



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

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

510 Bay Avenue
Clearwater, FL 33756
Telephone: (727) 464-8371
Fax: (727) 464-8386
Fraud Hotline: (727) 45FRAUD (453-7283)
Clerk's website: www.mypinellasclerk.gov

REPORT NO. 2024-12

TO: Joseph Lauro, Director of Administrative Services

FROM: Melissa Dondero, Inspector General/Chief Audit Executive *MD*
Division of Inspector General

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
The Honorable Chair and Members of the Board of County Commissioners
Barry Burton, County Administrator
Tommy Almonte, Assistant County Administrator
Christy Carpenter, Director 2, Real Property and Facility Management

SUBJECT: Inspector General's Follow-Up Investigation of Facility Operations Employees Incentives

DATE: August 23, 2024

The Division of Inspector General has completed a Follow-Up Investigation of Facility Operations Employees Incentives. The objective of our review was to determine the implementation status of our previous recommendations.

Of the 10 recommendations in the original investigation report, we determined that all 10 have been implemented. The status of each recommendation is presented in this follow-up report.

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



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I. Scope and Methodology

We conducted an investigation follow-up of the Facility Operations Employees Incentives. The purpose of our follow-up review was to determine the status of previous recommendations for improvement.

The purpose of the original investigation was to determine if:

1. The respondents accepted gifts from a County vendor.
2. The respondents engaged in activity with a County vendor that presented an actual or apparent conflict of interest.
3. The respondents knowingly and intentionally accepted vendor bribes in exchange for influence over County procurement.
4. The respondents knowingly and intentionally obtained a benefit by circumventing a competitive solicitation process.

To determine the current status of our previous recommendations, we surveyed and/or interviewed management to determine the actual actions taken to implement recommendations for improvement. We performed limited testing to verify the implementation of the recommendations for improvement.

Our investigation follow-up was conducted in accordance with the *Principles and Standards for Offices of Inspector General* and *The Florida Inspectors General Standards Manual* from The Commission for Florida Law Enforcement Accreditation and, accordingly, included such tests of records and other procedures, as we considered necessary in the circumstances. Our follow-up testing was performed during the months of May 2024 through July 2024. The original investigative period was April 11, 2022, through September 15, 2022. However, transactions and processes reviewed were not limited by the investigative period.

II. Original Report Reference

To view the original report (Report No.: 2022-21), published in the report section of our website, please use the following link:

[Report 2022-21 Investigation Of Facility Operations Employees Incentives](#)

III. Implementation Status Table

FINDING	PREVIOUS RECOMMENDATION	STATUS
1	<i>Former County Employees Engaged In Activity With County Vendors That Presented An Apparent Conflict Of Interest.</i>	
	Ensure all employees are aware of and understand the County’s policies regarding real or perceived conflicts of interest, specifically, County Administration’s Directive 2-14, “Conflict of Interest Disclosure Requirement.”	Implemented Management stated all current Department of Administrative Services (DAS) Division Directors, Division Managers, and Supervisors received the County Administration’s Directive 2-14 “Conflict of Interest Disclosure Requirement” and have been advised to discuss with direct reports regarding real or perceived conflicts of interest and to document accordingly per the policy. In addition, all employees are required to attend ethics training as presented by the County Attorney’s Office. There have been no conflict disclosures within DAS.
2	<i>Employees Did Not Follow County Purchasing Policies.</i>	
A	Ensure employees understand and follow the County’s purchasing policies.	Implemented Management stated all employees were trained and/or refreshed pertaining to the purchasing card policy. We verified a sample of training records to ensure staff members have received proper training.
B	Consider disciplinary action for employee(s) that intentionally split transactions.	Implemented Management determined that the employees who split transactions were directed to do so by their manager. Management chose not to discipline the employees since they were directed by their manager, who is no longer employed by the County.

3	<i>The County Overpaid Employees By Paying Cellular Telephone Stipends While The Employees Had County-Issued Cellular Telephones.</i>	
	<p>A Determine if the remaining County employee with a County-issued cell phone requires the cell phone, or if it is more appropriate to cancel the cell phone and continue providing a cell phone stipend for the employee.</p>	<p style="text-align: center;">Implemented</p> <p>Management evaluated the use of County-issued cellular telephones. The IG verified that all County-issued cellular telephones for the Real Property and Facility Management department had been collected, and no employees are currently receiving a cellular telephone stipend when issued a County cellular telephone.</p>
	<p>B Ensure all employees that receive a cell phone stipend have read and acknowledged receipt of the cell phone stipend authorization form.</p>	<p style="text-align: center;">Implemented</p> <p>Management indicated all employees that receive a cell phone stipend have acknowledged receipt of the cell phone stipend authorization form. The IG could not verify the forms were signed because staff aggregates the data from the forms on a spreadsheet and disposes of the forms annually. The IG reviewed the process with the responsible staff and verified that the signed forms are entered on the spreadsheet, which is sent to Finance and used for entry into OPUS and for audit purposes. Finance has audited all employees who receive a stipend.</p>
	<p>C Implement a regular review of employees receiving cell phone stipends to ensure continued eligibility.</p>	<p style="text-align: center;">Implemented</p> <p>The IG verified the Real Property and Facility Management department follows the current cellular telephone annual audit process implemented by the Clerk's Finance Payroll department.</p>
	<p>D Determine if the County can recoup overpayments from employees that were overpaid, and recoup the funds, if warranted.</p>	<p style="text-align: center;">Implemented</p> <p>Management analyzed the circumstances and determined the employees who were overpaid should not be held accountable for prior management's error, and did not attempt to recoup the overpayments.</p>

4	<i>Employees Did not Safeguard Their Purchasing Card Numbers.</i>	
A	Implement a process for securely transmitting purchasing card account numbers to vendors.	<p style="text-align: center;">Implemented</p> <p>Management indicated staff have been trained when making purchases with a P-card, if the number can not be entered on a website, they need to call the vendor and verify the identity of the individual they are providing P-card information to. Then, the P-card information can be verbally communicated.</p>
B	Ensure all staff with purchasing cards are trained on the procedure for transmitting purchasing card numbers.	<p style="text-align: center;">Implemented</p> <p>The IG judgmentally selected a sample of personnel responsible for purchasing with P-Cards for the Real Property and Facility Management department and reviewed training documentation. All staff chosen for review were in compliance with training requirements.</p>
C	Cancel and reissue purchasing cards for staff with compromised card numbers.	<p style="text-align: center;">Implemented</p> <p>The IG verified all compromised cards were canceled.</p>

MD/JP