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TO: Honorable Kenneth T. Welch, Chairman, Board of County Commissioners
Honorable Karen Williams Seel, Vice Chairman, Board of County Commissioners
Honorable Janet C. Long, Board of County Commissioners
Honorable Pat Gerard, Board of County Commissioners
Honorable Charlie Justice, Board of County Commissioners
Honorable Dave Eggers, Board of County Commissioners
Honorable Jay J. Beyrouti, Board of County Commissioners

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

SUBJECT: Pinellas County Purchasing Code Proposed Modifications

DATE: August 28, 2018

In response to your request to review proposed modifications to the Pinellas County Code related to purchasing (Code), the Division of Inspector General (IG) reviewed the red line version of the Code dated July 18, 2018. We reviewed deletions, additions, and changes to determine if modifications affected controls that protect the County's interest. We also reviewed IG issued audit reports that contained recommendations related to purchasing to determine if areas identified for opportunity for improvement impact the Code, and if so, how management addressed those issues.

The majority of Code modifications relate to reorganizing the sections to group like topics and simplifying the language so the Code is clear and easier to read. The only substantive change (in Sec. 2-184), related to purchases of maintenance, repair, and operating supplies and services (MRO), strengthens controls by specifying the County Administrator's authority to approve increases to MRO contracts.

We recommend the Board consider including language in Sec. 2-180, Noncompetitive Purchases, to require attestation that no conflict of interest exists and justification documentation for noncompetitive selection of vendors. We noted that all noncompetitive purchase justifications listed in the proposed Code exist in the current Code except for justification (9), "the purchase



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is related to statutorily authorized tourism promotion services and/or activities.” We do not have recommendations related to this specific justification.

We noted that Sec. 2-161, Bidder Qualifications and Prequalifications; Suspension and Debarment, does not address subcontractors. During previous audits, we have encountered issues with subcontractors. While we are not suggesting the Code address subcontractors, we recommend adding language to future contracts, to address the right to audit contract and pricing documents of subcontractors, and authorize the County to suspend or debar subcontractors when the situation warrants such action.

Recommendations in previous IG issued audit reports were contract, department, and/or purchasing procedures specific. We did not identify any previous audit issues or recommendations that we recommend be addressed in the Code.

Thank you for the opportunity to review proposed modifications to the Pinellas County Purchasing Code and consideration of our recommendations.

cc: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller