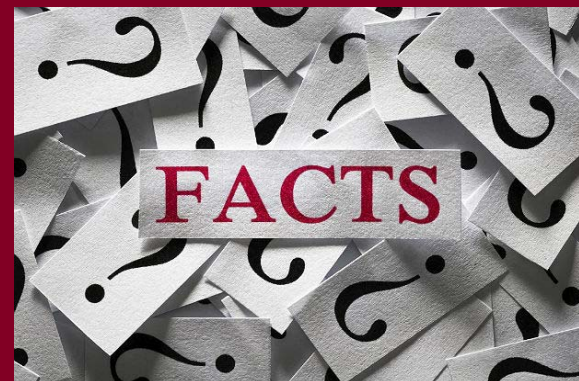
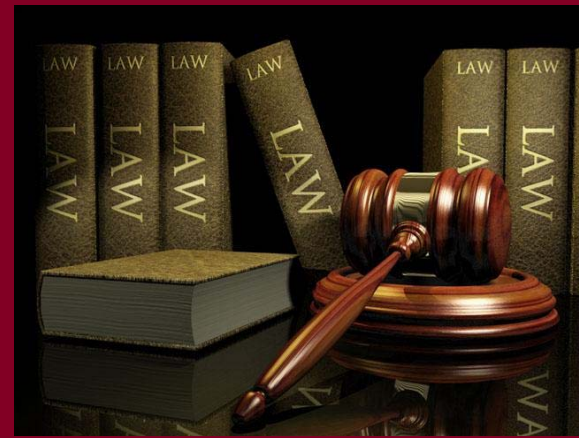




DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida



INVESTIGATION OF SAFETY & EMERGENCY SERVICES MISUSE OF RESOURCES AND RETALIATION

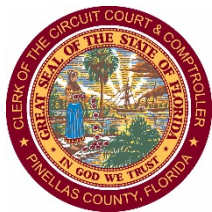


Hector Collazo Jr. - Inspector General/Chief Audit Executive

Investigation Team

Ava Sadowska, MS, CIA, CFE, CIG, CIGA, CIGI, CCA, CFS – Assistant Inspector General
Darcy Eckert, CIGA, CIGI – Inspector General II

REPORT NO. 2018-24
SEPTEMBER 27, 2018



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

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Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
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September 27, 2018

James Fogarty, Bureau Director
Safety & Emergency Services

The Division of Inspector General's Public Integrity Unit has completed an investigation of the following allegations:

- Respondent #1 used Amazon and/or PayPal accounts and the County-earned points associated with their purchasing card to make personal purchases. **Unfounded.**
- Respondent #1 shared their assigned purchasing card with others, specifically for fuel purchases. **Substantiated.**
- Respondent #2 misused County funds that were approved for a Rescue Medic to pay for other positions. **Unfounded.**
- Respondent #2 allowed a prior employee to access County files after employment ended, which resulted in that employee potentially changing and deleting County files. **Unfounded.**
- Respondent #2 retaliated against the Complainant by removing the Complainant's job duties for posing questions about operations and/or for reporting allegations to various agencies. **Unfounded.**
- Respondent #2 has not recouped funds from fire districts when the fire districts dispose of assets for which the County subsidized funding when the assets were acquired. **Unfounded.**
- Respondent #3 accessed County files after employment ended and changed and/or deleted files. **Unfounded.**

To determine whether the allegations were substantiated, we reviewed policies, procedures, and appropriate records. We also interviewed staff and other parties, 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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Inspectors General

James Fogarty, Bureau Director, Safety & Emergency Services

September 27, 2018

Page 2 of 2

The recommendations presented in this report may not be all-inclusive of areas where improvement may be needed; however, we believe implementation of the recommendations will strengthen the current internal controls.

We appreciate the full cooperation and assistance of the Safety & Emergency Services Department staff and Management during our investigation. If you have any questions, please do not hesitate to contact me at 464-8371.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Hector Collazo Jr.', with a long horizontal line extending to the right.

Hector Collazo Jr.
Inspector General/Chief Audit Executive

cc: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Mark Woodard, County Administrator

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INTRODUCTION

Synopsis

On December 1, 2016, the Division of Inspector General (IG) received allegations regarding the misuse of resources within the Safety & Emergency Services Department (SES or Department). In response, the IG opened an investigation. During the course of the investigation, the IG received several additional complaints related to three individuals. The IG determined that four of the 11 complaints received relate to internal controls that future audits can address. The IG investigated the remaining seven allegations.

The IG concluded that six allegations were unfounded, and one allegation was substantiated. The substantiated allegation involved an employee sharing their assigned purchasing card with other individuals. In addition, during investigative activities, the IG determined a prior employee's access to Pinellas County (County) computer systems was not removed as required by County policy. The opportunities for improvement are presented in this report.

Background

SES is responsible for ensuring public safety within the County. Several divisions within SES support the coordination of public safety efforts between the County and various local fire, emergency medical services, and law enforcement agencies. The following divisions represent SES:

- Ambulance Billing
- Radio and Technology
- Regional 9-1-1
- Emergency Medical Services (EMS)/Fire Administration

The Ambulance Billing Division supports Sunstar Paramedics (Sunstar), the County's ambulance contractor, by billing for services provided. The Radio and Technology Division ensures efficient communication among first responders by providing access to the 800MHz radio system, computer-aided dispatch, and other public safety related technology. The Regional 9-1-1 Division manages the County Communications Center, which is the single public answering point for all 9-1-1 calls originating in the County. In addition, Regional 9-1-1 provides dispatch services to all fire rescue agencies.

EMS and Fire Administration recently merged into one division to achieve an integrated system that ensures the public has access to emergency medical services. The system provides on-scene patient care by Paramedics staffing Advanced Life Support (ALS) first responder units from municipal fire departments and fire districts. Paramedics staffing ALS ambulances provided by Sunstar provide transport and continued patient care.

Eighteen municipal and independent special district fire departments provide fire protection within the County. Each of these has entered into the Automatic Aid agreement, which ensures that the closest unit responds to fire or emergency medical services calls, regardless of jurisdiction. Twelve of these agencies also contract with the County to provide fire protection to unincorporated areas within the fire districts. Four independent fire districts have taxing authority within their respective fire districts and provide fire suppression services to those residents directly.

EMS and Fire Administration also provides funding and support for two countywide Special Operations Teams: the Hazardous Materials Response Team and the Technical Rescue Team. Six fire departments provide staffing for these specialized teams, which allows for an efficient countywide delivery system. The County schedules and coordinates monthly training and provides funding for training, equipment, and vehicles for each of the Special Operations Teams. The County also provides support through its Marine Rescue Team, which supports local municipalities, as needed.

On December 1, 2016, the IG received allegations regarding activities within SES, which resulted in the IG opening an investigation. During the course of the investigation, the IG received several additional allegations. The allegations in the tables below were reported to the

Investigation Of Safety & Emergency Services Misuse Of Resources & Retaliation

IG on December 1, 2016, September 22, 2017, and January 8, 2018. The IG investigated the allegations in Tables 1, 2, and 3 below.

Table 1		
Respondent #1 - Contract Administration Coordinator		
Allegation #1	Used Amazon and/or PayPal accounts and the County-earned points associated with their purchasing card to make personal purchases.	<i>Unfounded</i>
Allegation #2	Shared their assigned purchasing card with others, specifically for fuel purchases.	<i>Substantiated</i>

Table 2		
Respondent #2 – EMS & Fire Administration Division Director		
Allegation #3	Misused County funds that were approved for a Rescue Medic to pay for other positions.	<i>Unfounded</i>
Allegation #4	Allowed a prior employee to access County files after employment ended, which resulted in that employee potentially changing and deleting County files.	<i>Unfounded</i>
Allegation #5	Retaliated against the Complainant by removing the Complainant's job duties for posing questions about operations and/or for reporting allegations to various agencies.	<i>Unfounded</i>
Allegation #7	Has not recouped funds from fire districts when the fire districts dispose of assets for which the County subsidized funding when the assets were acquired.	<i>Unfounded</i>

Table 3		
Respondent #3 - Prior SES Bureau Director		
Allegation #6	Accessed County files after employment ended and changed and/or deleted files.	<i>Unfounded</i>

The allegations contained in Table 4 below were not reviewed as part of this investigation because the subject matter can be addressed in future audits in order to assess internal controls related to these processes.

Table 4	
Allegations Not Investigated	
1.	Inventory is not managed properly and inventory counts were not performed appropriately.
2.	Non-emergency transports are not pre-authorized and Medicare and Medicaid have not reimbursed the County for the transports.
3.	Fire contracts are inconsistent among contractors.
4.	An employee used their assigned purchasing card for inappropriate purchases.

The Complainant provided documentation to assist with the investigation. Related to Allegation #2, the Complainant furnished an email between Respondent #1 and an employee from a city fire rescue. The parties of the email discussed that the employee had Respondent #1's purchasing card and needed to return it. The IG requested and reviewed purchasing card activity and additional email documentation for Respondent #1, which confirmed that Respondent #1 did share their purchasing card, but that the fire rescue employee did not make any purchases.

Based on the information gathered during the investigation, applicable recommendations are presented below.

INVESTIGATIVE FINDINGS

1. Respondent #1 Permitted Others To Use Their Purchasing Card.

Respondent #1 shared their purchasing card with other individuals. During an interview with the Respondent regarding Allegation #2, Respondent #1 admitted to sharing their purchasing card in the alleged instance, as well as on another occasion. During separate interviews with the Respondent and their supervisor, the Respondent and their supervisor indicated that the supervisor was aware of the alleged instance, but not the second instance. The supervisor also recognized process improvements are needed so that employees do not share their purchasing cards in the future.

Respondent #1 works in a capacity that coordinates emergency response efforts between fire agencies during natural disasters. A team of first responders from various city fire agencies traveled to an area impacted by a natural disaster. The team was required to use a County vehicle during the deployment, but there was no County employee on the team. In order to fuel the vehicle, Respondent #1 permitted a fire agency employee to take the purchasing card during the response effort. In another instance, two fire agency staff were traveling out of state for training. Respondent #1 allowed the individuals to use the purchasing card to purchase fuel for the County vehicle they used for the travel.



The Respondent's purchasing card limit is \$20,000. When Respondent #1 allowed others who are not financially responsible for the transactions to use the card, the County experienced a financial risk of losing up to \$20,000.

The Pinellas County Purchasing Manual contains instructions regarding procurement policies, procedures, and practices. Section 15, The Pinellas County Purchasing Card Program Guidelines, contains the following direction in subsection 15.4

Purchasing Card Security, D. Authorized Use of the Card:

"Cardholder Use Only: Only the employee whose name is embossed on the purchasing card may use the purchasing card. NO OTHER PERSON IS AUTHORIZED TO USE THE CARD."

In addition, Respondent #1 signed a Cardholder Agreement when the purchasing card was issued, which includes the following language:

"I have been provided a copy of the PURCHASING CARD Guidelines and attended training... and understand the PURCHASING CARD Program. I have been given an opportunity to ask any questions to clarify my understanding of the PURCHASING CARD Program," and further, "I agree that, should I violate the

terms of the Agreement, I will be subject to disciplinary action up to and including termination of employment..."

We recommend Management:

- A. Develop and implement a process for purchasing fuel for County vehicles used by non-County employees, which adheres to County purchasing policies.
- B. Provide training to Respondent #1, and other affected staff, on the developed process with an emphasis on following County policies.
- C. Document the incidents in the FACE (Feedback, Ask Questions, Conversation, and Explore Options) performance management software system for Respondent #1, per Unified Personnel Board Policy #3 Employee Performance Management Program.
- D. Impose the warranted disciplinary action(s) prescribed by Personnel Rule 6. Discipline and/or the Purchasing Card Agreement.

Management Response:

Management Concurs. A response for each item is outlined below.

- A. A temporary process is in place that requires uses of vehicles in similar situations to front expenses and provide receipts for reimbursements. We are working with FLEET (Fleet Management Division) on a longer-term approach, which involves the creation of a vehicle specific FLEET fuel only card to be used in such situations.
- B. Training has been provided, and the employee will repeat the initial training associated with the P-Card use and the system.
- C. Upon completion of and issuing of this report, this will be documented within FACE.
- D. Appropriate level discipline as defined by Personnel Rule 6 is being considered and applied within the context of the emergency situation that existed for the first occurrence and non-emergency situation for the second.

2. A Prior Employee's County Computer System Access Was Not Removed As Required.

Respondent #3 maintained access to County computer systems for almost two years after termination from County employment. Although the Respondent's supervisor approved at least a portion of that time, access to County systems was not deleted when the need to access them ceased to exist. Respondent #3 terminated employment with the County on July 29, 2016. On August 2, 2016, a SES staff member sent a request to the County's Business Technology

Investigative Findings

Investigation Of Safety & Emergency Services Misuse Of Resources & Retaliation

Services Department to request the Respondent's access remain active due to the Respondent working on projects for the County. Documentation provided by the Department indicated that the Respondent's supervisor approved the access as of November 21, 2016, and for some time after that date, although it was unclear when the access should be removed.

Interviews with Department Management revealed that Respondent #3 returned the County-assigned laptop to the Department in March 2017, and subsequently did not work on County projects. Interviews with Department staff revealed that the standard process of using an "Exiting Employee Notice" as a means to document steps taken when an employee separates from the department was not followed due to the employee's position in the organization. In addition, staff was unaware of when the employee officially stopped working on County projects, but indicated it had been since at least March 2017.



We determined that Respondent #3 continued to maintain access to County systems until this investigation commenced. The Respondent's access was deleted on May 11, 2018, in response to an inquiry from IG staff related to the access. Department staff indicated that Respondent #3 did not access any SES systems after employment ended. However, Respondent #3 had access to County email and other County systems for the period of July 29, 2016 to May 11, 2018.

The County's Information Security Policy states in Section II. Users, D. Privilege Control, 4. All System Access Privileges Cease When Access is No Longer Required:

"All information systems privileges must be promptly terminated at the time that a user ceases to provide services that require access."

We recommend Management:

- A. Develop and implement a formal exiting process for employees separating from the County to ensure all necessary exit actions are completed. Ensure the process is used for all employees leaving County employment.

- B. Develop and implement a formal process for documenting and approving an employee's continued access to County systems after employment ends. The process should ensure access is as restrictive as possible and the access should be monitored so that it is deleted when no longer required.

- C. Ensure staff understand and follow the established processes when employees terminate employment with the County or when exiting employees retain access to County systems.

Management Response:

Management Concur. A response for each item is outlined below.

- A. A procedure for exiting employees exists and is generally followed. It was only partially followed in this specific case due to the ongoing need defined by the unique position held by the employee.

- B. An employee/situation specific procedure will be utilized should such a situation recur, which will be as restrictive as possible while achieving the needed access. This access will be monitored and reviewed for need on a weekly basis. It is unlikely that such a need would recur.

- C. Staff reminders are issued, and checklists are utilized by all Divisions of Safety and Emergency Services.



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