



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

Clerk of the Circuit Court & Comptroller
Pinellas County, FL



ANNUAL REPORT FOR THE YEAR ENDING DECEMBER 31, 2024



MARCH 12, 2025



KEN BURKE, CPA

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Pinellas County, FL

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| Custodian of County Funds | County Auditor*

March 12, 2025

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 2024 Annual Report. The *Global Internal Audit Standards* mandate ongoing communication with stakeholders and reporting periodically on the internal audit function's purpose, authority, responsibility, 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, 2024.

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 2025 IG Annual Plan issued on January 21, 2025. We strive to ensure that you are satisfied with all completed audits, investigations, or 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 Annual Report is designed to serve as a helpful guide for County management in developing recommendations for the annual work plan that is completed every January by the IG. Please feel free to contact us anytime to request a review of an area or function that, in your perspective, could be improved.

The 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 staff of the entire IG is to be applauded for their accomplishments, dedication, and production of this report.

Respectfully Submitted,

Melissa Dondero

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
FWC 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

Throughout the year ending December 31, 2024, the Division of Inspector General (IG) focused on delivering value-added projects, identifying opportunities for improvement, and supporting management in mitigating risks. Our team remained dedicated to our guiding principles including: independence so our work is conducted objectively in a fair and unbiased manner, accountability to ensure compliance with professional standards, and impact by making realistic and actionable recommendations.

One of the fundamentals of internal auditing is fostering public trust and confidence. In support of these endeavors, during the year, we accepted 11 complaints of suspected fraud, waste, and abuse to investigate. We completed an audit of the Sunstar Ambulance Contract to evaluate controls regarding monitoring contract compliance requirements, analyze actual performance metrics, and ensure accurate payment disbursements to the contractor. This audit gave public visibility to the current emergency vehicle response times, which directly relate to the health and safety of Pinellas County (County) citizens.

We also risk-assessed grant programs overseen by the Human Services Department and completed a focused review of two grant programs contractually administered by Directions for Living. Our evaluation included controls over grant program administration, oversight, contract compliance, and appropriateness of program expenses. This audit provided valuable insight on the performance of critical community grant programs.

In 2024, updated global professional internal audit standards presented the opportunity to evaluate our policies and audit framework to ensure continued compliance. We worked diligently to align our processes with the evolving professional benchmarks for the practice of internal auditing. The updated standards resulted in enhancements to our operations that strengthen our ability to provide objective assurance and advisory services, promoting good governance, and ensuring accountability and efficiency in our government.

The year also marked a significant milestone, as the IG underwent its fifth Commission for Florida Law Enforcement Accreditation, Inc. (Commission) assessment to retain State-level accreditation. The assessment included a rigorous examination of compliance with 43 professional standards, including reviewing investigation files and policies, interviewing team members, and observing security practices. The assessment team determined the IG was 100% compliant with professional investigative standards, and the Commission awarded reaccreditation with Excelsior Recognition on February 20, 2025. Excelsior Recognition is the highest level of achievement in Florida accreditation an agency can receive and is awarded after five successful reaccreditation cycles (15 years) with no conditions assessed by the Commission.

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 three service units: Internal Audit, Information Systems Audit, and the Public Integrity Unit (PIU), working together to:

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

The IG publicly issued 31 County government-related reports during 2024, which yielded 37 Opportunities for Improvement, encompassing 80 Recommendations. Departmental management concurred or partially concurred with, and committed to, the implementation of all 80 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 PIU's Guardianship Section issued 38 guardianship reports to the Florida Sixth Judicial Circuit Court, which resulted in over \$1 million in questionable expenditures identified.

In addition, the IG PIU's Guardianship Section issued 11 guardianship reports to the Florida Department of Elder Affairs, Office of Public and Professional Guardians (OPPG).

Below is a summary of reports issued by the IG during 2024:

2024 Reports Issued	
Audits	21
Follow-Up Audits	3
Investigations	4
Follow-Up Investigations	4
Consultations	0
Guardianship Audits	35
Guardianship Investigations	3
OPPG Investigations	11
Total Reports	81

Overall, for the year 2024, the IG identified \$3,381,260 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, Section 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, Section 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 employees.

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 the implementation of 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 with the BCC directly.

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 which 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 Division of Inspector General 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 Division of Inspector General 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* of The Commission for Florida Law Enforcement Accreditation (CFA)

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) intend to increase the level of stakeholders' confidence about an organization's governance, risk management, and control processes over an issue, condition, subject matter, or activity under review when compared 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 impact negatively on 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.

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.



An evaluation of the IG's compliance with the Red Book and Green Book standards is performed every five years. The most current 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 three service units, although all team members are cross-trained to perform both audits and investigations:

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

The IG office was comprised of 14 positions in 2024, 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.

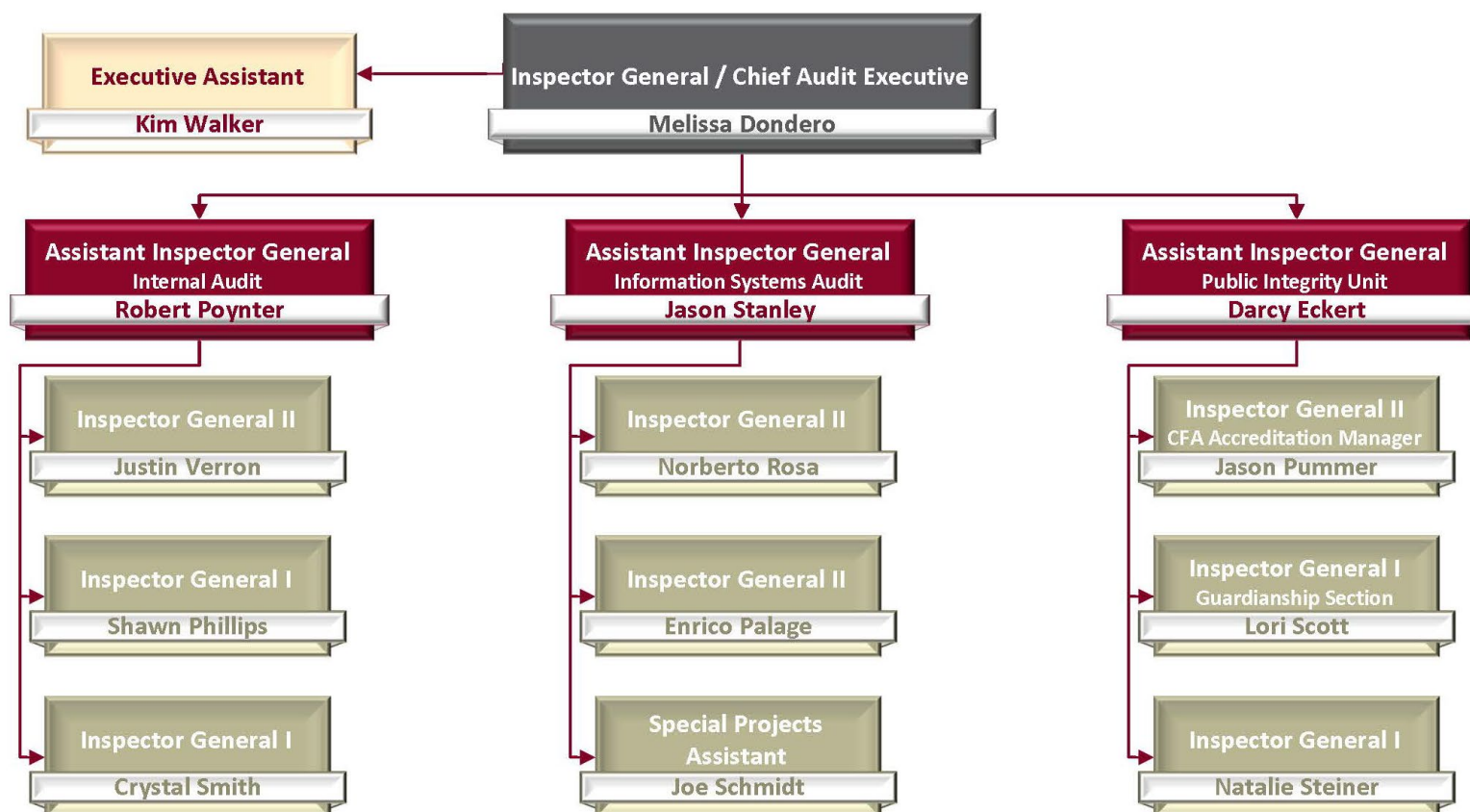


CITIZENS OF PINELLAS COUNTY
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
KEN BURKE, CPA



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Inspector General

DIVISION OF INSPECTOR GENERAL



Professional Development

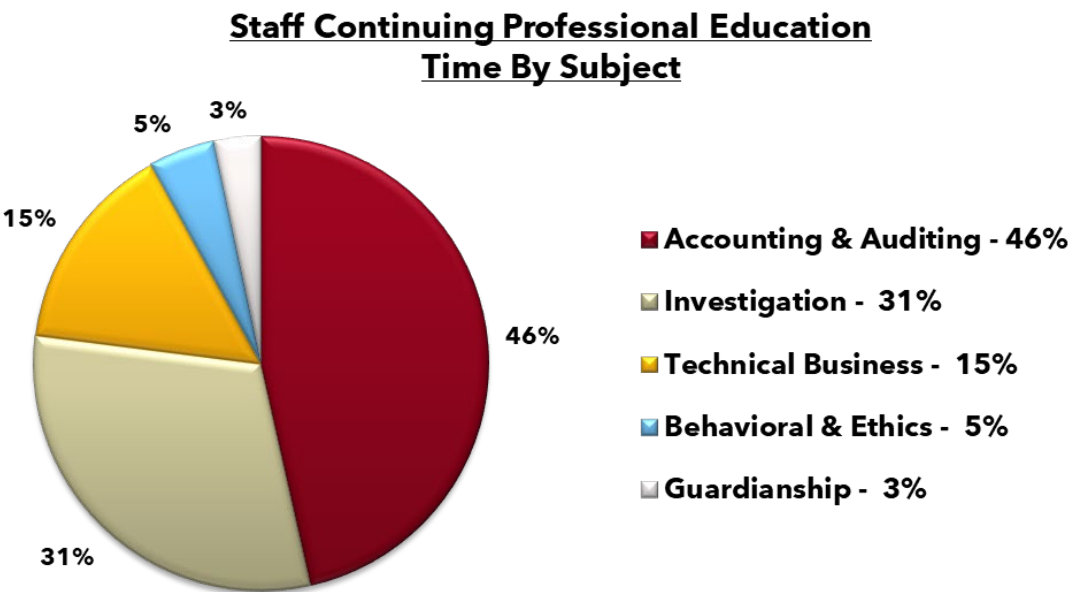
The IG recognizes that the quality and effectiveness of its services are dependent upon a professionally trained team. To this end, the IG allocates a portion of its resources to ensure continuing professional education as a key requirement of the aforementioned standards. Membership in professional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

All members of the IG are affiliated with 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
- Florida Police Accreditation Coalition, Inc.
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- National White Collar Crime Center

IG members are also 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 2024 is depicted in the following chart:



Budget

The IG is funded by the Clerk's General Fund budget appropriated from the BCC. The following represents the Fiscal Year (FY) 2024 IG budget versus actual:

	Budget	Actual
Personnel Services	\$1,624,898	\$1,624,898
Operating Expenses	\$107,933	\$107,824
Capital Outlay	\$0	\$0
Total	\$1,732,831	\$1,732,722

Annual Plan Selection Process

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

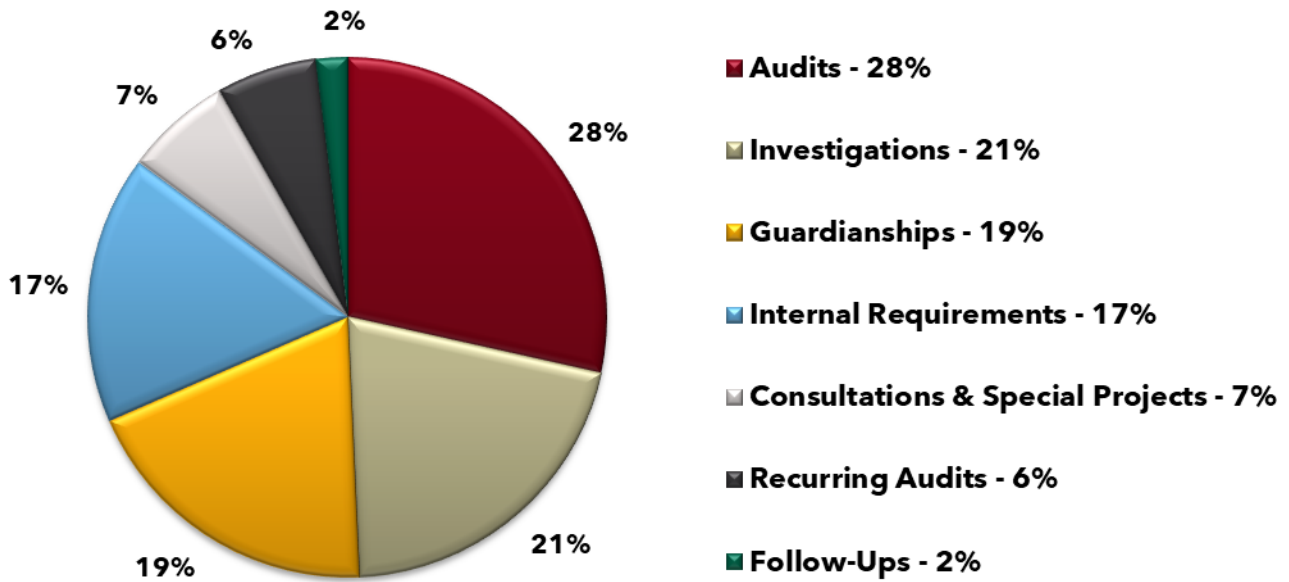
- Perception of risks from County-wide administration and officials
- Economic factors such as the amount of financial impact, volume of transactions, number of personnel, generation of revenue, and the alignment of responsibility
- Changes in organization, management, key personnel, and information systems
- Environmental factors such as controls, regulations, and public perception

We also solicit recommendations from citizens and other Constitutional Officers, survey all County employees, and receive tips from the Fraud, Waste, and Abuse Hotline.

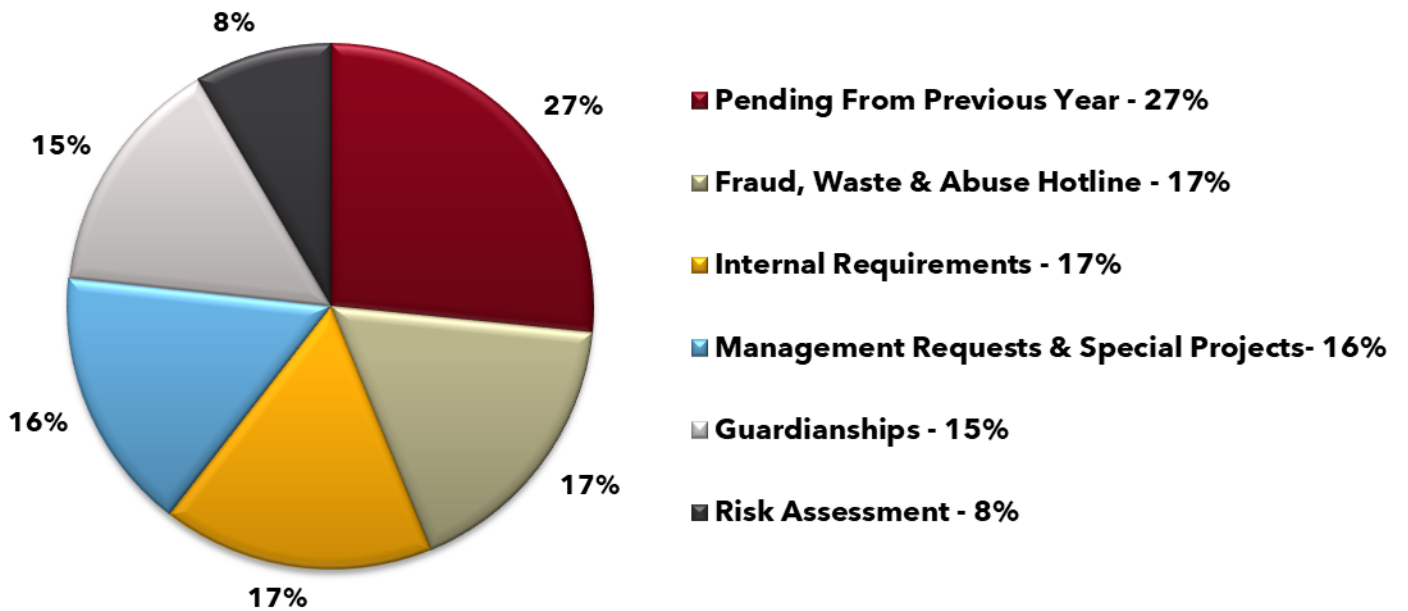
The number of audits selected for the plan is based on audit impact (the problems or risks it would address and the likely types of findings and recommendations), the sensitivity and complexity of the audit compared to its likely impact, staff resources, and the breadth and depth of audit coverage across County government.

Based on the estimated available hours for the IG team in 2024, the Annual Plan for 2024 is broken down by project type and by source in the following charts. Please see the Annual Plans on the IG website at: [Inspector General Annual Plans](#).

2024 Project Plan Time By Project Type





2024 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  <https://www.facebook.com/igpinellas>
- Follow the IG on  <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



Fraud, Waste & Abuse Video

PERFORMANCE RESULTS

Productivity

The reports issued by the IG fall into seven key categories, which are audits, investigations, follow-ups, consultations, guardianship audits, guardianship investigations, and 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		
	2024	2023	2022
Audits	21	20	15
Follow-Up Audits	3	6	3
Investigations	4	7	5
Follow-Up Investigations	4	2	3
Consultations	0	1	1
Guardianship Audits	35	62	14
Guardianship Investigations	3	2	49
OPPG Investigations	11	19	8
Total Reports	81	119	98

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

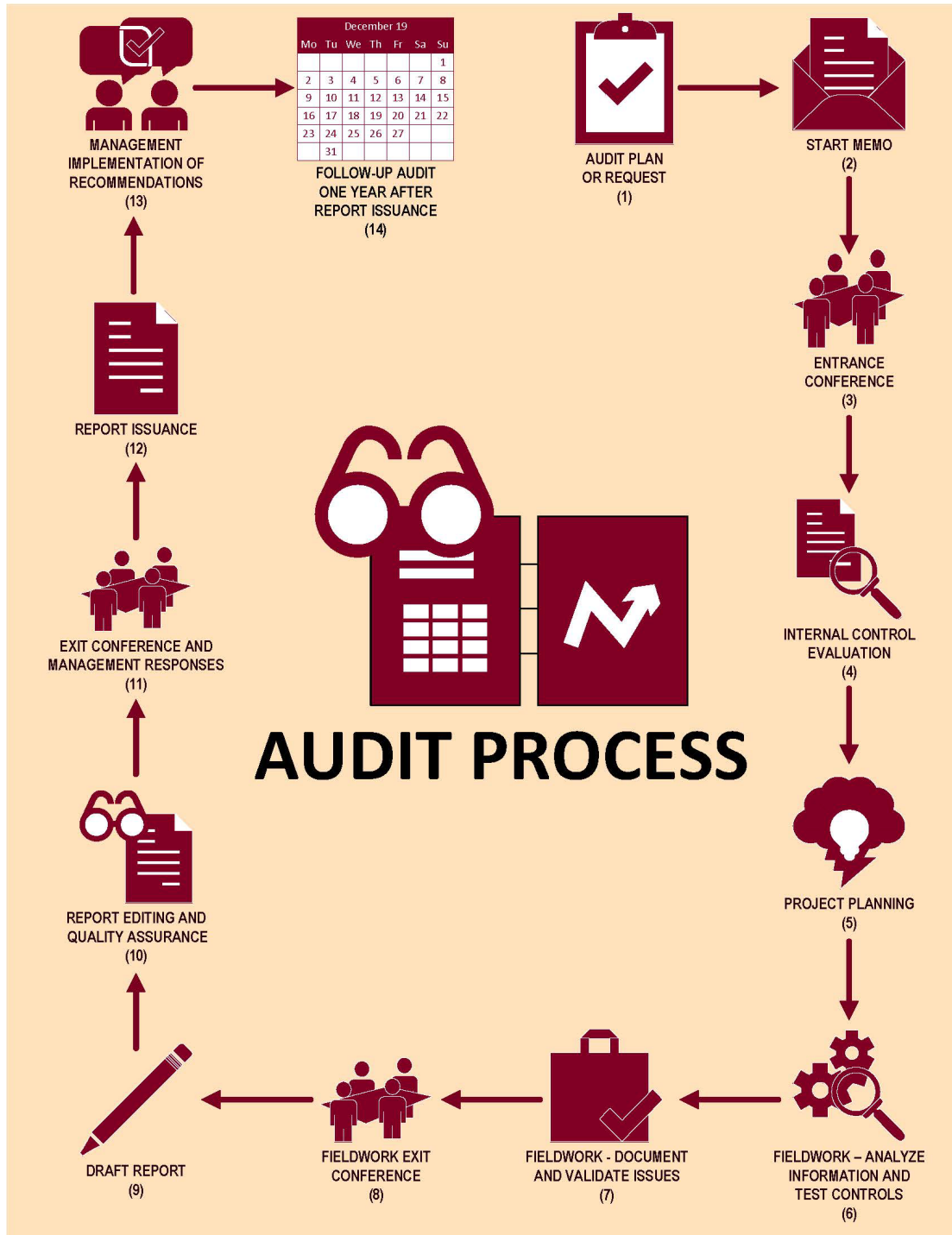
Reports

The following reports were publicly issued by the IG during 2024. If you would like to read the reports, please visit our website.

Report Number	Report Title
2024-01	Investigative Review of the District Cooling and Central Energy Plant Operations and Maintenance Service Agreement
2024-02	IG's Follow-Up Audit of the Observation of the Surplus 2022 Annual Physical Inventory of Fixed Assets
2024-03	Audit of Sunstar Ambulance Contract
2024-04	Audit of Human Services - Directions for Living Services Agreements
2024-05	Audit of the Clerk of the Circuit Court and Comptroller's Purchasing Card Usage
2024-06	Audit of Pinellas County Purchasing Card Usage
2024-07	Audit of the Quality Assurance Review Process within the Office of the Medical Director
2024-08	IG's Follow-Up Audit of the Fleet Management Billing Process
2024-09	IG's Follow-Up Investigative Review of Public Works Employee Conduct Unbecoming
2024-10	Recurring Audit of Property Appraiser Employees' Use of Driver and Vehicle Information Database Personal Data
2024-11	Investigation of Certificate of Occupancy Issuance
2024-12	IG's Follow-Up Investigation of Facility Operations Employees Incentives
2024-13	IG's Follow-Up Audit of Accounts Receivable Write-Offs for FY 2022 and Inspection of the Accounts Receivable Write-Off Approval Memo for FY 2021
2024-14	Investigation of County Administration Abuse of Authority
2024-15	Audit of the Property Appraiser's Internal Controls Over the Residency-Based Web Service
2024-16	Unannounced Audit of the St. Pete-Clearwater International Airport Petty Cash Fund
2024-17	Audit of Economic Development Employment Sites Program
2024-18	IG's Observation of the Convention & Visitors Bureau Annual Physical Inventory of Fixed Assets
2024-19	IG's Follow-Up Investigative Review of the Municipal Recycling Reimbursement Grant Program Involving the City of Clearwater
2024-20	Audit of Accounts Receivable Write-Offs for FY 2023 and Inspection of the Accounts Receivable Write-Off Approval Memo for FY 2022
2024-21	IG's Observation of the Florida Department of Health in Pinellas County's Annual Physical Inventory of Fixed Assets
2024-22	Audit of Pinellas County Purchasing Card Administration
2024-23	Follow-Up Investigation of the Oracle Business Intelligence Enterprise Edition Upgrade
2024-24	Audit of Clerk of The Circuit Court And Comptroller Purchasing Card Administration
2024-25	IG's Observation of the Civil Court Records Department's Annual Physical Inventory of Fixed Assets
2024-26	Unannounced Audit of the Planning Division Petty Cash Fund
2024-27	Audit of OPUS Change Management and Security Controls
2024-28	Unannounced Audit of the Printing and Mail Services Change Fund
2024-29	Unannounced Audit of the Emergency Management Petty Cash Fund
2024-30	Unannounced Audit of the Clerk's Recording Services Change Fund and Notary Journals
2024-31	Unannounced Audit of the Clerk's Civil Court Records Change Fund, Jury Fund, and Notary Journals

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:



An Opportunity for Improvement is our way of working with management toward the advancement of government best practices in order to better serve the citizens and stakeholders of the County.

During 2024, the IG issued:



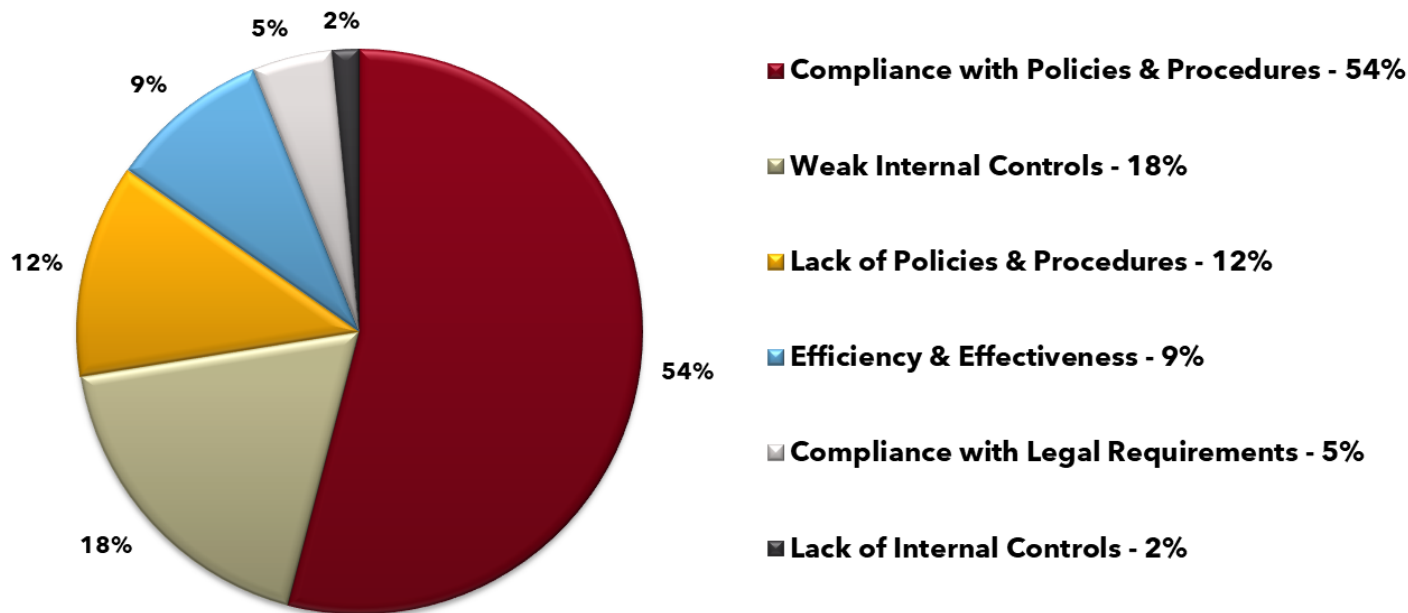
Recommendations are an integral part of our audits; this is where an opportunity for change or improvement takes place. We presented 66 Recommendations in reports issued during 2024; the management of the audited departments concurred or partially concurred with all 66 (100%).

The table below presents the report year and Recommendation statistics over the past three years:

		Concurred To By Management	
Year	Number of Recommendations	Number	Percentage
2024	66	66	100%
2023	61	59	97%
2022	45	45	100%
Totals	172	170	99%

The following chart shows Opportunity for Improvement Recommendations by type:

**2024 Opportunity 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:



The following table 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. *Justified*¹: The allegation proved to be true. However, the actions were appropriate in the circumstances.

Year	Number of Investigations Completed	Number of Allegations	Substantiated	Unsubstantiated	Unfounded
2024	4	10	2	3	5
2023	7	14	5	1	8
2022	5	19	13	3	3
Totals	16	43	20	7	16

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

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

During 2024, the IG issued:



The table below presents the report year and Recommendation statistics over the past three years:

		Concurred To By Management	
Year	Number of Recommendations	Number	Percentage
2024	14	14	100%
2023	14	13	93%
2022	21	21	100%
Totals	49	48	98%

When investigative findings suggest signs of criminal conduct, they are presented to the appropriate law enforcement authorities for further action. No cases were referred to law enforcement authorities in 2024.

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 employees, and citizens are urged to immediately report any suspected fraud, waste, or abuse.

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 2024, the IG handled:



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.

The table below summarizes follow-up statistics over the past three years:

Year	Number of Follow-Ups	Number of Opportunities for Improvement	Number of Recommendations*	Implemented/Partially Implemented/Acceptable Alternative	
				Number	Percentage
2024	7	17	39	38	97%
2023	8	28	44	43	98%
2022	6	32	42	40	95%
Totals	21	77	125	121	97%

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

Division of Inspector General - A Good Investment

With an estimated County population of 961,596 and actual operating expenditures of \$1,732,722, the cost to fund the IG office in 2024 per resident of the County was only \$1.80. Not only is the expense of having an IG office cost-effective, its importance 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, the table below shows the 2024 project recommendations and services provided that resulted in potential recoveries, savings, cost avoidance, and other economic impacts that conservatively total \$3,381,260:

Project	Potential County Impact	Potential Citizen Impact
Audits	\$2,040,129	-
Investigations	\$102,394	-
Guardianship Audits	-	\$1,088,737
Guardianship Investigations	-	-
PCSO PREA Hotline	\$150,000	-
Totals	\$2,292,523	\$1,088,737

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

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 Section 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.



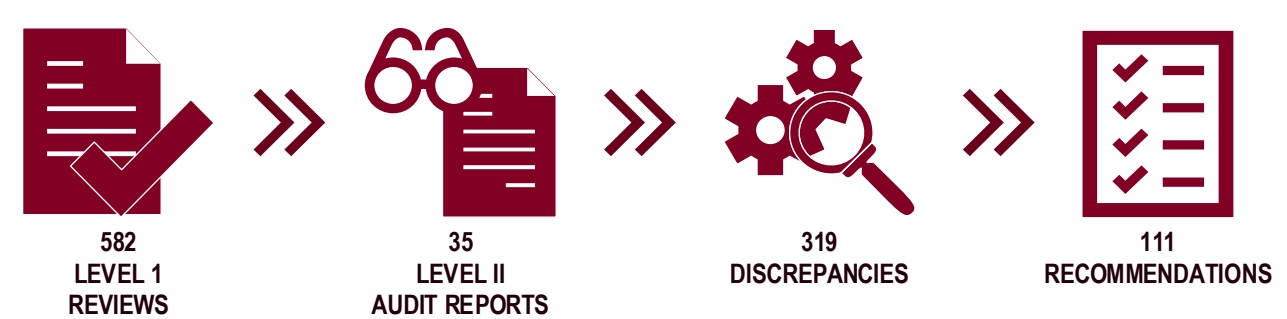
During 2024, the IG handled 40 guardianship fraud, waste, and abuse complaints, of which 5 were accepted for investigation, and 19 were referred to other entities. The guardianship

work performed during calendar year 2024 resulted in \$1,088,737 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 2024, the PIU Guardianship Unit conducted and issued:



The following table shows the number of guardianship investigations conducted and completed during calendar year 2024 and their disposition.

Number of Investigations Completed	Number of Allegations	Substantiated	Unsubstantiated	Unfounded
3	12	6	5	1

The table below displays guardianship statistics over the past three years:

Year	Level I Reviews	Level II & III Audit Reports	Investigation Reports	Complaints
2024	582	35	3	40
2023	557	62	2	34
2022	548	14	49	24
Totals	1,687	111	54	98

Florida Department of Elder Affairs Office of Public and Professional Guardians



In 2016, the Florida Department of Elder Affairs, Office of Public & Professional Guardians, was given the statutory responsibilities for handling complaints and conducting investigations of professional guardians pursuant to the guardianship laws in Chapter 744 of the Florida Statutes. With no investigative unit or investigative experience, OPPG determined a cooperative partnership was needed with Clerks' Offices of Inspectors General having the expertise and experience needed to fulfill OPPG's investigative authority. Hence in 2016, the SIA members entered into a Memorandum of Understanding (MOU) with the OPPG.

During calendar year 2024, the PIU Guardianship Unit issued 11 investigation reports to the OPPG. The table below displays OPPG statistics over the past three years:

	2024*	2023	2022
OPPG Reports	11	19	8
Total Number of Allegations	34	92	60
Substantiated	4	4	1
Unsubstantiated	3	9	23
Unfounded	19	51	27
Legally Insufficient	8	28	9
Withdrawn	0	0	0

*As of July 14, 2024

After many years working as partners to protect vulnerable individuals statewide, the SIA terminated the MOU with the OPPG in July 2024, as they launched an internal Guardianship Investigation Unit.

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 MOUs between Pinellas County agencies and the Florida Department of Highway Safety and Motor Vehicles (DHSMV) regarding access to the Driver and Vehicle Information Database (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

Pinellas County 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 funds to operate 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 Pinellas County Jail in accordance with the Prison Rape Elimination Act (28 CFR Part 115.51). The table below displays the number of PREA calls our office handled over the past three years:

Year	PREA Hotline Activity
2024	75
2023	102
2022	62

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 2024 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:
 - Oracle Business Applications Executive Committee
 - Security Panel
 - Technology Steering Cooperative
 - Business Technology Services and Clerk’s Office Project Dashboard and Risk Register
 - Clerk’s Office Strategic Planning Committee

The Institute of Internal Auditors Florida West Coast Chapter Academic Relations Committee

The Institute of Internal Auditors Florida West Coast Chapter recognizes the benefits of outreach with students who may aspire to enter the internal audit profession after college. In that effort, the Florida West Coast Chapter Academic Relations Committee (FWC Committee) has established relationships with the University of Tampa, the University of South Florida, Saint Leo University, and Hillsborough Community College and participates in career fairs and classroom visits at the schools. IG staff participates on the committee and regularly visits schools to engage with students.

During the classroom visits, the FWC Committee presents information about the Institute of Internal Auditors' history, evolution, and available certifications. The FWC Committee also shares personal career paths to expose students to various career options within the audit profession. The students participate in an internal controls competition where, in small teams, they document different internal controls they observe in their everyday life. The groups present their internal controls to the FWC Committee for judging.

TEAM MEMBER BIOGRAPHIES

Melissa Dondero, *Inspector General/Chief Audit Executive*

Ms. Dondero has the following 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 21 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 a member of the following 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.

Kim Walker, Executive Assistant

Ms. Walker is the Inspector General Executive Assistant and Evidence Custodian. She has 26 years of government experience in administration, legislative, and judicial service, and over 17 of those years with Pinellas County Government.

Ms. Walker joined the Pinellas County Clerk of the Circuit Court and Comptroller, Finance Division in 2019, and the Division of Inspector General in 2020.

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

Robert Poynter, Assistant Inspector General

Mr. Poynter has the following certifications:

- Certified Information Systems Auditor (CISA)
- 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 20 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 a member of the following 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 has the following certifications:

- 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 15 years of internal audit experience and 9 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 a member of the following 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
- 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.

Jason Stanley, Assistant Inspector General

Mr. Stanley has the following certifications:

- Certified Information Systems Auditor (CISA)
- Certified Economic Crime Forensic Examiner (CECFE)
- Certified Fraud Examiner (CFE)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)

He has a Master of Business Administration with a focus in Forensic Accounting, a Bachelor of Science in Accounting, and a Bachelor of Science in Finance, from the University of South Florida, with over 12 years of professional auditing and investigating experience. Mr. Stanley joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2016. Mr. Stanley is a member of the following 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. Stanley can be reached by phone at (727) 464-8381 or email at jstanley@mypinellasclerk.gov.

Norberto Rosa, *Inspector General II*

Mr. Rosa has the following 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

Also, he possesses the following Federal Emergency Management Agency certifications related to the Emergency Management and Public Assistance Program: IS-00027, ICS-100, ICS-200, IS-00253.a, IS-00321, IS-00322, IS-00393.b, IS-00634, IS-00700.a, and IS-00800.c.y

He has 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, with over 16 years of financial accounting and auditing experience. Mr. Rosa is also pursuing a Master of Business Administration (MBA) in Data Analytics as a graduate student at the Lutgert College of Business at Florida Gulf Coast University (FGCU).

Mr. Rosa has over 16 years of financial accounting and auditing experience, including expertise in data analytics, IT audits, and cybersecurity. His professional background spans public and private companies (international and local entities) and governmental agencies. He has extensive audit and accounting experience in for-profit middle market companies, federal/local government compliance/regulations, and Sarbanes-Oxley internal controls compliance/regulations. Additionally, he has industry experience in retail, manufacturing, pharmaceutical, logistics and distribution, governmental, non-profit, technology and communication, and more.

Mr. Rosa joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2021. Mr. Rosa is a member of the following 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 has the following 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 a member of the following 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.

Enrico Palage, Inspector General II

Mr. Palage has the following certifications:

- Certified Inspector General Auditor (CIGA)
- Certified Fraud Examiner (CFE)

He has a Bachelor's of Business Administration with a focus in Accounting from Siena College, with over 22 years of professional auditing and investigating experience. Mr. Palage joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General in April 2023. Mr. Palage is a member of the following 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 Chapter)

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

Justin Verron, Inspector General II

Mr. Verron has the following certification:

- Certified Inspector General Auditor (CIGA)

He has a Master of Business Administration and a Bachelor of Accounting both from Marywood University, with over seven 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 a member of the following 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 I*

Mr. Phillips has the following 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 eight 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 a member of the following 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 I

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 a member of the following 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.

Crystal Smith, Inspector General I

Ms. 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. Ms. Smith joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General in December 2024. She is a member of the following 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) 464-8374 or by email at cjsmith@mypinellasclerk.gov.

Natalie Steiner, *Inspector General I*

Ms. Steiner has the following certifications:

- Certified Public Manager (CPM)
- Fair and Impartial Policing Implicit Bias Trainer
- Florida Department of Law Enforcement FLDJJ Instructor Techniques
- Global Appraisal of Individual Needs Q3 Site Interviewer
- 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 a member of the following 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
- Florida Police Accreditation Commission
- 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.

Joseph Schmidt, *Special Projects Assistant*

Mr. Schmidt has the following 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 a member of the following 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.



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