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, 2015
March 3, 2016

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 IG’s 2015 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 IG for the year ending December 31, 2015.

We would like to take this opportunity to thank you for the development of the 2016 IG Annual Audit Plan issued January 14, 2016. We strive to ensure that you are satisfied with any audit, investigation, or requested project provided. It is the goal of 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 work plan that is completed every January by IG. Please feel free to contact us anytime to request a review of an area or function that, in your perspective, could be improved.

In its 33rd year of continuous operations, the IG 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 production of this report.

Respectfully Submitted,

Hector Collazo Jr.
Inspector General/Chief Audit Executive
Division of Inspector General
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INTRODUCTION

Summary of Performance

The year ending December 31, 2015 was a continuing period of progress, partnerships, and accomplishments for the Division of Inspector General (IG). 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 IG office is comprised of two operational units: Audit Services and the Public Integrity Unit (PIU), working together to:

- Ensure an independent, objective analysis and evaluation of County programs and operations;
- Issue public reports; and
- Make recommendations to strengthen and improve the delivery of public services to the citizens of Pinellas County.

IG publicly issued 44 County Government related reports during 2015. They included 29 Audits, 9 Investigations, and 6 Follow-Ups, which yielded 44 Opportunities for Improvement, encompassing 58 Recommendations. Of the 29 issued Audits, 18 identified no Opportunities for Improvement or Recommendations.

Departmental Management (Auditees) concurred with and committed to the implementation of 93% of our 58 recommendations. This is a reflection of the intangible value and importance of a strong, independent audit and investigative process, management’s commitment to that process, and their commitment to ensuring adherence to County resolutions, directives, policies, procedures, and internal controls.

Our PIU Investigative Section completed 12 investigations (including guardianship investigations) and handled 293 anonymous hotline tips with 167 referrals to Federal, State, County, and City departments/agencies.

Our PIU’s Guardianship Section issued 63 guardianship audit reports to the Sixth Judicial Circuit Court, which resulted in:

- Removal of three Guardians.
- Identifying approximately $2.2 million in questionable expenditures.
- Court ordered judgments and claims against Guardians in the amount of $50,000.
- Referral of one case to the State Attorney’s Office, which resulted in a guilty conviction.
The Division also participated in three ongoing cooperative partnership projects including:

- 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 2015, the IG has identified over $2.4 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 BCC/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 external 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 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 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 IG met or exceeded the intent of the AIG’s *Principles and Standards for Offices of Inspector General* and IIA’s *International Standards for the Professional Practice of Internal Auditing*, which is the highest affirmation.

In February 2010, the Pinellas County IG 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) after a rigorous external evaluation process.
In March 2015, the Pinellas County Administrator issued *Pinellas County Administrative Directive No. 19-1, Fraud, Waste and Abuse Policy*, which formally provides instruction and guidance for implementing the *Fraud, Waste and Abuse Policy* to BCC employees.

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 BCC. The IG office is organizationally independent from those areas that it will be auditing, reviewing, and investigating.

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

**Independence**

As specified in the IG Charter:

The Clerk, as County Auditor, communicates with the BCC, but this does not restrict the IG/Chief Audit Executive from communicating with the BCC directly. The Division has no direct responsibility to or authority over any area subject to its audit, review, and investigation. Therefore, the IG office is organizationally independent from those areas which it will be auditing, reviewing, and investigating. The IG/Chief Audit Executive has the authority and responsibility to conduct audits/investigations of all agencies funded by the Clerk, the BCC, and departments under the County Administrator, and to issue reports thereon.
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 (audit) 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 IG office is comprised of 12 staff positions. (Please see Appendix A for staff biographies.)
The Division is subdivided into:

- Audit Services
- (PIU), which includes the:
  - Investigative Unit
  - Guardianship Unit

IG conducts audits, guardianship audits/reviews, investigations of potential fraud, waste, and abuse, and provides a variety of consultative services. In fulfilling our responsibilities, IG 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**

IG 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. All IG staff are crossed trained in investigative and auditing techniques and attended training in 2015 sponsored by:

- Association of Certified Fraud Examiners
- Association of Inspectors General
- Association of Local Government Auditors
- Anderson Investigative Associates
- CCH Wolters Kluwer TeamMate
- Courtenay Thompson & Associates
- Florida Audit Forum
- Florida Court Clerks & Comptrollers
- Florida Government Finance Officers Association
- Guardian Association of Pinellas County, Inc.
- Information Systems Audit and Control Association
- i-Sight
- Institute of Internal Auditors
- National White Collar Crime Center
- Protiviti
- Sunera, LLC

**Quality Assurance Reviews of our audits, investigations, and processes are conducted by independent agencies.**
Training is vital to our function as it keeps us abreast professionally and current on auditing techniques, investigative techniques, risk assessments, information technology, and best practices.

Training hours by subject area in 2015 are depicted in the following chart:

The subject areas in the chart above include:

**Accounting & Auditing** – 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

**Public Integrity** – subjects such as:
- Ethics
- Fraud, waste, and abuse
- Guardianship related areas
- Investigative techniques
- Interviewing
- Hotline operations
- Investigative writing
- Employee misconduct investigations

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

**Technical Business** – subjects such as:
- Budgeting
- Business law
- Computers and information systems
- Economics
- Financial planning
- Legislative changes
- Management advisory services
- Taxation
Included in our training, staff attends the two week IG 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 IG Act of 1978." The IG 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.
Budget

IG is funded by the Clerk’s General Fund budget appropriated from the BCC. The following represents the Fiscal Year 2015 IG budget versus actual.

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>$1,290,399</td>
<td>$1,281,882</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>$93,880</td>
<td>$88,131</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$10,500</td>
<td>$6,849</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$1,394,779</strong></td>
<td><strong>$1,376,862</strong></td>
</tr>
</tbody>
</table>

Annual Audit Plan Selection Process

IG recognizes that an overall strategy and audit plan is critical in order to meet the goals, objectives, and mission of the office. Annually, audits/projects 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 controls, 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 2015, the Annual Audit Plan for 2015 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

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 622
  - WOW Channel 18
  - Verizon Channel 44
- IG Fraud Alerts
- Follow IG on [www.facebook.com/igpinellas](http://www.facebook.com/igpinellas)
- Follow 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, and the Association of Inspectors General’s Principles and Standards for Offices of Inspector General. The external quality assurance review program is voluntary; however, the benefit of an organization undergoing external quality assessments is that it allows 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 Clerk, BCC, County management, County staff, and Pinellas County citizens that we are concerned about our own organizational internal controls, ethics, governance, and risk management processes.

IG 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 IG’s policies and procedures, management, operations, and support services to determine compliance with the recognized Inspector General Standards of excellence. Following this initiative, IG updated its investigative manual to reflect CFA processes and professional standards, and streamlined the overall investigation process and management system.

On December 2, 2015, the CFA assessment team conducted a thorough re-evaluation of the Division’s PIU’s investigative policies and procedures, management, operations, and support services to determine compliance with the CFA investigative standards. They determined that the IG was 100% compliant with the CFA standards and our second reaccreditation was awarded on February 24, 2016. Our IG office became the first local government agency in the nation to be awarded a second Reaccreditation Certificate as an Accredited Office of Inspector General by the Commission for Florida Law Enforcement Accreditation. The CFA reaccreditation is on a three year cycle.
In accordance with the Institute of Internal Auditors’ (IIA) standards, an external quality assurance review was performed in November 2011 on IG’s Audit Services’ functions. The principal objectives of the quality assurance review were to assess IG’s conformity to the IIA’s International Standards for the Professional Practice of Internal Auditing (Standards), to evaluate 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. The external quality assurance is on a five year cycle and our next scheduled independent external quality assurance review is August 1, 2016.

In accordance with the Association of Inspectors General’s Principles and Standards for Offices of Inspector General, an external quality assurance review was performed on the investigative functions of IG’s PIU in conjunction with the external review on 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 IG’s adherence to the professional standards adopted. Our next scheduled independent external quality assurance review is August 1, 2016.
PERFORMANCE RESULTS

Productivity

The reports issued by IG fall into five key categories, which are audits, investigations, follow-ups, guardianship audits, and guardianship investigations. Below is a listing of these categories along with their respective number of reports for the years 2015, 2014, and 2013.

<table>
<thead>
<tr>
<th>Category</th>
<th>2015</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audits</td>
<td>29</td>
<td>23</td>
<td>21</td>
</tr>
<tr>
<td>Investigations</td>
<td>9</td>
<td>5</td>
<td>9</td>
</tr>
<tr>
<td>Follow-Ups</td>
<td>6</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>Guardianship Audits*</td>
<td>63</td>
<td>87</td>
<td>66</td>
</tr>
<tr>
<td>Guardianship Investigations*</td>
<td>3**</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Reports</td>
<td>110</td>
<td>130</td>
<td>111</td>
</tr>
</tbody>
</table>

* Guardianship audit and investigation reports are not available to the public per Florida Statute §744.3701, Inspection of report.
** 2015 is the first year Guardianship Investigations are being tracked separately from Guardianship Audits.

During calendar year 2015, IG issued 44 public reports, which include Audits, Follow-Ups, and Investigations. Our PIU’s Guardianship Section issued 66 confidential audit and investigation reports.

Access to our reports can be obtained through the Clerk’s website by following the steps below:

- Open the homepage to the right of the page, select the report desired or use the links below. Our reports are broken down in the following categories:
  - Inspector General Reports
  - Annual Reports
  - Annual Audit Plans
  - Key Documents
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 2015, IG issued 29 audit reports with:

- 41 Opportunities for Improvement containing
  - 55 recommendations.

The following chart shows Opportunity for Improvement recommendations by type:

![Pie chart showing Opportunity for Improvement recommendations by type]

Recommendations are an integral part of our audits; this is where an opportunity for change or improvement takes place. We presented a total of 187 recommendations in 2013 through 2015; the management of the audited departments concurred with 169 of that total (90%).

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>2015</td>
<td>55</td>
<td>51</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>TOTAL</td>
<td>187</td>
<td>169</td>
</tr>
</tbody>
</table>
The following chart shows the status of all audits on the Annual Audit Plan for the past three years (2013, 2014, and 2015), current consulting projects, and continuous audits. Each project falls into one of eight 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 Annual 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.

### 2013 AUDIT PLAN STATUS

<table>
<thead>
<tr>
<th>YEAR</th>
<th>PROJECT</th>
<th>STATUS</th>
<th>REPORT NO.</th>
</tr>
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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>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>
</tr>
<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>
</tr>
<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>
</tr>
</tbody>
</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>Completed</td>
<td>2015-20</td>
</tr>
<tr>
<td>2014</td>
<td>Audits of Selected County Contracts</td>
<td>Risk Reassessed</td>
<td>N/A</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>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>Completed</td>
<td>2015-21</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>2014</td>
<td>Clerk’s Internal Controls Over DAVID Information</td>
<td>Completed</td>
<td>2015-24</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>Pinellas County GIS Infrastructure Construction Water &amp; Sewer Information</td>
<td>Completed</td>
<td>2015-35</td>
</tr>
<tr>
<td>2014</td>
<td>High Volume Usage of County Purchase Cards</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2014</td>
<td>Housing Finance Authority Long Term Obligations</td>
<td>Completed</td>
<td>2015-02</td>
</tr>
<tr>
<td>2014</td>
<td>Short-Term Disability and Long-Term Disability Contracts</td>
<td>Completed</td>
<td>2015-37</td>
</tr>
<tr>
<td>2014</td>
<td>Human Services Grants - Social Action Funding</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2014</td>
<td>Pinellas Public Library Cooperative Management Transition</td>
<td>Rescheduled</td>
<td>N/A</td>
</tr>
<tr>
<td>2014</td>
<td>Public Works and Utilities Infrastructure Long Term Plans/Projects</td>
<td>In Progress</td>
<td></td>
</tr>
<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>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>Unannounced Limited Audit of Existing Bank Accounts for the BCC &amp; CCC</td>
<td>Completed</td>
<td>2015-22</td>
</tr>
</tbody>
</table>

**2015 AUDIT PLAN STATUS**

<table>
<thead>
<tr>
<th>YEAR</th>
<th>PROJECT</th>
<th>STATUS</th>
<th>REPORT NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>Alcohol Beverage License Revenue</td>
<td>Rescheduled</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Audits of Selected Construction Contracts</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>2015</td>
<td>Audits of Selected County Service &amp; Maintenance Contracts</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Business Technology Services Server Security</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Code Enforcement Operations &amp; Internal Controls</td>
<td>In Progress</td>
<td></td>
</tr>
<tr>
<td>2015</td>
<td>Community Development Selected Program</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Court Appearance Bonds Operations &amp; Internal Controls, Bond Application</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Court Evidence Custody, Criminal &amp; Civil Operations &amp; Internal Controls</td>
<td>Rescheduled</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Finance Division Accounts Payable Operations &amp; Internal Controls</td>
<td>Rescheduled</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Internal Controls Over Selected County Applications’ Interfaces</td>
<td>Rescheduled</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Parks and Conservation Resources Concession Agreements</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Pinellas County Health Program</td>
<td>Rescheduled</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Pinellas Public Library Cooperative Operations &amp; Internal Controls</td>
<td>Rescheduled</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Solid Waste Contract for Waste to Energy Plant</td>
<td>Rescheduled</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>STAR Center Operations &amp; Internal Controls</td>
<td>Risk Reassessed</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>St. Petersburg-Clearwater International Airport Lease &amp; Concession Agreement With Stellar Partners, Inc.</td>
<td>Completed</td>
<td>2015-13</td>
</tr>
</tbody>
</table>

**CONSULTING PROJECTS**

<table>
<thead>
<tr>
<th>YEAR</th>
<th>PROJECT</th>
<th>STATUS</th>
<th>REPORT NO.</th>
</tr>
</thead>
<tbody>
<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>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>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 Completed</td>
<td>Memo Issued</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>
</tr>
<tr>
<td>2015</td>
<td>Clerk's Change Management Consulting Project</td>
<td>Consulting In Progress</td>
<td></td>
</tr>
</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>2015</td>
<td>ACL/Arbutus Continuous Audit Work</td>
<td>Continuous Audit</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Budget Financial Management Services Delivery Team</td>
<td>Continuous Consulting</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>CJIS User Policy Board</td>
<td>Continuous Consulting</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Contract Management Services Delivery Team</td>
<td>Continuous Consulting</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>County Bankcard Transactions Review for the CCC, BCC Members, and County Administrator</td>
<td>Continuous Audit</td>
<td>Memo Issued</td>
</tr>
<tr>
<td>2015</td>
<td>Fixed Asset Physical Inventories</td>
<td>Continuous Audit</td>
<td>2015-15, 17, 18, 29, 38, 40</td>
</tr>
<tr>
<td>2015</td>
<td>Imprest Fund Unannounced Cash Counts &amp; Unannounced Notary Audits</td>
<td>Continuous Audit</td>
<td>2015-05, 07, 16, 19, 23, 27, 28, 32, 33, 41, 42, 43</td>
</tr>
<tr>
<td>2015</td>
<td>Pinellas County Housing Authority Section 8 Review</td>
<td>Continuous Audit</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Property Appraiser Employees’ Use of Driver and Vehicle Information Database (DAVID) Personal Data</td>
<td>Continuous Audit</td>
<td>2015-34</td>
</tr>
<tr>
<td>2015</td>
<td>Security Panel Representative</td>
<td>Continuous Consulting</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</td>
<td>Technology Steering Cooperative Representative</td>
<td>Continuous Consulting</td>
<td>N/A</td>
</tr>
<tr>
<td>2015</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 2013 through 2015, the following is the status of those 72 projects:

- 16 audits were completed and a report issued.
- 7 audits were in progress at year-end.
- 16 audits were reassessed, and based on risk, were cancelled.
- 9 audits were rescheduled.
- 12 audits and consulting reviews are continuously performed.
- 10 consulting reviews were completed and a memo issued.
- 2 consulting reviews were in progress at year-end.
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.
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.

The following table shows the number of investigation and guardianship cases referred to the State Attorney’s Office (SAO) over the past three years and their outcome.

<table>
<thead>
<tr>
<th>Year</th>
<th>Cases Referred to SAO</th>
<th>Cases SAO Filed Charges On</th>
<th>Convictions</th>
<th>Employees/Guardians Terminated or Resigned</th>
<th>Amount of Fines/Fees/Restitution</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$50,000</td>
</tr>
<tr>
<td>2014</td>
<td>1</td>
<td>1</td>
<td>1*</td>
<td>1</td>
<td>$580</td>
</tr>
<tr>
<td>2013</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>$50,580</td>
</tr>
</tbody>
</table>

*Defendant placed on Pre-Trial Intervention. If she remains crime-free for a year, the charge is dropped and her record is sealed.

During calendar year 2015, IG handled 293 anonymous Hotline tips. IG investigated 14 of these tips, while 167 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 112 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 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>2015</td>
<td>9</td>
<td>14</td>
<td>1</td>
<td>7</td>
<td>6</td>
</tr>
<tr>
<td>2014</td>
<td>5</td>
<td>31</td>
<td>3</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td>2013</td>
<td>5</td>
<td>15</td>
<td>3</td>
<td>3</td>
<td>9</td>
</tr>
<tr>
<td>Total</td>
<td>23</td>
<td>60</td>
<td>7</td>
<td>13</td>
<td>40</td>
</tr>
</tbody>
</table>
Starting in 2015, guardianship investigations are being tracked separately from guardianship audits. Our PIU’s Guardianship Section issued three guardianship investigation reports to the Sixth Judicial Circuit Court, which encompassed:

- 75 substantiated allegations
- 69 recommendations
- Removal of two Guardians

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 through the Clerk’s website:
  - Report Fraud of County Resources
  - Report Fraud of Guardianship Cases

*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 IG’s jurisdiction.
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, 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 is issued. The report summarizes management’s responses to recommendations that are categorized as implemented, acceptable alternative, partially implemented, not implemented, or not applicable.

During 2015, IG performed six follow-ups with 19 Opportunities for Improvement containing 31 recommendations. Management implemented 94% 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 Number</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>6</td>
<td>19</td>
<td>31</td>
<td>29</td>
<td>94%</td>
</tr>
<tr>
<td>2014</td>
<td>15</td>
<td>55</td>
<td>88</td>
<td>65</td>
<td>74%</td>
</tr>
<tr>
<td>2013</td>
<td>15</td>
<td>44</td>
<td>91</td>
<td>71</td>
<td>78%</td>
</tr>
</tbody>
</table>
Cooperative Partnership Projects

Guardianship Audits

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’s, authority under Section 744.368 of the Florida Statutes, which states the Clerk “…shall audit the verified inventory or the annual accounting. The Clerk shall advise the court of the result of the audit.” Also these projects provide assistance to the Probate Guardianship and Mental Health Division of the Sixth Judicial Circuit Court. These projects help with supporting the Clerk and 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 and the Sixth Judicial Circuit in and for Pasco and Pinellas County, Florida Administrative Order No. 2010-065 Pa/Pi-Cir Sealing of Court Records (Section II-B Confidential Records and Information, 2c); they are issued to the Court for review and possible action. In addition, IG handled 94 Guardianship Hotline calls of which 49 were referred to other entities. The guardianship work performed during calendar year 2015 resulted in three guardians being removed and approximately $2,415,800 million in questionable expenditures identified and resolved. 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 2015, the IG Guardianship Section, conducted 685 Level I reviews and issued 63 Level II and III audit reports with:

- 115 Opportunities for Improvement
  - Containing 201 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>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>685</td>
<td>63</td>
<td>94</td>
</tr>
<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>
</tbody>
</table>

GUARDIANSHIP TRENDS

The IG Guardianship Section also includes a Guardianship Training Program. IG has a cooperative partnership with St. Petersburg College to provide training to family and professional guardians. 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.

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).
Periodically, the DHSMV requests 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 IG to perform the attestation engagement. As a result of that engagement, the Property Appraiser requested 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 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).

<table>
<thead>
<tr>
<th>Year</th>
<th>Pinellas County Sheriff’s Office 2015 PREA HOTLINE ACTIVITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015*</td>
<td>198</td>
</tr>
</tbody>
</table>

*First full year of PREA Hotline*
Support of County Functions

The objective of these projects is to serve as an independent, objective resource for County Management. Examples of support IG provided in 2015 include:

- Consulting services at management request, which resulted in the following consulting project:
  - Analysis of the Mosquito Control’s Aerial Larviciding Program

- 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
  - 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.

IG participates in the VIP program with volunteers to assist staff in gathering data and research needed for performing audits, guardianships, and investigations. During 2015, seven volunteers contributed 117 hours of their time to the IG office.
Dollar Recoveries and Cost Avoidance

The table below shows the 2015 project recommendations that resulted in potential recoveries, savings, cost avoidance, and other economic impacts that conservatively totals over $2.4 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>Guardianships</td>
<td>Reports Not Publicly Issued</td>
<td></td>
<td>$2,315,800</td>
<td>63 audit reports issued resulting in 3 guardians removed, $2,265,800 in questionable costs, and $50,000 of court ordered judgments</td>
</tr>
<tr>
<td>PCSO PREA Hotline</td>
<td>N/A</td>
<td>$150,000</td>
<td></td>
<td>See page 31</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td></td>
<td><strong>$150,000</strong></td>
<td><strong>$2,315,800</strong></td>
<td></td>
</tr>
</tbody>
</table>

Division of Inspector General - A Good Investment

Not only is the expense of having an IG Office cost-effective, its importance extends beyond 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.

IG is productive and cost-effective. Over the past three years, IG has only expended approximately $3.8 million and identified over $9.2 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 2.4 to 1.0 demonstrates that the financial investment made in 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 Findings

The following are highlights of selected audits and investigations issued by IG during 2015. If you would like to read the reports, please visit the Clerk’s website at www.mypinellasclerk.org and click on “Division of Inspector General” on the left-side menu.

INVESTIGATION OF PUBLIC RECORD INFORMATION (REPORT NO. 2015-03)

Our investigation of allegations that the Pinellas County Public Records for the court cases of Stacy Louise Prevost are combined with the court records of Stacy Lynn Prevost were substantiated.

We determined, based on the Public Records' information, that the court records for Stacy Louise Prevost and Stacy Lynn Prevost were contained under one SPN Number (now referred to as a Person ID Number) belonging to Stacy Louise Prevost. Clerk of the Circuit Court Operational Services created a new Person ID Number for Stacy Louise Prevost, moved applicable information under her new Person ID Number, and updated applicable docket information. The information for Stacy Lynn Prevost remains under the old SPN Number. The State Attorney's Office updated the names in the Victim Information records for related cases.

Additional analysis with the assistance of the Sheriff's Office Inmate Records Section indicated that in 2010 their internal procedures were not followed, which required the creation of a new SPN for the booking of Stacy Lynn Prevost. The issue has been addressed.

AUDIT OF ST. PETERSBURG-CLEARWATER INTERNATIONAL AIRPORT LEASE AND CONCESSION AGREEMENT WITH STELLAR PARTNERS, INC. (REPORT NO. 2015-13)

This audit was requested by St. Petersburg-Clearwater International Airport (Airport) management, through the County Administrator, as part of the IG annual audit planning process. The Gift Shop/Newsstand/Retail Concession and the Airport Duty Free Agreement for the Airport was approved by the BCC in June of 2000. Stellar Partners, Inc. (Stellar Partners) was the only proposal received meeting the specifications.

The Agreement gives Stellar Partners a lease to conduct a Gift Shop/Newsstand/Retail Concession at the Airport Terminal Building. The fees are based on a minimum amount, and a percentage of gross sales to be paid monthly. The fee basis is also adjusted for the Airport passenger traffic. The revenue for the Agreement covering the audit period of October 1, 2014 to March 31, 2015 was $56,000.

The Airport and Airport Duty Free services rendered by Stellar Partners are in compliance with the Agreement. Airport fees related to the Agreement are properly reported and collected by the Airport. The Agreement term will end July 31, 2018.
Our audit did not identify any audit findings; therefore, there are no Opportunities for Improvement presented in the report.

AUDIT OF ANIMAL SERVICES OPERATIONS AND INTERNAL CONTROLS (REPORT NO. 2015-20)

Pinellas County Animal Services (Animal Services) was established in 1972 and is presently centrally located in Largo on Ulmerton Road. Animal Services is the largest open admission shelter for dogs and cats in Pinellas County with the capability of housing upwards of 292 dogs and 600 cats at any given time. Animal Services' Proposed Fiscal Year 2015 Budget was $4,915,070 with 52.5 full time equivalent positions. Animal Services has two sources of funding; the General Fund ($4,469,900) and the Animal Welfare Trust Fund ($445,170), and consists of five programs:

- Animal Shelter
- Field Enforcement
- Rabies Control and Licensing
- Veterinary Services
- Volunteer Services

Animal Services is providing services in accordance with applicable Florida Statutes and County Ordinances. Overall, the facility is well maintained; however, some facility and maintenance issues exist. Partnership agreements are effective and Animal Services management strives to continue relationships with partners to provide the best chances for animal adoptions and rescues. Nonetheless, we noted opportunities to enhance the effectiveness and efficiency of partnership activities, field services (animal enforcement), and administration through system automation. Our review and testing of controls for operational processes indicated that controls are weak due to lack of policies and procedures and/or inappropriate segregation of duties. Oversight of the Animal Welfare Trust Fund is adequate; however, financial transparency of the sources, expenditures, and projections of the fund to the public is not adequate.
AUDIT OF SHORT-TERM DISABILITY AND LONG-TERM DISABILITY CONTRACTS (REPORT NO. 2015-37)

The County makes available both short-term disability (STD) and long-term disability (LTD) income benefits. These disability plans can replace part of an employee's income when unable to work due to illness or injury that is not work related. The County has contracted with Standard Insurance Company (Standard) to provide administrative services for the STD and LTD programs. Standard is a nationally recognized provider of group disability insurance and absent management services. Standard provides insurance to approximately 24,000 groups covering more than six million employees nationwide. The STD service is in the form of a contract while LTD services are an insurance policy.

For STD, if the claim is approved by Standard, the employee will be paid up to 66 and 2/3 percent of their base pay rate. Employees (excluding temporary employees) working at least 20 hours per week are eligible for STD. LTD can replace up to 60 percent of income lost due to illness or injury when an employee has been disabled for at least six months. Employees (excluding temporary employees) working at least 20 hours per week are eligible for LTD

Standard is in compliance with the STD and LTD service requirements of the contracts. The oversight and support for the contract services supplied by the Human Resources Department (HR) needs improvement. The HR Department disability website has gaps in the information that employees need to utilize the benefits. The gaps can cause processing issues and required corrective action by the HR Department and Finance Payroll.

The invoice process is proper with minor issues by an Appointing Authority relating to mathematical errors and the approval process. The testing of the Standard disability files found well-documented processes and timely delivery of the services.
Professional Staff Biographies

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)
- Certified Construction Auditor (CCA)

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 24 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
- Government Finance Officers Association
- Association of Government Accountants (National and Tallahassee Chapter)
- National and Tampa Bay Chapter of the Association of Certified Fraud Examiners
- National and Florida West Coast Chapter of the Institute of Internal Auditors
- National and West Florida Chapter of the Information Systems Audit and Control Association
• Association of Certified Fraud Specialists
• National White Collar Crime Center (Voting Member)
• National Association of Construction Auditors
• Guardianship Association of Pinellas County
• National and Florida State Guardianship Association

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 14 years of government experience, which includes 12 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.
Melissa Dondero, Inspector General Manager

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 12 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 following organizations:

- Association of Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Information System Audit and Control Association (National and West Florida Chapter)
- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Florida Government Finance Officers Association
- Association of Local Government Auditors
- Association of Government Accountants (National and Tallahassee Chapter)
- Florida Audit Forum
- Beta Gamma Sigma
- Golden Key International Honour Society

Ms. Dondero can be reached by phone at (727) 464-8382 or email at mdondero@pinellascounty.org.
Ken Green, Inspector General Manager

Mr. Green has the following certifications:
- Certified Inspector General Auditor (CIGA)
- Certified Construction Auditor (CCA)

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 19 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 following organizations:

- Association of Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Tampa Bay Chapter of the Association of Certified Fraud Examiners
- National Association of Construction Auditors
- Association of Local Government Auditors (National and Tallahassee Chapter)
- 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 36 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 following organizations:

- Association of Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Tampa Bay Chapter of the Association of Certified Fraud Examiners
- Information Systems Auditing and Control Association
- Association of Local Government Auditors
- Florida Audit Forum

Mr. Peters can be reached by phone at (727) 464-8381 or email at rpeters@pinellascounty.org.
Anne DiNatale, Senior Inspector General Auditor

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 36 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 following organizations:

- Association of Inspectors General (National and Florida Chapter)
- Association of Certified Fraud Specialists
- Institute of Internal Auditors (National and Florida West Coast 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
- Florida Audit Forum

Ms. DiNatale can be reached by phone at (727) 464-8366 or email at aDiNatale@pinellascounty.org.
Ava Jurek, Senior Inspector General Auditor

Mrs. Jurek has the following certifications:

- Certified Internal Auditor (CIA)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Construction Auditor (CCA)

She has a Master of Science in Management and a Bachelor of Arts in Business Administration, both from National-Louis University, with 18 years of professional auditing experience. Mrs. Jurek joined the Pinellas County Clerk of Circuit Court and Comptroller Division of Inspector General in 2015; she was previously employed with the Division for five years. Mrs. Jurek is a member of the following organizations:

- Association of Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Tampa Bay Chapter of Association of Certified Fraud Examiners
- Association of Local Government Auditors
- National Association of Construction Auditors
- Florida Audit Forum

Mrs. Jurek can be reached by phone at (727) 464-8387 or email at ajurek@pinellascounty.org.
William McGuinness, Senior Inspector General Auditor

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 23 years of professional auditing experience, 20 years of adjunct teaching experience at the University of South Florida and Long Island University’s C.W. Post School of Professional Accountancy. 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 following organizations:

- Association of Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast 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
- Pinellas Federal Credit Union Supervisory Committee
- Florida Audit Forum

Mr. McGuinness can be reached by phone at (727) 464-8372 or email at wmcguinn@pinellascounty.org.
Deborah Weiss, Senior Inspector General Auditor

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 nine 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 following organizations:

- 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
- Florida Audit Forum

Mrs. Weiss can be reached by phone at (727) 464-8388 or email at dweiss@pinellascounty.org.

Darcy Eckert, Inspector General Auditor I

Ms. Eckert has the following certification:
- Certified Inspector General Auditor (CIGA)

She has a Bachelor of Science Degree in Accounting from San Diego State University. She has six years of professional experience in internal auditing. Ms. Eckert joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in July 2015. Ms. Eckert is a member of the following organizations:

- Association of Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Local Government Auditors
- Florida Audit Forum

Ms. Eckert can be reached by phone at (727) 464-8379 or email at deckert@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 following organizations:

- Tampa Bay Chapter of the Association of Certified Fraud Examiners
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Government Finance Officers Association
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Information System Audit and Control Association
- Florida Audit Forum
- American Society for Public Administrators
- Sigma Beta Delta
- 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 following organizations:

- Association of Certified Anti-Money Laundering Specialist
- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Information System Audit and Control Association
- 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

ASSOCIATION OF INSPECTORS GENERAL

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

The Institute of Internal Auditors

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

ACFE - Association of Certified Fraud Examiners

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

ALGA - Association of Local Government Auditors

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. http://algaonline.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](http://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](http://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](http://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](http://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](http://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](http://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

AGA was founded as the Federal Government Accountants Association (FGAA) on September 14, 1950. The Association expanded in 1975 to include state and local government finance professionals. At that time, the organization's name was changed to the Association of Government Accountants (AGA). AGA is a member organization for financial professionals in government. [https://www.agacgfm.org/home.aspx](https://www.agacgfm.org/home.aspx)

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 National Association of Construction Auditors was created to enhance the control environment related to construction projects. Our mission to unite those individuals and be recognized as the authority on construction project controls.

[http://thenaca.org/home/](http://thenaca.org/home/)

The Florida Police Accreditation Coalition, Inc. is a not-for-profit corporation formed in 1989, under the laws of the State of Florida, for the purpose of providing member agencies a network of law enforcement professionals encouraging communication, mutual cooperation, support and the sharing of resources among each other. [http://www.flapac.org/menu/what_is_flapac](http://www.flapac.org/menu/what_is_flapac)
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

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/
Services Provided

Audit Services
Investigations
Guardianship Services
Consulting
Training
Guardianship Fraud Hotline
County Fraud Hotline

Call: (727) 45FRAUD
(727) 453-7283
Fax: (727) 464-8386
Internet: www.mypinellasclerk.org
www.twitter.com/pinellasig
www.facebook.com/igpinellas

Write:
Fraud Hotline
Public Integrity Unit
Division of Inspector General
510 Bay Avenue
Clearwater, FL 33756