



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

Clerk of the Circuit Court & Comptroller

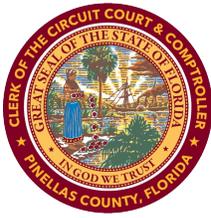
Pinellas County, FL



ANNUAL REPORT FOR THE YEAR ENDING DECEMBER 31, 2025



MARCH 12, 2026



KEN BURKE, CPA

Clerk of the Circuit Court & Comptroller
Pinellas County, FL

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 12, 2026

The Honorable Ken Burke, CPA, Clerk of the Circuit Court and Comptroller

The Honorable Chair 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 2025 Annual Report. The *Global Internal Audit Standards* mandate ongoing communication with stakeholders and periodic reporting on the internal audit function's purpose, authority, responsibilities, and performance relative to its plan. In addition, the *Principles and Standards for Offices of Inspector General* require periodic assessment of the IG's results and accomplishments and to keep appropriate officials and the public properly informed of the IG's activities, findings, recommendations, and accomplishments. This report summarizes the objectives and accomplishments of the IG for the year ending December 31, 2025.

We would like to take this opportunity to thank you for your recommendations on areas that could benefit from an independent audit. Your input was considered as we developed the 2026 IG Annual Plan issued on January 16, 2026. Please feel free to contact us anytime to request a review of an area or function that, in your perspective, could be improved. We strive to ensure that you are satisfied with all completed audits, investigations, consultations, and any requested projects. It is the goal of the IG to promote good government and adherence to Pinellas County (County) resolutions, directives, policies, procedures, and internal controls.

The IG team strives to be recognized as an independent and esteemed resource that actively supports the County's identification, evaluation, and mitigation of risks and to serve as a catalyst for positive change. The entire IG team is to be applauded for their accomplishments, dedication, and production of this report.

Respectfully Submitted,

Melissa Dondero
Inspector General/Chief Audit Executive

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ABBREVIATIONS

Association	Guardianship Association of Pinellas County
BCC	Board of County Commissioners
CFA	The Florida Inspectors General Standards Manual
Clerk	Clerk of the Circuit Court and Comptroller
Commission	Commission for Florida Law Enforcement Accreditation, Inc.
County	Pinellas County
Court	Florida Sixth Judicial Circuit Court
DAVID	Driver and Vehicle Information Database
DHSMV	Florida Department of Highway Safety and Motor Vehicles
FWCC Committee	Florida West Coast Chapter Academic Relations Committee
FY	Fiscal Year
Green Book	Principles and Standards for Offices of Inspector General
IG	Division of Inspector General
IG/CAE	Inspector General/Chief Audit Executive
MOU	Memorandum of Understanding
OPPG	Office of Public and Professional Guardians
PCC TV	Pinellas County Connection Television
PCSO	Pinellas County Sheriff's Office
PIU	Public Integrity Unit
PREA	Prison Rape Elimination Act
Red Book	Global Internal Audit Standards
SIA	Statewide Investigation Alliance

INTRODUCTION

Summary of Performance

In 2025, the Division of Inspector General (IG) sustained its focus on advancing accountability, transparency, and stewardship of public resources across Pinellas County (County) government. Over the course of the year, the IG publicly issued a wide range of independent internal audit and investigative reports that examined key administrative and operational areas, bolstered internal controls, and provided actionable recommendations for improvement. These reports reflected the IG's commitment to risk-based oversight and its role in enhancing citizens', stakeholders', and County leadership's confidence in government operations.

The IG remained responsive to emerging risks and concerns by evaluating allegations received through the Fraud, Waste, and Abuse hotline and other reporting channels. Follow-ups were conducted to determine if management actions addressing prior recommendations were implemented and sustained. Throughout the year, collaboration with County departments reflected a shared commitment to sound governance and continuous improvement.

In addition to delivering assurance, advisory, and investigative services, the IG strengthened its internal framework and strategic focus. The implementation of the updated *Global Internal Audit Standards* aligned our methodology with current professional requirements and leading practices. Audit report templates and related processes were refined to enhance clarity, consistency, and transparency in communicating results to stakeholders.

Strategic initiatives undertaken during the year further positioned the IG for long-term effectiveness. Enhancements to the audit project risk assessment process helped direct our work to the highest-risk areas and inform the scope and objectives of each internal audit project. Expanded engagement with County leadership strengthened communication, clarified the IG's independent role, and promoted proactive dialogue regarding risks and internal controls.

Through these efforts, the IG continues to serve as a trusted, independent resource dedicated to improving operations, mitigating risk, and reinforcing public confidence in County government.

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 citizens for the County's Inspector General function.

The IG office is comprised of two service units: Internal Audit (which includes information systems audit) and the Public Integrity Unit (which includes our guardianship function), working together to:

- Ensure an independent, objective analysis and evaluation of County programs and operations
- Provide transparency to the public by issuing public reports
- Make recommendations to strengthen and improve the delivery of public services to County citizens

The IG publicly issued 26 County government-related reports in 2025, yielding 29 Opportunities for Improvement and Findings encompassing 59 Recommendations. Departmental management concurred or partially concurred with, and committed to, the implementation of all 59 Recommendations requiring management response, or 100%. This is a reflection of the intangible value and importance of a strong, independent audit and investigative process, management’s commitment to that process, and their dedication to ensuring adherence to County resolutions, directives, policies, procedures, and internal controls.

The IG Public Integrity Unit’s (PIU) Guardianship Section issued 59 guardianship reports to the Florida Sixth Judicial Circuit Court, which resulted in over \$519,600 in questionable expenditures and financial impact being identified.

Below is a summary of reports issued by the IG during 2025:

2025 Reports Issued	
Audits	14
Follow-Up Audits	5
Investigations	5
Follow-Up Investigations	2
Guardianship Audits	54
Guardianship Investigations	5
Total Reports	85

Table 1 - Number of Reports Issued in 2025

Overall, for the year 2025, the IG identified \$524,113 in potential economic impact to the County and its citizens.

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, consequently establishing a BCC/Administrator form of government. The elected seven-member BCC is the legislative and governing body of the County. The County Administrator serves as the chief administrative officer who oversees daily County operations. The elected Constitutional Officers include the:

- Clerk of the Circuit Court and Comptroller
- Property Appraiser
- Public Defender
- Sheriff
- State Attorney
- Supervisor of Elections
- Tax Collector

The Clerk is a Constitutional Officer whose authority and responsibilities are derived from constitutional and statutory provisions. Article VIII, § 1(d), of the State Constitution, provides for the election of certain County officers, including a Clerk of the Circuit Court. 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.”

Article V, § 16, of the State Constitution, also specifies that the Clerk shall have the duties quoted above. The law also confers onto the Clerk the responsibility to act as the County’s Auditor.

In 1983, the Clerk established the Internal Audit Division in order to fulfill the responsibility of County Auditor. One of the most significant roles of an internal audit function is to serve as a public watchdog over taxpayer dollars.

The Clerk established the *Fraud, Waste and Abuse Policy* in 2003 to facilitate the development of internal controls to provide for the detection, prevention, and reporting of fraud, waste, and abuse aimed at 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 help create an environment in which employees and/or citizens are comfortable reporting fraud, waste, or abuse.

In March 2015, the County Administrator issued *Pinellas County Administrative Directive No. 19-1, Fraud, Waste and Abuse Policy*, which formally provided instruction and guidance for implementing the *Fraud, Waste and Abuse Policy* to BCC team members.

In conjunction with the previously mentioned policy, the IG's PIU was established in November 2003. The PIU conducts investigations of suspected inappropriate activities in County affairs. These investigations can involve conducting interviews under oath, examining records, and implementing other appropriate investigative techniques.

In May 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.

Independence

As specified in the IG Charter, to provide for the independence of the IG activity, its personnel report to the Inspector General/Chief Audit Executive (IG/CAE), who reports functionally and administratively to the Clerk. Since the Clerk is an elected Constitutional Officer, and thus responsible to the citizens and taxpayers of the County, the Clerk is considered to be independent.

The IG/CAE must communicate and interact directly with the Clerk. The Clerk, as County Auditor, communicates with the BCC, but the IG/CAE can also communicate directly with the BCC.

The IG has no direct responsibility to, or authority over, any area subject to its audit, review, and investigation. Therefore, the IG office is organizationally independent from those areas that it will be auditing, reviewing, and investigating. The IG/CAE has the authority and responsibility to conduct audits and investigations of any operation under the direction of the Clerk or the BCC, functions for which the BCC provides financial support as separate entities in its budget, or for which the BCC is the ex-officio governing body, and to issue reports thereon.

Mission

The mission of the Division of Inspector General is to promote accountability and integrity in government and preserve the public trust by providing independent and objective audits, investigations, and consultations designed to add value and improve the County's operations. We strive to educate citizens and policymakers regarding the operation of their government.

The IG provides risk-based and objective assurance, advice, and insight to help the County accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes. To facilitate the prevention and detection of fraud, waste, and abuse, the IG also conducts investigations, coordinating with law enforcement and other investigative agencies, as warranted.

Quality Assurance

In accordance with our commitment to comply with global and national best practices, the IG adopted and embraced the following:

- *Global Internal Audit Standards* of The Institute of Internal Auditors (Red Book)
- *Principles and Standards for Offices of Inspector General* of the Association of Inspectors General (Green Book)
- *The Florida Inspectors General Standards Manual* (CFA) of The Commission for Florida Law Enforcement Accreditation, Inc. (Commission)



The Red Book defines internal auditing as an independent, objective assurance and advisory service 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 governance, risk management, and control processes.

Assurance services (audits) aim to increase stakeholders' confidence in an organization's governance, risk management, and control processes for an issue, condition, subject matter, or activity under review, relative to established criteria. Consulting services are advisory, in which internal auditors provide advice to an organization's stakeholders without providing assurance or taking on management responsibilities. The nature and scope of advisory services are subject to agreement with relevant stakeholders.

The Green Book describes investigations and forensic audits as independent techniques to gather and assess evidence related to alleged wrongdoing; potential violations of laws, rules, regulations, policies, and procedures; or other abuses that negatively impact the ability of the organization to effectively and efficiently carry out its duties. Investigations focus on obtaining sufficient factual evidence for use in determining whether criminal, civil, or administrative violations have occurred. During the course of an investigation, investigators might identify high-risk areas and determine where internal controls should be strengthened. These findings are brought to the attention of stakeholders for corrective action. Furthermore, the Green Book requires compliance with the aforementioned Red Book standards when performing audits.



An Accredited Office of
Inspector General

The Commission offers the opportunity for the Inspectors General of Florida with an investigations function to evaluate policies and procedures against the CFA standards developed by the Chief Inspector General, the Inspectors General Workgroup, and Commission staff. The accreditation program is recognized as a means of maintaining the highest standards of professionalism for independent investigations based on meeting specific requirements and prescribed standards. The CFA standards require compliance with the aforementioned Green Book when conducting investigations.

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

The IG’s quality assurance and improvement program evaluates and ensures conformance with professional standards, achievement of performance objectives, and pursuit of continuous improvement. The program includes both routine internal assessments and external assessments of operations by independent quality assurance review teams based on the Red Book, Green Book, and CFA standards.

Internal assessments include ongoing monitoring and periodic self-assessments. Templates are used for each project to ensure compliance with professional standards, consistency of documentation, and supervisory review of all work. A quality assurance review is conducted on each project prior to report issuance to validate accuracy, completeness, and conformance to professional standards. To continuously improve IG processes and better serve stakeholders, a feedback questionnaire is sent to management upon completion of each audit. In addition, key performance indicators have been established to monitor the efficiency and effectiveness of the IG function. Periodic self-assessments are conducted to provide a comprehensive review of all professional standards and the IG function. The results of internal assessments conducted during 2025 determined that the IG was in full conformance with applicable professional standards.

An external quality assurance review is a strategic assessment of an internal audit and/or investigative function, including its infrastructure, staff experience, and performance relative to organizational goals, best practices, and standards. The external quality assurance review program is voluntary; however, it 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 Clerk, BCC, County management, County staff, and County citizens that we are concerned about our own organizational internal controls, ethics, governance, and risk management processes.

A thorough evaluation of the IG PIU’s policies and procedures, management, operations, and support services to determine compliance with the CFA standards is performed every three years. The most current CFA assessment was conducted in December 2024. The CFA assessment team determined the IG was 100% compliant with the CFA standards, and the Commission awarded reaccreditation with Excelsior Recognition on February 20, 2025. Excelsior Status is the highest, most prestigious honor awarded by the Commission. It is achieved by successfully passing five consecutive reaccreditation cycles without conditions or with zero instances of noncompliance.



An evaluation of the IG’s compliance with the Red Book and Green Book standards is performed every five years. The most recent Red Book and Green Book assessment was conducted by the Association of Inspectors General in July 2021. The assessment team determined the IG’s Audit Services and PIU met all relevant Red Book and Green Book standards, which is the highest affirmation.

Operations

The Division is subdivided into the following two service units, although all team members are cross-trained to perform both audits and investigations:

- Internal Audit, which includes:
 - Information systems audit services
- Public Integrity Unit, which includes:
 - County investigation services
 - Guardianship audit and investigation services

The IG office was comprised of 14 positions in 2025, as depicted in the organizational chart below. Please see the [Team Member Biographies](#) section for the profiles of team members as of the publication date of this report.



CITIZENS OF PINELLAS COUNTY
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
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DIVISION OF INSPECTOR GENERAL

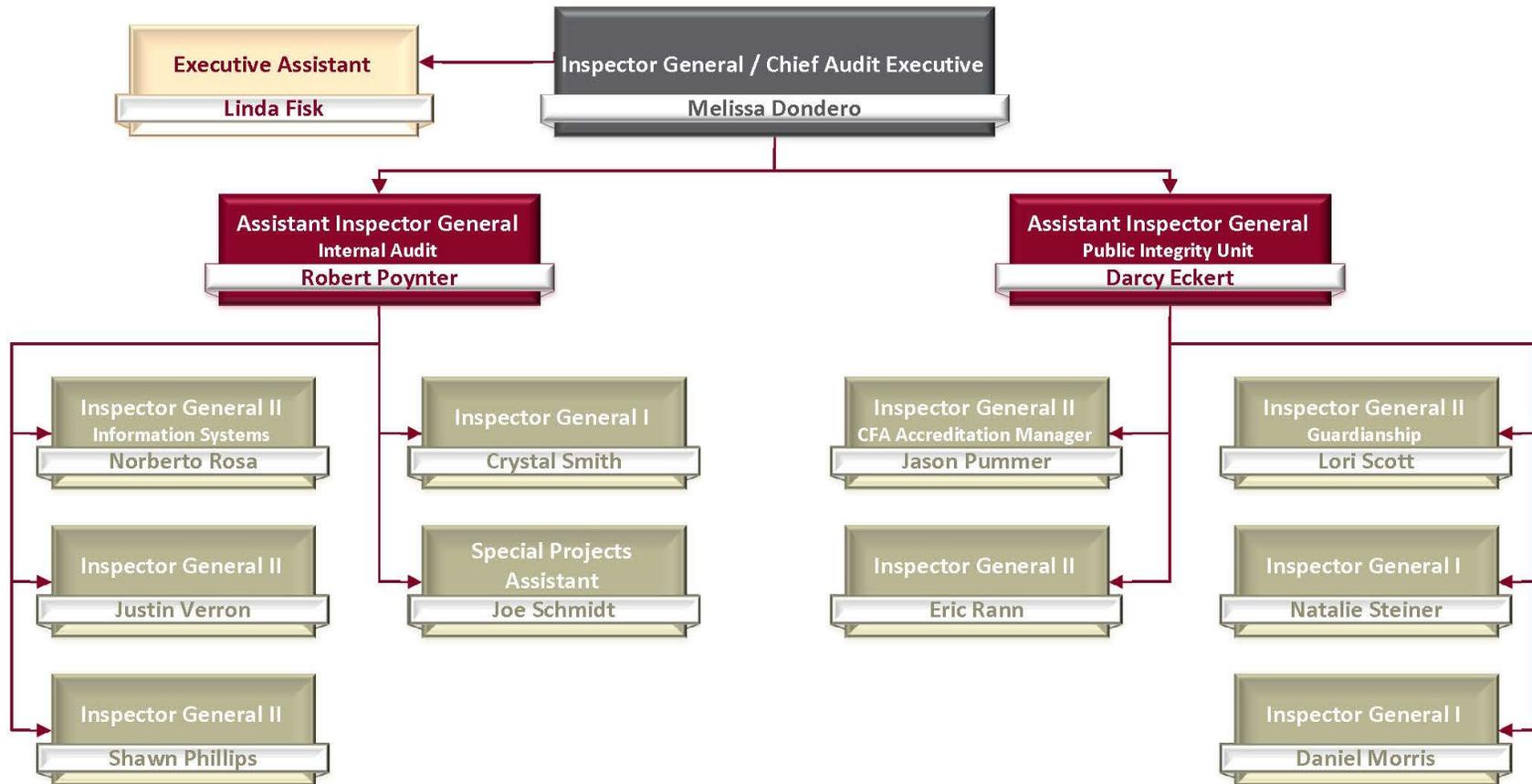


Figure 1 - Organizational Chart

Professional Development

The IG recognizes that the quality and effectiveness of its services depend on a professionally trained team. To this end, the IG allocates a portion of its resources to ensure continuing professional education as a key requirement of the aforementioned standards. Membership in professional organizations provides training, credentialing, and networking opportunities.

Our office is a member of the following professional organizations:

- Florida Police Accreditation Coalition, Inc.
- National White Collar Crime Center

IG members are affiliated with other professional organizations directly related to their professional certifications, licenses, and areas of specialization. Please see the [Team Member Biographies](#) section, which highlights the key certifications earned by IG team members.

Training is vital to our function, as it keeps us abreast professionally and current on auditing and investigative techniques, risk assessments, information technology, and best practices. Training time by subject area in 2025 is depicted in the following chart:

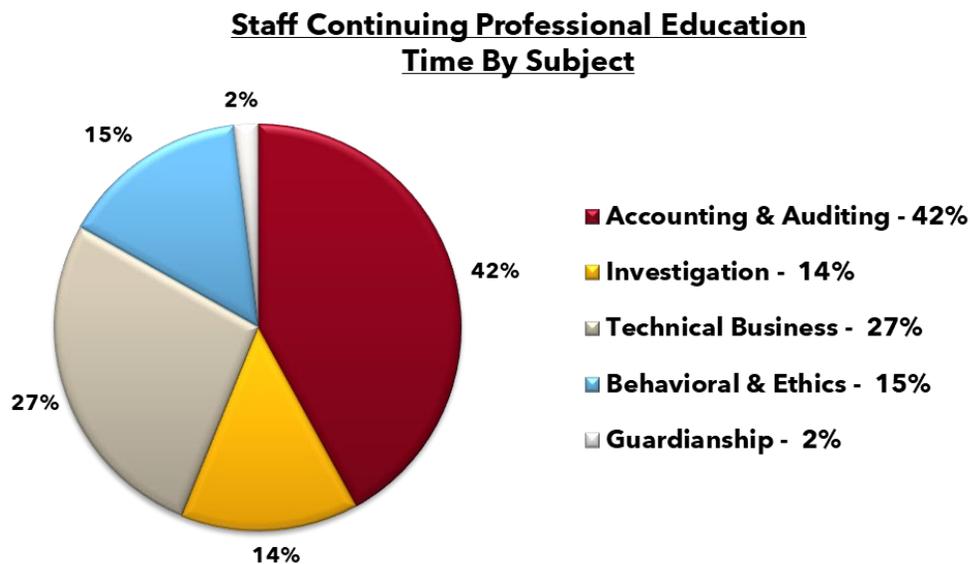


Figure 2 - 2025 Staff Continuing Professional Education Time By Subject

Budget

The IG is funded by the Clerk’s General Fund budget appropriated from the BCC. The following represents the Fiscal Year (FY) 2025 IG budget versus actual:

	Budget	Actual
Personnel Services	\$1,769,817	\$1,725,432
Operating Expenses	128,360	89,600
Capital Outlay	0	0
Total	\$1,898,177	\$1,815,032

Table 2 - FY 2025 Budget Versus Actual

Annual Plan Selection Process

The IG recognizes that an overall strategy and plan are critical to achieving the office's goals, objectives, and mission. Annually, projects are selected and prioritized using a dynamic risk-based approach. Risk factors include:

- Perception of risks from County-wide administration and officials
- 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 controls, regulations, and public perception

We also solicit recommendations from citizens and other Constitutional Officers, survey all County team members, and receive tips from the Fraud, Waste, and Abuse hotline and other reporting channels.

The number of audits selected for the plan is based on audit impact (the problems 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 team in 2025, the Annual Plan for 2025 was broken down by project type and by source in Figures 3 and 4. Please see the Annual Plans on the IG website at: [Inspector General Annual Plans](#).

2025 Project Plan Time By Project Type

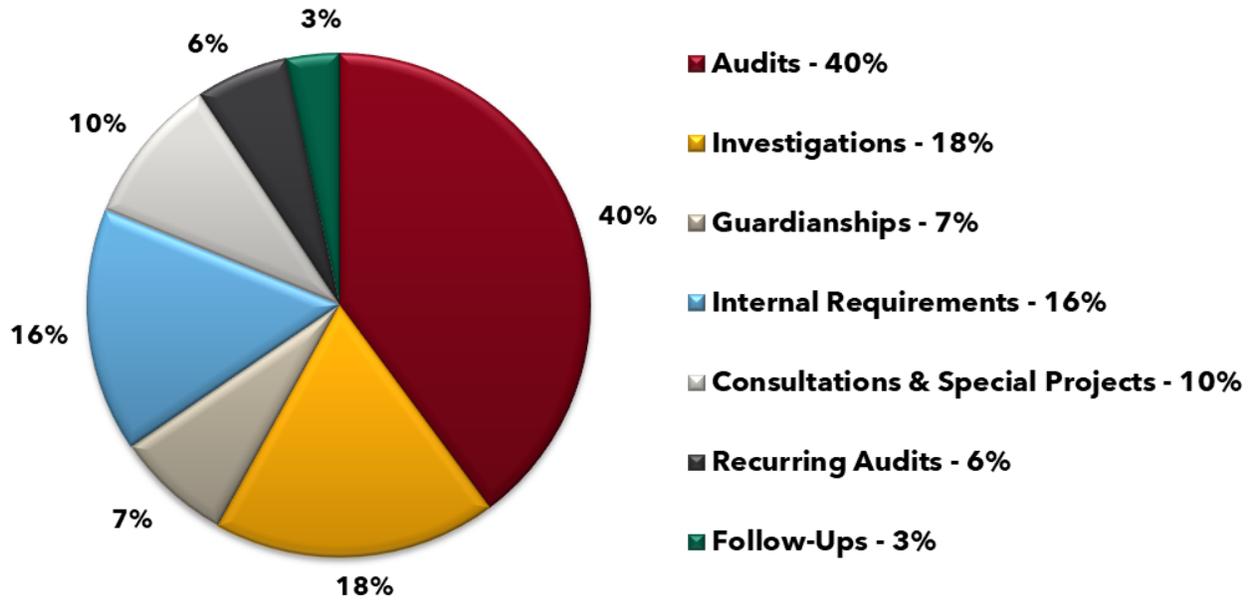


Figure 3 - 2025 Project Plan Time By Project Type

2025 Project Plan Time By Source

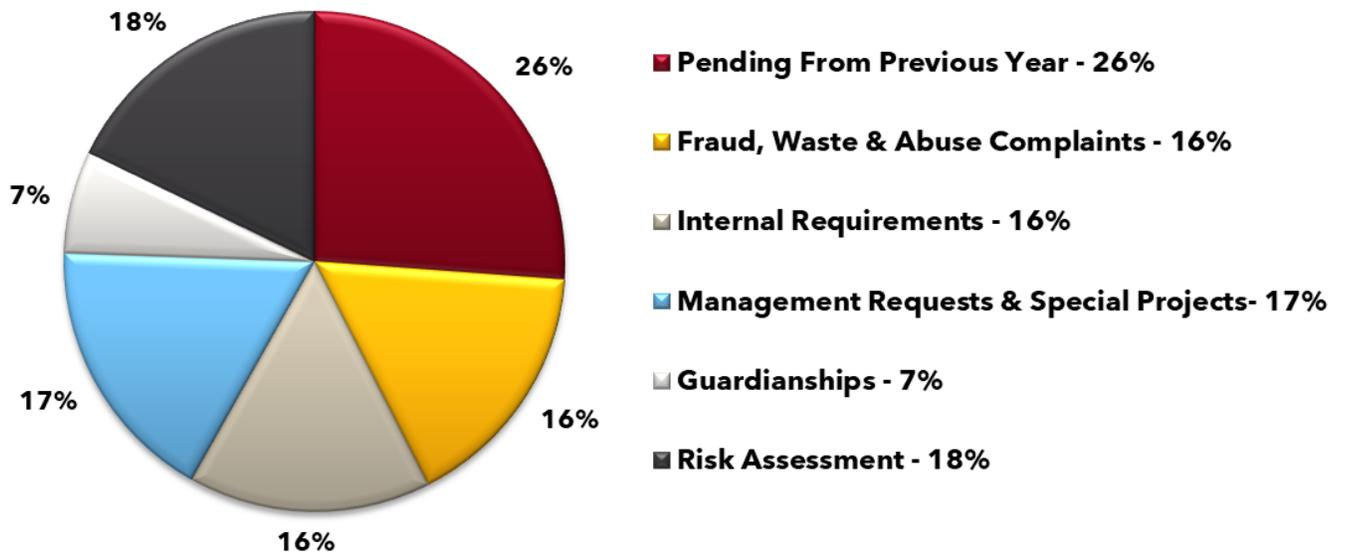
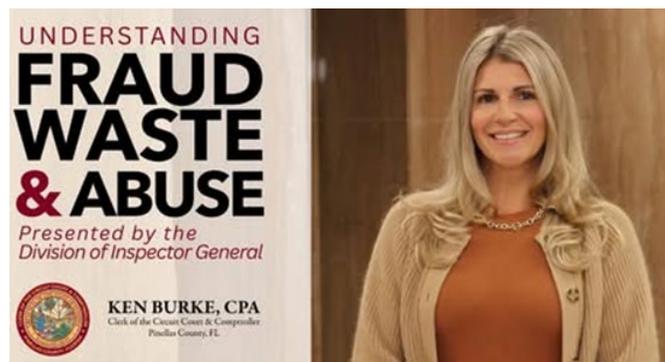
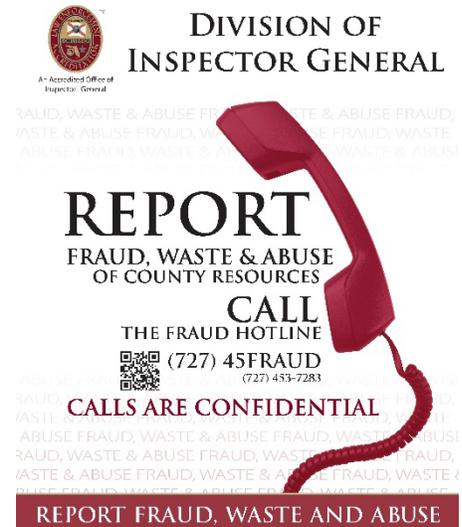


Figure 4 - 2025 Project Plan Time By Source

Communication

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

- The IG’s website at www.mypinellasclerk.gov; click on the “A-Z SERVICES” tile and then scroll down to click on “Inspector General”:
 - About the IG
 - IG Reports
 - Audit & Investigation Reports
 - Annual Plans
 - Annual Reports
 - Publications
 - Inspector General Charter
 - Accreditation & Peer Review Reports
 - IG Publications
 - Professional Affiliations
 - Printable Resources
 - Report Fraud, Waste, and Abuse
 - Guardianship
 - Statistics
- Brochures distributed throughout the County with availability in many County facilities
- Fraud posters displayed throughout County departments
- IG Connection Newsletter
- IG Fraud Alerts
- Pinellas County Connection Television (PCC TV)
 - Spectrum Channel 637
 - WOW! Channel 18
 - Frontier Channel 44
- Follow the IG on [f](https://www.facebook.com/igpinellas) <https://www.facebook.com/igpinellas>
- Follow the IG on [X](https://x.com/PinellasIG) <https://x.com/PinellasIG>
- Presentations made at various professional organizations
- Participation in citizen educational events such as Fraud Awareness Week
- [Fraud, Waste, and Abuse Video](#)



PERFORMANCE RESULTS

Productivity

The reports issued by the IG fall into seven key categories: audits, investigations, follow-ups, consultations, guardianship audits, guardianship investigations, and Office of Public and Professional Guardians (OPPG) investigations. Below is a list of these categories, along with their respective number of reports issued for the past three years:

Issued Reports	Calendar Year		
	2025	2024	2023
Audits	14	21	20
Follow-Up Audits	5	3	6
Investigations	5	4	7
Follow-Up Investigations	2	4	2
Consultations	0	0	1
Guardianship Audits	54	35	62
Guardianship Investigations	5	3	2
OPPG Investigations ¹	0	11	19
Total Reports	85	81	119

Table 3 - Number of Issued Reports For The Past Three Years

Access to our public reports can be obtained through the Clerk’s website by following the steps below:

- Open the IG’s homepage at <https://www.mypinellasclerk.gov/Home/Inspector-General>
- Select the “IG Reports” tab
 - Select the “Audit & Investigation Reports” section
 - Select the desired year dropdown menu to select the desired report
 - Select the “Annual Plans” section to select the desired report
 - Select the “Annual Reports” section to select the desired report
- Select the “Publications” tab
 - Select the “Accreditation & Peer Reports” button to select the desired report
 - Other key documents and publications are also available

¹ As of July 14, 2024, the Statewide Investigation Alliance terminated the Memorandum of Understanding with the Office of Public and Professional Guardians.

Reports

The following reports were issued publicly by the IG in 2025. If you would like to read the reports, please visit our website.

Report Number	Report Title
2025-01	Audit of Utilities' Meter Installation and Repair Process
2025-02	Audit of the Clerk's Office Internal Controls Over Driver and Vehicle Information Database (DAVID) Information
2025-03	Investigation of Sixth Judicial Circuit Truancy Teen Court Employee Misuse of Time
2025-04	Follow-Up Investigative Review of the District Cooling and Central Energy Plant Operations and Maintenance Service Agreement
2025-05	Follow-Up Audit of the Sunstar Ambulance Contract
2025-06	Audit of Capital Contracting and General Solicitation Process
2025-07	Unannounced Audit of the Contractor Licensing Department Change Fund
2025-08	Investigative Review of Alleged False Claim on an Application for Determination of Civil Indigent Status
2025-09	Follow-Up Audit of the Quality Assurance Review Process
2025-10	Follow-Up Audit of Human Services - Directions for Living Services Agreements
2025-11	Unannounced Audit of the Department of Safety and Emergency Services Petty Cash Fund
2025-12	Unannounced Audit of the Environmental Management Division Change Fund
2025-13	Investigation of Airport Personnel Travel and Conflict of Interest
2025-14	Unannounced Audit of the North County Branch Change Fund and Notary Journals
2025-15	Unannounced Audit of the Probate Court Records Department Change Fund and Notary Journals
2025-16	Recurring Audit of Property Appraiser Employees' Use of DAVID Personal Data
2025-17	Unannounced Audit of the Printing and Mail Services (Clearwater Courthouse) Change Fund
2025-18	Follow-Up Audit of Economic Development Employment Sites Program
2025-19	Inspector General's Observation of the Public Works Customer and Technical Services Division 2025 Annual Physical Inventory of Fixed Assets
2025-20	Investigation of Building and Development Review Services Personnel Alteration of a Permit Record
2025-21	Investigative Review of a Building Permit
2025-22	Inspector General's Follow-Up Audit of Accounts Receivable Write-Offs for FY 2023 and Inspection of the Accounts Receivable Write-Off Approval Memo for FY 2022
2025-23	Follow-Up Audit of Inspector General's Observation of the Florida Department of Health in Pinellas County's Annual Physical Inventory of Fixed Assets
2025-24	Follow-Up Investigation of Certificate of Occupancy Issuance
2025-25	Inspector General's Observation of the Construction and Property Management Facility Operations - Detention 2025 Annual Physical Inventory of Fixed Assets
2025-26	Audit of Accounts Receivable Write-Offs for FY 2024 and Inspection of the Accounts Receivable Write-Off Approval Memo for FY 2023

Table 4 - 2025 Publicly Issued Reports

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 process:

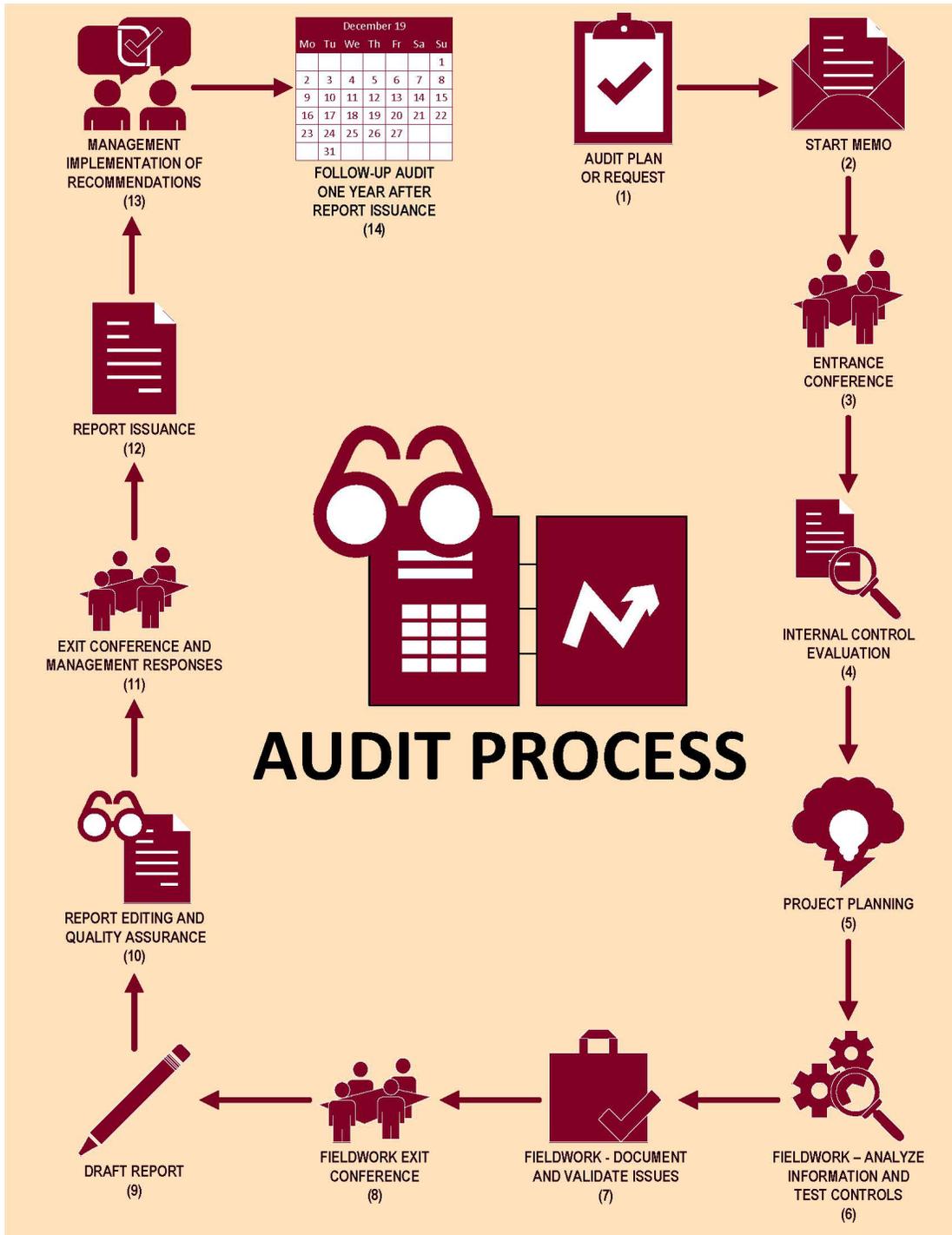


Figure 5 - Audit Process Cycle

An Opportunity for Improvement is our approach to working with management to advance government best practices to better serve the County's citizens and stakeholders.

During 2025, the IG issued:



Figure 6 - 2025 Audit Report Statistics

Recommendations are an integral part of our audits; this is where opportunities for change or improvement arise. We presented 52 Recommendations in reports issued during 2025; the management of the audited departments concurred or partially concurred with all 52 (100%).

Table 5 presents the report year and Recommendation statistics over the past three years:

Year	Number of Recommendations	Concurred To By Management	
		Number	Percentage
2025	52	52	100%
2024	66	66	100%
2023	61	59	97%
Totals	179	177	99%

Table 5 - Audit Recommendation Statistics

Figure 7 shows Opportunity for Improvement Recommendations by type:

2025 Opportunity for Improvement Recommendation Types

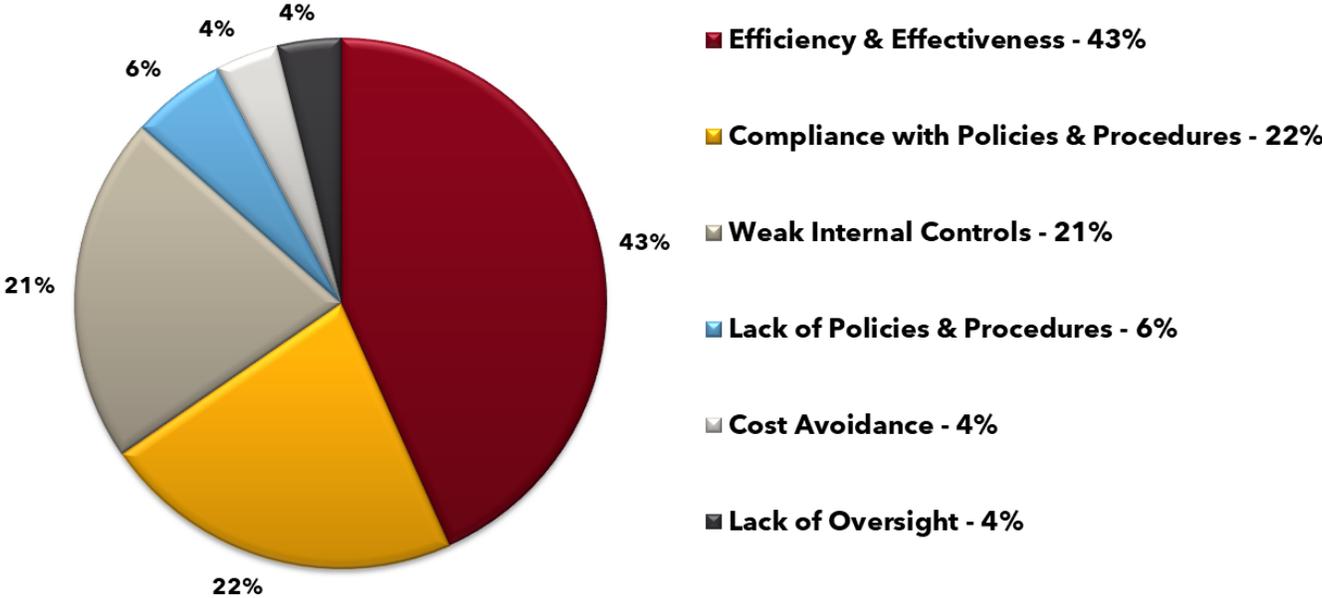


Figure 7 - 2025 Opportunities for Improvement Recommendation Types

Investigations

The objective of these projects is to investigate allegations of fraud, waste, and abuse directed against County government. Investigations that uncover administrative wrongdoing typically reveal violations of policies, regulations, or workplace rules. They also identify the individuals responsible for the violations and make recommendations for administrative action. The following chart depicts the typical investigation process:



Figure 8 - Investigation Process Cycle

Table 6 shows the number of investigations conducted over the past three years and their disposition. The investigation disposition falls into one of four categories:

1. *Substantiated*: There is sufficient evidence to conclude the allegation is true.
2. *Unsubstantiated*: There is insufficient evidence to either prove or disprove the allegation.
3. *Unfounded*: The allegation proved to be false or there is no credible evidence to support the allegation.
4. *Justified²*: The allegation proved to be true. However, the actions were appropriate in the circumstances.

	2025	2024	2023	Total
Number of Investigations Completed	5	4	7	16
Number of Allegations	9	10	14	33
Substantiated	1	2	5	8
Unsubstantiated	2	3	1	6
Unfounded	6	5	8	19
Justified	0	0	0	0

Table 6 - Investigation Disposition Statistics

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 investigative reports frequently make specific recommendations to:

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

² New conclusion of fact (disposition) term effective January 1, 2025.

During 2025, the IG issued:



Figure 9 - 2025 Investigation Report Statistics

Table 7 presents the report year and Recommendation statistics over the past three years:

Year	Number of Recommendations	Concurred To By Management	
		Number	Percentage
2025	7	7	100%
2024	14	14	100%
2023	14	13	93%
Totals	35	34	97%

Table 7 - Investigation Recommendation Statistics

When investigative findings suggest signs of criminal conduct, they are presented to the appropriate law enforcement authorities for further action. We referred one case to law enforcement authorities in 2025.

The Fraud, Waste, and Abuse hotline is one of the ways we promote honesty and efficiency in government and maintain the public's trust. County management, County team members, and citizens are urged to report any suspected fraud, waste, or abuse immediately.

Reports may be made in several convenient ways:

- Call the dedicated hotline number (727) 45FRAUD (727-453-7283)
- Written complaints may be emailed to fraudhotline@clerk.pinellas.gov
- Written complaints may be mailed to 510 Bay Avenue, Clearwater, Florida 33756
- Written complaints may be faxed to (727) 464-8386
- Report online through the Clerk's website:
 - [Report Fraud of County Resources](#)
 - [Report Fraud in Guardianship Cases](#)

When reporting fraud, waste, or abuse, complainants may remain anonymous.

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.

During calendar year 2025, the IG handled:



Figure 10 - 2025 Complaint Statistics

Follow-Ups

The objective of these projects is to track the status of management’s actions 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 is primarily responsible for deciding the appropriate action to be taken on reported findings and recommendations.

Based on a risk assessment, approximately one year after the issuance of an audit or investigative report, a follow-up is conducted and a report is issued. The report summarizes follow-up work performed in relation to management’s responses to recommendations. The status of each recommendation is categorized as implemented, partially implemented, acceptable alternative, not implemented, or no longer applicable.

Table 8 summarizes follow-up statistics over the past three years:

Year	Number of Follow-Ups	Number of Opportunities for Improvement	Number of Recommendations ³	Implemented/Partially Implemented/Acceptable Alternative	
				Number	Percentage
2025	7	11	27	27	100%
2024	7	17	39	38	97%
2023	8	28	44	43	98%
Totals	22	56	110	108	98%

Table 8 - Follow-Up Statistics

Division of Inspector General - A Good Investment

With an estimated County population of 965,870 and actual operating expenditures of \$1,815,032, the cost to fund the IG office in 2025 per County resident was only \$1.88. Not only is the expense of having an IG office cost-effective, but its importance also extends beyond the financial considerations. The impact of maintaining transparency and trust in local County government is invaluable and the value of accountability and prevention cannot be measured. The vigilance of the IG team ensures County taxpayers and stakeholders receive a fair and honest accounting of their funds.

Recommendations by the IG do not always result in a measurable financial impact. However, there are many scenarios in which implementation of the IG recommendations could result in a positive financial impact or efficiencies not readily quantifiable. Regarding items that did result in a quantifiable impact, Table 9 shows the 2025 project recommendations and services provided that resulted in potential recoveries, savings, cost avoidance, and other economic impacts that conservatively total \$674,114:

Project	Potential County Impact	Potential Citizen Impact
Audits	\$4,487	-
Investigations	-	-
Guardianship Audits	-	\$417,645
Guardianship Investigations	-	101,982
PCSO PREA Hotline	150,000	-
Totals	\$154,487	\$519,627

Table 9 - Financial Impact

A well-run audit and investigative function is an investment that benefits the County government and, more importantly, the County's citizens and taxpayers.

³ Does not include recommendations that are no longer applicable at the time of follow-up.

Cooperative Partnership Projects

Florida Clerk's Statewide Investigation Alliance



In 2016, several Clerks of Circuit Court and Comptrollers Offices of Inspectors General established a statewide partnership known as the Statewide Investigation Alliance (SIA).

SIA members have a shared experience and expertise for performing enhanced guardianship audits and investigations. The SIA recognizes that a well-monitored and well-controlled guardianship system in each of the counties, regardless of the county's demographics and resources available, contributes to a well-monitored and well-controlled guardianship system in every other county. As an SIA member, the Offices of Inspectors General independent and professional staff perform enhanced guardianship audits and investigations to:

- Better protect incapacitated persons
- Reinforce the Florida Judicial Circuit Courts' duties of oversight and protection of persons subject to guardianship
- Reinforce the Clerks of the Circuit Court and Comptrollers' duties to audit and investigate guardianships and advise the Court
- Reinforce the OPPG's duties of monitoring, educating, and disciplining professional guardians.

Florida Sixth Judicial Circuit Court - Probate, Guardianship, and Mental Health Division, And Clerk's Probate Court Records Department

The IG conducts varying levels of audits and investigations of guardianship activities. The objective of these projects is to augment the Clerk's Probate Court Records Department, Guardianship Section's authority under § 744.368 of the Florida Statutes, which states the Clerk, *"shall audit the verified inventory and the accountings. The clerk shall advise the court of the results of the audit."* Also, these projects provide assistance to the Probate,



Guardianship, and Mental Health Division of the Florida Sixth Judicial Circuit Court (Court). These projects help with supporting the Clerk and Court's oversight process as it pertains to the protection of persons subject to guardianship assets per Chapter 744 of the Florida Statutes and related Administrative Orders of the Florida Sixth Judicial Circuit.

During 2025, the IG handled 15 guardianship fraud, waste, and abuse complaints, of which 2 were accepted for investigation, and 9 were referred to other entities. The guardianship work performed during calendar year 2025 resulted in \$519,626 in questionable expenditures identified.

The IG conducts the following three types of guardianship audits/reviews:

- *Level I*
 - An IG Level I review consists of the review of guardianship reports in conjunction with the supporting documentation and is performed once the Clerk’s Probate Guardianship Section’s initial examination reveals discrepancies.
- *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.

During calendar year 2025, the PIU Guardianship Unit conducted and issued:

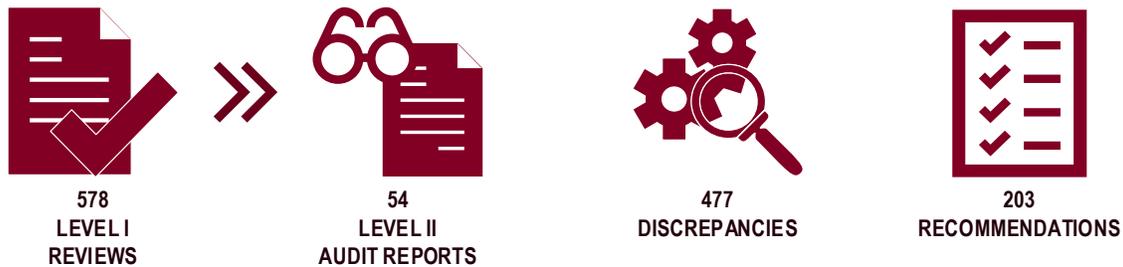


Figure 11 - 2025 Guardianship Projects Statistics

Table 10 shows the number of guardianship investigations conducted and completed in calendar year 2025, along with their dispositions.

Number of Investigations Completed	Number of Allegations	Substantiated	Unsubstantiated	Unfounded	Justified
5	8	1	0	6	1

Table 10 - Guardianship Investigation Disposition Statistics

Table 11 displays guardianship statistics over the past three years:

Year	Level I Reviews	Level II & III Audit Reports	Investigation Reports	Complaints
2025	578	54	5	15
2024	582	35	3	40
2023	557	62	2	34
Totals	1,717	151	10	89

Table 11 - Guardianship Project Statistics

Guardianship Association of Pinellas County



newsletter.

The IG has a cooperative partnership with the Guardianship Association of Pinellas County (Association) to provide training to Association members and submit articles to the Association

Driver and Vehicle Information Database Internal Control Review

The objective of this project is to ensure compliance with memorandums of understanding (MOUs) between County agencies and the Florida Department of Highway Safety and Motor Vehicles (DHSMV) regarding access to DAVID and other DHSMV data. The IG performs periodic monitoring, internal control attestations, and data security audits to verify the appropriate use of DAVID data and compliance with MOU requirements. The IG performs reviews for the following agencies:



Pinellas County Property Appraiser's Office

The Property Appraiser uses DAVID data for property appraisal functions and homestead exemption residency verification. The IG performs an annual limited audit of DAVID access, as well as an internal controls audit over DAVID information and a full data security audit on a three-year cycle.

Clerk of the Circuit Court and Comptroller

The Clerk utilizes DAVID data for court-related functions, including obtaining driver license transcripts for traffic court. The IG conducts an internal controls audit over DAVID information and a full data security audit on a three-year cycle.

Consumer Protection

Consumer Protection accesses DAVID data for consumer fraud investigations. The IG performs an internal controls audit over DAVID information every three years.

Safety Management

Safety Management uses driver license transcripts to vet new County drivers and administer the Safe Driver Award program. The IG conducts a full data security audit every three years.

Prison Rape Elimination Act (PREA) Hotline



Pinellas County Sheriff

In 2014, the Pinellas County Sheriff requested the IG's assistance to comply with federal law and, in a cooperative effort, to save the County an estimated \$150,000 per year in additional operating costs for the PREA hotline.

PREA is a federal law established to address the elimination and prevention of sexual abuse in correctional systems. PREA applies to all federal, state, and local prisons, jails, police lock-ups, private facilities, and community settings, such as residential facilities.

The Pinellas County Sheriff's Office (PCSO) has a **zero tolerance policy** for all forms of sexual abuse of inmates, either by other inmates, staff, volunteers, contractors, or individuals having responsibility for the safety, security, care, and/or treatment of inmates. Inappropriate relationships will not be tolerated, and these relationships are criminal and may be prosecuted under state and federal laws.

The objective of this project is to provide an independent hotline for reporting complaints of sexual abuse or sexual harassment of any inmate incarcerated in the County Jail in accordance with the Prison Rape Elimination Act (28 CFR § 115.51). Table 12 displays the number of PREA calls our office handled over the past three years:

Year	PREA Hotline Activity
2025	132
2024	75
2023	102

Table 12 - PREA Hotline Activity

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 2025 include:

- Consulting services at management request, in which our role was strictly advisory. During these engagements, we did not assume management responsibilities or make decisions on behalf of the department. Our objective was to provide guidance and suggestions, without providing assurance, to support informed decisions made by management.

- Participation on various boards and teams, such as:
 - Business Technology Services and Clerk’s Office Project Dashboard and Risk Register
 - Clerk’s Office Strategic Planning Committee
 - Oracle Business Applications Executive Committee
 - Oracle E-Business Suite Sponsors Committee
 - Security Panel
 - Technology Steering Cooperative

Professional Outreach and Engagement

The IG remains committed to promoting the inspector general profession and supporting the development of future practitioners. The IG contributes to initiatives that connect students and academic institutions with the profession, increase awareness of career opportunities, and encourage the pursuit of professional certifications.

For instance, recognizing the benefits of outreach with students who may aspire to enter the profession after college, the IG participates in the Institute of Internal Auditors Florida West Coast Chapter Academic Relations Committee (FWCC Committee). Participation includes classroom visits at the University of Tampa, the University of South Florida, Saint Leo University, and Hillsborough Community College. During classroom visits, FWCC Committee members share their personal career paths to expose students to various career options within the profession.

In addition, IG team members participate in job fairs and career outreach events to engage directly with the community, helping to build interest in public service and strengthen the future talent pipeline for the profession.



TEAM MEMBER BIOGRAPHIES

Melissa Dondero, *Inspector General/Chief Audit Executive*

Ms. Dondero holds the following professional certifications:

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Inspector General (CIG)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Information Technology Professional (CITP)
- Certified In Risk Management Assurance (CRMA)
- Certified Fraud Specialist (CFS)
- Certified Economic Crime Forensic Examiner (CECFE)
- 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 22 years of professional auditing and investigating experience. Ms. Dondero joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2003. Ms. Dondero is an active member of the following professional organizations:

- American and Florida Institutes of Certified Public Accountants
- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Certified Fraud Specialists
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
 - Member of the National Board of Directors
- Association of Local Government Auditors
- Florida Audit Forum
 - Member of the Board
- Florida Chief Audit Executive Roundtable
 - Roundtable Coordinator and Facilitator
- Florida Government Finance Officers Association
- Guardian Association of Pinellas County
- Institute of Internal Auditors (National and Florida West Coast Chapter)
 - Florida West Coast Chapter Technology Officer
- ISACA (National and West Florida Chapter)
- National Guardianship Association

Ms. Dondero can be reached by phone at (727) 464-8382 or email at mdondero@mypinellasclerk.gov.

Linda Fisk, *Executive Assistant*

Ms. Fisk provides administrative support for the IG team and serves as the Evidence Custodian to ensure compliance with *The Florida Inspectors General Standards Manual* from The Commission for Florida Law Enforcement Accreditation. She has a Bachelor of Science in Criminal Justice from the University of North Dakota, a Juris Doctor from the University of Denver College of Law, and over 25 years of legal and professional experience.

She joined the Pinellas County Clerk of the Circuit Court and Comptroller, Criminal Court Records Department in July 2023, and the Division of Inspector General in January 2026.

Ms. Fisk can be reached by phone at (727) 464-8371 or email at lfisk@mypinellasclerk.gov.

Robert Poynter, *Assistant Inspector General*

Mr. Poynter holds the following professional certifications:

- Certified Information Systems Auditor (CISA)
- Certified Inspector General (CIG)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Construction Auditor (CCA)
- Certified Fraud Specialist (CFS)
- Certified Economic Crime Forensic Examiner (CECFE)

He has a Bachelor of Science in Business Administration from Berea College located in Berea, Kentucky, with over 21 years of professional auditing and 10 years of investigating experience. Mr. Poynter joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2016. Mr. Poynter is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Certified Fraud Specialists
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- ISACA (National and West Florida Chapter)
- National Association of Construction Auditors

Mr. Poynter can be reached by phone at (727) 464-8376 or email at rpoynter@mypinellasclerk.gov.

Darcy Eckert, Assistant Inspector General

Ms. Eckert holds the following professional certifications:

- Certified Fraud Examiner (CFE)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Construction Auditor (CCA)
- Certified Economic Crime Forensic Examiner (CECFE)
- Certified Fraud Specialist (CFS)
- Certified Guardianship Investigator (CGI)

She has a Bachelor of Science in Accounting from San Diego State University. She has 16 years of internal audit experience and 10 years of investigative experience. Ms. Eckert joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in July 2015. Ms. Eckert is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Certified Fraud Specialists
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Guardian Association of Pinellas County
- Institute of Internal Auditors (National and Florida West Coast Chapter)
 - Member of the Florida West Coast Chapter Academic Relations Committee
- ISACA (National and West Florida Chapter)
- National Association of Construction Auditors
- National Guardianship Association

Ms. Eckert can be reached by phone at (727) 464-8379 or email at deckert@mypinellasclerk.gov.

Norberto Rosa, *Inspector General II*

Mr. Rosa holds the following professional certifications:

- Academic Certified IDEA Data Analyst (A-CIDA)
- Certified Cyber Crime Examiner (3CE)
- Certified Cyber Crime Intelligence Analyst (3CIA)
- Certified Cyber Crime Investigator (3CI)
- Certified Economic Crime Forensic Examiner (CECFE)
- Certified Fraud Specialist (CFS)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified TeamMate Champion

He also holds multiple certifications from the Federal Emergency Management Agency related to emergency management and public assistance, including IS-00027, ICS-100, ICS-200, and IS-00253.a, IS-00321, IS-00322, IS-00393.b, IS-00634, IS-00700.a, and IS-00800.c.

Mr. Rosa earned a Master of Business Administration in Data Analytics from the Lutgert College of Business at Florida Gulf Coast University. He also holds a Bachelor of Science in Business Administration with a major in Finance and a minor in Accounting from the University of Puerto Rico, Rio Piedras Campus.

Mr. Rosa has more than 17 years of experience in financial accounting and auditing, with specialized expertise in data analytics, IT audits, and cybersecurity. His professional background includes work with public and private organizations, both domestic and international, as well as governmental agencies. His experience covers middle-market for-profit companies, federal and local government compliance and regulatory environments, and Sarbanes-Oxley internal control requirements. He has worked across multiple industries, including retail, manufacturing, pharmaceuticals, logistics and distribution, government, nonprofit organizations, technology, and communications.

Mr. Rosa joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2021. He is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- ISACA (National and West Florida Chapter)

Mr. Rosa can be reached by phone at (727) 464-8372 or email at nrosa@mypinellasclerk.gov.

Jason Pummer, *Inspector General II*

Mr. Pummer holds the following professional certifications:

- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Economic Crime Forensic Examiner (CECFE)

He has a Bachelor of Science in Business Administration with a major in accounting from Western Carolina University in Cullowhee, North Carolina. He is a U.S. Army combat veteran who served eight years both on active duty and with the National Guard. He was deployed overseas in support of Operation Iraqi Freedom from 2005 to 2006. Prior to being assigned to the Division of the Inspector General in March 2022, he was a Finance Operations Technician in payroll for the Clerk of the Circuit Court and Comptroller, Finance Division. Mr. Pummer is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Guardian Association of Pinellas County
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- ISACA (National and West Florida Chapter)

Mr. Pummer can be reached by phone at (727) 464-8380 or email at jpummer@mypinellasclerk.gov.

Justin Verron, *Inspector General II*

Mr. Verron holds the following professional certification:

- Certified Inspector General Auditor (CIGA)

He has a Master of Business Administration and a Bachelor of Accounting both from Marywood University, with over eight years of professional auditing experience. Mr. Verron joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in August 2023. Mr. Verron is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- ISACA (National and West Florida Chapter)

Mr. Verron can be reached by phone at (727) 464-8366 or email at jverron@mypinellasclerk.gov.

Shawn Phillips, *Inspector General II*

Mr. Phillips holds the following professional certifications:

- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Economic Crime Forensic Examiner (CECFE)

He has a Bachelor of Science in Accounting from Florida Agricultural and Mechanical University, with over nine years of professional auditing experience. Mr. Phillips joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2019. Mr. Phillips is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
 - Member of the Board
- Florida Government Finance Officers Association
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- ISACA (National and West Florida Chapter)

Mr. Phillips can be reached by phone at (727) 464-8487 or email at sdphillips@mypinellasclerk.gov.

Lori Scott, Inspector General II

Ms. Scott holds the following professional certification:

- Certified Inspector General Investigator (CIGI)

Ms. Scott is currently enrolled at Saint Petersburg College working towards a Bachelor of Science in Public Policy and Administration. Ms. Scott joined the Division of Inspector General in August 2022. She started her career with the Pinellas County Clerk of the Circuit Court and Comptroller, Probate Department in March 2014, as a Records Specialist. In July 2015, she was promoted to Probate Audit Specialist, performing audits of guardianship cases. In 2021, Ms. Scott was promoted to the Probate Department Trainer position. Ms. Scott is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Guardian Association of Pinellas County
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- ISACA (National and West Florida Chapter)
- National Guardianship Association

Ms. Scott can be reached by phone at (727) 464-8373 or email at lscott@mypinellasclerk.gov.

Eric Rann, *Inspector General II*

Mr. Rann holds the following professional certifications:

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)

He has a Bachelor's of Business Administration with a focus in Accounting from the Richard Stockton College of New Jersey, and over 20 years of professional auditing experience. Mr. Rann joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in July 2025. Mr. Rann is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- ISACA (National and West Florida Chapter)

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Crystal Smith, *Inspector General I*

Mrs. Smith has a Bachelor of Science in Industrial Engineering from the University of South Florida with over 15 of professional experience in project management and technical analysis. Mrs. Smith joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General in December 2024. She is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- ISACA (National and West Florida Chapter)

Mrs. Smith can be reached by phone at (727) 464-8388 or by email at cjsmith@mypinellasclerk.gov.

Natalie Steiner, *Inspector General I*

Ms. Steiner holds the following professional certifications:

- Certified Public Manager (CPM)
- Lean Six Sigma Advanced Yellow Belt

She holds a Bachelor of Arts in Criminology and a Master of Arts in Criminal Justice from the University of South Florida. Ms. Steiner previously served as a Justice Reform Coordinator in the Office of the Secretary for the Florida Department of Juvenile Justice, where she specialized in policy and legislative reform. She later spent several years as a budget analyst in municipal and county governments.

Ms. Steiner joined the Division of the Inspector General in December 2024. She is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Guardian Association of Pinellas County
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- National Guardianship Association

Ms. Steiner can be reached by phone at (727) 464-8374 or by email at nsteiner@mypinellasclerk.gov.

Daniel Morris, *Inspector General I*

Mr. Morris is currently enrolled at the University of South Florida, working towards a Bachelor of Science in Accounting. He has several years of experience as an accounting clerk and in corporate management. Mr. Morris recently joined the Division of Inspector General in March 2026. Mr. Morris is an active member of the following professional organizations:

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Institute of Internal Auditors (National and Florida West Coast Chapter)

Mr. Morris can be reached by phone at (727) 464-8387 or email at danmorris@mypinellasclerk.gov.

Joseph Schmidt, *Special Projects Assistant*

Mr. Schmidt holds the following professional certifications:

- Certified Information Systems Auditor (CISA)
- Certified in Risk and Information Systems Control (CRISC)
- SAFe Lean Portfolio Management (SAFe LPM)
- SAFe Product Owner/ Product Manager (SAFe POPM)

He has a Bachelor of Science in Mathematics and Statistics and a Bachelor of Science Education in Mathematics from Miami University with over 30 years of experience across a broad range of disciplines, functions, and industries. Mr. Schmidt joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2024. Mr. Schmidt is an active member of the following professional organizations:

- Institute of Internal Auditors (National and Florida West Coast Chapter)
- ISACA (National and West Florida Chapter)

Mr. Schmidt can be reached by phone at (727) 464-8283 or by email at jschmidt@mypinellasclerk.gov.



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

Clerk of the Circuit Court & Comptroller
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