TO: Ken Burke, CPA
    Clerk of the Circuit Court and Comptroller
    Ex Officio County Auditor

FROM: Hector Collazo, Jr., Director/Inspector General
      Division of Inspector General

SUBJECT: Follow-Up Audit of Clerk of the Circuit Court Amscot Collections

DATE: December 12, 2013

I am enclosing a copy of the audit dated December 12, 2013 on the above-referenced audit.

cc: Myriam Irizarry, Chief Deputy Director/General Counsel, Clerk of Court & Comptroller
    Connie Daniels, Director, Court and Operational Services
    Jim Bennett, County Attorney
    Claretha N. Harris, Chief Deputy Director, Finance Division
    Crowe Horwath
DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

Follow-Up Audit of Clerk of The Circuit Court Amscot Collections

Hector Collazo, Jr., Director
Inspector General/Chief Audit Executive

Audit Team
Ken Green, CIGA – Inspector General Manager
Deborah Weiss. CIGA, CIGI – Inspector General Auditor II

DECEMBER 12, 2013
REPORT NO. 2013-39
December 12, 2013

The Honorable Ken Burke  
Clerk of the Circuit Court and Comptroller

We have conducted a Follow-Up Audit of the Clerk of the Circuit Court Amscot Collections. The objectives of our review were to determine the implementation status of our previous recommendations.

Of the 6 recommendations contained in the audit report, we determined that 1 has been implemented, 4 have been partially implemented, and 1 has not been implemented. The status of each recommendation is presented in this follow-up review. We encourage management to implement the remaining recommendation.

We appreciate the cooperation shown by the staff of the Clerk’s Customer Service Operations Department during the course of this review.

Respectfully Submitted,

Hector Collazo, Jr.  
Director/Inspector General  
Division of Inspector General
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INTRODUCTION

Scope and Methodology

We conducted a follow-up audit of the Clerk of the Circuit Court Amscot Collections. The purpose of our follow-up review is to determine the status of previous recommendations for improvement.

The purpose of the original audit was to:

1) Determine the adequacy of internal controls related to the collections by Amscot of citizens' payments for traffic, felony, and misdemeanor fines.
2) Determine that Amscot's payments are received and processed in a timely manner by the Clerk.
3) Determine that the Clerk and Amscot are complying with the contract provisions.

To determine the current status of our previous recommendations, we surveyed and/or interviewed management to determine the actual actions taken to implement recommendations for improvement. We performed limited testing to verify the process of the recommendations for improvement.

Our follow-up audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and the Standards for Offices of Inspector General, and, accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. Our follow-up testing was performed during the month of October. The original audit period was February 1, 2008 through March 31, 2010. However, transactions and processes reviewed were not limited by the audit period.

Overall Conclusion

Of the 6 recommendations in the report, we determined that 1 was implemented, 4 were partially implemented, and 1 was not implemented. We commend management for implementation of our recommendation and continue to encourage management to fully implement the remaining recommendations.
# Status

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Background

The Clerk of the Circuit Court partnered with the Amscot Corporation through a service agreement to collect and remit fines on behalf of the Clerk with initial collections beginning in June 2008. Amscot collected $1,650,731.05 in fines for the 12 month period, April 2010 through April 2011, which represented 11,781 transactions, or $140.12 per transaction. Amscot describes its locations as “The Money Superstore” and they are one of the Clerk’s convenient payment options available to customers throughout the State of Florida. Many locations are open 24 hours, 7 days a week. Amscot’s headquarters is located in Tampa, Florida.

In addition to the Amscot partnership, the Clerk of the Circuit Court has the following methods of paying traffic fines:

- Pay with debit* or credit card*:
  1. Online*
  2. By phone using the automated 24-hour payment line: (727) 464-4846*.
  3. At the Clerk’s payment kiosks* available at the Mid County Tax Collector’s Office located at 13025 Starkey Road in Largo, and at the North County Tax Collector’s Office located at 29399 US 19 North, in Clearwater.

* (The credit card processing vendor will charge a 3.5% convenience fee for this service. The Clerk’s Office does not receive any portion of the credit card processing fee.)

- Pay with check or money order made payable to "Clerk of Court" in the envelope you received:
  1. By mail with proper postage.
  2. By placing it in one of the Drop Boxes outside the Clerk's Office locations.

- Pay with cash at any Amscot (Amscot charges a $2.00 service fee.)

- Pay with cash at any ACE Cash Express (ACE Cash charges a $1.50 service fee.)

- Pay with cash, check, money order, debit, or credit card in person at one of the Clerk's Office locations. Personal checks are accepted.
STATUS OF RECOMMENDATIONS

This section reports our follow-up on actions taken by management on the Recommendations for Improvement in our original audit of the Clerk of the Circuit Court Amscot Collections. The recommendations contained herein are those of the original audit, followed by the current status of the recommendations.

1. Amscot Was Performing Services For The Clerk Without A Valid Contractual Agreement.

Amscot Corporation (Amscot) was performing daily services for the Clerk of the Court (Clerk) without a valid contractual agreement during the period of January 7, 2009 to May 25, 2010, or almost 17 months. The term of the original contract agreement, dated January 3, 2008, between the Clerk and Amscot was to remain in effect for a period of one year, but it could be extended for additional one year periods upon the mutual agreement of the parties. During the course of our audit review, we noted that the contract had not been extended although Amscot was still performing these services for the Clerk. We informed the Clerk's Purchasing management about this situation, and a contract extension was eventually approved for the period of May 25, 2010 to January 7, 2011.

Agreement terms were not adequately monitored to ensure that services were performed with a valid agreement between the Clerk and Amscot. Potentially there may be no effective legal recourse should issues arise subsequent to the contractual term expiration date. The County Purchasing Manual, (9.5) CONTRACTING POLICY, defines the legal importance of a contract as:

"A contract is an agreement to do something, or refrain from doing something. A contract represents a legal obligation on the part of each party to the contract, which results from the parties' agreement, plus some additional obligations imposed by law."

Item #14(D) in the Clerk's Purchasing Policy specifically addresses the requirement to maintain schedules for duration and completion of contracts as follows:

"In the execution of its responsibilities, the originating department in the execution of its responsibilities will:

D. Establish schedules for duration and completion of contracts;"
We recommended Clerk's management evaluate their purchasing practices to determine if modifications are necessary to properly monitor contract terms.

Status:

Implemented. Management stated that the contract terms, agreement, and expiration date are being tracked in order to ensure renewal and/or contract changes are addressed timely.

2. The Clerk's Accounting Reconciliation Procedures Do Not Address Monitoring Contract Compliance.

The Clerk's Accounting reconciliation procedures do not include the time constraints that are required to be met by Amscot. There are no written procedures to address monitoring the contract provisions and how and to whom to communicate non-compliance. The Senior Finance Clerk who is responsible for reconciling the Amscot receivables on a daily basis was not aware of the contract provisions required of Amscot. The reconciliation that is performed is not reviewed and/or approved by the Supervisor, and therefore, the Senior Finance Clerk is the only employee that can detect non-compliance issues associated with the time constraints of the contract agreement with Amscot.

The contract agreement between the Clerk and Amscot was not readily available and utilized when Clerk's Accounting's reconciliation procedures were developed. As a result, non-compliance with contract provisions may not be detected.

Clerk's Accounting reconciliation procedures state the following:

1. "The Control Clerk will receive an email daily from Amscot that list the tickets and cases they have collected the prior business day. This report will list the case or ticket number, the amount collected, and the name of the person paying." However, per the agreement, Amscot is to email the above information prior to 8:00 am the next business day."

5. "The Bank Finance Specialist will give the Control Clerk the bank download each morning, showing the amount posted by Amscot to our bank account at Wachovia. This is posted to fee as a payment, and also to the spreadsheet as a payment next to the day they are paying for. The payments are usually two to three days later than the activity."

Except for Mondays, the Senior Finance Clerk receives the email at approximately 8:30 a.m., which does not adhere to the contract specifications above that state the email will be received by 8:00 a.m. The Senior Finance Clerk stated that receiving the email at 8:30 a.m. does not contribute to any problems; however, she was not aware that the email was due by 8:00 a.m.
Furthermore, the above procedures state the payments are "usually two or three days later than activity." The procedures currently do not specifically state what is written in the contract agreement.

The contract agreement between the Clerk and Amscot requires that:

"1. Services and Procedures

(b) Each business day, Amscot will collect payments from Users at its retail locations and after 11:59 p.m. that same day but prior to 8:00 a.m. the next day, will electronically send a credit file to the Clerk which contains each individual User’s name, address, phone number, citation number or case number, amount of Fine, and corresponding amount paid toward the Fine.

(d) The next banking day at or before 6:00 p.m., Amscot will initiate an ACH transfer of the aggregate amount of all payments collected from Users the previous day to a depository account designated by and titled in the name of Clerk."

We recommended that Clerk’s management obtain and review all renewed and/or amended Amscot agreements and modify their Amscot reconciliation procedures as necessary to state:

A. The time constraints for payment deposits and notifications required by the Amscot agreement.

B. Guidance on how to report non-compliance issues.

Status:

Partially Implemented. The procedures are currently being reviewed and coordinated to ensure they are in sync with the contract terms. The Senior Finance Clerk within the Clerk’s Accounting department has reviewed the contract with management.


We performed unannounced on-site testing at five separate Amscot locations using ten cases selected from the list that management provided to us. Amscot was unable to collect payments for six of the ten cases (60%) we presented during our on-site testing. Clerk’s management was not aware that Amscot could not process all payments. Clerk’s management supplied us with a list of case numbers used for our on-site testing, which included the following violations:
The overall level of customer service at the Amscot locations we selected was excellent. The staff was professional, courteous, and responsive to our needs. However, we did encounter payment problems when we presented some of the case numbers at various locations.

1. Customer service representatives told us that Amscot does not collect for non-moving and boating citations at three of the five locations.
2. At three of the five locations, the customer representatives told us that the case numbers we presented were too long (too many digits) and they could not find them in the system.
3. Four out of the ten cases were fully or partially paid with no problems encountered.

Clerk’s management indicated to us during discussions of the above instances that there is no reason why Amscot should not have been able to process the payments in their system. As noted in Opportunity for Improvement No. 4 below, there have been previous complaints from customers that Amscot was unable to accept their payments.

Clerk’s management has not determined the reasons as to why Amscot could not process our payments during our on-site testing and stated these instances may be related to prior instances in which customers stated that Amscot could not accept their payments.

Customers may be inconvenienced when unable to pay fines and/or traffic citations as expected at any Amscot location.

The Clerk entered into a payment collection and remittance agreement with Amscot on January 7, 2008 to collect fines, fees, and costs imposed by law for the Clerk. The Clerk’s Office promotes Amscot’s services on their website, and flyers are available at various Clerk locations promoting Amscot as a convenient payment option to pay fines and/or traffic citations.

We recommended Clerk’s management research and collaborate with Amscot staff to determine why some cases cannot be accepted for payment.

Status:

Partially Implemented. Management provided Amscot with examples of where the customer’s payments were not accepted. Amscot has notified their customer service staff if they are unable to locate a payment or any other issue with acceptance of payment, they should speak with their location manager. If they are unable to resolve the matter, the customer should not be turned away. They are instructed to contact the Clerk in order to resolve the issue while the customer is still at their location.
4. **There Are No Written Policies And Procedures To Address Amscot Customer Issues.**

There are no documented Clerk’s policies and procedures related to Amscot customer issues. Since the inception of Amscot’s services, Clerk’s management has stated that there have been several instances where customers have communicated issues to the Clerk’s departments.

Currently, the Clerk’s Customer Services Department does not address customer issues using written policies and procedures. To address customer issues, the current practice in the department is to notify a Supervisor after a complaint has been received at the customer service counter and/or through the Clerk’s Call Center. Management in the customer services area stated that when customer issues develop a pattern, the issue will then be addressed with Clerk’s upper management.

The following issues are some of the concerns that customers have communicated to the Clerk’s departments:

- Incorrect driving school election option entered in the system by Amscot staff.
- Incorrect case numbers entered in the system by Amscot staff.
- Partial payments of fines refused by Amscot staff.
- Payments in full refused by Amscot staff.
- Overpayments collected by Amscot staff.

Some of these issues imposed additional penalties to customers; however, the Clerk's Office did review each instance and promptly refunded the money when warranted.

The Payment Collection and Remittance Agreement between Amscot and the Clerk was made effective January 7, 2008. A report from management indicated that the first payment collected by Amscot was in June 2008. Management stated that a phone conference was held in July 2010 with the Amscot corporate office staff to discuss the various customer issues and options to resolve them. When we asked management for their summarized write up of that July 2010 call, they said that none had been prepared. The majority of the customer issues that we reviewed were documented through communications via email between Clerk’s management and Amscot during July 2010, which was more than two years after Amscot began collecting payments for the Clerk.

Clerk's Customer Service management has not developed written policies and procedures to address the various customer issues that arise regarding Amscot collections or other remote payment collections. Lack of written procedures provides inconsistency, lack of communication, and may result in issues not being resolved in a timely manner. Furthermore, there is no centralized method to report all customer issues communicated to the Call Center and at the various Clerk’s branches. This will become even more important as the Clerk utilizes more payment processing sources outside the Clerk’s offices.
Customer feedback provides information to organizations of any type and size that want to measure and improve the quality of their customer service. Monitoring and measuring customer feedback is an important function performed by an organization in their efforts to enhance their customer service.

Written procedures provide guidance that is necessary to properly and consistently carry out departmental activities at a required level of quality. The establishment of the procedures provides the opportunity for management to ensure that adequate processes/internal controls have been established. It is management's responsibility to establish written internal procedures covering key department processes. The procedures should be in sufficient detail to provide standard performance criteria and reduce the risk of misunderstanding and/or unauthorized deviations that could cause processing errors. The development of the procedures could prevent the establishment of unnecessary controls or steps that negatively affect process productivity. The procedures also support the cross training and back up for key staff functions.

We recommended Clerk’s management develop and implement documented policies and procedures to address customer issues for payments made via outsourced collection entities.

The written policies and procedures should specify how to:

3. Resolve customer issues.
4. Follow-up on resolutions implemented.

Status:

Partially Implemented. Management stated that the item is being developed and will be implemented into the procedures for staff to refer to when handling issues.

5. **Amscot Collections Are Not Always Allocated To The Appropriate Ledgers In A Timely Manner.**

Amscot collections are not always allocated by Clerk's employees to the appropriate ledgers in a timely manner. Our review of the September 21, 2010 suspense listing for Amscot collections indicated that there were 16 items totaling $1,192.80; 8 or 50% of the items were dated back to July 2010.

The Amscot collections' suspense ledger account is system generated to automatically record payments that cannot be applied to the appropriate ledger breakouts for fines. Per Clerk's management, this occurs when, for example, customers have paid for tickets that have not been entered by the Police Officer or for overpayments on fines. It is the Clerk's Customer Service staff, primarily the Criminal Justice Center, that is responsible for submitting a
correction form to Clerk's Accounting so that a journal voucher can be prepared and entered into the accounting system to transfer the fine amounts from the suspense account to the appropriate ledger accounts.

An email was sent on September 22, 2010 from the Clerk's Accounting staff to notify the Clerk's Customer Service area of outstanding items that needed to be taken care of prior to the fiscal year end. Clerk's Accounting staff stated that the suspense report is auto generated to print daily for the Clerk's Accounting department. The Clerk's Customer Service area also has access to the listing. Clerk's Accounting staff routinely notifies the Clerk's Customer Service area of outstanding items in the suspense ledger, typically on a weekly basis.

We were informed by the Clerk's Accounting department that the Criminal Justice Customer Service department eventually submitted the required correction forms before the year-end cut-off. However, receiving numerous corrections immediately prior to month-end or year-end has the potential to create an inefficient workload for the Clerk's Accounting department since notification of Amscot suspense account items is submitted on a weekly basis.

The Clerk's Accounting department has accounting control procedures posted on the Clerk's intranet website for other suspense accounts not associated with Amscot collections. In Section 4.82 of the control procedures, there are specific procedures for unidentified collections posted to the suspense accounts for the Tyrone, North County, and Criminal Justice Center branches. These procedures state the following:

"Any entries to the Suspense Accounts must be posted to the correct case or refunded to the depositor within thirty (30) days from collection. Any transactions left in the Suspense Account for more than thirty (30) days require a memo to the Clerk's Accounting Department through the division director, explaining why the funds have not been applied to the case or refunded."

The Amscot suspense account process for reconciliations and allocations do not currently adhere to the procedures stated above. Management has not developed procedures, which specifically address the collections held in the suspense account for Amscot collections. Based on the 30 day retention period in the procedures stated above for the other suspense accounts, the Amscot suspense ledger had not been allocated timely.

As a result, some of the Clerk's financial records are not accurate and disbursement of monies to other agencies is delayed. Furthermore, case information for traffic, misdemeanor, and felony fines collected may not be accurate.

Written procedures provide guidance that is necessary to properly and consistently carry out departmental activities at a required level of quality. The establishment of the procedures provides the opportunity for management to ensure that adequate processes/controls have been established. It is management's responsibility to establish written internal procedures covering key department processes. The procedures should be in sufficient detail to provide standard performance criteria and reduce the risk of misunderstanding and/or unauthorized deviations that could cause processing errors. The development of the
procedures could prevent the establishment of unnecessary controls or steps that negatively affect process productivity. The procedures also support the cross training and back up for key staff functions.

We recommended Clerk’s Accounting management coordinate with the Clerk’s Criminal Justice Customer Services management to develop procedures for the Amscot suspense ledger that will ensure timely allocation of funds.

Status:

Partially Implemented. Management stated they are working with staff to update the business process and will include management from Criminal Customer Service to ensure monies currently held in suspense are applied within 30 days from acceptance.

6. **Limited Statistical Data Is Recorded To Monitor Amscot Collections.**

Limited statistical data is recorded by Clerk’s management to monitor Amscot collections. Clerk’s management was unable to provide us statistical information regarding Amscot collections to be used for benchmarking with selected counties. The Clerk’s Accounting department maintains a monthly spreadsheet for Clerk’s management, but this only supplies the dollar amount and number of transactions collected. There was no report or spreadsheet available supplying us with the total dollar amount and number of cases collected by Amscot since the inception of the service agreement. To gather information pertaining to Amscot’s services and payment collections, we surveyed the following counties:

- Orange
- Polk
- Volusia
- Hillsborough
- Manatee

At the time of our survey:

- Volusia and Polk Counties had limited or no information available due to the minimal amount of time since the inception of Amscot's services.
- Hillsborough, Manatee, and Orange Counties were able to supply us with the:
  - Total number of cases and dollar amounts collected.
  - The percentages that these numbers represented of the overall citations collected.
- Orange County supplied to us additional statistics, which included:
  - An analysis of the amount collected in Fiscal Year 2007 versus the amount collected in Fiscal Year 2010, which showed a significant increase in collections by Amscot.
Status of Recommendations
Follow – Up Audit of the Clerk of the Circuit Court Amscot Collections

- A detailed listing and bar graph of historical trends for all remote type payments collected from Fiscal Year 2005 through Fiscal Year 2010.

All counties that provided information responded with favorable comments regarding the quality level of customer service provided by Amscot.

Pinellas County Clerk’s management has not developed basic statistical reporting methods to monitor overall collections by Amscot. Statistics are not readily available to monitor historical trends of Amscot collections to determine how customers are utilizing the Clerk’s payment options. During the period of April 2010 through April 2011, Amscot collected $1,650,731.05 in fines for the Clerk, which represented 11,781 transactions. However, there was no additional data available to provide a comparison of previous periods.

Good management practice includes statistical analysis to collect, summarize, and interpret quantitative data to analyze underlying causes, patterns, relationships, and trends.

**We recommended** Clerk’s management develop statistical reports to monitor payments collected at Amscot and other remote type payment options.

**Status:**

**Not Implemented.** Management feels that the current reports provided to the Clerk and Chief Deputy Director of Court and Operational Services are adequate to provide transactional information.
DIVISION OF INSPECTOR GENERAL
KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT
& COMPTROLLER
PINELLAS COUNTY, FLORIDA

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