



Association of Inspectors General
524 West 59th Street, 3532N
New York, New York 10018

July 21, 2021

The Honorable Melissa Dondero
Inspector General/Chief Audit Executive
Pinellas County Clerk of the Circuit Court & Comptroller
Division of Inspector General
510 Bay Avenue
Clearwater, FL 33756

Dear Inspector General Dondero

The Association of Inspectors General (AIG) performed a Virtual Peer Review of the Pinellas County Clerk of the Circuit Court & Comptroller Division of Inspector General (COC OIG) Audit Division and Investigations Division (ID) at your request. The Peer Review Team (PRT) evaluated the work of these two Divisions covering August 1, 2016 through July 31, 2021. The PRT performed the virtual review between July 19, 2021 and July 21, 2021 (inclusive). The PRT assessed the work of the AD and ID Divisions for compliance with the *AIG Principles and Standards for Offices of Inspector General* (Green Book) and the *International Standards for the Professional Practice of Internal Auditing* (Red Book) issued by the Institute of Internal Auditors (IIA). These standards are consistent with the qualitative standards under which your office's AD and ID Divisions have operated throughout the review period.

The three-person Peer Review Team consisted of the following individuals:

Team Leader

Flora Miller, Regional Investigator / Accreditation Manager
Florida Department of Children & Families, Office of Inspector General

Audit Review

Traci Dodson, Senior Auditor
Virginia Office of Inspector General

Investigations Review

Joanne Kraynak, Senior Investigator / Accreditation Manager
Florida Department of Revenue, Office of Inspector General

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On behalf of the PRT, I am pleased to advise that we found no reportable instances of failure to meet these standards. There are no limitations or qualifications on our opinion. It is the unanimous conclusion of the Team that both the Audit Division and Investigations Division met all relevant AIG and/or IIA standards for the period under review.

The remainder of this letter sets forth the purpose, scope, and methodology of the Peer Review.

Purpose

The Team conducted an independent, qualitative review of the operations of the Audit Division and Investigations Division of the Pinellas County Clerk of the Circuit Court & Comptroller Division of Inspector General focusing on compliance with agreed-upon standards.

Scope

The Peer Review covered AD and ID operations, resulting work products, and related file materials chosen from closed audits and investigations throughout the review period. The Peer Review's scope also covered each Divisions' compliance with their relevant policy and process manuals and procedural guides; staff qualifications; and professional training requirements. Lastly, the Peer Review assessed supervisory review and quality control over the work product, reporting of results, and the COC OIG's relationship and communications with outside agencies. For this last step, the PRT met with external stakeholders with whom the COC OIG frequently work, or who are the recipients of the COC OIG work products.

Method

The Peer Review Team generally followed guidelines based on the AIG and/or IIA Quality Standards. The PRT also called upon their own professional experience as senior managers of various Offices of Inspectors General and through their knowledge of and familiarity with best practices within the Inspector General community.

Prior to the actual on-site review, the PRT requested information from both AD and ID, including but not limited to policy and procedures manuals, closed complaint logs, closed case logs, a list of issued reports, and a list of external stakeholders. The PRT used this information to select the work products and related case materials that were ultimately reviewed.

On July 19, 2021, the PRT held an entrance conference with you and your executive leadership, during which time we explained the Peer Review scope, methodology, limitations, and proposed schedule. During the week, the Peer Reviewers conducted their fieldwork through examination of the selected case files. Peer Reviewers also

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interviewed staff from AD and ID. The PRT also interviewed administrative staff, as well as auditors and investigators in the COC OIG Guardianship Division.

The Team also reviewed the personnel files of current AD and ID staff and their Training and Continuing Education files, as well as all relevant policy and process manuals and procedural guides. All file requests were met fully and timely.

The PRT also met with you and with members of your executive leadership to gauge their involvement and interaction with AD and ID.

- Ava Sadowska, Assistant Inspector General
- Robert Poynter, Assistant Inspector General

The PRT conducted all interviews in confidence and without any limitation on scope or time. Reviewers requested follow-up interviews and explanations, as well as any supplemental documentation, and COC OIG staff graciously accommodated the Team.

The respective PRT members also independently chose several external stakeholders to interview. Meetings were arranged between the Peer Reviewers and the external stakeholders for the purpose of evaluating agency cooperation, effectiveness, and responsiveness. Stakeholders included representatives from the:

- Pinellas County Administration
- Pinellas County Clerk of the Circuit Court and Comptroller, Court and Operational Services
- Pinellas County Sheriff's Office
- Office of the State Attorney (6th Judicial Circuit)

Finally, the Team held an exit conference with you and your executive leadership on July 21, 2021, during which time the PRT shared its conclusion that the two Divisions fully met AIG, and/or IIA standards. The PRT members provided you with our observations and opinions gathered during the review. We held a separate exit conference with the AIGs of AD and ID. During that exit conference, the PRT elaborated on the observations made during the week of review and provided several observations that did not limit or qualify the opinion of the Peer Review, but were shared with you and your leadership team as possible areas of consideration going forward. Throughout the week, we had productive discussions with COC OIG members (from the leadership to professional staff) regarding their positive experiences from past Peer Reviews and their affirming opinions about the Peer Review process.

As noted above, it is the unanimous conclusion of the Peer Review Team that the AD and ID met all current and relevant AIG and/or IIA standards for the review period.

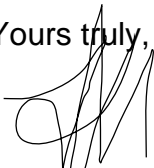
On behalf of the AIG, I want to thank you for the confidence placed in the Association by requesting that we conduct this review. On behalf of the Peer Review Team, we would

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like to acknowledge and thank AIG Sadowska your designee, for all of her efforts in the coordination and planning of this event and for ensuring that we were provided with the necessary records and tools for a thorough and smooth review. Lastly, on behalf of the Team, we would like to recognize that in all of our interactions with your staff, we were shown the respect and cooperation that is the hallmark of a professional staff truly interested in a full and open review of their work. At the same time, this has been a learning experience for each member of the Peer Review Team, for which we wish to convey our sincerest thanks.

Please feel free to contact me or any member of the Peer Review Team if you have any questions.

Yours truly,

A handwritten signature in black ink, appearing to read 'Flora Miller', written over the text 'Yours truly,'.

Flora Miller

Team Leader, AIG Peer Review for the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General, July 2021
Peer Review Committee Chair, Association of Inspectors General

cc:

Traci Dodson, Team Member, AIG Peer Review for the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General, July 2021

Joanne Kraynak, Team Member, AIG Peer Review for the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General, July 2021