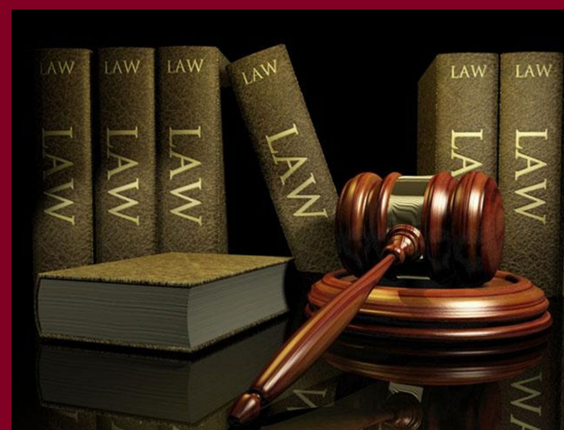
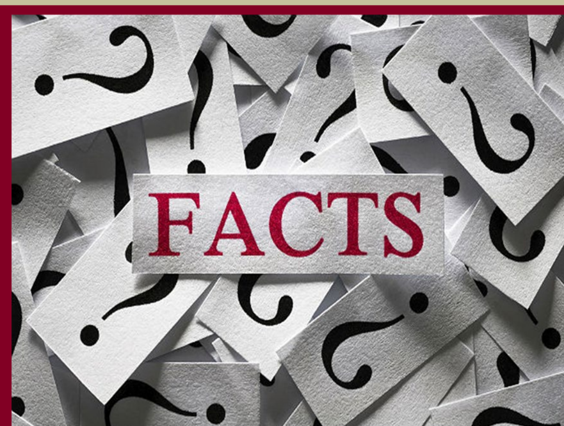
DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

INVESTIGATION OF FACILITY OPERATIONS EMPLOYEES INCENTIVES





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REPORT NO. 2022-21
DECEMBER 2, 2022

Ken Burke, CPA
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PINELLAS COUNTY, FLORIDA

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County Auditor

December 2, 2022

Joseph Lauro, Director of Administrative Services

The Division of Inspector General's Public Integrity Unit has completed an investigation of four allegations related to five respondents. It is our practice to name respondents in a report when one or more allegations has been substantiated. Therefore, three of the respondents' names are not used in this report.

<u>Respondents</u>

1. Respondent 1 – Former County Employee
2. Respondent 2 – Andrew Pupke (Pupke)
3. Respondent 3 – Carlos Negron (Negron)
4. Respondent 4 – Current County Employee (at the time the investigation began)
5. Respondent 5 – Current County Vendor (at the time the investigation began)

The Division of Inspector General uses the following terminology for the conclusion of fact/finding(s):

- **Substantiated** – An allegation is substantiated when there is sufficient evidence to justify a reasonable conclusion that the allegation is true.
- **Unsubstantiated** – An allegation is unsubstantiated when there is insufficient evidence to either prove or disprove the allegation.
- **Unfounded** – An allegation is unfounded when it is proved to be false or there is no credible evidence to support it.

Allegations

1. The respondents accepted gifts from a County vendor.
    a. Respondent 1: ***Unsubstantiated***
    b. Respondent 2 – Pupke: ***Unsubstantiated***
    c. Respondent 3 – Negron: ***Unsubstantiated***
    d. Respondent 4: ***Unsubstantiated***
    e. Respondent 5: ***Unsubstantiated***

2. The respondents engaged in activity with a County vendor that presented an actual or apparent conflict of interest.
    a. Respondent 1: ***Unfounded***
    b. Respondent 2 – Pupke: ***Substantiated***
    c. Respondent 3 – Negron: ***Substantiated***
    d. Respondent 4: ***Unfounded***
    e. Respondent 5: ***Unfounded***

3. The respondents knowingly and intentionally accepted vendor bribes in exchange for influence over County procurement.
    a. Respondent 1: ***Unfounded***
    b. Respondent 2 – Pupke: ***Unfounded***
    c. Respondent 3 – Negron: ***Unfounded***
    d. Respondent 4: ***Unfounded***
    e. Respondent 5: ***Unfounded***

4. The respondents knowingly and intentionally obtained a benefit by circumventing a competitive solicitation process.
    a. Respondent 1: ***Unfounded***
    b. Respondent 2 – Pupke: ***Unfounded***
    c. Respondent 3 – Negron: ***Unsubstantiated***
    d. Respondent 4: ***Unfounded***
    e. Respondent 5: ***Unfounded***

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

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

We appreciate the cooperation shown by the staff of the Administrative Services Department during the course of this investigation.

Respectfully Submitted,

Melissa Dondero

Melissa Dondero
Inspector General/Chief Audit Executive

cc: The Honorable Chairman and Members of the Board of County Commissioners
Barry Burton, County Administrator
Kevin Knutson, Assistant County Administrator
Diana Sweeney, Deputy Director, Administrative Services
Ken Burke, CPA, Clerk of the Circuit Court and Comptroller

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INTRODUCTION

Background

The Department of Administrative Services (DAS) centralizes services for purchasing, risk, real property, design and construction, facility, and fleet operations for Board of County Commissioners departments, constitutional offices, and select appointing authorities. DAS has the following divisions:

- Facilities and Real Property
- Purchasing and Risk Management
- Fleet Management Services
- Building Design & Construction

Within the Facilities and Real Property Division is Facility Operations, which is divided into four sections:

- Northwest North
- Mid
- Detention
- Southeast

Each section is managed by a Facility Operations Manager that oversees between 10 to 35 employees. Facilities managers are responsible for their assigned location, including building maintenance, construction, physical security, building equipment, site subcontract support, and renovations.

In July 2019, the County formed DAS by combining the Real Estate Management (REM), Purchasing, and Risk Management departments. The activities discussed in this investigative report took place within REM prior to the merger.

Flooring Purchases

In 2011, the County began to “piggyback” off of State contracts as the County had flooring needs. There were State contracts that had already gone through a competitive solicitation process, with a list of approved flooring distributors. Each distributor had a list of installers they used to install their materials. The County either used those distributors, or issued purchase orders directly with other vendors. In 2020, the County Attorney’s Office suggested entering into an agreement directly with a flooring vendor so that the County could write its own terms and conditions, while relying on the price lists from the State contract.

In September 2020, the County entered into an agreement with one of the State approved distributors, who used one installer (Respondent 5). The County had already been using the distributor and/or issuing purchase orders to the installer, who obtained materials directly from the distributor. The new agreement prompted County employees to use them or be directed by Purchasing to use them when they attempted to use another vendor.

The complainant in this investigation initially reported the allegations after trying to use another flooring vendor and being told by Purchasing they had to use the flooring distributor that the County had an agreement with.

During our investigation, DAS management hired a private investigator to investigate the allegations, and also referred the allegations to the Pinellas County Sheriff's Office (PCSO). We coordinated our efforts with both entities to the extent possible to avoid duplication of efforts.

Allegations

On April 11, 2022, the Division of Inspector General initiated an investigation upon receiving a referral from DAS management, which alleged four DAS employees, both former and current:

1. Accepted gifts from a County vendor (the flooring installer).
2. Engaged in activity with a County vendor that presented an actual or apparent conflict of interest.
3. Knowingly and intentionally accepted vendor bribes in exchange for influence over County procurement.
4. Knowingly and intentionally obtained a benefit by circumventing a competitive solicitation process.

We identified five respondents:

- Two former County employees
  - Respondent 1
  - Respondent 2 – Andrew Pupke (Pupke)

- Two current County employees (at the time the investigation began)
  - Respondent 3 – Carlos Negron (Negron)
  - Respondent 4

- A County vendor
  - Respondent 5

It is our practice to name respondents in a report when one or more allegations has been substantiated.

Investigative Activity

During the course of the investigation, we performed the following to obtain evidence to conclude on the allegations:

- Interviewed DAS management and staff, former County employees, County vendors and the respondents, if available
- Reviewed Florida Statutes, County policies and procedures, flooring contract documents, project proposals, invoices, p-card purchases, and property records
- Reviewed emails, internet history, and cell phone records
- Verified a sample of flooring invoices and other purchases
- Coordinated with the private investigator and law enforcement as necessary

INVESTIGATIVE CONCLUSIONS

The Division of Inspector General uses the following terminology for the conclusion of fact/finding(s):

- **Substantiated** – An allegation is substantiated when there is sufficient evidence to justify a reasonable conclusion that the allegation is true.
- **Unsubstantiated** – An allegation is unsubstantiated when there is insufficient evidence to either prove or disprove the allegation.
- **Unfounded** – An allegation is unfounded when it is proved to be false or there is no credible evidence to support it.

During the investigation, we determined the following facts to conclude on the allegations:

1. The complaint alleged the former and current County employees accepted gifts from a County vendor.

The complainant alleged that two current and two former County employees received free flooring from a current County vendor. The allegation included the following details:

- The four current and former employees received the free flooring in 2018 or 2019
- One of the former employees may have paid for the flooring
- The vendor that provided the free flooring was a commercial vendor, but performed these residential jobs for free and considered it a marketing expense

We interviewed potential witnesses, and witness testimony included the following:

- The approximate date the flooring was provided
- The approximate locations of the homes in which flooring was installed
- The type and color of the flooring installed and the approximate area installed in each home
- Statements made by one former employee asking for an invoice for the work performed

Two Former County Employees

We interviewed both former County employees (Respondent 1 and Pupke) with the following results:

Respondent 1

Respondent 1 denied receiving the flooring nor having knowledge of any free flooring provided to any other County employees. We concluded the allegation for this employee was unsubstantiated.

Respondent 2 – Pupke

Pupke acknowledged he received flooring from the County vendor; however, Pupke indicated he paid for it with a cashier's check. When asked for bank records, Pupke stated the bank records were not available and refused to participate in subsequent interviews with the IG and the PCSO. We concluded the allegation for this employee was unsubstantiated.

Two Current County Employees

Respondent 3 – Negron

We reviewed emails between Respondent 5 and Negron and found an email from Respondent 5, providing a quote for flooring work to Negron. The quote was dated December 19, 2018, and the property listed on the quote matched the address that Negron reported to the County as his home residence from 2017 – 2019. The quote also included another County vendor as a party to the project. There was no witness testimony to support the project being executed.

Witness testimony indicated the location where the free flooring was provided was a separate home, that per Negron's employment records, he lived in from 2019 through at least his employment termination date of July 13, 2022.

During an interview with the vendor, the vendor indicated they did not perform flooring work for this employee at either property noted above.

Negron was placed on paid administrative leave during the investigation as a result of a separate investigation. When the IG requested an interview with Negron, he resigned from County employment immediately. Negron subsequently refused to participate in an interview with the IG and the PCSO, and retained legal counsel. We concluded the allegation for Negron was unsubstantiated.

Respondent 4

Respondent 4 resigned shortly after the IG visited their work site to verify prior projects performed by the vendor. When the IG contacted Respondent 4 for an interview, Respondent 4 did not respond. Shortly thereafter, the respondent retained legal counsel. When the PCSO made contact with Respondent 4, Respondent 4's attorney indicated the respondent would not participate in an interview. We concluded the allegation for Respondent 4 was unsubstantiated.

Respondent 5

During an interview with Respondent 5, the respondent initially denied providing flooring to any County employees. When told that Pupke acknowledged receiving flooring, the vendor provided multiple scenarios for how it occurred and was paid for, none of which matched the scenario Pupke described. When the IG told the vendor what Pupke described, the vendor stated Pupke's description was accurate. We concluded the allegation for Respondent 5 was unsubstantiated.

2. The complaint alleged the respondents engaged in activity with a County vendor that presented an actual or apparent conflict of interest.

Respondent 2 – Pupke

During an interview with Pupke, Pupke admitted to receiving flooring from Respondent 5, and said he paid for it with a cashier's check. This relationship presented at minimum, an apparent conflict of interest. Pupke did not disclose the potential conflict of interest to his supervisor. We concluded the allegation was substantiated for Pupke.

Respondent 3 – Negron

After reviewing the quote Respondent 5 provided to Negron (as discussed in allegation 1 above), the IG interviewed the other County vendor that was listed on the quote. That vendor has done $489,952 in business with the County since 2011. During an interview with that vendor, the vendor indicated they were unaware of the flooring project, but did provide a home inspection for Negron for his personal residence, and had visited Negron's home for a social event.

This relationship presented at minimum, an appearance of conflict of interest, and potentially a real conflict of interest. Purchases made from the vendor that provided the home inspection are discussed below in Investigative Findings #1 and #2. We concluded the allegation was substantiated for Negron.

Investigative work performed did not illustrate that Respondents 1 or 4 engaged in activity that presented an apparent or real conflict of interest. Respondent 5 is not subject to County policies related to conflicts of interest. Therefore, we concluded the allegation was unfounded for Respondents 1, 4, and 5.

3. The complaint alleged the respondents knowingly and intentionally accepted vendor bribes in exchange for influence over County procurement.

During the investigation, interviews with Purchasing management and other staff involved in ordering goods and services, indicated the flooring vendor was an approved installer for a distributor on the State contract, which the County piggybacked off of. Accordingly, the competitive process occurred prior to the County's involvement and Purchasing's standard practice is to direct staff to use the approved vendor. Therefore, even if gifts were provided to the respondents, which evidence did not prove or disprove, there is no evidence to suggest that the alleged gifts influenced the respondents' decisions to use the vendor. Conversely, if the respondents attempted to use another vendor, they would have likely been directed to use the approved vendor. We concluded the allegation was unfounded for all respondents.

4. The complaint alleged the respondents knowingly and intentionally obtained a benefit by circumventing a competitive solicitation process.

Due to the state contract, the flooring vendor was already selected and the respondents likely could not have easily influenced the continued use of the vendor. However, Negron did influence purchasing for two other vendors. The dollar amount spent with each vendor should have resulted in a competitive bidding process based on the dollar amount of the purchases in several years. It is unclear if a benefit was obtained by Negron; however, as discussed in Investigative Findings #1, Negron used one of the vendors for a home inspection and spent time socially with the vendor, creating an apparent conflict of interest. We concluded this allegation was unsubstantiated for Negron and unfounded for all other respondents.

INVESTIGATIVE FINDINGS

1. Former County Employees Engaged In Activity With County Vendors That Presented An Apparent Conflict Of Interest.

Pupke and Negron hired a County vendor for a personal project and did not disclose the potential conflict of interest to their supervisors. In order to determine if Pupke engaged in activity with Respondent 5, we interviewed Pupke and Respondent 5. Both individuals confirmed that Pupke hired Respondent 5, and both confirmed that Pupke paid for the services received; however, the parties did not agree on the method of payment. Pupke indicated he mailed a cashier's check to the vendor to pay for the flooring, but did not believe he could access his bank records to provide documentation of the payment. Respondent 5 initially indicated Pupke obtained the flooring materials from a local retailer and had Respondent 5 do the installation. When Respondent 5 was told Pupke reported that he obtained the materials and labor from Respondent 5, Respondent 5 said that Pupke was correct. Respondent 5 then stated Pupke wrote a check and gave it to Respondent 5, but the respondent could not recall if Pupke made the check payable to the vendor or the materials distributor.

Pupke's supervisor at the time, when Pupke was the director of REM, reported that he was not made aware of this transaction nor that a potential conflict of interest was present.

During an interview with another County vendor, the vendor indicated he had performed a home inspection for Negron on his home, and had been to a social event at Negron's house in the past. The interview was conducted while Negron was on paid administrative leave pending another matter, and the vendor indicated he had recently spoke to Negron about working together in the future on projects, since Negron planned to retire from the County.

Negron's supervisor reported that he was not made aware of the transaction nor that a potential conflict of interest was present.

Negron used the vendor for the County without a contract in place and split transactions (as mentioned in Investigative Findings #2). Additionally, Negron used the vendor for work that County employees could have performed, and may have overpaid the vendor for some of the work. In an email to an administrative support specialist that questioned Negron about the services provided by the vendor, Negron responded that, "the guys have no ambition to do the Formica work, too much for me to train the guys also." This is indicative of Negron's choice to use the vendor instead of County employees that could have done the work.

The County's Purchasing Procedure Manual includes the following related to ethical procurement standards:

> *"The avoidance of actual or apparent conflicts of interest is a prime requisite to the efficient and sound operation of government and maintenance of the public trust."*
>
> *"All personnel who have procurement responsibility for the County shall follow the ethical principles established by the National Institute of Governmental Purchasing (NIGP) Code of Ethics."*

The NIGP Code of Ethics is included in the Purchasing Procedure Manual and states the following about the ethical principles that should govern the conduct of individuals employed in public sector procurement:

> *"Identifies and eliminates participation of any individual in operational situations where a conflict of interest may be involved;"*

Further, the County's Statement of Ethics requires employees to "disclose or report any actual or perceived conflicts of interest."

In an interview with Pupke, he stated he used the vendor because the vendor has the best quality of work available. Negron did not participate in an interview so we are not aware of the reason for his actions.

Failing to disclose a real or perceived conflict of interest can diminish the public's trust in County operations.

We Recommend Management:

Ensure all employees are aware of and understand the County's policies regarding real or perceived conflicts of interest, specifically, County Administration's Directive 2-14, "Conflict of Interest Disclosure Requirement."

Management Response:

Management Concurs. All current Department of Administrative Services (DAS) Division Directors, Division Managers, and Supervisors have received the County Administration's Directive 2-14 "Conflict of Interest Disclosure Requirement" and been advised to discuss with direct reports regarding real or perceived conflicts of interest and to document accordingly per the policy. In addition, all employees are required to attend ethics training as presented by the Office of County Attorney.

2. Employees Did Not Follow County Purchasing Policies.

During the investigation, additional vendor activity was reviewed based on investigative work performed. Vendor 1 below was listed on a flooring quote from Respondent 5 to Negron. In addition, witness testimony indicated that Negron may have received kickbacks from Vendor 2 below. While reviewing departmental purchases to the two vendors, we noted that departmental staff, under Negron's direction, were ordering goods and services from the two vendors using their purchasing cards.

Purchasing implemented a policy in 2020, that if a vendor was used for $15,000 worth of business within a six-month period, a contract should be established for the goods and/or services provided. The County paid the following amounts to the two vendors for the periods specified:

<u>Vendor 1</u>

- 2022 through March: $36,323
- 2021: $40,265
- Total Transactions 2011 – March 2022: $489,952

<u>Vendor 2</u>

- 2022 through March: $24,807
- 2021: $87,616
- Total Transactions 2011 – March 2022: $554,197

In addition, managers and one of the vendors confirmed purchases were intentionally split so that purchasing cards could be used for the transactions.

The County's Purchasing Procedure Manual allows County employees to use purchasing cards for purchases up to $5,000. The Purchasing Procedure Manual also dictates that purchases should not be divided into multiple transactions to circumvent the purchase threshold. The Purchasing Department requires requesting departments to initiate the County's contracting process with vendors when purchases exceed $15,000 in a six-month period. Purchasing has determined this to be a reasonable threshold for justifying the contracting process. As noted above, both vendors surpassed the threshold in recent years and the County did not follow its process to establish contracts.

Managers in the requesting department were aware of the requirement to initiate contracts with vendors, but chose to continue using their purchasing cards for purchases and splitting transactions when necessary, to get work done more quickly. By foregoing the County's normal contracting process, managers could not ensure the County received the lowest price for goods and services.

We Recommend Management:

A. Ensure employees understand and follow the County's purchasing policies.

B. Consider disciplinary action for employee(s) that intentionally split transactions.

Management Response:

A - B. **Management Concurs.** Several processes in DAS specific to Facilities Operations have been modified to date to provide greater management oversight including but not limited to: all purchases over $500 must be approved by the Manager of Facilities Operations and/or Division Director for Facilities Operations; work flow for purchase approval has been implemented in City Works software to ensure proper approval oversight; Purchasing Division staff responsible for management oversight of the purchasing card have been instructed to review transactions more often and seek out "splitting of transactions" to circumvent the quotation process; two employees have had their purchasing card privileges suspended for six months and must enter re-training on the purchasing card program prior to the privilege returning; all department directors have been informed about the importance of following purchasing card policy and to verify their direct reports are not instructing employees to split purchasing card transactions. Further misuse of purchasing cards including splitting of transactions will not be tolerated and may result in discipline per Unified Personnel System Rules.

In addition, DAS along with other County departments have engaged a firm to perform a fraud risk analysis to ensure processes for detecting and preventing such activities are in place and if not in place to facilitate appropriate polices/procedures.

3. The County Overpaid Employees By Paying Cellular Telephone Stipends While The Employees Had County-Issued Cellular Telephones.

Four employees were issued County cellular telephones (cell phones) and were simultaneously receiving cell phone stipends, which conflicts with the purpose of the County's cell phone stipend policy. We calculated the amount of overpayments for each employee based on the duration of the cellular telephone stipends and how long each employee had a County-issued cellular telephone.

Name	Cell Phone Begin Date	Cell Phone End Date	Cell Phone Stipend Begin Date	Cell Phone Stipend End Date	Overpayment
Concannon, Greg	12/24/2017	5/8/2022	2/26/2016	N/A	$ 2,735
Markunas, Larry	5/1/2016	N/A	1/24/2020	N/A	$ 914
Negron, Carlos	10/19/2006	7/7/2022	4/29/2011	6/24/2022	$ 7,217
Royster, Keith	3/2/2016	7/7/2022	4/29/2011	N/A	$ 4,950
				Total	**$ 15,816**

During the investigation, Negron resigned from County employment. Concannon and Royster discontinued their County-issued cell phone use. Markunas retained his County cell phone and continued to receive a cell phone stipend.

In November 2010, the County established the Cellular Phone Stipend Program Policy to reduce costs to the County.

> *"The County provides numerous cellular phones, smart phones, and pagers to employees in departments, agencies, and operations under the Board of County Commissioners (BCC) at a significant annual cost. Each department has a phone coordinator handling the billing, purchasing, and coordination of wireless service. Business Technology Services (BTS) has staff dedicated to providing technical support for the wireless devices, storing spare equipment, and maintaining constant contact with the vendors. By implementing a stipend program, a significant portion of the County's administrative costs tied to these devices will be eliminated because the technical support of the devices will become the responsibility of the wireless provider(s), with little loss of business communication efficiency and effectiveness."*

It is the responsibility of the department to ensure employees that receive a cell phone stipend remain eligible to receive it. Finance's Payroll Division annually audits cell phone stipends by sending each supervisor in the County a list of their direct reports who are receiving a stipend and asking the supervisor to confirm if it is still needed. Records from 2016, 2017, 2019, and 2020 were available for review (the 2021-2022 review was in progress during our investigation).

In some years, managers of the employees listed above indicated no changes were required and in some years the managers did not reply to Payroll's request. Only one manager of the four employees was still employed by the County during our review. The manager indicated he believed the two employees that reported to him were only using their County-issued phones for the direct connect feature (similar to a walkie talkie) and that the employees were also using their personal cell phones for business purposes, so the stipend should continue. Based on this misunderstanding of the cell phone stipend policy, the employees continued to receive a cell phone stipend while maintaining a County-issued cell phone.

The County is responsible for being a good steward of public funds. An overpayment is a waste of taxpayers' money, and can potentially result in the County recouping the funds from the employees. Since one of the four employees is no longer working for the County, recoupment is unlikely. For the other three employees, the department will need to determine if attempting to recoup the funds is feasible.

We Recommend Management:

A. Determine if the remaining County employee with a County-issued cell phone requires the cell phone, or if it is more appropriate to cancel the cell phone and continue providing a cell phone stipend for the employee.

B. Ensure all employees that receive a cell phone stipend have read and acknowledged receipt of the cell phone stipend authorization form.

C. Implement a regular review of employees receiving cell phone stipends to ensure continued eligibility.

D. Determine if the County can recoup overpayments from employees that were overpaid, and recoup the funds, if warranted.

Management Response:

A - D. **Management Concurs.** This action occurred in the former Real Estate Management Department, and current DAS management did not know until the investigation that some employees had both County issued cell phones and were receiving stipends for personal phones. Upon learning of this, current DAS management acted to end this practice and ensure no other employees receive such a benefit. All employees in DAS currently receiving a cell phone stipend do not have possession of a County issued cell phone. In addition, management will ensure this does not occur in the future by processing proper documentation, auditing the documentation in conjunction with Clerk of Court Finance, and obtaining proper approval from the Director of DAS for all future cell phone stipend approvals.

4. Employees Did Not Safeguard Their Purchasing Card Numbers.

During an interview with a vendor about County purchasing practices, the vendor indicated that County employees frequently emailed him purchase orders with complete purchase card numbers listed, with a note to charge the card after work was complete. The vendor provided an example email and purchase order which was sent by a purchasing administrative assistant. We reviewed the emails for all four purchasing assistants in the group and noted all four had emailed purchase orders with entire account numbers listed.

The County's Purchasing Procedure Manual, Section 15 Purchasing Card Program Guidelines states:

> *"It is the cardholder's responsibility to safeguard the purchasing card and the account number. The cardholder must take reasonable precautions to protect the card and the account number from loss or theft."*

Three of the purchasing assistants were still employed by the County during the investigation. During interviews with the employees, they indicated they had been trained to do so by other staff members. The instruction was that purchase orders sent via facsimile could include the entire purchasing card number, but purchase orders sent via email were supposed to include only the last four digits of the purchasing card number. The employee would need to call the vendor to provide the entire purchasing card number to complete the purchase.

By sending the entire purchasing card number to vendors, the account number is at risk for being used fraudulently, with a loss of funds to the County. In addition, one staff member who had mistakenly emailed the purchasing card number said there were instances when vendors charged the card before work was complete and the County had to request a refund.

We Recommend Management:

A. Implement a process for securely transmitting purchasing card account numbers to vendors.

B. Ensure all staff with purchasing cards are trained on the procedure for transmitting purchasing card numbers.

C. Cancel and reissue purchasing cards for staff with compromised card numbers.

Management Response:

A - C. **Management Concurs.** All staff with purchasing cards have been informed or are in the process of being informed about proper methods of securely transmitting purchasing card account numbers. Any purchasing card that has been compromised will be cancelled and reissued accordingly.

Division of Inspector General

Ken Burke, CPA

Clerk of the Circuit Court
and Comptroller
Pinellas County, Florida

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