

4. REPORTS TO BE RECEIVED FOR FILING:

- a. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Report No. 2014-05 dated February 13, 2014 – Follow-Up Audit of Fleet Allocations.
- b. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Report No. 2014-06 dated February 20, 2014 – Audit of Service and Maintenance Contracts for Parks and Conservation Resources.
- c. Pinellas Planning Council Annual Report, Fiscal Year 2013, "Planning for the Pinellas Community."
- d. Dock Fee Report for the month of February 2014.
- e. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Annual Report for the Year Ended December 31, 2013.



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

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

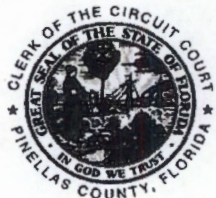
ANNUAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2013

30 Years of Improving Government



**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 19, 2014

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 2013 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 ending December 31, 2013.

We would like this opportunity to thank you for the development of the 2014 Annual Audit Plan. We strive to ensure that you are satisfied with any audit or investigative service requested. It is the goal of the IG to ensure adherence to County resolutions, directives, policies, procedures, and internal controls.

The Annual Report is designed to serve as a helpful guide for County management in developing recommendations for the annual 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.
Inspector General/Chief Audit Executive
Division of Inspector General



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INTRODUCTION

Summary of Performance

The year ending December 31, 2013 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) celebrated 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 45 County Government related reports during 2013, which included Audits, Follow-Up Audits, and Investigations with:

- 45 Opportunities For Improvement
 - Containing 63 Recommendations

Those reports contained approximately \$2.4 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 95% of our 63 recommendations.

Our Public Integrity Unit's (PIU) Investigative Section completed 9 investigations and handled 358 anonymous hotline tips with 204 referrals to Federal, State, County, and City departments/agencies.

Our PIU's Guardianship Section issued 66 guardianship audit reports to the Sixth Judicial Circuit Court, which resulted in:

- Removal of one Guardian.
- Identifying approximately \$2.2 million in questionable expenditures.
- Court ordered judgments in the amount of \$70,873.
- Claims against bonds of guardians in the amount of \$22,500.



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 2013, the IG has identified over \$4.6 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 Auditors' *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 Auditors' *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 from the

Board of County Commissioners. The IG is organizationally independent from those areas that it will be auditing, reviewing, and investigating.

The Inspector General/Chief Audit Executive has the authority and responsibility to conduct audits and investigations of all agencies funded by the Clerk and the Board of County Commissioners' departments under the County Administrator. Moreover, the Inspector General 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 Inspector General/Chief Audit Executive, who then reports functionally and administratively to the Clerk of the Circuit Court and Comptroller.

Mission

The mission of the Division of Inspector General (Division) is to improve government and preserve the public trust by providing independent, comprehensive audits, and investigations designed to add value and improve the County's operations and contracts. We strive to educate citizens and policymakers regarding the operation of their government. The Division will conduct investigations to ensure compliance with the Pinellas County Clerk of the Circuit Court's Fraud, Waste and Abuse Policy and Procedures designed to facilitate the development of internal controls that will provide for the detection, prevention, and reporting of fraud, waste and abuse directed against County government. It is the intent of the policy to promote awareness of the potential for fraud, waste and abuse throughout the County, and to provide guidelines and assign responsibility for the development of adequate internal controls and systems.

The Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* (Red Book) defines internal auditing as an independent, objective assurance (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.

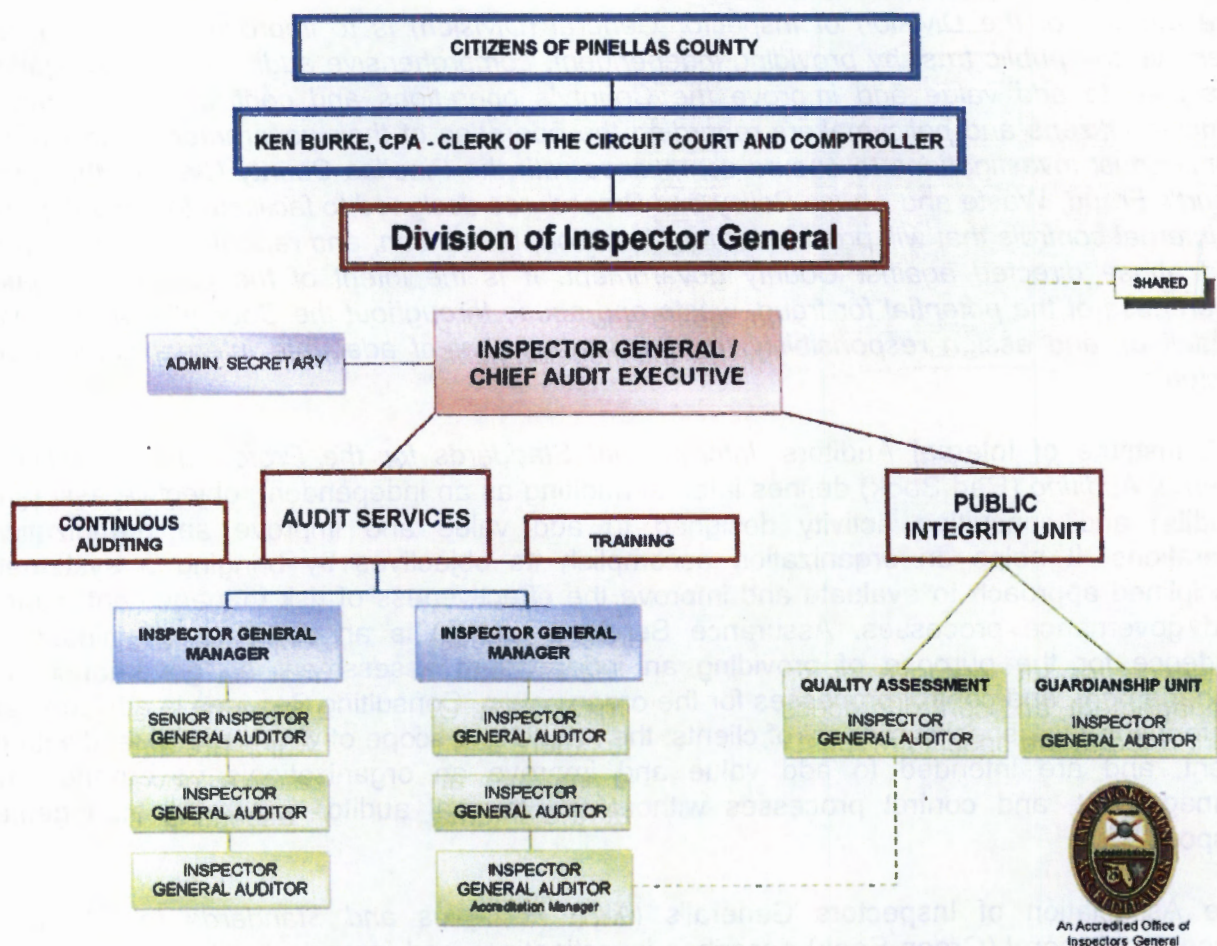
The Association of Inspectors General's (AIG) *Principles and Standards for Offices of Inspector General* (Green Book) describes investigations and forensic audits as independent techniques to gather and assess evidence related to alleged wrongdoing, potential violations of laws, rules and regulations, 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, guardianship audits/reviews, investigations of potential fraud, waste and abuse, and provides a variety of 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, investigations, and consultations 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 2013 sponsored by:

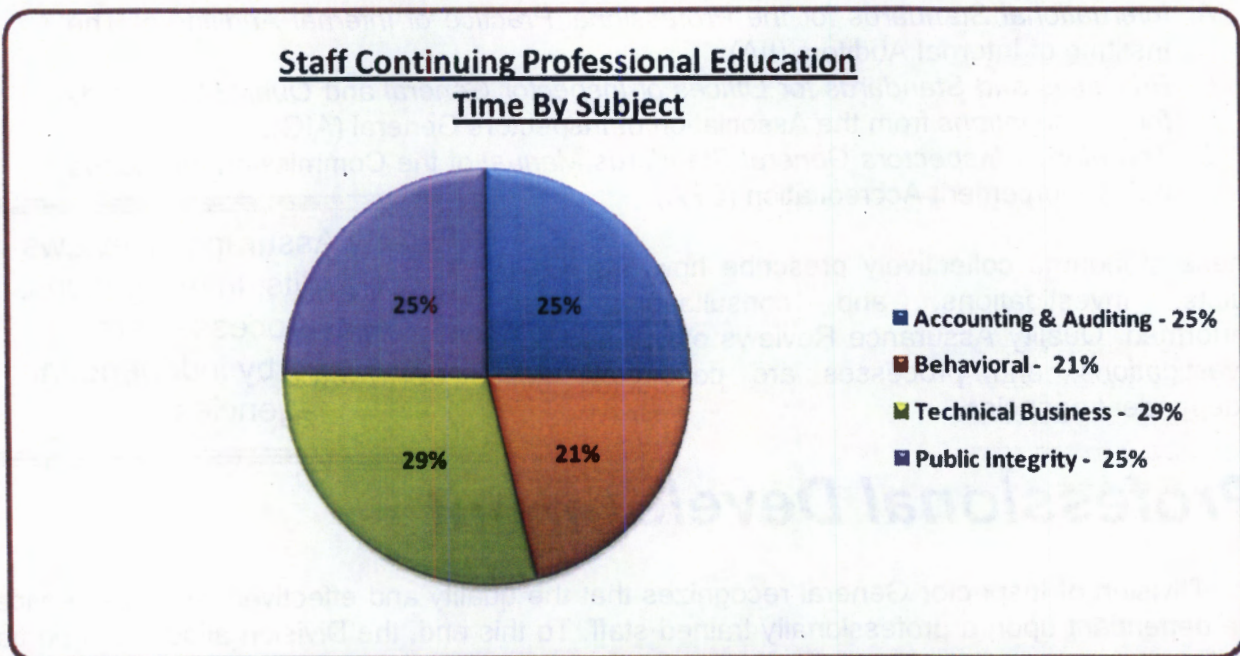
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| • Association of Certified Fraud Examiners | • Florida Institute of CPAs |
| • Association of Inspectors General | • Guardian Association of Pinellas County, Inc. |
| • Association of Local Government Auditors | • i-Sight |
| • Clearwater Bar Association | • Information Systems Audit and Control Association |
| • Clifton Larson Allen | • Inspector General Criminal Investigator Academy |
| • Crowe Horwath | • Institute of Internal Auditors |
| • Florida Audit Forum | • National White Collar Crime Center |
| • Florida Government Finance Officers Association | • Protiviti |
| • Florida Inspectors General | • TeamMate |

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 2013 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



Included in the training above, staff attended the two week Inspector General Criminal Investigator Academy (IGCIA), "Essentials of Inspector General Investigations" training course at the Federal Law Enforcement Training Center (FLETC) in Glynco, Georgia. The IGCIA was established in Public Law 106-422 "for the purpose of performing investigator training services for offices of inspectors general created under the Inspector General Act of 1978." The Inspector General Reform Act of 2008 combined the two existing IG councils (the President's Council on

Integrity and Efficiency and the Executive Council on Integrity and Efficiency), into one statutory Council of Inspector Generals' on Integrity and Efficiency (CIGIE). The mission of the CIGIE is to address integrity, economy, and effectiveness issues that transcend individual agencies, and to increase the professionalism and effectiveness of IG personnel by maintaining one or more training academies. The CIGIE has established a Training Institute to further the CIGIE mission.

The IGCIA was officially established at FLETC, Glynco, Georgia, in February 1994. The FLETC mission is "We train those who protect our homeland." To carry out this mission, FLETC serves as an interagency law enforcement training organization for 91 federal agencies. FLETC also provides training to state, local, rural, tribal, territorial, and international law enforcement agencies.

The training curriculum consists of daily lectures and interactive activities on topics such as:

- The IG Community & IG Act
- Investigative Technology Tools
- Investigative Planning
- Criminal, Civil, & Administrative Remedies
- Common Fraud Schemes
- Employee Misconduct Investigations
- Interview Techniques
- Investigative Writing
- Inspector General Subpoenas
- Sworn Statements
- Administrative Hearing Practices
- Criminal Justice Process

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 2013 Division of Inspector General budget versus actual.

| | Budget | Actual |
|--------------------|-------------|-------------|
| Personal Services | \$1,051,698 | \$1,038,967 |
| Operating Expenses | 118,475 | 94,537 |
| Capital Outlay | 0 | 0 |
| Total | \$1,170,173 | \$1,133,504 |

Annual Audit Plan Selection Process

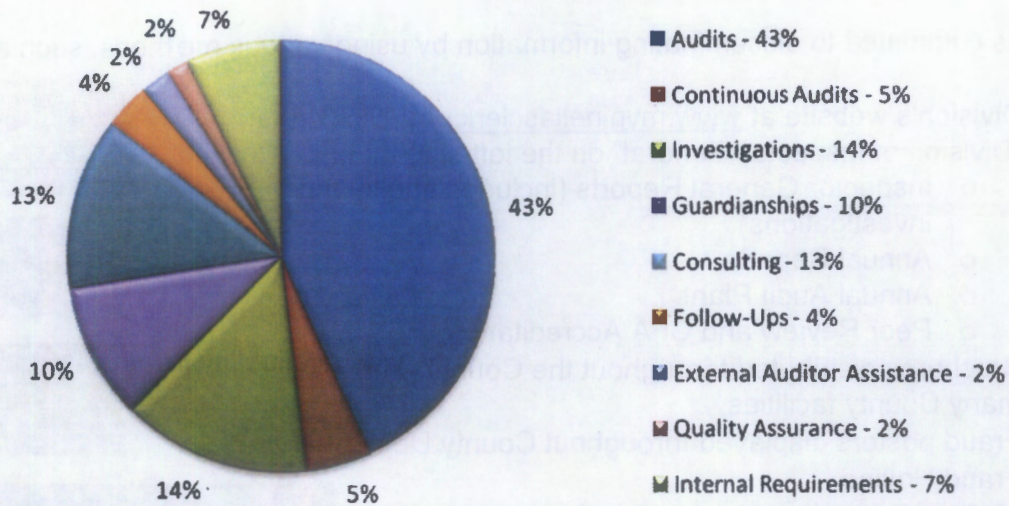
The Division of Inspector General recognizes that an overall strategy and plan is critical in order to meet the goals, objectives, and mission of the IG. Annually, audits are selected and prioritized using a dynamic risk based approach. Risk factors include:

- 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 the amount of financial impact, volume of transactions, number of personnel, generation of revenue, and the alignment of responsibility.
- Changes in organization, management, key personnel, and information systems.
- Environmental factors such as 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.

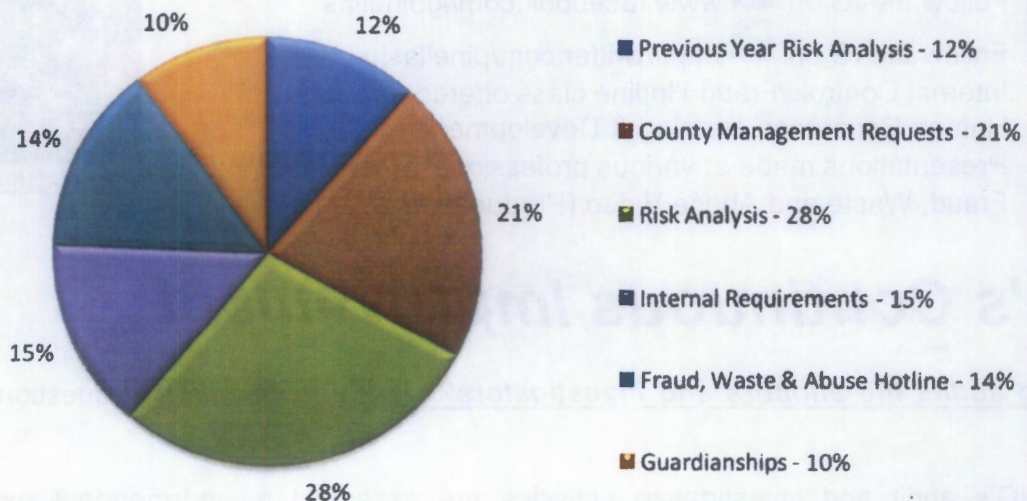
Based on the estimated available hours for the IG staff in 2013, the Annual Audit Plan for 2013 is broken down by project type in the following chart. Please see the Annual Audit Plan for the past five years (2010 – 2014) on the IG website at www.mypinellasclerk.org.

2013 Audit Plan Hours By Project Type





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

2013 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
 - WOW 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)



Fraud, Waste & Abuse Video

IG's Continuous Improvement

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

The IG's audit and investigative activities are assessed by independent external quality assurance review teams based on the Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing*, *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 2013, 2012, and 2011.

| | Calendar Year | | |
|-----------------------|---------------|-----------|-----------|
| | 2013 | 2012 | 2011 |
| Audits | 21 | 17 | 9 |
| Follow-Ups | 15 | 6 | 15 |
| Guardianships* | 66 | 60 | 54 |
| Investigations | 9 | 8 | 4 |
| Total Reports | 111 | 91 | 82 |

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

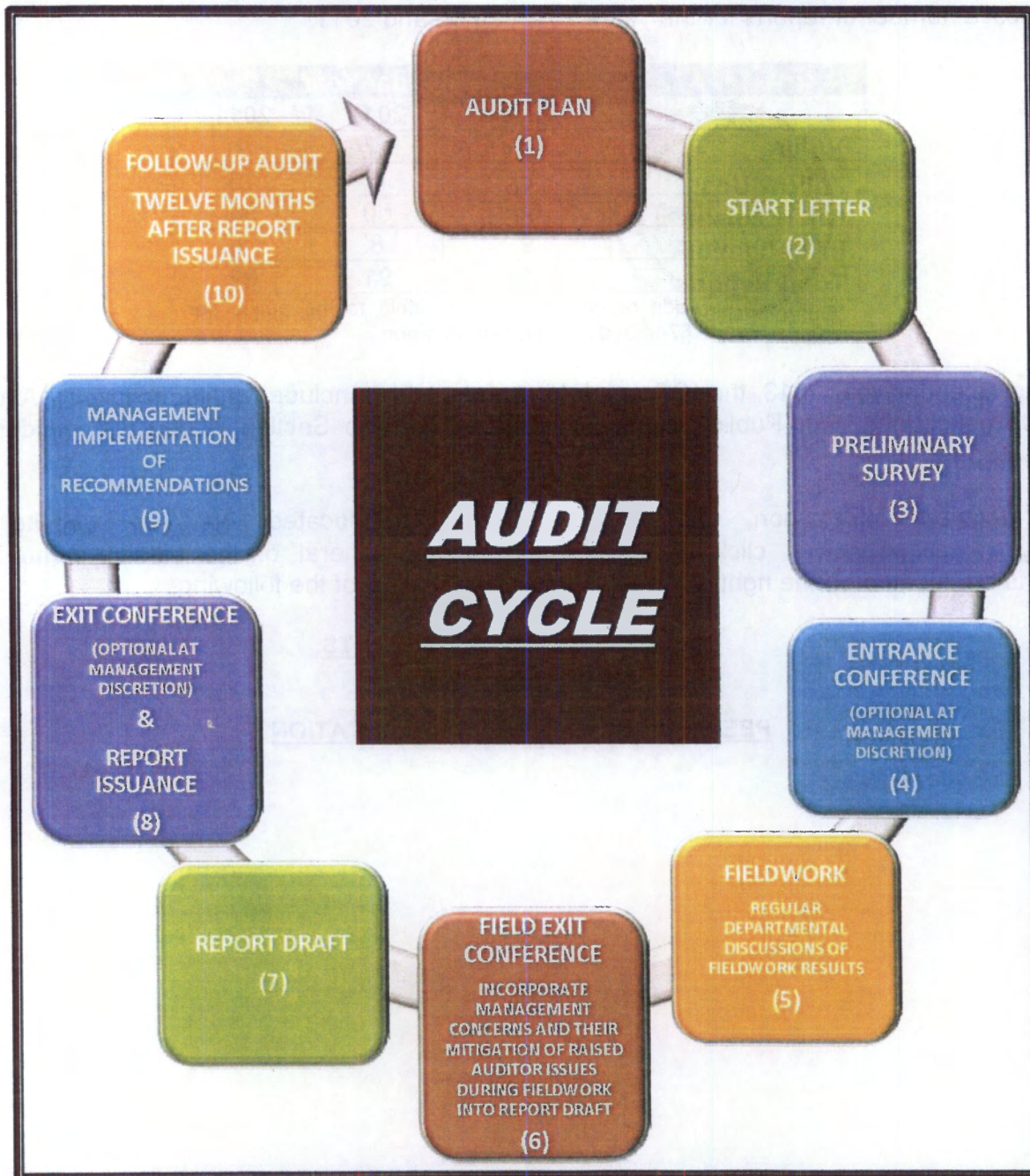
During calendar year 2013, the IG issued 45 reports, which include Audits, Follow-Up Audits, and Investigations. Our Public Integrity Unit's Guardianship Section issued 66 confidential audit reports.

For 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.

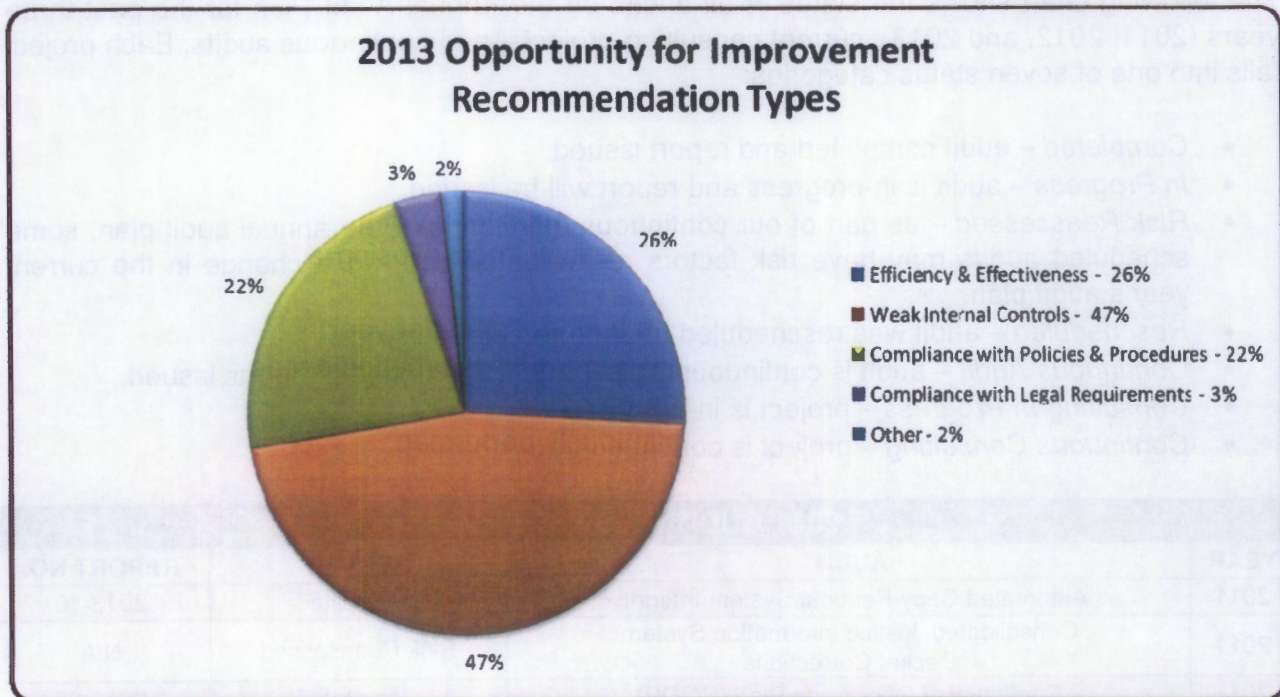


Our Opportunities for Improvement represent our philosophy to work with management to advance government best practices in order to better serve the citizens and stakeholders of Pinellas County.

During 2013, the IG issued 21 audit reports with:

- 41 Opportunities for Improvement containing
 - 58 recommendations, which identified approximately \$15,000 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 172 recommendations in 2011, 2012, and 2013, of which 163 (95%) 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 |
| 2013 | 58 | 57 | 98% |
| 2012 | 68 | 64 | 94% |
| 2011 | 46 | 42 | 91% |
| TOTAL | 172 | 163 | 95% |

The following chart shows the status of all audits on the Annual Audit Plan for the past three years (2011, 2012, and 2013), 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.

| 2011 AUDIT PLAN STATUS | | | |
|------------------------|---|-----------------|------------|
| YEAR | AUDIT | STATUS | REPORT NO. |
| 2011 | Automated Copy Request System Integrity | Completed | 2013-10 |
| 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 | Completed | 2013-23 |
| 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 | Completed | 2013-16 |
| 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 | Completed | 2013-34 |
| 2012 | DEI Cost Methodologies | Risk Reassessed | N/A |

**Performance Results
2013 Annual Report**

| | | | |
|-------------------------------|--|------------------------|-------------|
| 2012 | Economic Development Incentive Grants/Contracts | Risk Reassessed | N/A |
| 2012 | Encrypted Certificates Key Monitoring | Completed | 2013-07 |
| 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 | Completed | 2013-03 |
| 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 | Completed | 2013-18 |
| 2013 AUDIT PLAN STATUS | | | |
| 2013 | Animal Services Operations & Internal Controls | In Progress | |
| 2013 | Audits of Selected County Construction Contracts | Completed | 2013-06 |
| 2013 | Audits of Selected County Service & Maintenance Contracts | In Progress | |
| 2013 | DEI Electric Motor Repair Contract Audit | In Progress | |
| 2013 | DEI Transportation & Stormwater Division Ditch & Drainage Maintenance | Risk Reassessed | N/A |
| 2013 | Fort De Soto Park Operations & Internal Controls | In Progress | |
| 2013 | Homeless Prevention & Self Sufficiency Programs | Risk Reassessed | N/A |
| 2013 | Housing Finance Authority Land Trust Program | In Progress | |
| 2013 | Justice Coordination Programs | Completed | 2013-45 |
| 2013 | Maximo Application Usage | In Progress | |
| 2013 | Post Implementation Review of OPUS | In Progress | |
| 2013 | Public Safety Facilities and Central Communications Center Construction Contract Audit | In Progress | |
| CONSULTING PROJECTS | | | |
| 2012 | Contract Compliance Administration Team Representative | Consulting In Progress | |
| 2012 | EMS/Fire Districts Study | Consulting Completed | Memo Issued |
| 2012 | Finance Payroll Tax Review | Consulting Completed | Memo Issued |
| 2012 | Justice Consolidated Case Management System | Consulting In Progress | |
| 2012 | OPUS Change Management Representative | Consulting In Progress | |
| 2012 | OPUS/SUNERA, Technology Risk Management Consulting | Consulting In Progress | |
| 2012 | Real Estate Management Judicial Consolidation Plan | Consulting Completed | Memo Issued |
| 2013 | Analysis of the Indigency Determination Process | Consulting Completed | Memo Issued |
| 2013 | Clerk's Accounting Department Consulting Review | Consulting Completed | Memo Issued |
| 2013 | Examination of Justice and Consumer Services Internal Controls Over DAVE Information | Consulting Completed | 2013-17 |
| 2013 | Pinellas County Housing Authority Section 8 | Consulting In Progress | |
| 2013 | Property Appraiser Review Homestead Exemption | Consulting In Progress | |
| 2013 | Review of Clerk's Customer Information Center | Consulting Completed | Memo Issued |
| 2013 | Review of Clerk's Restitution Process | Consulting In Progress | |
| 2013 | Review of Criminal Court Customer Service Operations | Consulting Completed | Memo Issued |
| 2013 | Review of Odyssey Evidence Transfer Log System | Consulting Completed | Memo Issued |

| CONTINUOUS AUDITS/PROJECTS | | | |
|----------------------------|---|-----------------------|----------------------------------|
| 2013 | ACL Continuous Audit Work | Continuous Audit | N/A |
| 2013 | Bond Reconciliation | Continuous Audit | 2013-35 |
| 2013 | Fixed Asset Inventory | Continuous Audit | 2013-37 |
| 2013 | Imprest Funds | Continuous Audit | 2013: 04, 08, 12, 32, 33, 41, 44 |
| 2013 | Property Appraiser Homestead Employees' Use of DAVE | Continuous Audit | 2013-25 |
| 2013 | Security Panel Representative | Continuous Consulting | N/A |
| 2013 | Technology Steering Cooperative Representative | Continuous Consulting | N/A |

As shown above, based on the estimated available hours for the IG staff in 2011 through 2013, the following is the status of those 61 projects:

- 17 audits were completed and a report issued.
- 11 audits were in progress at year-end.
- 10 audits were reassessed, and based on risk, were cancelled.
- 7 audits and consulting projects are continuously performed.
- 9 consulting projects were completed and a memo issued.
- 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 or investigative report, a follow-up is conducted and a report issued. The report summarizes managements' responses to recommendations that are categorized as implemented, acceptable alternative, partially implemented, not implemented, or not applicable.

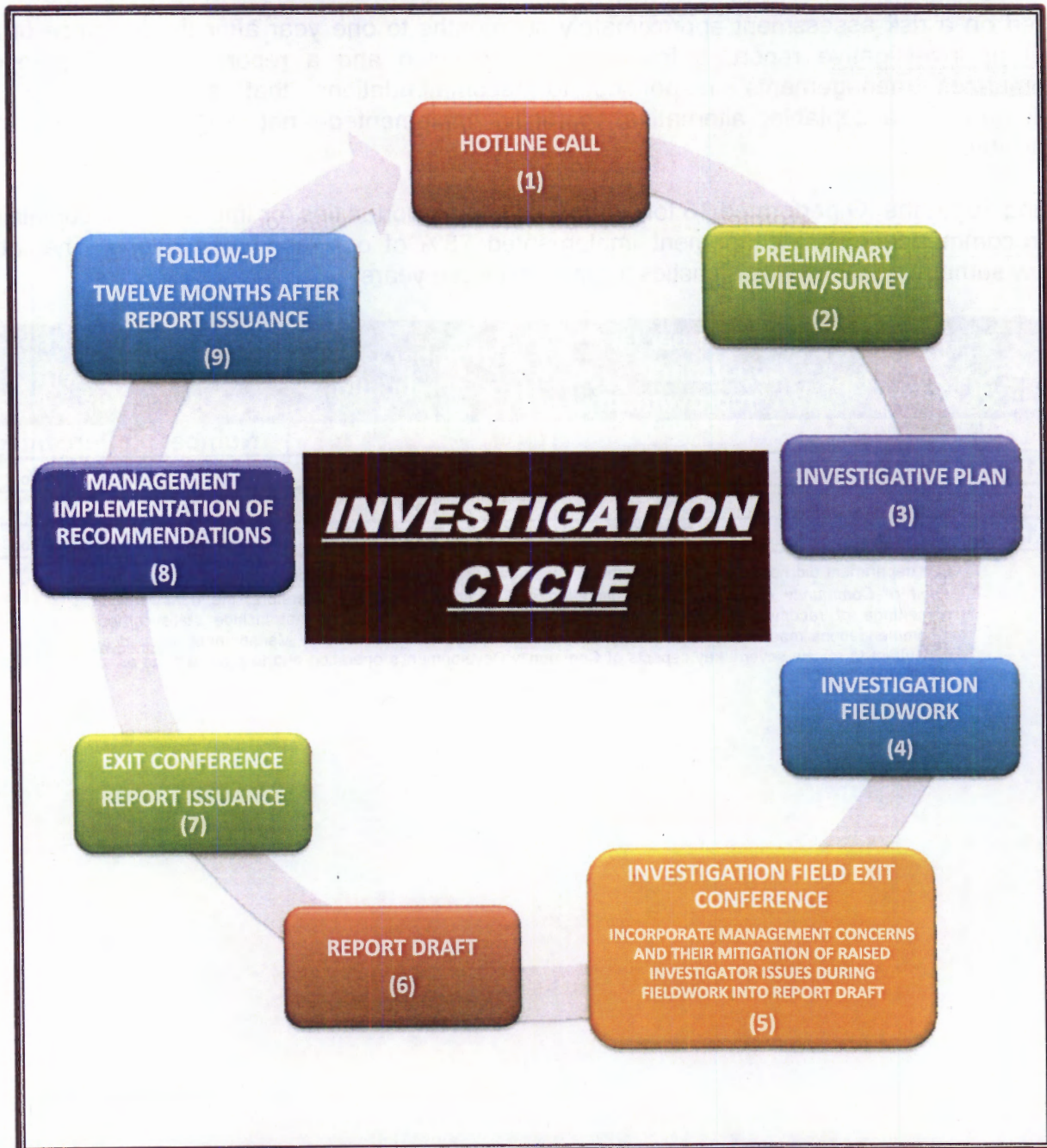
During 2013, the IG performed 15 follow-ups with 44 Opportunities for Improvement containing 91 recommendations. Management implemented 78% of our recommendations. The table below summarizes follow-up statistics for the past three years.

| Year | Number Of Follow-Ups | Number Of Opportunities For Improvement | Number Of Recommendations | Implemented | |
|------|----------------------|---|---------------------------|-------------|------------|
| | | | | Number | Percentage |
| 2013 | 15 | 44 | 91 | 71 | 78% |
| 2012 | 6 | 66 | 133 | 38* | 83%* |
| 2011 | 15 | 75 | 152 | 135 | 89% |

*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:

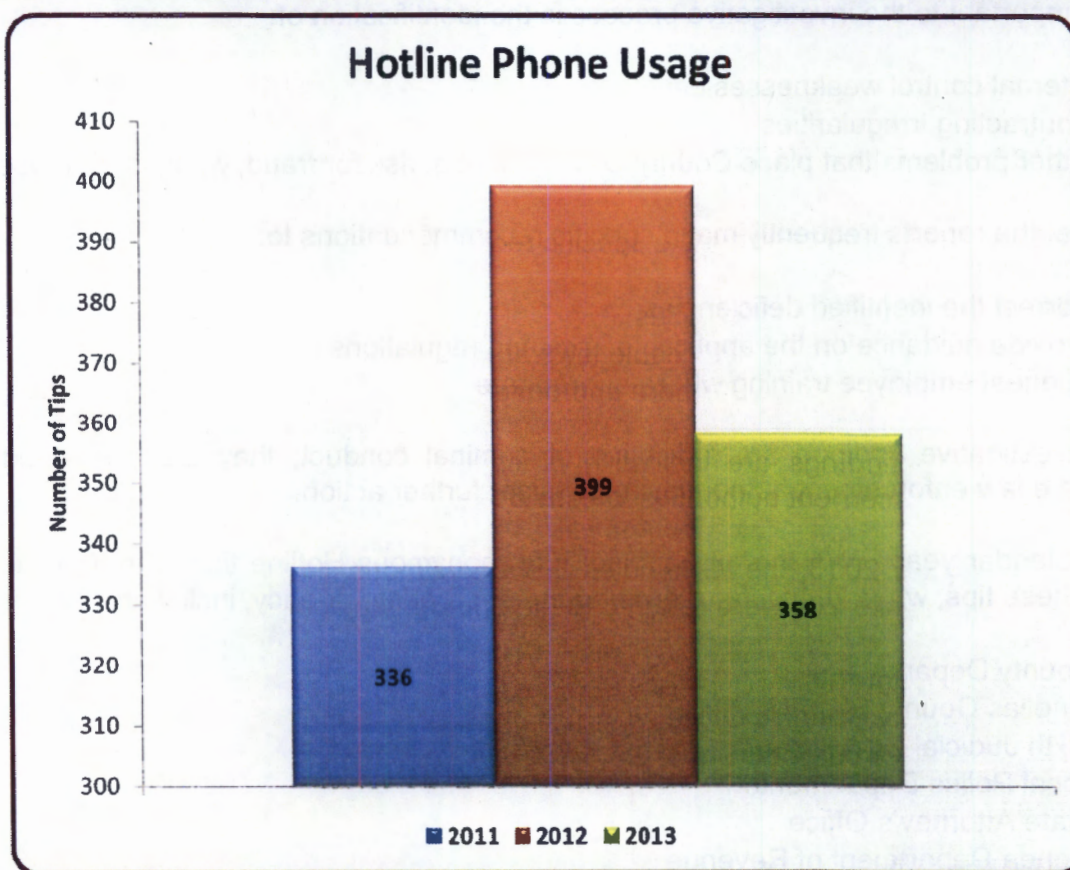
- Correct the identified deficiencies
- Provide guidance on the applicable laws and regulations
- Suggest employee training where appropriate

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

During calendar year 2013, the IG handled 358 anonymous Hotline tips. The IG investigated eight of these tips, while 204 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 146 calls because they were informational in nature, or did not require referral, etc.



The following table shows the number of investigations conducted over the past three years and their disposition. The investigation disposition falls into one of three categories:

1. **Substantiated:**
 - There is sufficient evidence to justify a reasonable conclusion that the allegation is true.
2. **Unsubstantiated:**
 - There is insufficient evidence to either prove or disprove the allegation.
3. **Unfounded:**
 - The allegation is proved to be false or there is no credible evidence to support the allegation.

| Year | Total Number Of Investigations Completed | Total Number of Allegations | Substantiated | Unsubstantiated | Unfounded |
|--------------|--|-----------------------------|---------------|-----------------|-----------|
| 2013 | 9 | 15 | 3 | 3 | 9 |
| 2012 | 8 | 14 | 1 | 5 | 8 |
| 2011 | 4 | 11 | 5 | 4 | 2 |
| Total | 21 | 40 | 9 | 12 | 19 |

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) 45FRAUD (727-453-7283)
- 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. These projects help with supporting the Court's oversight process as it pertains to the protection of wards' assets per Chapter 744 of the Florida Statutes and related Administrative Orders of the Sixth Judicial Circuit. The Division of Inspector General conducts varying levels of audits and financial investigations of guardianship activities.

These audit reports **are not** available to the public per Florida Statute §744.3701; they are issued to the Court for review and possible action. In addition, the IG handled 89 Guardianship Hotline calls of which 39 were referred to other entities. The guardianship work performed during calendar year 2013 resulted in one guardian being removed and approximately \$2.3 million 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.

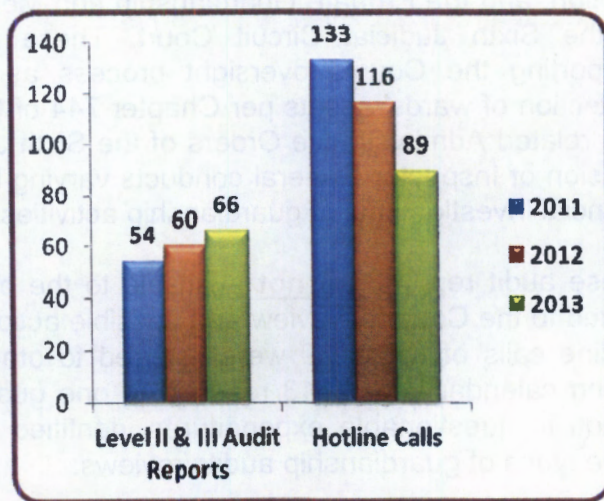
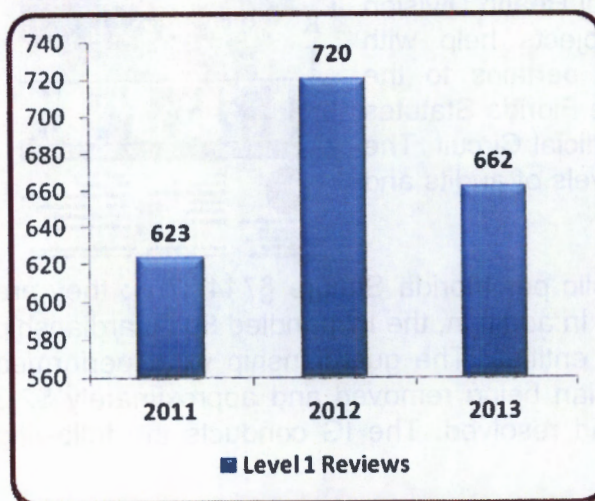
The table and accompanying chart below display guardianship statistics over the past three years.

During calendar year 2013, the IG, Guardianship Section, conducted 662 Level I reviews and issued 66 Level II and III audit reports with:

- 107 Opportunities for Improvement
 - Containing 137 Recommendations

| Year | Level 1 Reviews | Level II & III Audit Reports | Hotline Calls |
|------|-----------------|------------------------------|---------------|
| 2011 | 623 | 54 | 133 |
| 2012 | 720 | 60 | 116 |
| 2013 | 662 | 66 | 89 |

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 2013 include:

- Consulting services at management request, which resulted in the following consulting projects:
 - Review of Criminal Court Customer Service Operations
 - Review of Clerk's Accounting Department
 - Review of Accounting and Analysis to County Safety and Emergency Services
 - Review of Odyssey Evidence Transfer Log System
 - Review of the Indigency Determination Process
 - Review of Clerk's Customer Information Center
- Management requesting we participate on various Boards and Teams, such as:
 - Security Panel
 - Technology Steering Committee
 - CJIS User Policy Board
 - Board of County Commissioners Contract Administration Review Team
 - DEI Process Review Team
- Training County employees on internal controls and fraud through the Human Resources Department.

Volunteers In Pinellas

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



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 2013, twelve volunteers contributed 1,130 hours of their time to the IG.

Dollar Recoveries and Cost Avoidance

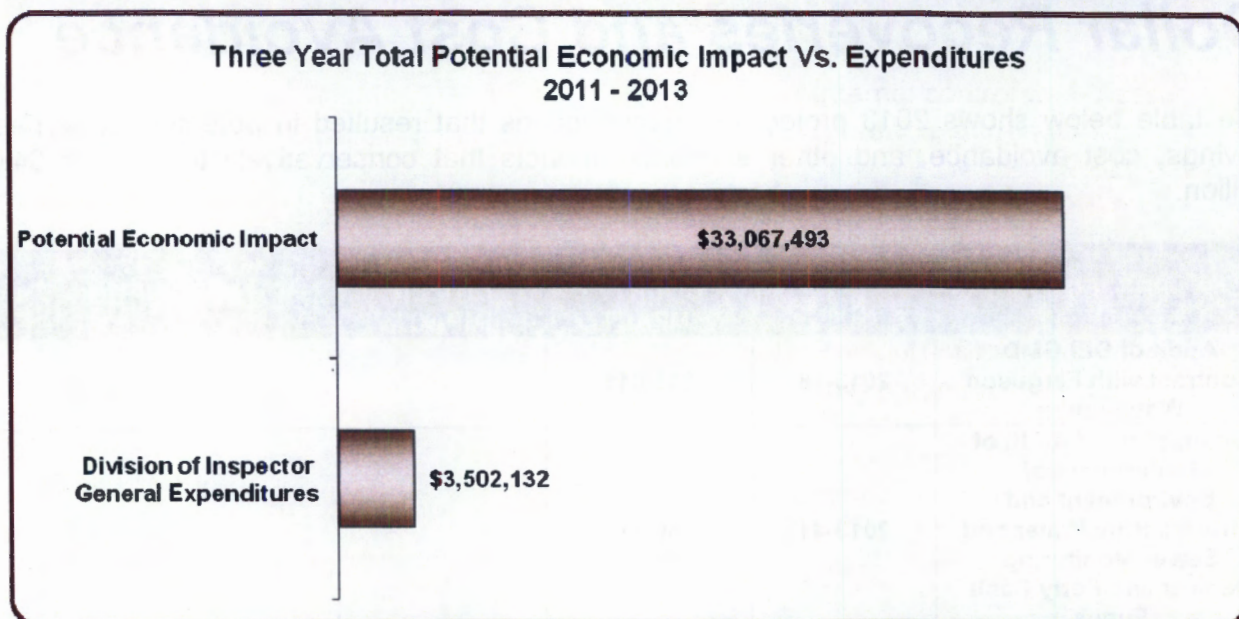
The table below shows 2013 project recommendations that resulted in potential recoveries, savings, cost avoidance, and other economic impacts that conservatively totals over \$4.6 million.

| PROJECT | REPORT NO. | POTENTIAL COUNTY IMPACT | POTENTIAL CITIZEN IMPACT | DESCRIPTION |
|--|-----------------------------|-------------------------|--------------------------|--|
| Audit of DEI GMD Contract with Ferguson Waterworks | 2013-18 | \$15,011 | | See page 33 |
| Unannounced Audit of Department of Environment and Infrastructure Water and Sewer Monitoring Department Petty Cash Funds | 2013-41 | \$6.67 | | See page 34 |
| Investigation of Clerk Civil Court Child Support Section Fees | 2013-09 | \$2,400,000 | | See page 33 |
| Guardianships | Reports Not Publicly Issued | | \$2,253,263 | 66 reports issued resulting in 1 guardian removed, \$2,159,890 in questionable costs, \$70,873 of court ordered judgments, and \$22,500 in claims against bonds of guardians |
| TOTALS | | \$2,415,017.67 | \$2,253,263.00 | |

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 \$3.5 million and identified over \$33 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 9.4 to 1.0 demonstrates that the financial investment made in the IG is a notably wise use of County funds.



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

Highlights of Audit Findings

The following are highlights of audits issued by the Division of Inspector General during 2013. 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 PINELLAS COUNTY MOSQUITO CONTROL (REPORT NO. 2013-03)



Mosquito Control has a responsibility to the citizens of Pinellas County to control the mosquito population in the most effective, safe, and economical way possible. Mosquito Control provides a variety of services to all of Pinellas County, including educational presentations available to the general public. The Mosquito Control budget for Fiscal Year 2012 was \$3,002,680. The Pinellas County Mosquito Control District is funded primarily by local ad valorem tax assessments. In addition to the local ad valorem tax assessments, Pinellas County Mosquito Control receives state grant funding. This grant funding requires monthly and annual reporting on Mosquito Control activity.

The state grant funding provided to Mosquito Control for Fiscal Year 2012 was \$18,400.

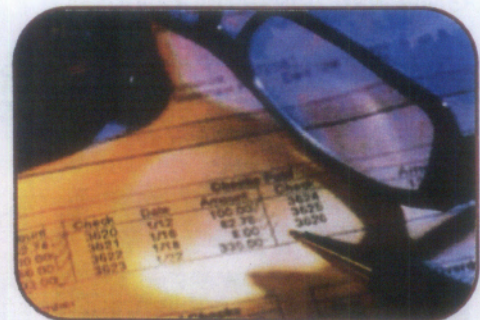
Mosquito Control is in compliance with regulatory requirements. Local and State certified reports are accurate and timely; however, the current process of having to re-enter data from Oracle into Excel for these reports is inefficient.

For the most part, all contracts are appropriate and working effectively. We noted that use of aging aircraft for aerial larviciding necessitated a maintenance contract that produced only one vendor qualified and willing to fulfill the requirements. This, as well as cost factors associated with the use of aging aircraft, warrants the re-evaluation of options available for this operation.

Adequate security for all chemicals, vehicles that disperse the chemicals, and other supplies is maintained, and risk of outside theft is minimal. Segregation of duties in warehouse inventory operations is not adequate for internal control over inventory. Lack of connection between Oracle (the computer system used for payment), and Agile Assets (the computer system used for inventory reconciliation), is a contributing factor.

INVESTIGATION OF CLERK CIVIL COURT CHILD SUPPORT SECTION FEES (REPORT NO. 2013-09)

Uncollected Clerk's fees for processing support and alimony payments have escalated to more than \$2.4 million in Pinellas County. The Clerk's collection efforts are not adequate to recoup these delinquent processing fees. The Clerk, by Florida Statute, is entitled to receive a fee for the processing of each support and alimony payment, which the party is obligated to pay. This \$2.4 million total of uncollected fees primarily represents 16,798 *open/ongoing* support and alimony cases for an average of \$143.12 of uncollected fees per open case. Although the individual fees are small for case processing (\$5.25 maximum per payment), the total amount of uncollected fees overall could potentially have a material impact on funding the Clerk's child support processing and/or alimony payment operations.



Management has not developed documented policies and procedures related to collecting the outstanding fees from processing child support and/or alimony payments. There appears to be no consistency in how often the parties are notified by the Clerk about the outstanding fees. In addition, the report generated by the support section that is used to contact the parties includes only those cases with less than \$250 owed in Clerk's fees.

AUDIT OF THE DEPARTMENT OF ENVIRONMENT & INFRASTRUCTURE'S (DEI) GENERAL MAINTENANCE DIVISION (GMD) CONTRACT WITH FERGUSON WATERWORKS (REPORT NO. 2013-18)

The Board of County Commissioners (BCC) entered into a \$7.5 million agreement with Ferguson Enterprises to form a strategic partnership to standardize GMD warehouse operations for the acquisition of water and sewer materials and accessories. The material acquisitions are obtained through a five-year Blanket Purchase Agreement with estimated annual expenditures of \$1.5 million. The five-year Agreement with Ferguson Enterprises, doing business as Ferguson Waterworks, has a May 25, 2011

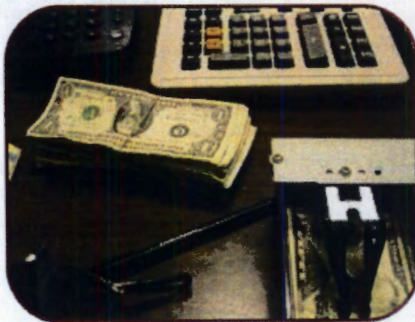


effective date and a May 26, 2016 expiration date. The contract funding is derived from the DEI GMD operation's budget.

We determined that the contractor's returns and credits were not adequately documented, but were still approved. The contractor's billed invoice prices did not reflect the appropriate discount, and price increases were not correct or reviewed by management. The contractor's invoice payments were approved at the appropriate level of DEI management. Our recommendation that the Unit Price increase should be recalculated and any necessary billing adjustments made resulted in a credit memo issued by Ferguson for \$15,011.15.

We also determined that most contract provisions related to the strategic partnership to standardize GMD warehouse operations and guarantee continuity of supply were delayed, with the exception of online ordering and delivery. We found that there was adequate monitoring of GMD warehouse operations.

UNANNOUNCED AUDIT OF DEPARTMENT OF ENVIRONMENT AND INFRASTRUCTURE (DEI) WATER AND SEWER MONITORING DEPARTMENT PETTY CASH FUNDS (REPORT NO. 2013-41)



The primary purpose of unannounced petty cash fund audits is to reconcile the funds to ensure that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under departmental control.

The department's internal controls and safeguarding of petty cash funds are adequate. However, this unannounced audit did not reconcile to the authorized amount, and a non-compliance issue was noted with regard to existing documented policies and procedures.

There was \$320.28 in cash and coin and \$86.39 in receipts on hand, which totaled \$406.67. This amount was \$6.67 higher than the authorized petty cash fund of \$400. There were no replenishments in transit. Unauthorized amounts in cash funds are a control weakness. It can potentially create an environment for fraud and misuse of funds.

In addition, the petty cash funds at the DEI Water and Sewer Monitoring Department are not counted and balanced on a monthly basis by the supervisor of the custodian or appointed designee, as required by the Finance Division's policy and procedures.

APPENDIX A

Professional Staff Biographies

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



Mr. Collazo has the following certifications:

- Certified Inspector General (CIG)
- Certified Inspector General Auditor (CIGA)
- Certified Information Systems Auditor (CISA)
- Certified Inspector General Investigator (CIGI)
- Certified Fraud Examiner (CFE)
- Certified Fraud Specialist (CFS)
- Certified in Risk and Information Systems Control (CRISC)
- Certified In Risk Management Assurance (CRMA)

He has a Bachelor of Arts in Psychology from the University of Texas at Dallas with over 29 years of professional experience in government and non-profit organizations with 22 years of auditing and investigating experience. Mr. Collazo joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2005. Mr. Collazo is a member of the following organizations:

- Association of Inspectors General (Member of the Board)
- Association of Inspectors General Institute (CIGA Certification Manager)
- Florida Chapter of the Association of Inspectors General (Member of the Board)
- Florida Audit Forum (Member of the Board)
- Chief Audit Executive Roundtable (CAE Coordinator)
- Association of Local Government Auditors (ALGA)
- Government Finance Officers Association (GFOA)
- National and Tampa Bay Chapter of Association of Certified Fraud Examiners (ACFE)
- National and Tampa Bay Chapter of the Institute of Internal Auditors (IIA)
- Information Systems Audit and Control Association (ISACA)
- Association of Certified Fraud Specialists (CFS)
- National White Collar Crime Center (Voting Member)
- Guardianship Association of Pinellas County
- National and Florida State Guardianship Associations

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 12 years government experience, which includes 10 years in the audit field. Ms. Magnuson joined the Pinellas County Clerk of the Circuit Court and Comptroller, Probate Division in 2004 and the Division of Inspector General in 2005. Ms. Magnuson can be reached by phone at (727) 464-8371 or email at lmagnuson@pinellascounty.org.



Ken Green, *Inspector General Manager*



Mr. Green has the following certification:

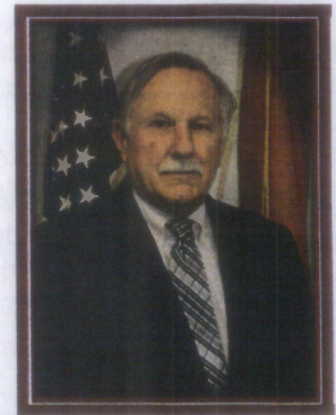
- Certified Inspector General Auditor (CIGA)

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 17 years of professional auditing experience. Mr. Green joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2001. Mr. Green is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Bay Chapter), 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, *Inspector General Manager*

Mr. Peters has the following certifications:

- Certified Internal Auditor (CIA)
- Certified Information Systems Auditor (CISA)
- Certified Inspector General Auditor (CIGA)
- Certified In Risk Management Assurance (CRMA)
- Chartered Bank Auditor (CBA)
- Certified Commercial Lender (CCL)
- Certified TeamMate Electronic Workpaper Champion



He has a Master of Business Administration from the University of South Florida, a Bachelor of Arts from Augustana College in Computer Science, and a Standard Certificate from the American Institute of Banking. Mr. Peters has 34 years of professional auditing experience covering Commercial Bank, IT Service Bureau, Public Accounting, Federal Agency, and County Government. Mr. Peters joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 1998. Mr. Peters is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Bay 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 (CIA)
- Certified Information Systems Auditor (CISA)
- Certified Fraud Examiner (CFE)
- Certified Inspector General Auditor (CIGA)
- Certified Government Finance Officer (CGFO)
- Certified Inspector General Investigator (CIGI)

He has a Bachelor of Science in Business Administration from Youngstown State University in Accounting with 32 years of professional auditing experience. Mr. Stees joined the Pinellas County Clerk of the 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 Bay Chapter), Information Systems Auditing and Control Association, Association of Certified Fraud Examiners (both National and Tampa Bay Chapter), 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 III*

Ms. Dondero has the following certifications:

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Inspector General Auditor (CIGA)
- Certified Information Technology Professional (CITP)
- Certified In Risk Management Assurance (CRMA)
- Certified TeamMate Electronic Workpaper Champion



She has a Master of Accountancy in Accounting Information Systems and Bachelor of Science in Accounting, both from the University of South Florida with over ten years of professional auditing experience. Ms. Dondero joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2003. Ms. Dondero is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Bay 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.

Mary Beth Makrianes, *Inspector General Auditor I*



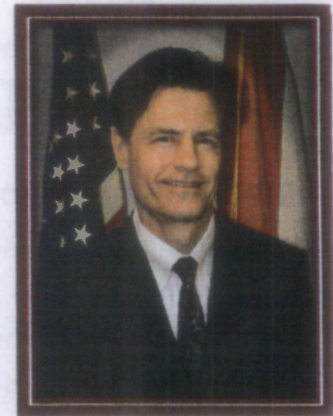
She has a Master's Degree in Public Administration from Florida Gulf Coast University. She obtained her Bachelor of Science Degree in Information & Technology Management from St. Petersburg College. Ms. Makrianes joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in October 2013. She provided more than 17 years of service in Pinellas County Government's Human Resources Department. Having served in a variety of roles in Human Resources, her greatest accomplishments were in research, technology, and information systems. Her experience provides her not only a deep understanding of the rules, policies and directives utilized within the County, but also with a degree of familiarity with the various organizations and their

operations. Ms. Makrianes is a member of the Tampa Bay Chapter of the Association of Certified Fraud Examiners, the Association of Inspectors General (both National and Tallahassee Chapter), the Association of Local Government Auditors, the Florida Government Finance Officers Association, the Institute of Internal Auditors (both National and Tampa Bay Chapter), the Information System Audit and Control Association, Florida Audit Forum, the American Society for Public Administrators, Sigma Beta Delta, and the National Scholars. Ms. Makrianes can be reached by phone at (727) 464-8380 or email at mbmakrianes@pinellascounty.org.

Greg McCullough, *Inspector General Auditor II*

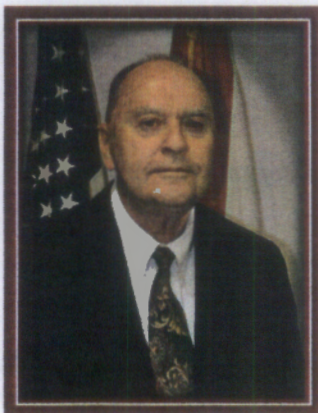
Mr. McCullough has the following certifications:

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Fraud Examiner (CFE)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Information Technology Professional (CITP)



He has a Master of Business Administration from the University of Tampa and a Bachelor of Arts in Accounting from the University of West Florida. He has 30 years of professional experience in accounting and auditing, 19 years of which is in auditing. Mr. McCullough joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2006. Mr. McCullough is a member of the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Bay Chapter), Association of Certified Fraud Examiners (both National and Tampa Bay Chapter), 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 (CIGA)
- 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 22 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 the Circuit Court and Comptroller Division of Inspector General in 2003. Mr. McGuinness is the U.S. Director of the *Against Malaria Foundation*, a UK-based not-for-profit foundation, named by *GiveWell™*, an independent charity evaluator, as the number one charity worldwide for the past 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 Bay 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 (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Fraud Specialist (CFS)

She has a Bachelor of Business Administration Degree from Pace University in New York with a major in Accounting/Finance with 34 years of professional auditing experience. Ms. DiNatale joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2000. Ms. DiNatale is currently conducting audits and reviews of Guardianships within the Sixth Judicial Court. Ms. DiNatale is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Association of Certified Fraud Specialists, Institute of Internal Auditors (both National and Tampa Bay Chapter), Tampa Bay Chapter of the Association of Certified Fraud Examiners, National and Florida State Guardianship Associations, Guardianship Association of Pinellas County, Association of Local Government Auditors, 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 (CIA)
- Certified Information Systems Auditor (CISA)
- Certified Inspector General Auditor (CIGA)
- Certified in ITIL Service Management Foundation (ITIL-F)
- Certified in Risk and Information Systems Control (CRISC)

She has a Bachelor of Arts from St. Leo University in Business Management with 29 years of professional information technology and auditing experience. Mrs. Riggie has been with the County since 1984. She joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2008. Mrs. Riggie is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Bay 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 (CIGA)
- Certified Inspector General Investigator (CIGI)

She has a Bachelor of Arts Degree from Bellevue University in Accounting with over seven years of professional auditing experience, five years of governmental accounting experience, and 15 years of private industry accounting experience, which includes eight years of supervisory experience. Mrs. Weiss joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2006 and has been with the County since 2001. Mrs. Weiss is a member of the Association of Inspectors General (both National and Tallahassee Chapter), Institute of Internal Auditors (both National and Tampa Bay 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



ASSOCIATION
OF
INSPECTORS
GENERAL



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



The Institute of
Internal Auditors

Established in 1941, The Institute of Internal Auditors (IIA) is an international professional association with global headquarters in Altamonte Springs, FL, USA. The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security. www.theiia.org

25 YEARS
ACFE
Association of Certified Fraud Examiners

Together, Reducing
Fraud Worldwide

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



ALGA

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.



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



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NATIONAL WHITE COLLAR CRIME CENTER

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



Florida Accreditation

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



American Institute of CPAs®

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



**Florida State
Guardianship Association**

The Florida State Guardianship Association mission is dedicated to the protection of the dignity and rights of incapacitated persons and to increasing the professionalism of guardianship through education, networking and legislative action.

<http://www.floridaguardians.com/>



The National Guardianship Association makes it our mission to advance the nationally recognized standard of excellence in guardianship. NGA believes that those appointed to the care of guardians, conservators and fiduciaries deserve quality services and that every person should be provided respect, due process, rights, and dignity in guardianship.

<http://www.guardianship.org/index.htm>



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT
& COMPTROLLER
PINELLAS COUNTY, FLORIDA

SERVICES PROVIDED

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GUARDIANSHIP FRAUD HOTLINE

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Write:

Fraud Hotline

Public Integrity Unit

Division of Inspector General

510 Bay Avenue

Clearwater, FL 33756