAUD HOTLINE
PCSO PREA HOTLINE

Call: (727) 464-8371
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Fraud: (727) 45FRAUD
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         www.facebook.com/igpinellas

Write:
Division of Inspector General
510 Bay Avenue
Clearwater, FL 33756

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