

7. REPORTS TO BE RECEIVED FOR FILING

- a. Housing Finance Authority of Pinellas County (A Component Unit of Pinellas County, Florida) Independent Auditor's Reports, Financial Statements, and Required Supplementary Information for the Year Ended September 30, 2012.
- b. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Annual Report for the Year Ended December 31, 2012.
- c. Dock Fee Report for the month of February 2013.



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

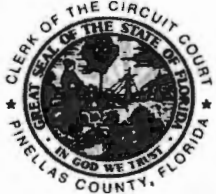
**CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA**

ANNUAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2012



**An Accredited Office of
Inspectors General**



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor

Division of Inspector General

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March 26, 2013

The Honorable Ken Burke
Clerk of the Circuit Court and Comptroller

The Honorable Chairman and Members
of the Board of County Commissioners

On behalf of the Division of Inspector General (IG), I am pleased to present the IG's 2012 Annual Report. *The International Standards for the Professional Practice of Internal Auditing of The Institute of Internal Auditors (IIA), Standard Number 2060 – Reporting to Senior Management and the Board*, mandates the issuance of a report periodically on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan.

This report summarizes the objectives and accomplishments of the Division of Inspector General for the year ended December 31, 2012.

We would like this opportunity to thank you for the development of the 2013 Annual Audit Plan. We strive to ensure that you are satisfied with any audit or investigative services requested. It is the goal of the IG to ensure County resolutions, directives, policies, procedures, and internal controls are adhered to.

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

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

Respectfully Submitted,



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



TABLE OF CONTENTS

	<i>Page</i>
Introduction	4
Summary of Performance	4
Historical Background	5
Mission	7
Operations	8
Professional Development	9
Budget	10
Annual Audit Plan Selection Process	11
Communication	13
IG's Continuous Improvement	13
Performance Results	16
Productivity	16
Audits	17
Follow-Ups	22
Investigations	23
Cooperative Partnership Projects	26
Support of County Functions	29
AIG 2012 Fall Conference Host Committee	29
Volunteers In Pinellas	31
Dollar Recoveries And Cost Avoidance	31
Division of Inspector General – A Good Investment	32
Highlights of Audit Findings	33
Appendix	
Appendix A	37
Professional Staff Biographies	
Appendix B	44
Professional Organizational Affiliations	

INTRODUCTION

Summary of Performance

The year ending December 31, 2012 was a continuing period of progress and accomplishments for the Division of Inspector General (IG) amid a tight budget. We appreciate and value the support of the Clerk of the Circuit Court and Comptroller (Clerk), Board of County Commissioners (BCC), County Administration, County staff, and the citizens of Pinellas County for the County's Inspector General function. We are very excited to announce that in 2013 the Division of Inspector General (formerly the Internal Audit Division) is celebrating its 30th anniversary (1983 – 2013).

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

The Division of Inspector General issued 31 County Government related reports during 2012, which included Audits, Follow-Up Audits, and Investigations with:

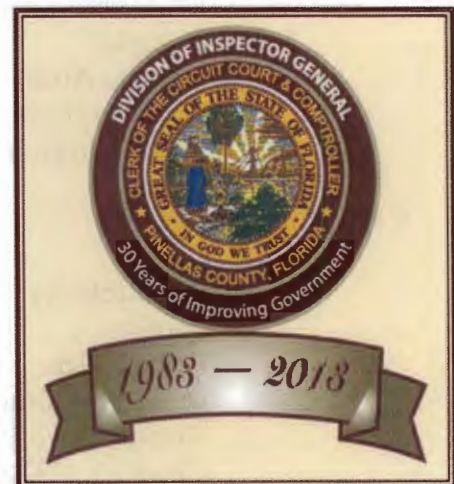
- 39 Opportunities For Improvement
 - Containing 69 Recommendations

Those reports contained approximately \$18.5 million of potential cost avoidance and weak internal controls resulting in an economic impact or recoveries to the County. Departmental Management (Auditees) concurred with and committed to the implementation of 94% of our 69 audit recommendations.

Our Public Integrity Unit's (PIU) Investigative Section opened 12 investigations and handled 399 anonymous Hotline tips with 200 referrals to Federal, State, County, and City departments/agencies.

Our PIU's Guardianship Section issued 60 Guardianship Audit reports to the Sixth Judicial Circuit Court, which resulted in:

- Removal of one Guardian.
- Identifying approximately \$2,320,346 in questionable expenditures.
- Court ordered judgments in the amount of \$52,943.
- Claims against bonds of guardians in the amount of \$24,785.



The Division also participated in three ongoing cooperative partnership projects including:



- Pinellas County Property Appraiser Homestead Exemption Project
- Pinellas County Property Appraiser DAVE Internal Control Review
- Pinellas County Housing Authority Section Eight Review Project

During 2012, the IG has identified over \$20 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 establishing a Board of County Commissioners/Administrator form of government. The elected Constitutional Officers include the:

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

The Clerk of the Circuit Court and Comptroller is a Constitutional Officer who derives his authority and responsibilities from constitutional and statutory provisions.

Section 1.(d), Article VIII, 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, State Constitution, also specifies that the

Clerk shall have the duties quoted above. One of the Clerk's responsibilities enumerated in law is to act in the capacity of Auditor.

According to the legal authority and responsibility cited above, the Clerk established the Internal Audit Division in 1983 to fulfill the responsibilities of the Office as they relate to the auditing functions. One of the most significant roles of an Internal Audit Division is to serve as public watchdog over taxpayer dollars.

The Clerk of the Circuit Court and Comptroller, Pinellas County, Florida Division of Inspector General serves as public watchdog over taxpayer dollars.

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

The Clerk established the *Fraud, Waste and Abuse Policy* in 2003 to facilitate the development of internal controls that will provide for the detection, prevention, and reporting of fraud, waste and abuse directed against 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.

The IG's Public Integrity Unit (PIU) was established in November 2003 through authorization under the *Fraud, Waste and Abuse Policy* of the Clerk of the Circuit Court and Comptroller. The PIU conducts investigations in County affairs for suspected inappropriate activities and for that purpose makes such inquiries as necessary, administers oaths, compels the production of books and papers, and implements appropriate investigative techniques.

In June 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). The Division then adopted and embraced the Association of Inspectors General's (AIG) *Principles and Standards for Offices of Inspector General* supplementing our commitment to comply with national best practices of the Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing*. These standards foster and promote public accountability and integrity in the general areas of the prevention, examination, investigation, audit, detection, elimination, and prosecution of fraud, waste and abuse through policy research and analysis; and standardization of practices, policies, and ethics.

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

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

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

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

Mission

Our mission is to improve government and preserve the public trust by performing comprehensive audits and investigations of County operations and contracts. We strive to educate citizens and policymakers regarding the operation of their government.

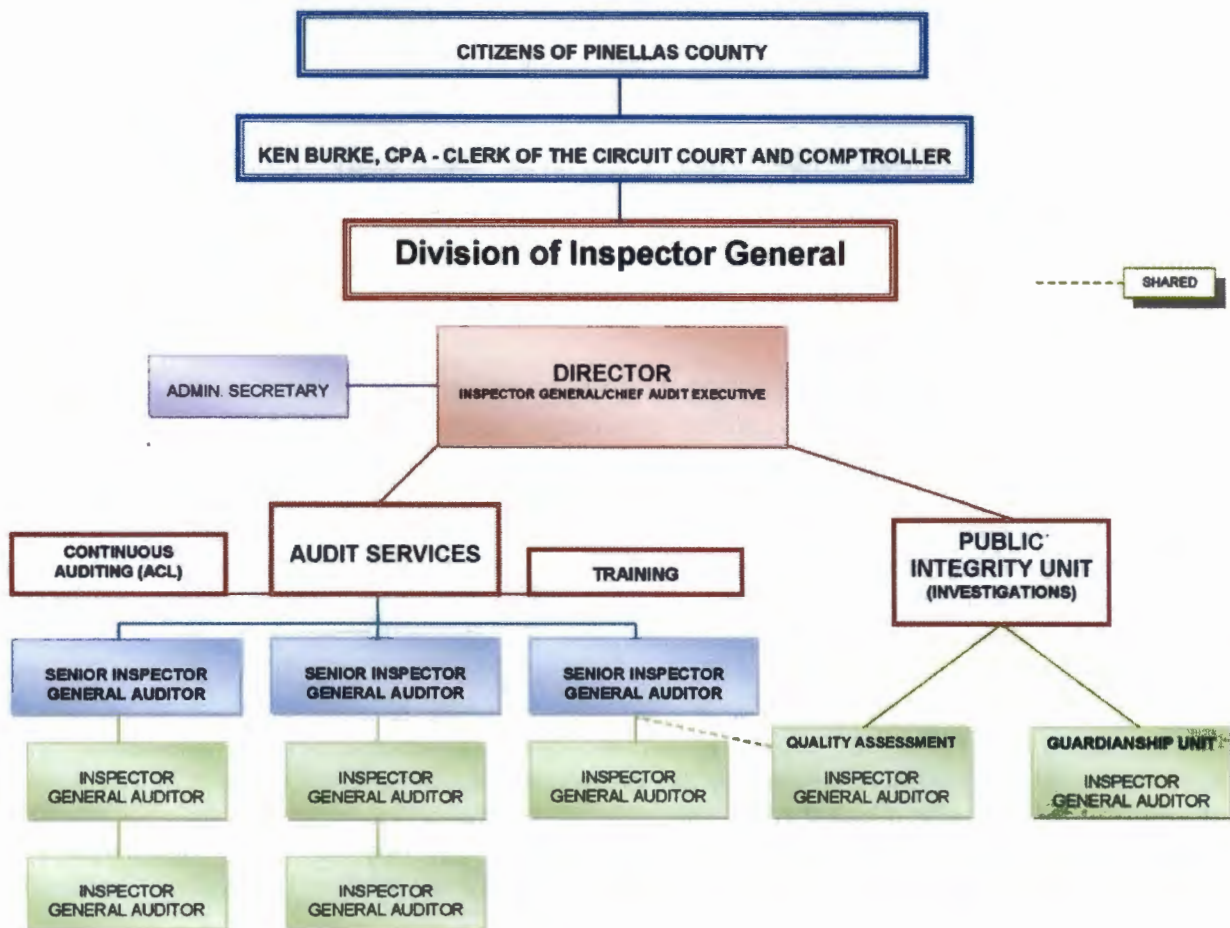
The Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing* (Red Book) defines internal auditing as an independent, objective assurance (audits) and consulting activity designed to add value and improve an organization's operations. It helps an organization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

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

The Commission for Florida Law Enforcement Accreditation, *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.

Operations

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



The Division is subdivided into:

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

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

- A. *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors (IIA).
- B. *Principles and Standards for Offices of Inspector General* and *Quality Standards for Investigations* from the Association of Inspectors General (AIG).
- C. *The Florida Inspectors General Standards Manual* of the Commission for Florida Law Enforcement Accreditation (CFA).

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

Quality Assurance Reviews
of our audits, investigations,
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agencies.

Professional Development

The Division of Inspector General recognizes that the quality and effectiveness of its services are dependent upon a professionally trained staff. To this end, the Division allocates a portion of its resources to ensure continuing professional education as a key requirement of the aforementioned Standards. Staff attended training in 2012 sponsored by the:

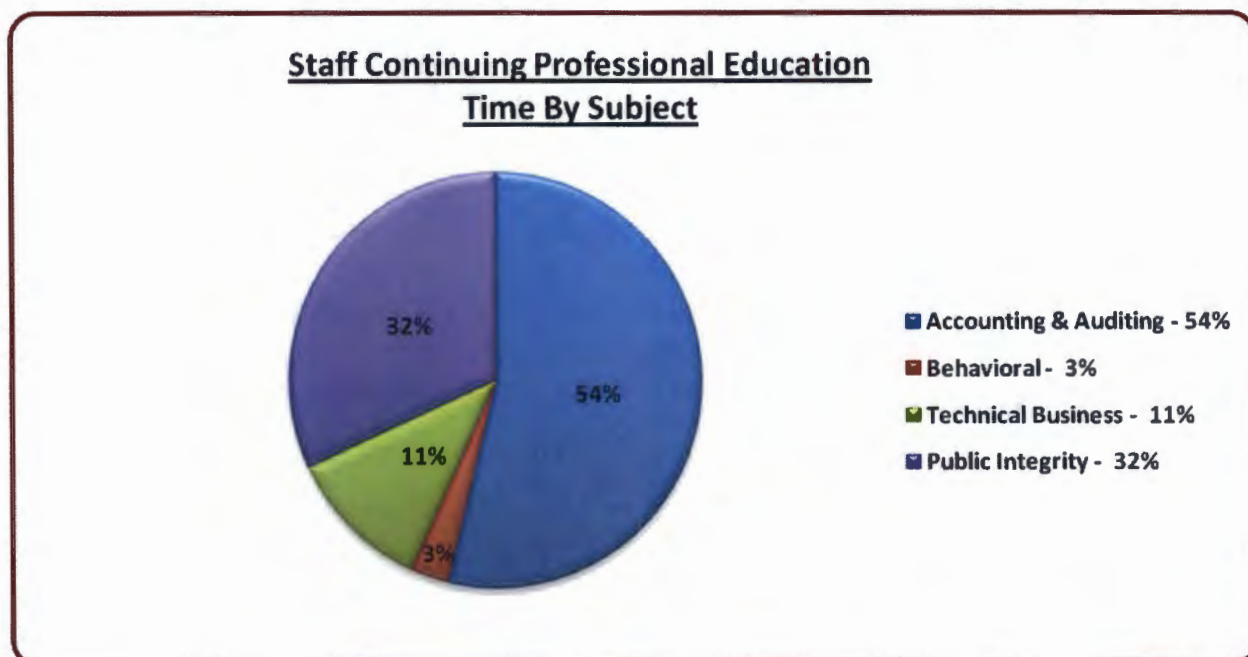
- Association of Local Government Auditors
- Institute of Internal Auditors
- Florida Audit Forum
- Association of Inspectors General
- Association of Certified Fraud Examiners
- Information Systems Audit and Control Association
- Florida Government Finance Officers Association
- Guardian Association of Pinellas County

Training is vital to our function as it keeps us abreast professionally and current on auditing techniques, risk assessments, information technology, investigative techniques, and best practices.

In conjunction with our dedication to professional development, the IG registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. We provide and sponsor continuing professional education (CPE) to our peers and our own organization.



Training hours by subject area in 2012 are depicted in the following chart:



The subject areas in the chart above include:

Accounting & Auditing – includes subjects such as:

- Authoritative accounting literature
- Audit applications to computers and information systems
- Financial accounting and reporting
- General auditing theory and practice
- Internal controls
- Risk Assessments

Behavioral – includes subjects such as:

- Behavioral sciences
- Oral and written communications
- Managerial effectiveness
- Social environment of business

Technical Business – includes subjects such as:

- Budgeting
- Business law
- Computers and information systems
- Economics
- Financial planning
- Legislative changes
- Management advisory services
- Taxation

Public Integrity – includes subjects such as:

- Ethics
- Fraud, waste and abuse
- Guardianship related areas
- Investigative related areas

Budget

The IG is funded by the Clerk of the Circuit Court and Comptroller General Fund budget appropriated from the Board of County Commissioners. The following represents the Fiscal Year 2012 Division of Inspector General budget versus actual.

	Budget*	Actual
Personal Services	\$ 1,018,860	\$ 1,018,295
Operating Expenses	99,610	99,438
Capital Outlay	27,660	26,940
Total	\$1,146,130	\$1,144,673

**Since FY 2006, the IG has reduced staffing by 25%.*

Annual Audit Plan Selection Process

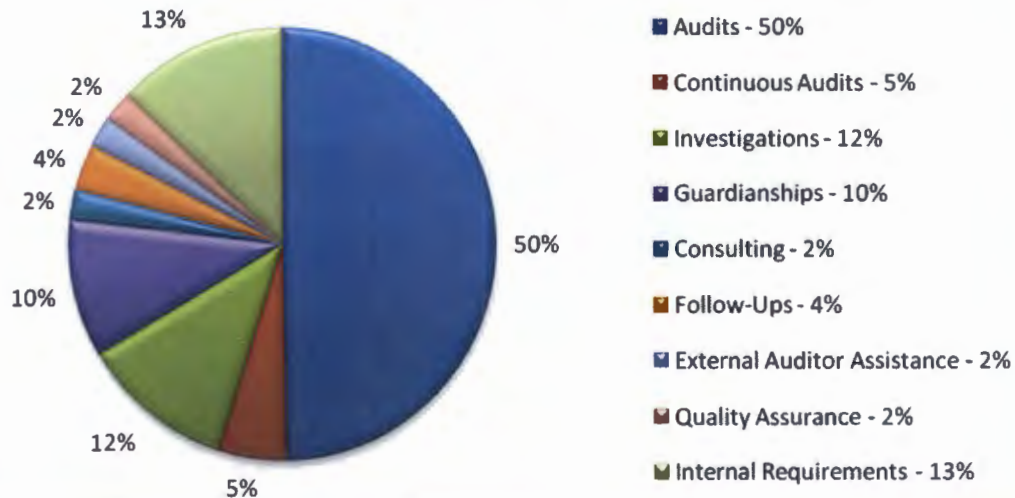
The Division of Inspector General recognizes that an overall strategy and plan is critical in order to meet the goals, objectives, and mission of the IG. Annually, audits are selected and prioritized using a dynamic risk based approach. Risk factors include:

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

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

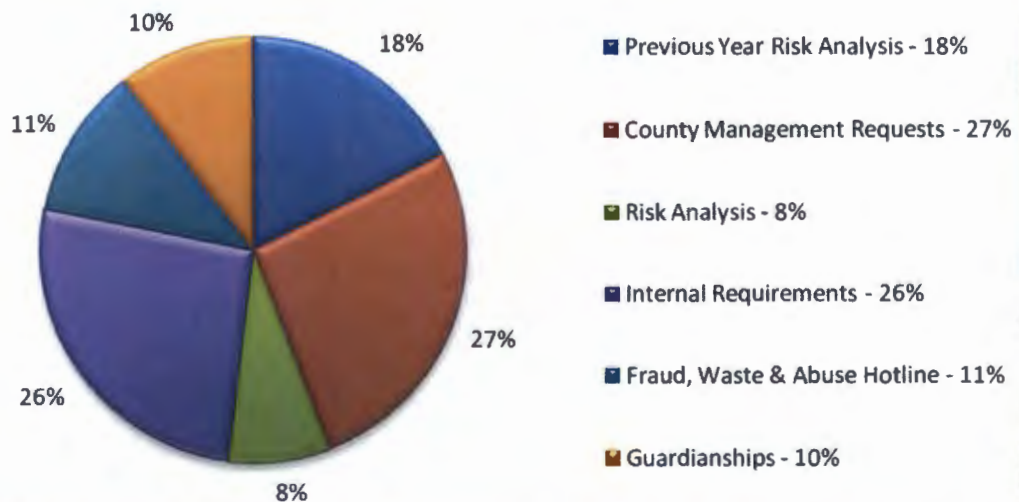
Based on the estimated available hours for the IG staff in Fiscal Year 2012, the Annual Audit Plan for Fiscal Year 2012 is broken down by project type in the following chart. Please see the Annual Audit Plan for the past four years (2010 – 2013) on the IG website at www.mypinellasclerk.org.

FY 2012 Audit Plan Hours By Project Type





The sources for the project types shown in the above chart are identified in the following chart:

FY 2012 Audit Plan Projects By Source



Communication

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

- Division's website at 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
 - Knology channel 18
 - Verizon channel 44
- IG Fraud Alerts
- Follow the IG on  www.facebook.com/igpinellas
- Follow the IG on  <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 (Produced In 2011)



IG's Continuous Improvement



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

The IG's audit and investigative activities are assessed by independent external quality assurance review teams based on the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing*, *The Principles and Standards for Offices of Inspector General*, and *The Florida Inspectors General Standards Manual*. The external quality assurance review program is voluntary; however, the benefit of an organization undergoing external quality assessments is that it allows the IG to stipulate that our activities **"conform with Auditing and Investigative Standards."** It also builds stakeholder confidence by documenting our commitment to quality and successful best practices, and the mindset for professionalism. Obtaining an external quality assessment review provides evidence to the

Pinellas County Clerk of the Circuit Court and Comptroller, the Board of County Commissioners, County management, County staff, and Pinellas County citizens that we are concerned about our own organizational internal controls, ethics, governance, and risk management processes.

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



On December 4, 2012, the CFA assessment team conducted a thorough re-evaluation of the Division's Public Integrity Unit's policies and procedures, management, operations, and support services to determine compliance with the CFA standards. They determined that the IG is 100% compliant with the CFA standards and reaccreditation was awarded on February 21, 2013. Our IG office became the **first** local government agency in the nation to be awarded status as a *Reaccredited* Office of Inspector General by the Commission for Florida Law Enforcement Accreditation.



In accordance with the Institute of Internal Auditors' (IIA) standards, an external quality assurance review was performed in November 2011 on the IG's Audit Services' functions. The principal objectives of the quality assurance review were to assess the IG's conformity to the IIA's *International Standards for the Professional Practice of Internal Auditing* (Standards), to evaluate the IG's effectiveness in carrying out its mission, and to identify opportunities to enhance its management and work processes. Having met all of the IIA Standards and the Code of Ethics, our operation was issued the highest affirmation of *"met or exceeded the intent of the Standards and Code of Ethics."*

In accordance with the *Principles and Standards for Offices of Inspector General*, an external quality assurance review was performed on the investigative functions of the IG's Public Integrity Unit in conjunction with the external review on the IG's Audit Services' functions. Our operation



was issued a "*met or exceeded the intent of the Standards*," which is the highest affirmation, having met all the *Principles and Standards for Offices of Inspector General*. The Standards do not require such a review. However, the Association of Inspectors General recommends, and we concur, that Offices of Inspector General periodically invite external reviewers to review the IG's adherence to the professional standards adopted.

PERFORMANCE RESULTS

Productivity

The reports issued by the IG fall into four key categories, which are audits, follow-ups, guardianships, and investigations. Below is a listing of these categories along with their respective number of reports for the years 2012, 2011, and 2010.

Calendar Year			
	2012	2011	2010
Audits	17	9	11
Follow-Ups	6	15	10
Guardianships*	60	54	62
Investigations	8	4	13
Total Reports	91	82	96

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

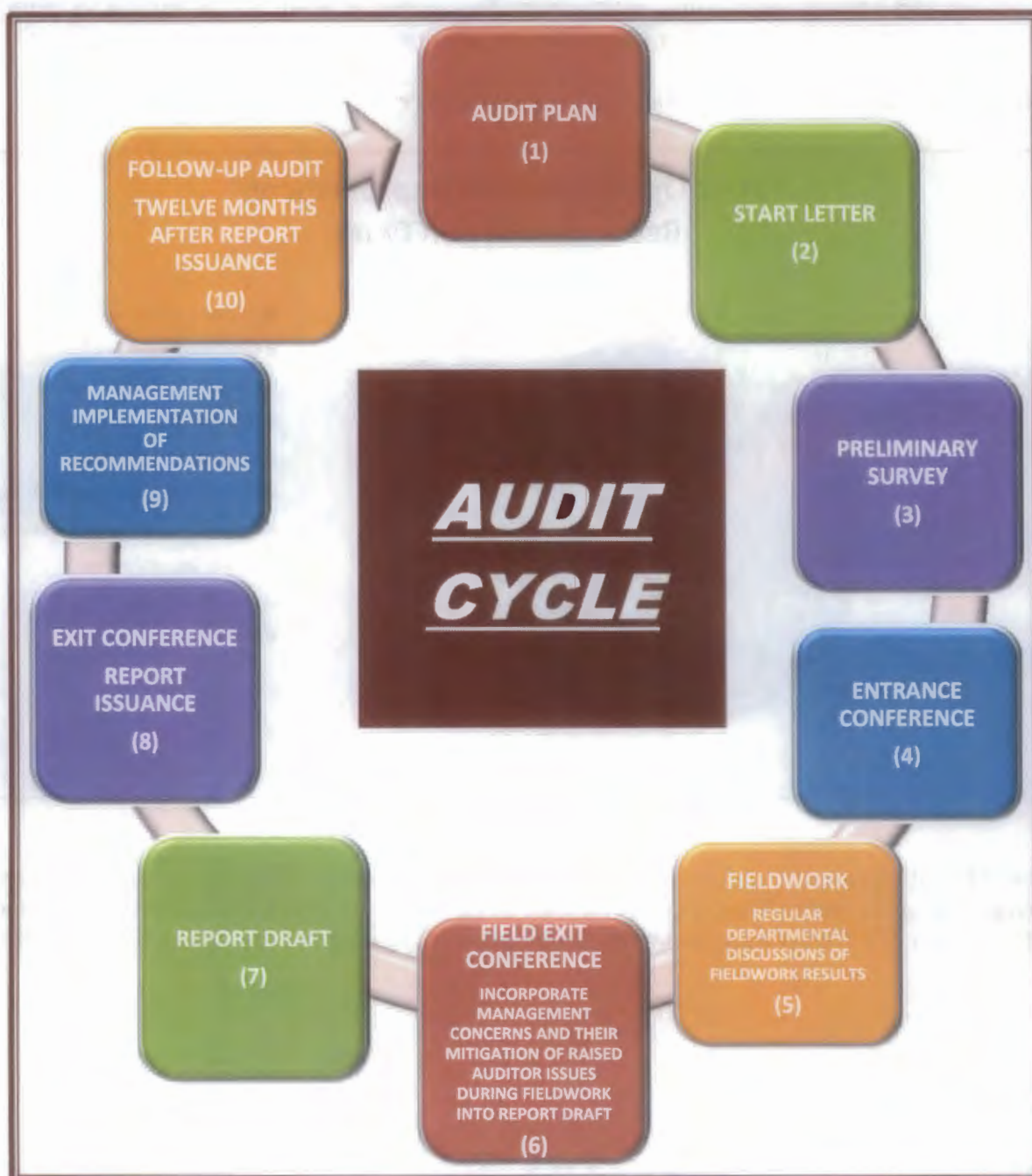
During calendar year 2012, the IG issued 31 reports, which include Audits, Follow-Up Audits, and Investigations. Our Public Integrity Unit's Guardianship Section issued 60 confidential audit reports.

For more detailed information, the entire reports are located on our website at www.mypinellasclerk.org; click on "Division of Inspector General" on the left-side menu. The reports are located on the right-side menu by clicking on one of the following:

INSPECTOR GENERAL REPORTS
ANNUAL REPORTS
ANNUAL AUDIT PLANS
PEER REVIEW AND CFA ACCREDITATION

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.

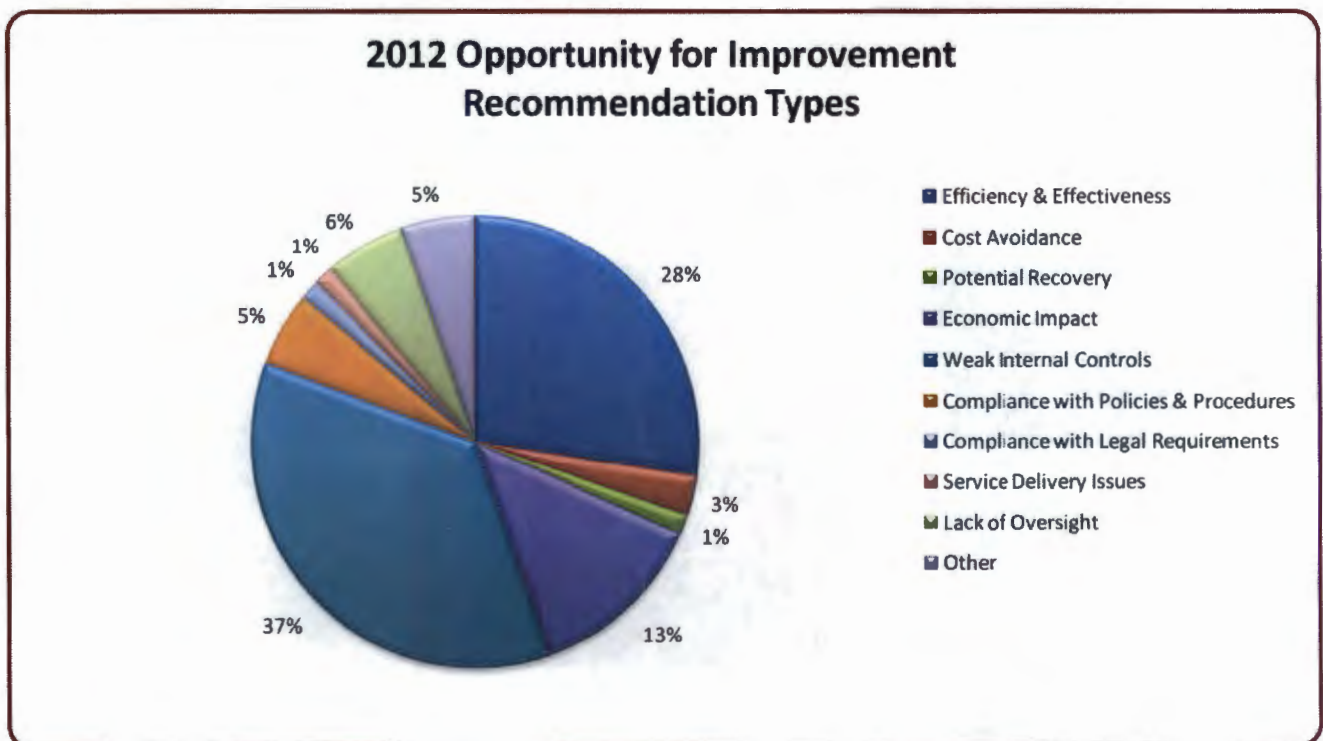


Our Opportunities for Improvement represent our philosophy to work with management to advance government best practices in order to better serve the citizens and stakeholders of Pinellas County.

During 2012, the IG issued 17 audit reports with:

- 38 Opportunities for Improvement containing
 - 68 recommendations, which identified approximately \$18.5 million in potential recoveries, savings, cost avoidance, or other economic impact to the County.

The following chart shows 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 286 recommendations in 2010, 2011, and 2012, of which 172 (88%) were concurred to by the management of the audited department.

The table below presents the report year and recommendation statistics:

Year	Number of Recommendations	Concurred To By Management	
		Number	Percentage
2012	68	64	94%
2011	46	42	91%
2010	172	66*	78%*
TOTAL	286	172*	88%*

*Our department did not receive final, formal management responses for the recommendations made in the *Audit of Community Development Administration and Selected Programs*. Therefore, the number and percentage of recommendations concurred to by management in 2010 do not include statistics for recommendations made in the Community Development Audit. However, County Management retained a consultant to review several key aspects of Community Development's operation and to provide input as a result of our audit.

The following chart shows the status of all audits on the Annual Audit Plan for the past three years (2010, 2011, and 2012), current consulting projects, and continuous audits. Each project falls into one of seven status categories:

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

2010 AUDIT PLAN STATUS			
YEAR	AUDIT	STATUS	REPORT NO.
2010	211 Service Contract	Risk Reassessed	N/A
2010	AMSCOT Traffic Ticket Payments	Completed	2012-03
2010	Continuity of Operations Plan (COOP)	Rescheduled for 2011	2012-06
2010	HDR Engineering Services Contract	Completed	2012-02
2010	Convention & Visitors Bureau	Rescheduled for 2011	2013-01
2010	Court Evidence Custodian	Completed	2011-06
2010	Enterprise Data Security	Rescheduled for 2011	2012-09
2010	EPI Center Interlocal Agreement	Completed	2011-07
2010	Fleet Allocations	Completed	2012-21
2010	Juvenile Welfare Board	Risk Reassessed	N/A
2010	Library Cooperative	Completed	2010-13
2010	Utilities General Maintenance Division Internal Controls of Inventory and Supplies	Completed	2012-01

**Performance Results
2012 Annual Report**

2010	Materials & Supplies Inventory Controls-Public Works/Highway	Completed	2011-05
2010	Materials & Supplies Inventory Controls-Solid Waste	Risk Reassessed	N/A
2010	Materials & Supplies Inventory Controls-Water	Risk Reassessed	N/A
2010	Office of Human Rights	Risk Reassessed	N/A
2010	Oracle Financial Application Project	In Progress	
2010	Penny for Pinellas	Rescheduled for 2011	2011-24
2010	Records Retention-BCC Operations	Risk Reassessed	N/A
2010	Solid Waste Municipal Recycling Reimbursement Grants	Rescheduled for 2011	2012-17
2010	Utilities Billing CIS Application	Completed	2011-08
2011 AUDIT PLAN STATUS			
2011	Automated Copy Request System Integrity	In Progress	
2011	Consolidated Justice Information System Docket Corrections	Risk Reassessed	N/A
2011	Continuity of Operations Plan (COOP)	Completed	2012-06
2011	Convention & Visitors Bureau	Completed	2013-01
2011	Enterprise Data Security	Completed	2012-09
2011	Family & Emergency Medical Leave Act	In Progress	
2011	Health Department Financing	Risk Reassessed	N/A
2011	Industrial Revenue Bonds	Completed	2012-20
2011	Penny for Pinellas	Completed	2011-24
2011	Self Help Center Revenue Collections	In Progress	
2011	Sewer Department Enterprise Funds & Sewer Maintenance Plan	Completed	2011-15
2011	Solid Waste Municipal Recycling Reimbursement Grants	Completed	2012-17
2012 AUDIT PLAN STATUS			
2012	ACE Cash Collection for the Clerk	Risk Reassessed	N/A
2012	Cell Phone Stipend Program	In Progress	
2012	DEI Cost Methodologies	Risk Reassessed	N/A
2012	Economic Development Incentive Grants/Contracts	In Progress	
2012	Certificate Key Monitoring	In Progress	
2012	Health & Human Services Grants & Contracts	In Progress	
2012	Health & Human Services Medicaid Payments	Risk Reassessed	N/A
2012	Management Contract of Cross Bar & Albar Ranch	Completed	2012-22
2012	Mosquito Control	In Progress	
2012	Parks Environmental Service Contracts	Risk Reassessed	N/A
2012	Real Estate Management Inventory Control	In Progress	
2012	Service & Maintenance Contracts for County Parks	In Progress	
2012	Solid Waste Contract for Waste to Energy Plant	Risk Reassessed	N/A
2012	Utilities GMD Contract With Ferguson Waterworks	In Progress	
CONSULTING PROJECTS			
2012	Justice Consolidated Case Management System	Consulting In Progress	
2012	Security Panel Representative	Continuous Consulting	
2012	Technology Steering Cooperative Representative	Continuous Consulting	
2012	OPUS Change Management Representative	Consulting In Progress	
2012	OPUS/SUNERA Technology Risk Management Consulting	Consulting In Progress	

**Performance Results
2012 Annual Report**

2012	Real Estate Management Judicial Consolidation Plan	Consulting In Progress	
2012	Contract Compliance Administration Team Representative	Consulting In Progress	
2012	EMS/Fire Districts Study	Consulting In Progress	
2012	Finance Payroll Tax Review	Consulting In Progress	
CONTINUOUS AUDITS/PROJECTS			
2012	Imprest Funds	Continuous Audit	
2012	PAO Homestead Exemption Fraud	Continuous Audit	
2012	Housing Authority Section 8 Review	Continuous Audit	
2012	Reconciliation Audit of the "Cash Appearance Bonds"	Continuous Audit	
2012	Tangible Personal Property Inventories	Continuous Audit	
2012	P-Card Usage	Continuous Audit	

As shown above, based on the estimated available hours for the IG staff in 2010 through 2012, the following is the status of those 62 projects:

- 17 audits were completed and a report issued.
- 12 audits were in progress at year-end.
- 13 audits were reassessed and, based on risk, were cancelled.
- 5 audits were rescheduled.
- 8 audits and consulting projects are continuously performed.
- 7 consulting projects were in progress at year-end.

Follow-Ups

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

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

During 2012, the IG performed 6 follow-ups with 66 Opportunities for Improvement containing 133 recommendations. Management implemented 83% of our recommendations. The table below summarizes follow-up statistics for the past three years.

Year	Number Of Follow-Up Audits	Number Of Opportunities For Improvement	Number Of Recommendations	Implemented	
				Number	Percentage
2012	6	66	133	38*	83%*
2011	15	75	152	135	89%
2010	10	47	79	68	86%

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

Investigations

The objective of these projects is to conduct investigations into allegations of fraud, waste and abuse directed against County government. Investigations that uncover administrative wrongdoing typically uncover 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:

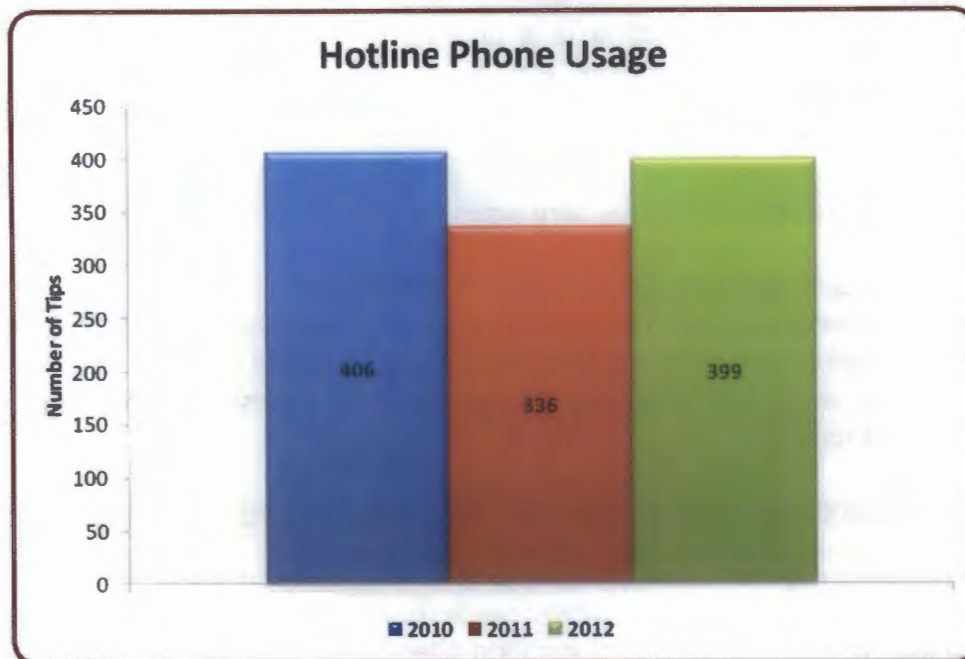
- Correct the identified deficiencies
- Provide guidance on the applicable laws and regulations
- Suggest employee training where appropriate

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

During calendar year 2012, the IG handled 399 anonymous Hotline tips. Twelve of these tips were investigated by the IG, while 200 were referred to the appropriate agency, 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 187 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 four categories:

1. *Substantiated*:
 - There is sufficient evidence to justify a reasonable conclusion that the allegation is true.
2. *Unsubstantiated*:
 - There is insufficient evidence to either prove or disprove the allegation.
3. *Unfounded*:
 - The allegation is proved to be false or there is no credible evidence to support the allegation.
4. *In Progress*:
 - The allegations are being investigated and the disposition has not yet been determined.

Year	Total Number Of Investigations	Substantiated	Unsubstantiated	Unfounded	In Progress
2012	12	1	2	5	4
2011	11	3	0	1	7
2010	11	5	2	2	2
Total	34	9	4	8	13

The Fraud, Waste and Abuse Hotline is a product of our efforts to promote honesty and efficiency in government and promote 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
- Phone the dedicated Hotline number (727) 453-FRAUD (3728)
- Report online at www.mypinellasclerk.org; Click on "Division of Inspector General" on the left-side menu

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

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

Cooperative Partnership Projects

Guardianships

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

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

Cooperative effort between
Inspector General, Clerk's
Probate Guardianship
Section, and Sixth Judicial
Circuit to protect the Wards
and their assets.

These audit reports are not available to the public per Florida Statute §744.3701; they are issued to the Court for review and possible action. In addition, the IG handled 116 Guardianship Hotline calls of which 48 were referred to other entities. The guardianship work performed during calendar year 2012 resulted in one guardian being removed and approximately \$2,398,074 in questionable expenditures identified and resolved. The IG conducts the following three types of guardianship audits/reviews:

- **Level I**
 - An IG Level I audit consists of the review of guardianship reports in conjunction with the supporting documentation, which has been determined to have discrepancies by the Clerk's Probate Guardianship Section.
- **Level II**
 - An IG Level II audit consists of the examination of the guardianship report and the attempted verification of selected questionable items. Limited inquiries and/or requests for supporting documentation may be necessary to resolve issues.
- **Level III**
 - An IG Level III audit consists of a comprehensive examination and attempted verification of all significant items pertinent to the guardianship report.

The table and accompanying chart below display guardianship statistics over the past three years.

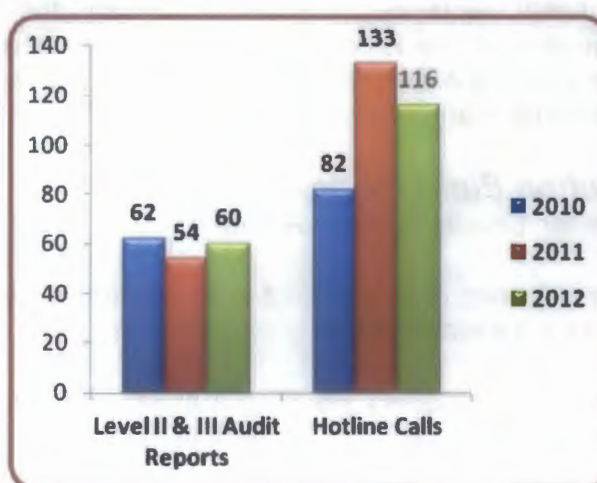
During calendar year 2012, the IG, Guardianship Section, conducted 720 Level I reviews and issued 60 Level II and III audit reports with:

- 114 Opportunities for Improvement
 - Containing 115 Recommendations

Year	Level 1 Reviews	Level II & III Audit Reports	Hotline Calls
2010	601	62	82
2011	623	54	133
2012	720	60	116

*Years 2010 and 2011 number of hotline calls includes calls that were referred to other entities.

GUARDIANSHIP TRENDS



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

Homestead Exemption Fraud

Pinellas County Property Appraiser's Office

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

- The potential to add millions of dollars in value back onto the tax roll.
- Once back tax is collected, the money is returned to all taxing authorities.
- The tax burden is redistributed to help the law abiding citizens.



DAVE 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 Drivers License and/or Motor Vehicle Record Data Exchange (DAVE) system personal data as required by the Memorandum of Understanding (MOU) between the Property Appraiser and the Florida Department of Highway Safety and Motor Vehicles (DHSMV).

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

Support of County Functions

The objective of these projects is to serve as an independent, objective resource for County Management. Examples of support the IG provided in 2012 include:

- Offering consulting services to County Management such as:
 - Risk Management Cost Allocations Review
 - Business Technology Services Cost Allocations Review
- Participation on various Boards and Teams such as:
 - Security Panel
 - Technology Steering Committee
 - CJIS User Policy Board
 - Board of County Commissioners Contract Administration Review Team
- Training County employees on internal controls and fraud through the Human Resources Department.
- Assisting with the annual external financial audit.

AIG 2012 Fall Conference Host Committee

On October 10 – 12, 2012, the Association of Inspectors General (AIG) held its annual Fall Conference in Clearwater Beach, which was planned and hosted by the IG. More than 200 people from across the United States and guests from Russia and several African nations attended the conference.



One of the primary objectives of the AIG is to build a national inspectors general community. Inspectors General auditors and investigators benefit greatly from the networking opportunities that conferences provide and make them feel part of an important movement to bring integrity, transparency, and accountability to government.

The 2012 AIG Fall Conference theme was "Inspectors General Adding Value." The lineup of speakers included Vice Admiral James P. Wisecup, the United States Naval Inspector General; AIG President Melinda Miguel, the Florida Chief Inspector General; Stephen Street, Inspector General for the State of Louisiana; and Sheryl Steckler, Inspector General for Palm Beach County, Florida.

John Jay College of Criminal Justice students who are enrolled in the National Online Masters of Public Administration, Inspector General Program, were also well represented. The students found the conference to be engaging and informative, and it gave them a wonderful opportunity to network and meet IGs from around the country.

Association of Inspectors General National 2012 Fall Conference, Clearwater, Florida



Welcome to Clearwater
Ken Burke
Clerk of the Circuit Court & Comptroller



Keynote Speaker
Bernie McCabe, State Attorney
Sixth Judicial Circuit



Presentation of Colors
Pinellas County Sheriff's Honor Guard



**"The Evolving Role of the Auditor from
Traditional to Futuristic"**
Joe Maleszewski, Inspector General for
the Department of Economic Opportunity



National 2012 Fall Conference Attendees



"Data Mining and Predictive Modeling"
Bryan Jones, Director, CAPE, U.S. Postal
Service Office of Inspector General,
Chief Technology Office



National 2012 Fall Conference Dinner



Hector Collazo Jr.
Conference Chair & Host
Director, Inspector General/CAE
Pinellas County
Clerk of the Circuit Court & Comptroller



Vice Admiral James P. "Phil" Wisecup
Naval Inspector General
United States Navy

Roger Trca, Inspector General
Palm Beach County
Clerk of the Circuit Court & Comptroller



Robert Clift
Conference Co-Chair & Host
Inspector General
Florida Department of Transportation



John Jay College of Criminal Justice
students who are enrolled in the National
Online Masters of Public Administration
Inspector General Program



Melinda M. Miquel, AIG President
Chief Inspector General
State of Florida

Volunteers In Pinellas

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



The IG participates in the VIP program with volunteers to assist staff in gathering data and research needed for performing audits, guardianships, and investigations. During 2012, volunteers contributed 1,191 hours of their time to the IG.

Dollar Recoveries and Cost Avoidance

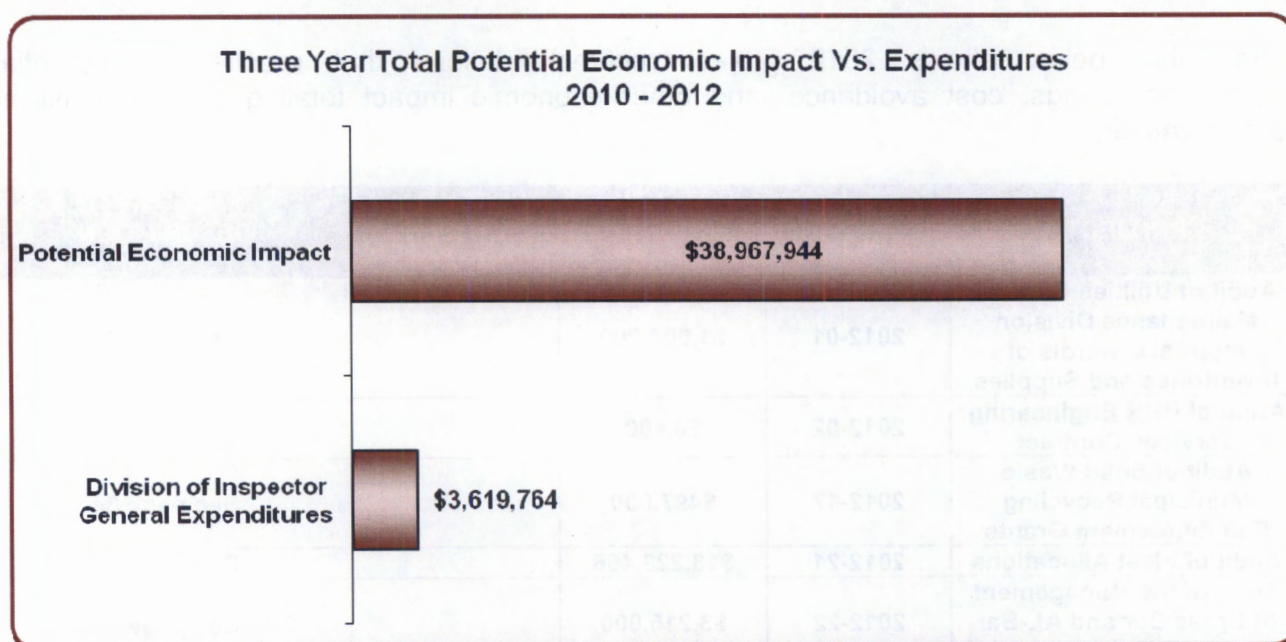
The table below shows 2012 project recommendations that resulted in potential recoveries/savings, cost avoidance, and other economic impact totaling over \$20 million conservatively.

PROJECT	REPORT NO.	POTENTIAL COUNTY IMPACT	POTENTIAL CITIZEN IMPACT	DESCRIPTION
Audit of Utilities General Maintenance Division Internal Controls of Inventories and Supplies	2012-01	\$1,604,200		See page 33
Audit of HDR Engineering Services Contract	2012-02	\$4,400		See page 33
Audit of Solid Waste Municipal Recycling Reimbursement Grants	2012-17	\$497,000		See page 34
Audit of Fleet Allocations	2012-21	\$13,223,466		See page 34
Audit of the Management of Cross Bar and AL-Bar Ranches	2012-22	\$3,215,000		See page 35
Investigation of Clerk Recording Department Deposits	2012-28	\$432		See page 36
Guardianships	Reports Not Publicly Issued		\$2,398,074	60 reports issued resulting in 1 guardian removed, \$2,320,346 in questionable costs, \$52,943 of court ordered judgments, and \$24,785 in claims against bonds of guardians
TOTALS		\$18,544,498	\$2,398,074	

Division of Inspector General A Good Investment

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

The IG is productive and cost-effective. Over the past three years, the IG has only expended \$3.6 million and identified over \$38.9 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 10.8 to 1.0 demonstrates that the financial investment in the IG is a significantly wise use of County funds.



A well run audit and investigative function is an investment that benefits County Government, but most importantly, the citizens of Pinellas County.

Highlights of Audit Findings

The following are highlights of audits issued by the Division of Inspector General during 2012. If you would like to read the reports, please visit the IG's website at www.mypinellasclerk.org; click on "Division of Inspector General" on the left-side menu.

AUDIT OF UTILITIES GENERAL MAINTENANCE DIVISION INTERNAL CONTROLS OF INVENTORIES AND SUPPLIES (REPORT NO. 2012-01)

The Pinellas County Utilities General Maintenance Division's (GMD) responsibilities include installation, repair, and maintenance of water lines and fire hydrants. GMD operates two warehouses that house repair and maintenance parts used in performing the GMD functions.



Internal controls are inadequate for GMD's \$3,052,999 inventory of parts and supplies. There are no documented policies and procedures for the warehouse processes, segregation of duties' weaknesses, and lack of internal controls over inventory adjustments and disposals.

The total of inventory system adjustments in 2010 amounted to \$1,274,245; these adjustments represented inventory items scrapped and/or adjusted for shortages or overages. The inventory reports do not classify the cause of the adjustments recorded by warehouse staff. In addition, GMD warehouse P-Card purchases are excessive.

The 2010 calendar year P-Card purchases by the GMD warehouse staff amounted to \$329,860 via five P-Cards, representing 33.5% of the calendar year 2010 warehouse purchases of \$983,944. There are no documented GMD policies and procedures regarding P-Cards and management was not aware of the magnitude of the P-Card purchases.

AUDIT OF THE HDR CONSTRUCTION ENGINEERING AND INSPECTION SERVICES CONTRACT (REPORT NO. 2012-02)



One of the pools of contracts used by Public Works is for Construction Engineering and Inspection (CEI) Consultants. For the consultants on this list, Public Works has contract purchase agreements executed for these consultants and then uses the agreements on a work order basis. The amount of the contract purchase agreement is not encumbered, but instead, a "not to exceed" amount for the contract purchase agreement.

The HDR CEI contract in this pool was selected for audit. It was one of eight contracts in this pool and was for the term December 16, 2008 to December 15, 2011 in an amount not to exceed \$6 million. Contract invoices are properly approved by Public Works' management. However, formal procedures should be established to improve internal controls over contract invoice processing. In addition, billing errors in the amount of \$4,407 should be resolved and reimbursement requested from the consultant.

AUDIT OF SOLID WASTE MUNICIPAL RECYCLING REIMBURSEMENT GRANTS (REPORT NO. 2012-17)



The Pinellas County Municipal Recycling Reimbursement Grant Program, administered by Solid Waste, was adopted in 2005 to provide cities funding to continue and enhance their recycling programs. Since its inception, the Grant Program has provided a total of \$2,675,893 in grant funding to cities for expenditures directly related to and supporting recycling.

Based on the information provided by management, we could not determine to what extent the current level of reimbursement funding in the amount of \$497,085 for Fiscal Year 2009 benefits the County or the Municipalities. Solid Waste does measure the effectiveness of countywide recycling at a level consistent with the State of Florida recycling measures. However, key performance indicators necessary to ascertain the Grant Program's affect, if any, on countywide recycling are lacking.

AUDIT OF FLEET ALLOCATIONS (REPORT NO. 2012-21)

The Fleet Management Division (Fleet) provides a comprehensive fleet management program, beginning with the identification of equipment needs and ending with the disposal of surplus equipment. Fleet is established as an internal service fund to account for the costs of goods and services provided to other governmental units on a cost reimbursement basis. Fleet's cost of vehicles and their operation and maintenance is recovered through charges to users. The replacement vehicle costs are done through a separate vehicle replacement account.



The Fleet methodology for recovering its costs as an internal service fund puts Fleet at a competitive disadvantage. The Fiscal Year 2009 Fleet internal service fund accounting transactions and account balances are reasonable. However, Fleet is not recovering their operating expenses, resulting in an operating loss of \$7,892,866 over Fiscal Years 2007 through 2009. Fleet entered into a service agreement with the Pinellas County Sheriff's Office to gain cost savings. However, this collaboration may further reduce Fleet's ability to recover its expenses and does not address duplication of functions.

The manual vehicle replacement process is very labor intensive and lacks internal controls rendering it inefficient and ineffective. We could not determine if the balance in the Fiscal Year 2009 Fleet internal service fund for vehicle replacements was adequate. County vehicles and equipment not included in the Fleet Vehicle Replacement Program amounted to 387 items at a cost of \$5,330,632, which may have an impact on department services if the funding is not available for key items when replacement is needed or retirement is cost justified.

AUDIT OF THE MANAGEMENT OF CROSS BAR & AL-BAR RANCHES (REPORT NO. 2012-22)

Pinellas County invested in the Cross Bar and AL-Bar Ranches (Ranches) located in Pasco County during the height of the "water wars" when three adjacent counties were competing for local water resources. Subsequently, in the mid 1990s, Pinellas County turned over their water rights to the regional authority, Tampa Bay Water, who now controls the production pumping of water. Currently, the Ranches support active production well fields, pine timber and straw operations, wildlife and ecosystem enhancement, agricultural and cattle operations, numerous augmentation sites, and four homes occupied by contractors to provide security. Approximately half of the 12,400 acres is set aside for the enhancement of endangered wildlife.



For the past 12 years, the Ranches have sustained a total net loss of \$1,965,247 that includes operational expenses, real estate taxes, fixed asset depreciation, and DEI administration costs. In addition, the County built an education center with a pavilion on the property for \$1,135,493 and acquired two buses for \$114,487. These purchases were to fulfill the previous Utilities Director's vision of offering tours of the ranch property to educate citizens about water and the environment.

The ranch land was purchased through the Utilities Water Fund at a cost of \$11 million and the current market value of the land, as listed in Pasco County Property Appraiser records, is \$58 million. The timber harvesting operation started in 2011 and is expected to continue for the next ten years with projected total revenue of \$3.1 million for this time period.

The Pinellas County Department of Environment and Infrastructure (DEI) administration and the ranch contractors are operating the site in an efficient and effective manner. The land management, and forestry and wildlife renewal contracts will provide the necessary services to support continuing operations, leverage contractors' institutional knowledge, and protect the County's capital investments.

An updated business plan for the Ranches is required to allow for long term planning, assuring site usage is in the best interest of Pinellas County. The plan would also assure County compliance with the Interlocal Agreement with Tampa Bay Water for well field protection. A

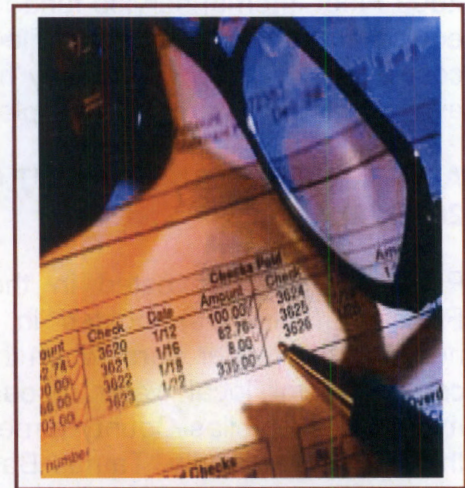
more effective process of obtaining, retaining, and presenting the Ranches' operations financial information will promote transparency.

**INVESTIGATION OF CLERK RECORDING
DEPARTMENT DEPOSITS (REPORT NO.
2012-28)**

Two Recording Department cashier deposit envelopes were reported missing. One deposit envelope contained \$5,865.30 and the other envelope contained \$9,723.80, which had a total of only \$432 in cash missing, the rest was checks.

There are internal controls in place that verify and reconcile all the individual cashiers' receipts of funds for the various services provided to the customers, and controls that those proceeds are put into the cashiers' individual envelopes for deposit. However, there are no internal controls that assure all of these envelopes are placed in the department's safe at the end of the business day for pick up by the armored courier on the next business day.

The IG was not able to determine what happened to the missing deposit envelopes, especially since more than two weeks elapsed between the date of the incident and the date of the discovery that the envelopes were lost. Management stated, and IG confirmed, that all funds for the missing checks have been recouped, leaving the impact of loss limited to the total of \$432 cash funds missing.



APPENDIX A

Professional Staff Biographies

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



Mr. Collazo has the following certifications:

- Certified Inspector General
- Certified Inspector General Auditor
- Certified Information Systems Auditor
- Certified Inspector General Investigator
- Certified Fraud Examiner
- Certified Fraud Specialist
- Certified in Risk And Information Systems Control
- Certified In Risk Management Assurance

He has a Bachelor of Arts in Psychology from the University of Texas at Dallas with over 28 years of professional experience in government and non-profit organizations with 21 years of auditing and investigating experience. Mr. Collazo joined the Pinellas County Clerk of Circuit Court and Comptroller Division of Inspector General in 2005. Mr. Collazo is a member of the following organizations:

- National Association of Inspectors General (Member of the Board)
- Florida Chapter of the Association of Inspectors General (Member of the Board)
- Florida Audit Forum (Member of the Board)
- Chief Audit Executive Roundtable
- Association of Local Government Auditors
- Florida Government Finance Officers Association
- National and Tampa Bay Chapter of the Association of Certified Fraud Examiners
- National and Tampa Bay Chapter of the Institute of Internal Auditors
- National and Tampa Bay Chapter of the Information Systems Audit and Control Association
- National Association of Certified Fraud Specialist
- National White Collar Crime Center (Voting Member)

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 11 years government experience, which includes 9 years in the audit field. Ms. Magnuson joined the Pinellas County Clerk of Circuit Court and Comptroller, Probate Division, in 2004 and the Division of Inspector General in 2005. Ms. Magnuson can be reached by phone at (727) 464-8371 or email at lmagnuson@pinellascounty.org.



Ken Green, *Senior Inspector General Auditor*



Mr. Green has the following certification:

- Certified Inspector General Auditor

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 16 years of professional auditing experience. Mr. Green joined the Pinellas County Clerk of Circuit Court and Comptroller Division of Inspector General in 2001. Mr. Green is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Chapter), and Tampa Bay Chapter of the Association of Certified Fraud Examiners, Association of Local Government Auditors, and Florida Audit Forum. Mr. Green can be reached by phone at (727) 464-8376 or email at kgreen@pinellascounty.org.

Ronald Peters, *Senior Inspector General Auditor*

Mr. Peters has the following certifications:

- Certified Internal Auditor
- Certified Information Systems Auditor
- Certified Inspector General Auditor
- Certified In Risk Management Assurance
- Chartered Bank Auditor
- Certified Commercial Lender
- Certified TeamMate Electronic Workpaper Champion



He has a Bachelor of Arts from Augustana College in Computer Science, a Master of Business Administration from University of South Florida, and a Standard Certificate from the American Institute of Banking. Mr. Peters has 33 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 Circuit Court and Comptroller Division of Inspector General in 1998. Mr. Peters is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Chapter), Tampa Bay Chapter of the Association of Certified Fraud Examiners, Information Systems Auditing and Control Association, Association of Local Government Auditors, and Florida Audit Forum. Mr. Peters can be reached by phone at (727) 464-8381 or email at rpeters@pinellascounty.org.

Scott Stees, *Senior Inspector General Auditor*



Mr. Stees has the following certifications:

- Certified Internal Auditor
- Certified Information Systems Auditor
- Certified Fraud Examiner
- Certified Inspector General Auditor
- Certified Government Finance Officer
- Certified Inspector General Investigator

He has a Bachelor of Science in Business Administration from Youngstown State University in Accounting with 31 years of professional auditing experience. Mr. Stees joined the Pinellas County Clerk of Circuit Court and Comptroller Division of Inspector General in 1985. Mr. Stees is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Chapter), Information Systems Auditing and Control Association, Tampa Bay Chapter of Association of Certified Fraud Examiners, Florida Government Finance Officers Association, Association of Local Government Auditors, and Florida Audit Forum. Mr. Stees can be reached by phone at (727) 464-8379 or email at sstees@pinellascounty.org.

Melissa Dondero, *Inspector General Auditor II*

Ms. Dondero has the following certifications:

- Certified Public Accountant
- Certified Internal Auditor
- Certified Inspector General Auditor
- Certified Information Technology Professional
- Certified In Risk Management Assurance
- 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 ten years of professional auditing experience. Ms. Dondero joined the Pinellas County Clerk of Circuit Court and Comptroller Division of Inspector General in 2003. Ms. Dondero is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Chapter), American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, Information System Audit and Control Association, Association of Certified Fraud Examiners (both National and Tampa Bay Chapter), Florida Government Finance Officers Association, Association of Local Government Auditors, Florida Audit Forum, Beta Gamma Sigma and the Golden Key International Honour Society. Ms. Dondero can be reached by phone at (727) 464-8382 or email at mdondero@pinellascounty.org.

Ava Jurek, *Inspector General Auditor II*



Mrs. Jurek has the following certifications:

- Certified Internal Auditor
- Certified Inspector General Auditor
- Certified Inspector General Investigator

She has a Master of Science in Management and a Bachelor of Arts in Business Administration, both from National-Louis University, with 15 years of professional auditing experience. Mrs. Jurek joined the Pinellas County Clerk of Circuit Court and Comptroller Division of Inspector General in 2008 and is the CFA Accreditation Manager. Mrs. Jurek is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Chapter), Tampa Bay Chapter of Association of Certified Fraud Examiners, Association of Local Government Auditors, and Florida Audit Forum. Mrs. Jurek can be reached by phone at (727) 464-8380 or email at ajurek@pinellascounty.org.

Greg McCullough, *Inspector General Auditor II*

Mr. McCullough has the following certifications:

- Certified Public Accountant
- Certified Internal Auditor
- Certified Fraud Examiner
- Certified Inspector General Auditor
- Certified Information Technology Professional



He has a Bachelor of Arts in Accounting from the University of West Florida and a Master of Business Administration from the University of Tampa. He has 29 years of professional experience in accounting and auditing, 18 years of which is in auditing. Mr. McCullough joined the Pinellas County Clerk of Circuit Court and Comptroller Division of Inspector General in 2006. Mr. McCullough is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Chapter), Association of Certified Fraud Examiners (both National and Tampa Bay Chapter), American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, Association of Local Government Auditors, and Florida Audit Forum. Mr. McCullough can be reached by phone at (727) 464-8387 or email at gmccullough@pinellascounty.org.

William McGuinness, *Inspector General Auditor II*



Mr. McGuinness has the following certifications:

- Certified Inspector General Auditor
- Chartered Global Management Accountant
- Certified Law Enforcement Officer

He was a Certified Public Accountant for 41 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 21 years of professional auditing experience; 20 years of adjunct teaching experience

at the University of South Florida (15 years) and Long Island University's C.W. Post School of Professional Accountancy (5 years), mostly at the graduate-level; and 23 years of professional accounting management experience with PricewaterhouseCoopers. Mr. McGuinness joined the Pinellas County Clerk of 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 two years. Mr. McGuinness is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors

(both National and Tampa Chapter), Tampa Bay Chapter of the Association of Certified Fraud Examiners, Florida Government Finance Officers Association, American Institute of Certified Public Accountants, Association of Local Government Auditors, Florida Audit Forum, and Pinellas Federal Credit Union Supervisory Committee. Mr. McGuinness can be reached by phone at (727) 464-8372 or email at wmcguinn@pinellascounty.org.

Anne DiNatale, Inspector General Auditor II

Ms. DiNatale has the following certifications:

- Certified Inspector General Auditor
- Certified Inspector General Investigator
- Certified Fraud Specialist

She has a Bachelor of Business Administration Degree from Pace University in New York with a major in Accounting/Finance with 33 years of professional auditing experience. Ms. DiNatale joined the Pinellas County Clerk of Circuit Court and Comptroller Division of Inspector General in 2000.

Ms. DiNatale is currently conducting audits and reviews of Guardianships within the Sixth Judicial Court. Ms. DiNatale is a member of the Association of Inspectors General (both National and Tallahassee Chapter), National Association of Certified Fraud Specialist, Institute of Internal Auditors (both National and Tampa Chapter), Tampa Bay Chapter of the Association of Certified Fraud Examiners, Guardianship Association of Pinellas County Inc., Association of Local Government Auditors, and Florida Audit Forum. Ms. DiNatale can be reached by phone at (727) 464-8366 or email at aDiNatale@pinellascounty.org.



Flo Riggie, Inspector General Auditor II



Mrs. Riggie has the following certifications:

- Certified Internal Auditor
- Certified Information Systems Auditor
- Certified Inspector General Auditor
- Foundation Certification in Information Technology Service Management
- Certified in Risk and Information Systems Control

She has a Bachelor of Arts from St. Leo University in Business Management with 28 years of professional information technology and auditing experience. Mrs.

Riggie joined the Pinellas County Clerk of Circuit Court and Comptroller Division of Inspector General in 2008 and has been with the County since 1984. Mrs. Riggie is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Chapter), Information System Audit and Control

Association, Tampa Bay Chapter of the Association of Certified Fraud Examiners, Florida Government Finance Officers Association, Association of Local Government Auditors, and Florida Audit Forum. Mrs. Riggie can be reached by phone at (727) 464-8373 or email at friggie@pinellascounty.org.

Deborah Weiss, *Inspector General Auditor II*

Mrs. Weiss has the following certifications:

- Certified Inspector General Auditor
- Certified Inspector General Investigator

She has a Bachelor of Arts Degree from Bellevue University in Accounting with over six years of professional auditing experience, five years of governmental accounting experience, and 15 years of private industry accounting experience to include eight years of supervisory experience. Mrs. Weiss joined the Pinellas County Clerk of Circuit Court and Comptroller Division of Inspector General in 2006



and has been with the County since 2001. Mrs. Weiss is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Chapter), Tampa Bay Chapter of the Association of Certified Fraud Examiners, Association of Local Government Auditors, and Florida Audit Forum. Mrs. Weiss can be reached by phone at (727) 464-8388 or email at dweiss@pinellascounty.org.

APPENDIX B

Professional Organizational Affiliations



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



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



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 50,000 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



The Association of Local Government Auditors (ALGA) is a professional association of local government auditors with approximately 1,700 members that serves the local government auditing profession. ALGA was formed in 1989 and incorporated under the laws of the state of Montana. ALGA's purpose is to improve local government auditing by disseminating information and ideas about financial and performance auditing, providing training and offering a national forum to discuss auditing issues. www.governmentauditors.org



The Florida Government Finance Officers Association was founded in 1937 and serves more than 2,700 professionals from state, county, and city governments; special districts, and private firms. The FGFOA is dedicated to being a professional resource by providing opportunities through Education, Networking, Leadership, and Information. www.fgfoa.org



With more than 86,000 constituents in more than 160 countries, ISACA® is a leading global provider of knowledge, certifications, community, advocacy, and education on information systems assurance and security, enterprise governance of IT, and IT-related risk and compliance. www.isaca.org



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



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



Association of Certified Fraud Specialists

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



The American Institute of Certified Public Accountants (AICPA) is the national professional organization for Certified Public Accountants (CPAs) in the United States. The AICPA's mission is to provide members with the resources, information, and leadership that enable them to provide valuable services in the highest professional manner to benefit the public, employers, and clients. www.aicpa.org



Founded in 1905, the Florida Institute of Certified Public Accountants (FICPA) has been working to advance the accounting profession in Florida for more than 100 years. The FICPA now has more than 19,000 members. Continued membership growth and renewal has made the FICPA one of the largest CPA organizations in the United States. www.ficpa.org



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



Welcome
to the
Guardian Association

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



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

SERVICES PROVIDED

AUDIT SERVICES

INVESTIGATIONS

GUARDIANSHIP SERVICES

CONSULTING

TRAINING

GUARDIANSHIP FRAUD HOTLINE

COUNTY FRAUD HOTLINE



Accredited Office of Inspector General
by the Commission for Florida Law Enforcement Accreditation

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

Phone: (727) 453-3728

Fax: (727) 464-8386

Internet: www.mypinellasclerk.org



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