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REPORT NO. 2016-01

TO: Kelsi Oswald, Division Director
Department of Solid Waste

FROM: Hector Collazo Jr.
Inspector General/Chief Audit Executive

DIST: Pick Talley, Assistant County Administrator
Ken Burke, CPA, Clerk of the Circuit Court and Comptroller

SUBJECT: Investigative Review of the Solid Waste Advisory Council (SWAC) Fund

DATE: January 5, 2016

The Division of Inspector General's Public Integrity Unit (PIU) received an allegation of Fraud, Waste, and Abuse. We investigated the following allegation related to the Solid Waste Advisory Council Fund (SWAC), an employee non-county fund utilized for various employee functions, funded by the employees themselves.

Solid Waste management (complainant) alleges that:

- An unknown individual improperly removed an \$85 cash deposit to the SWAC Fund from the safe during the period of October 15, 2015 to October 29, 2015.

The complainant did provide documentation to assist with the investigation.

To determine whether the allegations were substantiated, we reviewed policies, procedures, and any other records deemed appropriate. We also conducted limited interviews, as needed. Our investigation was performed according to the *Principles and Standards for Offices of Inspector General* and *The Florida Inspectors General Standards Manual* from The Commission for Florida Law Enforcement Accreditation.



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The Division of Inspector General investigation of the allegation has determined that the allegation noted above was **substantiated**.

We verified, with the assistance of the Department of Solid Waste staff, that the October 15, 2015 SWAC deposit of \$85 was missing, and could not be accounted for. However, due to weak internal controls, which allowed an undetermined number of staff access to the SWAC funds, it could not be determined who took this deposit without authorization. The fund's balance at the time of its last reconciliation on October 7, 2015 had been \$58.49.

The Inspector General's office met with Solid Waste management and staff after being notified of this incident. We discussed what appeared to be several weaknesses in the internal controls over this fund, as well as the other County assets in that particular safe.

Prior to our involvement, management and staff took the initiative and immediately implemented several processes and procedures to strengthen those controls. The Inspector General PIU and management felt that additional inquiries were not necessary.

We want to thank the Solid Waste management and staff for their assistance and cooperation during this investigation.