



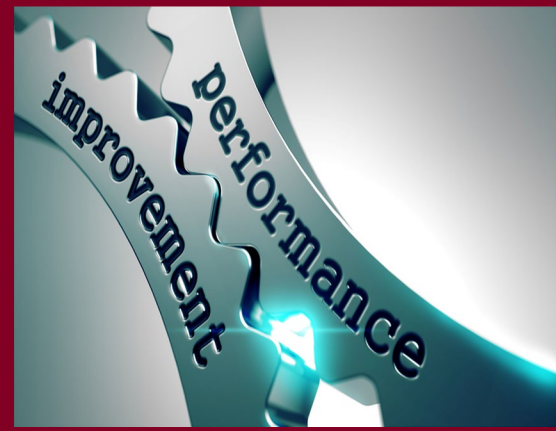
DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

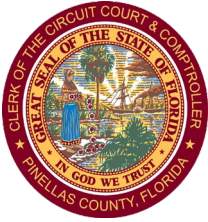


An Accredited Office of
Inspector General

ANNUAL REPORT

For The Year Ending December 31, 2020





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
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Fraud Hotline: (727) 45FRAUD (453-7283)
Clerk's website: www.mypinellasclerk.org

March 15, 2021

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

The Honorable Chairman 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 2020 Annual Report. *The International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors, *Standard Number 2060 – Reporting to Senior Management and the Board*, mandates reporting periodically on the internal audit activity's purpose, authority, responsibility, and performance relative to its plan.

This report summarizes the objectives and accomplishments of the IG for the year ending December 31, 2020.

We would like to take this opportunity to thank you for the development of the 2021 IG Annual Audit Plan issued January 21, 2021. We strive to ensure that you are satisfied with any audit, investigation, or requested project completed. It is the goal of the IG to ensure 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.

In its 38th year of continuous operations, the IG staff takes pride in their contribution towards making the County operate as efficiently and effectively as possible for our citizens and stakeholders. The staff of the entire IG is to be applauded for their accomplishments, dedication, and production of this report.

Respectfully Submitted,

Melissa Dondero
Inspector General/Chief Audit Executive
Division of Inspector General



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TABLE OF CONTENTS

INTRODUCTION	4
<i>Summary of Performance</i>	4
<i>Historical Background</i>	5
<i>Independence</i>	7
<i>Mission</i>	7
<i>Quality Assurance</i>	8
<i>Operations</i>	9
<i>Professional Development</i>	11
<i>Budget</i>	12
<i>Annual Audit Plan Selection Process</i>	12
<i>Communication</i>	14
PERFORMANCE RESULTS	15
<i>Productivity</i>	15
<i>Audits</i>	16
<i>Investigations</i>	18
<i>Follow-Ups</i>	22
<i>Dollar Recoveries And Cost Avoidance</i>	23
<i>Division of Inspector General – A Good Investment</i>	23
<i>Cooperative Partnership Projects</i>	24
<i>Support of County Functions</i>	30
<i>Citizen Service</i>	30
<i>Report Highlights</i>	31
APPENDIX	34
<i>Appendix A</i>	34
<i>Professional Staff Biographies</i>	
<i>Appendix B</i>	43
<i>Professional Organizational Affiliations</i>	

INTRODUCTION

Summary of Performance

The year ending December 31, 2020, was historical, as the Division of Inspector General (IG), along with the rest of the country and in many respects the world, navigated a global pandemic. An overnight shift to telecommuting, reprioritization of projects to accommodate unplanned audits, and supporting staff directly impacted by the Coronavirus disease 2019 (COVID-19) are just a few highlights of the challenges 2020 presented. Staff quickly adapted to a remote work environment and embraced virtual technologies enabling continued progress on active audits and investigations. Leveraging analytics software facilitated an efficient audit of the distribution of Coronavirus Aid, Relief, and Economic Security Act funds to local businesses. Most importantly, the close-knit IG team worked together to ensure the health and safety of staff and those we serve.

We appreciate and value the support of the Clerk of the Circuit Court and Comptroller (Clerk), Board of County Commissioners (BCC), Pinellas County (County) Administration, County staff, and citizens for the County's Inspector General function.

The IG office is comprised of two operational units: Audit Services and the Public Integrity Unit (PIU), working together to:

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

The IG publicly issued 27 County Government related reports during 2020, which yielded 39 Opportunities for Improvement, encompassing 84 Recommendations. Departmental management concurred with, and committed to, the implementation of all 84 Recommendations. 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's PIU's Guardianship Section issued 27 guardianship reports to the Florida Sixth Judicial Circuit Court, which resulted in over \$620,700 in questionable expenditures identified.

In addition, the IG PIU's Guardianship Section issued 17 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 2020:

2020 Reports Issued	
Audits	13
Follow-Up Audits	5
Investigations	5
Follow-Up Investigations	4
Guardianship Audits*	27
OPPG Investigations	17
Total Reports	71

*These reports are not available to the public per the Florida Sixth Judicial Circuit Court.

Overall, for the year 2020, the IG has identified over \$770,000 in potential economic impact to the County and its citizens.

Historical Background

We appreciate the Clerk of the Circuit Court and Comptroller, Board of County Commissioners, and County Administration for their support of the Division of Inspector General function.

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 Pinellas 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. Section 1(d), Article VIII, 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."

Section 16, Article V, 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 of the Circuit Court and Comptroller, Pinellas County, Florida, Division of Inspector General, serves as public watchdog over taxpayer dollars.

The Clerk established the *Fraud, Waste and Abuse Policy* in 2003 to facilitate the development of internal controls that will 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 provide guidelines and assign responsibility for the development of adequate internal controls and systems.

In March 2015, the County Administrator issued *Pinellas County Administrative Directive No. 19-1, Fraud, Waste and Abuse Policy*, which formally provides 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, the examination of books and 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 IG/Chief Audit Executive, 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 Pinellas County, the Clerk is considered to be independent.

The IG office is organizationally independent from those areas which it will be auditing, reviewing, and investigating.

The IG/Chief Audit Executive must communicate and interact directly with the Clerk. The Clerk, as County Auditor, communicates with the BCC, but this does not restrict the IG/Chief Audit Executive from communicating 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/Chief Audit Executive 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 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 national best practices, the IG adopted and embraced the following:

- The Institute of Internal Auditors, *International Professional Practices Framework* which includes the *Core Principles for the Professional Practice of Internal Auditing*, the *Code of Ethics*, the *Definition of Internal Auditing*, and the *International Standards for the Professional Practice of Internal Auditing* (Red Book)
- The Association of Inspectors General, *Principles and Standards for Offices of Inspector General* (Green Book)
- The Commission for Florida Law Enforcement Accreditation, *The Florida Inspectors General Standards Manual* (CFA)

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

Assurance services (audits) involve an objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization. Consulting services are advisory and performed at the specific request of clients, the nature and scope of which are agreed with the client, and are intended to add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility.

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 and regulations, policies and procedures; or other abuses that impact negatively on the ability of the organization to effectively and efficiently carry out its duties. Furthermore, the Green Book requires compliance with the aforementioned Red Book standards when performing audits.

The CFA is an accreditation program recognized as a means of maintaining the highest standards of professionalism for independent investigations based on meeting specific requirements and prescribed standards. Furthermore, the CFA requires compliance with the aforementioned Green Book when conducting investigations.



An Accredited Office of
Inspector General

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

The IG’s continuous improvement program of its audit and investigative activities include the assessment of operations by independent external quality assurance review teams based on the Red Book, Green Book, and CFA 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, the benefit of undergoing external quality assessments is that it allows the IG to stipulate that our activities, **“Conform with auditing and investigative standards.”** It also 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 Pinellas County citizens that we are concerned about our own organizational internal controls, ethics, governance, and risk management processes.

“Who audits the auditors and investigators?”

The IG’s continuous improvement program.

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 2018. The CFA assessment team determined that the IG was 100% compliant with the CFA standards and reaccreditation was awarded on February 20, 2019.

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 August 2016. 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 units, although all staff members are cross trained to perform both audits and investigations:

- Audit Services
- Public Integrity Unit, which includes the:
 - Investigation Unit
 - Guardianship Unit

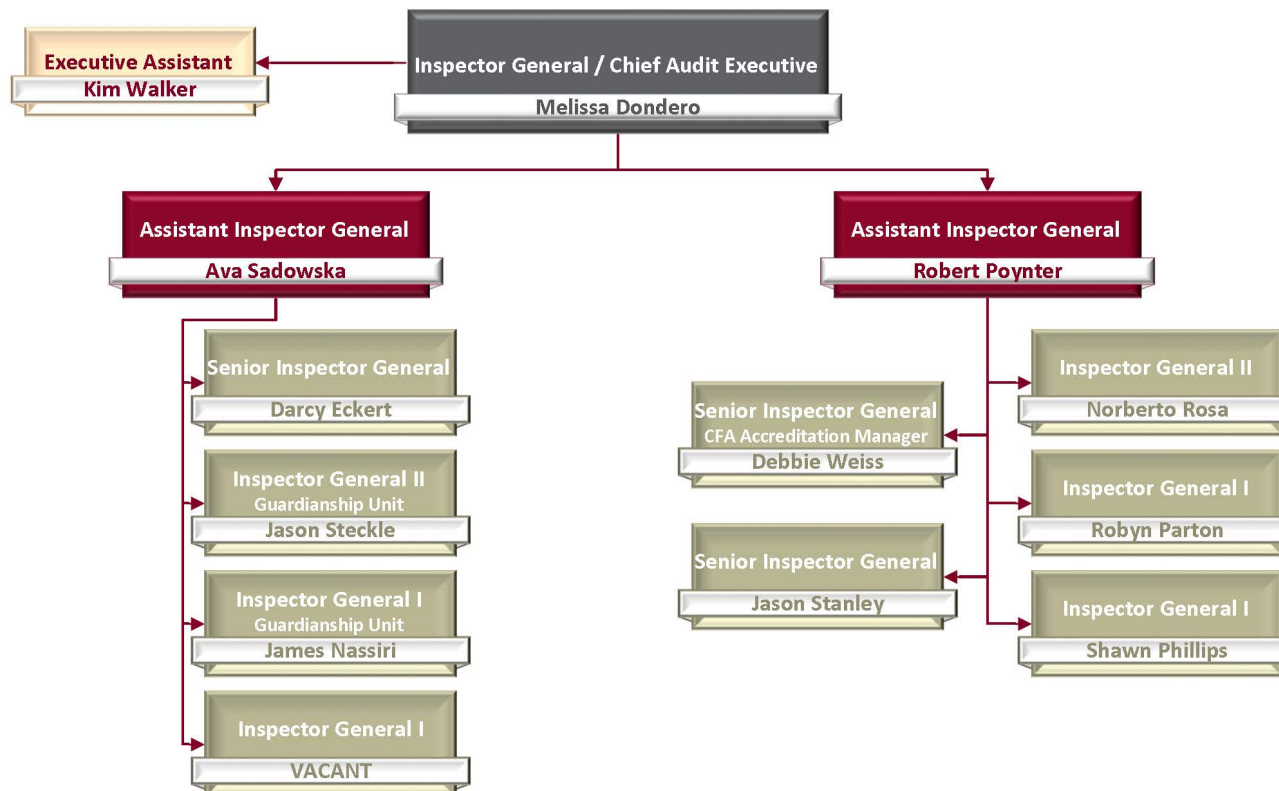
The IG office was comprised of 13 staff positions in 2020 as depicted in the organizational chart below. Please see Appendix A for current staff biographies.



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



DIVISION OF INSPECTOR GENERAL



3/1/2021

Professional Development

The IG recognizes that the quality and effectiveness of its services are dependent upon a professionally trained staff. 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.

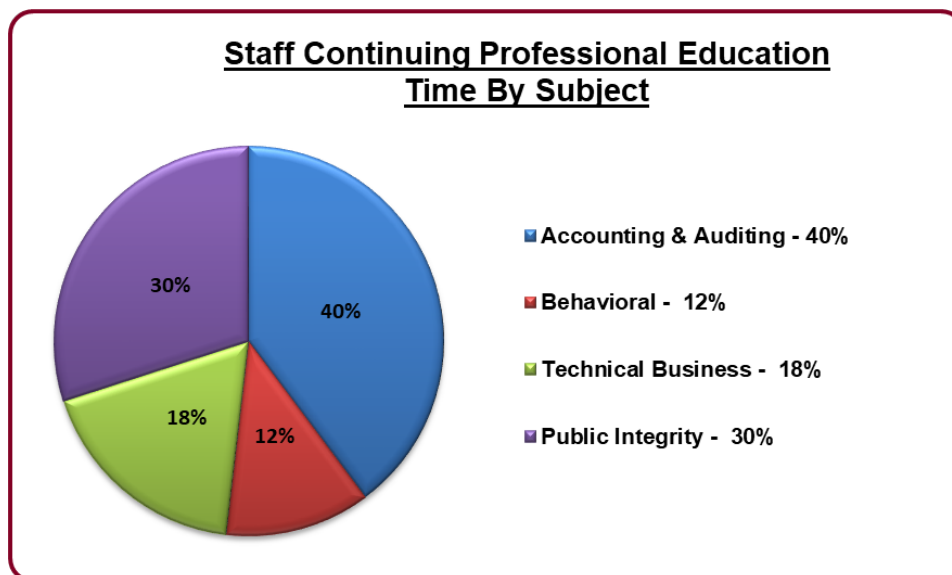
All members of the IG are affiliated with the following professional organizations:

- 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. (Office-wide Membership)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- National White Collar Crime Center (Office-wide Membership)

IG members are also affiliated with other professional organizations directly related to their professional certifications, licenses, and areas of specialization. Please see Appendix A, which highlights the key certifications earned by the IG staff, and Appendix B, which highlights the mission of affiliated professional organizations.

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 hours by subject area in 2020 are 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 2020 IG budget versus actual:

	Budget	Actual
Personal Services	\$1,492,788	\$1,483,915
Operating Expenses	\$142,319	\$133,147
Capital Outlay	\$30,150	\$27,264
Total	\$1,665,257	\$1,644,326

Annual Audit Plan Selection Process

The IG recognizes that an overall strategy and audit 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:

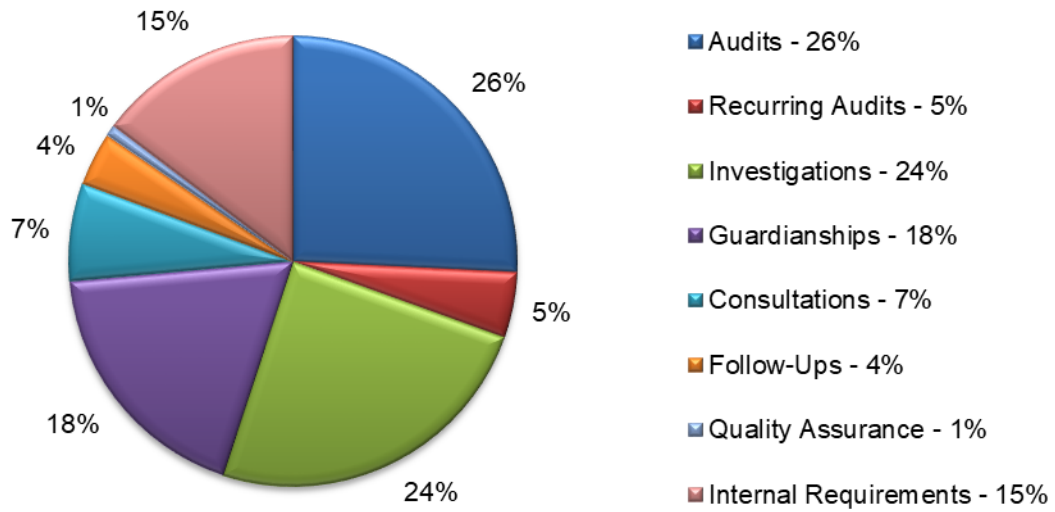
- Perception of risks from County-wide administration and officials.
- Economic factors such as the amount of financial impact, volume of transactions, number of personnel, generation of revenue, and the alignment of responsibility.
- Changes in organization, management, key personnel, and information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

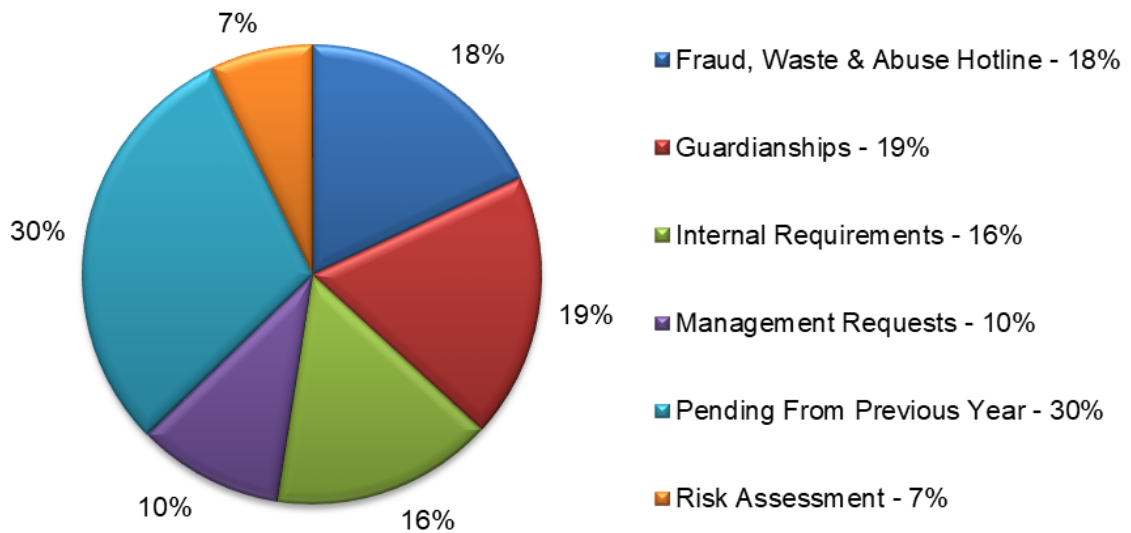
The number of audits selected for the plan is based on audit impact (the problems or risks it would address and the likely types of findings and recommendations), the sensitivity and complexity of the audit compared to its likely impact, staff resources, and the breadth and depth of audit coverage across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

Based on the estimated available hours for the IG staff in 2020, the Annual Audit Plan for 2020 is broken down by project type and by the source in the following charts. Please see the Annual Audit Plans on the IG website at: [Annual Audit Plans](#)

2020 Audit Plan Hours By Project Type





2020 Audit Plan Projects By Source



Communication

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

- The IG's website at www.mypinellasclerk.org; click on "Inspector General" on the left-side "Service Areas" menu:
 - About the IG
 - Audit and Investigation Reports
 - Annual Reports
 - Annual Audit Plans
 - Peer Review and CFA Accreditation Reports
 - Report Fraud, Waste, Abuse, and Cost Saving Ideas
- 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  www.facebook.com/igpinellas
- Follow the IG on  <http://twitter.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		
	2020	2019	2018
Audits	13	15	15
Follow-Up Audits	5	4	8
Investigations	5	6	11
Follow-Up Investigations	4	12	2
Consultations	0	1	2
Guardianship Audits*	27**	61	58
Guardianship Investigations*	0	0	2
OPPG Investigations	17	24	26
Total Reports	71	123	124

*These reports are not available to the public per the Florida Sixth Judicial Circuit Court.

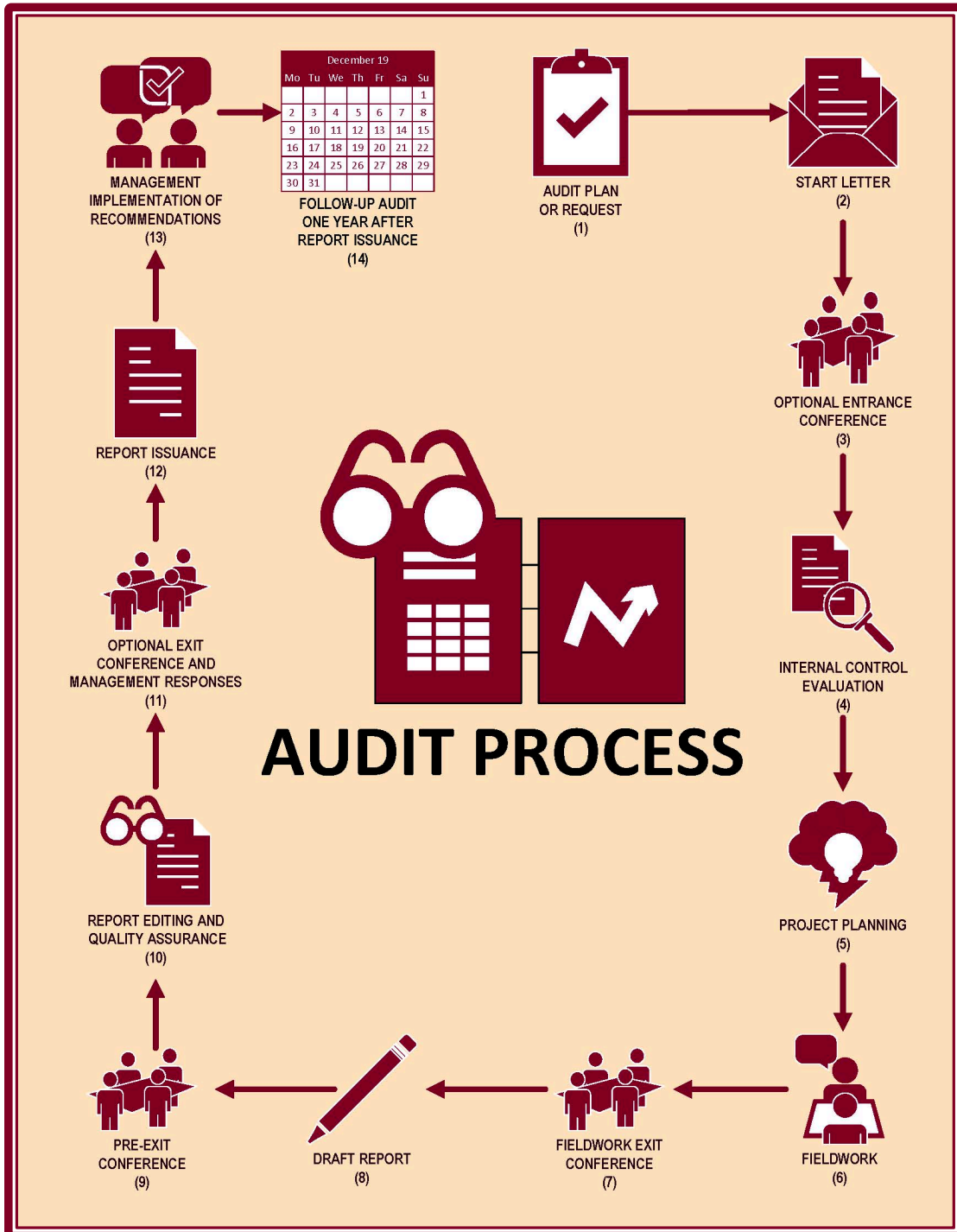
** Decrease attributed to a reduction of guardianship court filings due to COVID-19 and modification of our review criteria to increase efficiency and focus on highest risk.

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

- Open the IG’s homepage
- Select the “IG Reports” tab
 - Scroll to the “Audit Plans & Reports” section
 - Select the “Annual Plans” button to select the desired report
 - Select the “Annual Reports” button to select the desired report
 - Scroll to the “Audit & Investigation Reports” section
 - Select the desired year button 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

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 Pinellas County.

During 2020, the IG issued 13 audit reports with:

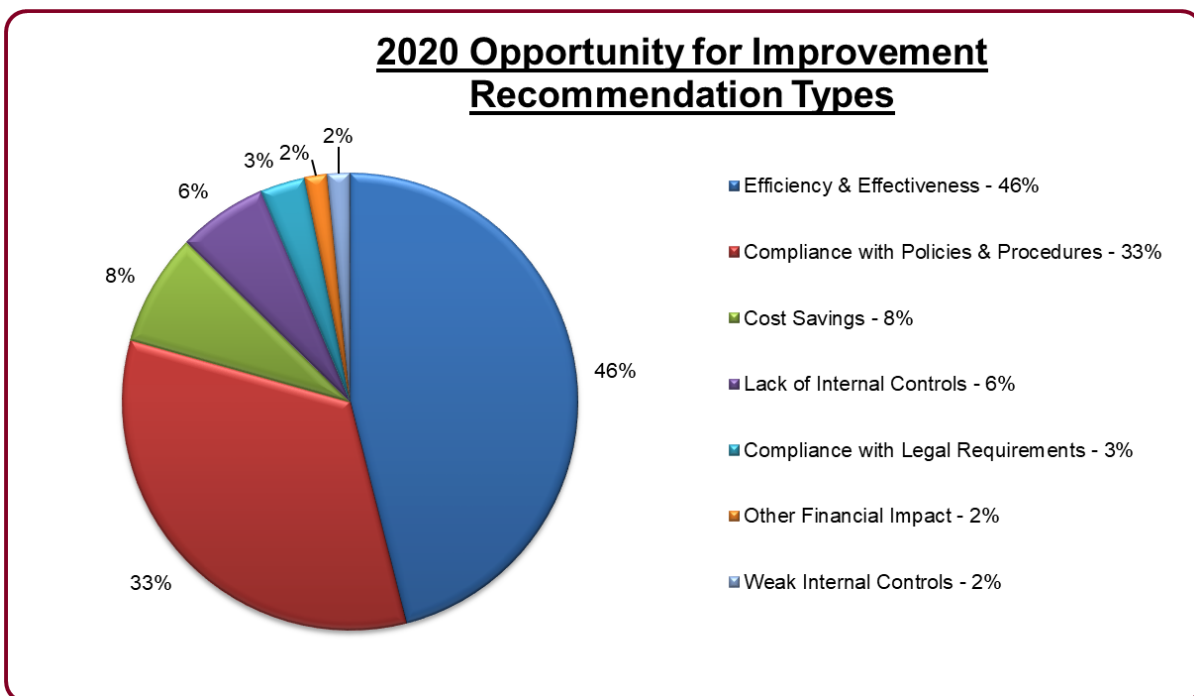
- 30 Opportunities for Improvement
 - Containing 63 Recommendations

Recommendations are an integral part of our audits; this is where an opportunity for change or improvement takes place. We presented a total of 268 Recommendations in 2018 through 2020; the management of the audited departments concurred with 254 of that total (95%).

The table below presents the report year and Recommendation statistics:

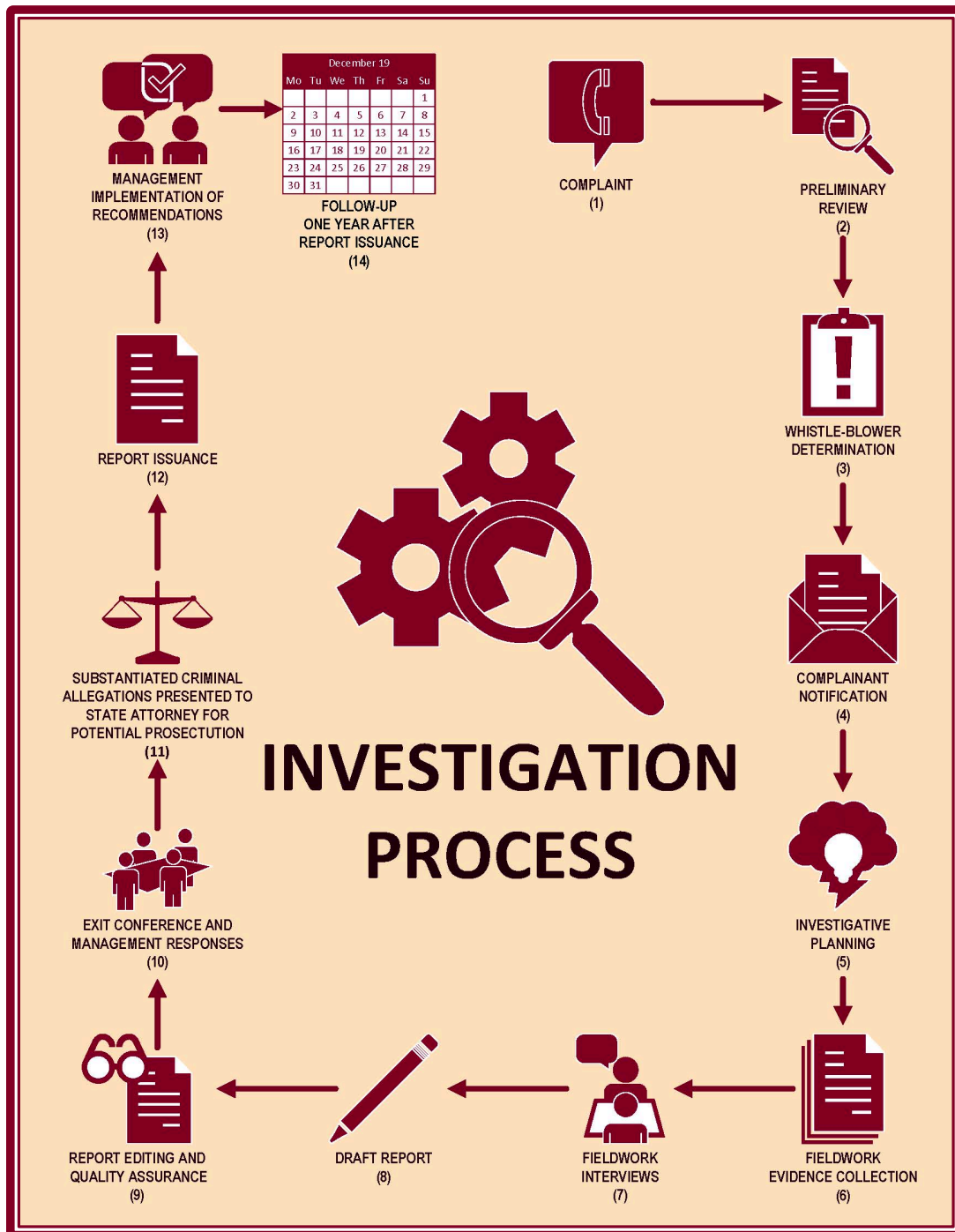
Year	Number of Recommendations	Concurred To By Management	
		Number	Percentage
2020	63	63	100%
2019	89	81	91%
2018	116	110	95%
TOTAL	268	254	95%

The following chart shows Opportunity for Improvement Recommendations by type:



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 law, policy, or regulations. 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 three categories:

1. *Substantiated*:
 - There is sufficient evidence to justify a reasonable conclusion that 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.

Year	Total Number of Investigations Completed	Total Number of Allegations	Substantiated	Unsubstantiated	Unfounded	Complaint Withdrawn
2020	5	18	4	11	3	0
2019	6	16	6	2	8	0
2018	11	28	8	5	15	0
Total	22	62	18	18	26	0

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

The table below presents the report year, Number of Investigative Findings, and Recommendation statistics:

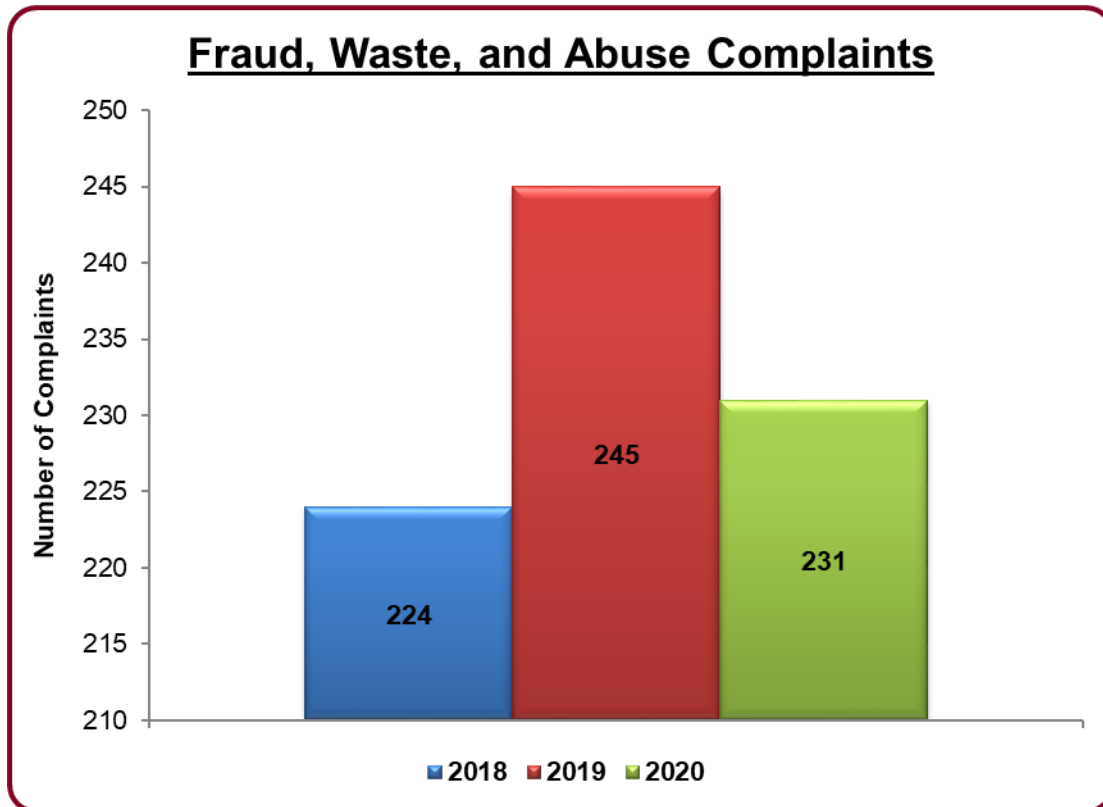
Year	Number of Investigative Findings	Number of Recommendations	Concurred To By Management	
			Number	Percentage
2020	9	21	21	100%
2019	8	12	9	75%
2018	17	37	37	100%
TOTAL	34	70	67	96%

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 the State Attorney's Office or other law enforcement agency in 2020.

During calendar year 2020, the IG handled 231 fraud, waste, and abuse complaints. The IG reviewed 124 of these tips and determined that 13 required investigation, while 111 were referred to the appropriate agencies, including:

- County Departments
- Pinellas County Sheriff's Office
- Florida Sixth Judicial Circuit Court
- Local Police Departments
- State Attorney's Office
- Florida Department of Elder Affairs
- Florida Department of Children and Families
- The Florida Bar

No action was taken on the remaining 107 calls because they were informational in nature and did not require referral or any other action.



The Fraud, Waste, and Abuse Hotline is one of our ways to 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:

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

When reporting fraud, waste, or abuse, you may remain anonymous, if you wish.

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.

Follow-Ups

The objective of these projects is to track the status of management's action 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 management's responses to Recommendations that are categorized as implemented, acceptable alternative, partially implemented, not implemented, or no longer applicable.

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

Year	Number of Follow-Ups	Number of Opportunities for Improvement	Number of Recommendations*	Implemented/Partially Implemented/Acceptable Alternative	
				Number	Percentage
2020	9	136	309	266	86%
2019	16	71	238	195	82%
2018	10	21	43	43	100%
Total	35	228	590	504	85%

*Beginning in 2020, does not include recommendations that are no longer applicable.

Dollar Recoveries and Cost Avoidance

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.

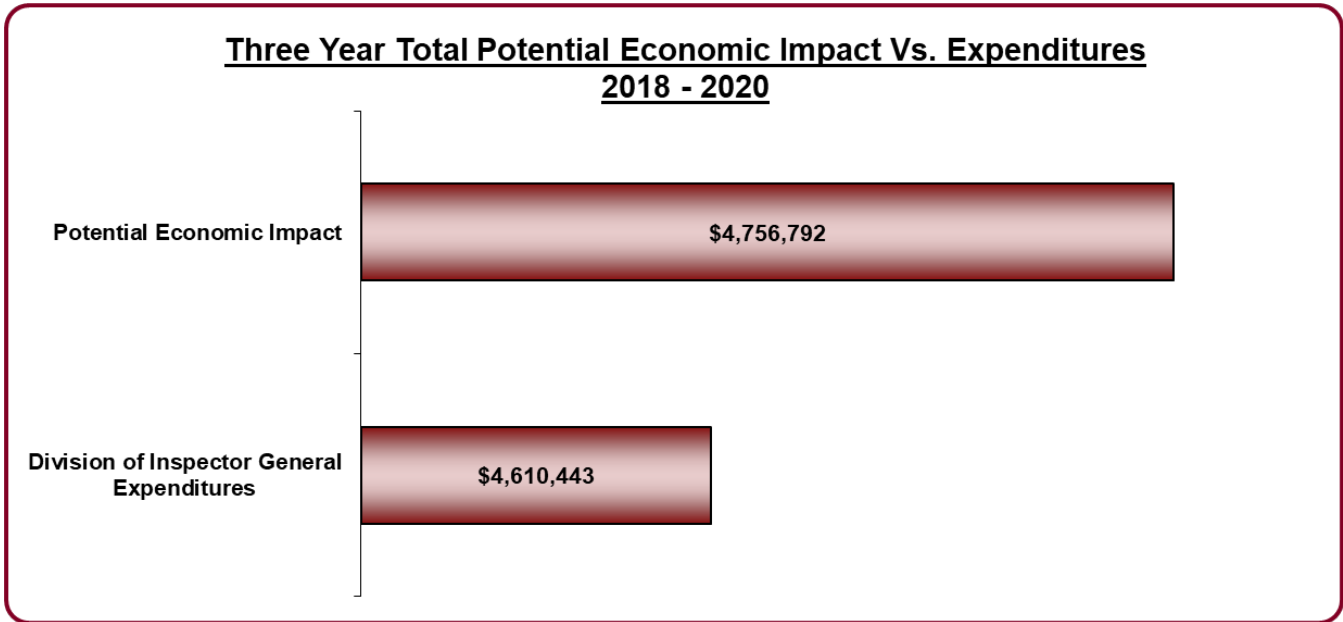
Regarding items that did result in a quantifiable impact, the table below shows the 2020 project recommendations and services provided that resulted in potential recoveries, savings, cost avoidance, and other economic impacts that conservatively total over \$770,000:

PROJECT	REPORT NO.	POTENTIAL COUNTY IMPACT	POTENTIAL CITIZEN IMPACT	DESCRIPTION
Guardianship Audits	Reports Not Publicly Issued		\$620,728	See Page 24 - 25
Audit of Traffic Management System Coordination	2020-02	\$1,180		See Page 31
PCSO PREA Hotline	N/A	\$150,000		See Page 29
TOTALS		\$151,180	\$620,728	

Division of Inspector General - A Good Investment

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. The value of accountability and prevention cannot be measured. The vigilance of the IG staff ensures Pinellas County taxpayers and stakeholders receive a fair and honest accounting of their funds.

The IG is productive and cost-effective. Over the past three years, the IG has only expended approximately \$4.6 million and identified over \$4.7 million of potential recoveries, savings, cost avoidance, or other economic impact to the County and/or the taxpayers. The IG's efforts support its existence financially making investment in the IG a notably wise use of County funds.



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

Cooperative Partnership Projects

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

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. The IG conducts varying levels of audits and investigations of guardianship activities.



These audit and investigation reports are not available to the public per the Florida Sixth Judicial Circuit; they are issued to the Court for review and possible action.

During 2020, the IG handled 69 guardianship fraud, waste, and abuse complaints, of which 24 were referred to other entities. The guardianship work performed during calendar year 2020

resulted in over \$620,000 in questionable expenditures identified and the removal of one family guardian. 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 2020, the PIU Guardianship Unit conducted 572 Level I reviews and issued 27 Level II and III audit reports with:

- 110 Opportunities for Improvement
 - Containing 118 Recommendations

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

Year	Level I Reviews	Level II & III Audit Reports	Investigation Reports	Complaints
2020*	572	27	0	69
2019	700	61	0	89
2018	687	58	2	78

* Decrease attributed to a reduction of guardianship court filings due to COVID-19 and modification of our review criteria to increase efficiency and focus on highest risk.

**Florida Department of Elder Affairs
Office of Public and Professional Guardians**



In 2016, the Florida Department of Elder Affairs, Office of Public & Professional Guardians (OPPG), was given the statutory responsibilities for handling complaints and conducting investigations of professional guardians pursuant to the guardianship laws in Florida Statute Chapter 744. 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. Therefore, in 2016, a Memorandum of Understanding was executed between OPPG and several Clerks of Circuit Court and Comptrollers, Offices of Inspectors General, establishing a statewide partnership known as the Statewide Investigation Alliance (Alliance).

As an Alliance member, the IGs’ staff of independent and professional auditors/investigators reinforces the Florida Judicial Circuit Courts’ duties of oversight and protection of persons subject to guardianship, the Clerks of the Circuit Court and Comptrollers’ duties to audit and investigate guardianships and advise the Court, and the OPPG’s duties of monitoring, educating, and disciplining professional guardians. In cooperation with the Court, Clerk, and OPPG, the Alliance conducts investigations involving legally sufficient complaints against professional guardians to fulfill the new requirements of Florida Statute Chapter 744.



During calendar year 2020, the PIU Guardianship Unit issued 17 investigation reports to the OPPG.

	2020	2019	2018
OPPG Reports	17	24	26
Total Number of Allegations	96	115	126
Substantiated	8	7	19
Unsubstantiated	4	8	24
Unfounded	43	97	71
Legally Insufficient	41	3	2
Withdrawn	0	0	10
Letters of Concern*	3	14	-
Reprimands*	1	4	-
Revocations*	1	0	-

* 2019 first year with these reporting categories and includes disciplinary action on cases since Alliance formation in 2016.

Guardianship Association of Pinellas County



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 newsletter.

DAVID Internal Control Review *Pinellas County Property Appraiser's Office*

The objective of this project is to provide periodic monitoring of Property Appraiser employees' use of the Driver and Vehicle Information Database (DAVID) personal data as required by the Memorandum of Understanding (MOU) between the Property Appraiser and the Florida Department of Highway Safety and Motor Vehicles (DHSMV).



Every three years, the DHSMV requests the Property Appraiser to submit an internal control attestation ensuring DAVID data is used in an appropriate manner per the MOU. The Pinellas County Property Appraiser requested the IG to perform the attestation engagement. As a result of that engagement, the Property Appraiser requested the IG to perform a limited audit annually to analyze the DHSMV access transaction reports for the Property Appraiser employees to determine that DAVID information was obtained for legitimate business purposes.

The Property Appraiser also has a data exchange MOU with the DHSMV for its online homestead exemption residency verification process. This MOU requires an internal control and data security audit by the first anniversary of MOU execution. The IG performs this audit for the Property Appraiser on a three-year cycle.

Clerk of the Circuit Court and Comptroller

The Clerk of the Circuit Court and Comptroller has an MOU with the DHSMV for DAVID access. Every three years, the DHSMV requires the Clerk of the Circuit Court and Comptroller to submit an internal control attestation ensuring DAVID data is used in an appropriate manner per the MOU. The IG performs this attestation engagement and, on an annual basis, performs a limited audit to analyze DHSMV access transaction reports for the Clerk of the Circuit Court and Comptroller employees to determine that DAVID information was obtained for legitimate business purposes.



The Clerk of the Circuit Court and Comptroller also has a data exchange MOU with the DHSMV used to obtain driver license transcripts for traffic court purposes. This MOU requires an internal control and data security audit by the first anniversary of MOU execution. The IG performs this audit for the Clerk of the Circuit Court and Comptroller on a three-year cycle.

Consumer Protection

Pinellas County Consumer Protection has an MOU with the DHSMV for DAVID access. Every three years, the DHSMV requires Consumer Protection to submit an internal control attestation ensuring DAVID data is used in an appropriate manner per the MOU. The IG performs this attestation engagement.



Risk Management

Risk Management has a data exchange MOU with the DHSMV used to obtain driver license transcripts for vetting new County drivers and administering the safe driver award program. This MOU requires an internal control and data security audit by the first anniversary of MOU execution. The IG performs this audit for Risk Management on a three-year cycle.



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).

Pinellas County Sheriff’s Office PREA Hotline Activity	
Year	
2020	87
2019	74
2018	121

Support of County Functions

The objective of these projects is to serve as an independent, objective resource for County management. Examples of support IG provided in 2020 include:

- Consulting services at management request, which resulted in the following consulting projects:
 - Review of Belle Harbour Marina
 - Review of Department of Revenue Reemployment Tax Reimbursement
- Management requests that we participate on various boards and teams, such as:
 - Oracle Business Applications Executive Committee
 - Security Panel
 - Technology Steering Committee

Citizen Service

The IG participates in several programs, discussed below, in which citizens provide service hours assisting staff in gathering data and research needed for projects, and maintaining the interior and exterior appearance of the IG office building.

The Volunteers In Pinellas (VIP) program affords citizens the opportunity to make a difference in the community. The program matches individuals' unique interests, talents, and abilities with available volunteer opportunities throughout the County.



The PCSO's Day Reporting program is a work release program allowing an offender who committed a non-violent misdemeanor to serve their jail sentence by completing community service instead of being incarcerated.

The PCSO's Adult Pre-Arrest Diversion program allows a person who commits certain eligible misdemeanor offenses and meets eligibility criteria to complete community service in lieu of a criminal charge.

In adherence to the Centers for Disease Control and Prevention guidelines, to reduce the risk of COVID-19 exposure and transmission, we did not have citizens serving at the IG office in 2020.

Report Highlights

The following are highlights of selected audits and an investigation issued by the IG during 2020. If you would like to read the reports, please visit the Inspector General's website and click on [IG Reports](#).

AUDIT OF TRAFFIC MANAGEMENT SYSTEM COORDINATION (REPORT NO. 2020-02)



Public Works manages essential vehicular, pedestrian, and drainage infrastructure, as well as critical natural and urban environmental resources for the County. The department consists of seven divisions including Transportation. Transportation operates the Countywide Advanced Traffic Management System (ATMS)/Intelligent Transportation System (ITS) through the County's state of the art Traffic Management Center. Transportation also maintains traffic control devices for 16 municipalities, two fire districts, and the Florida Department of Transportation (FDOT) through inter-governmental agreements. Transportation's budget comprised 14.7% of the FY 2019 Public Works budget request and was the third largest Public Works program in terms of expenditures (\$15,992,210). Transportation is accredited through the American Public Works Association (APWA) and has received multiple awards including the APWA West Coast Chapter Management Innovation Award and Tampa Bay Regional Planning Council Community Preparedness Award.

Our review revealed the ATMS Master Plan was outdated and did not provide important information for current and future decision-making. We also determined Transportation's interlocal agreements with the city of Clearwater contained outdated and unclear information that caused disagreements regarding maintenance responsibilities and a missed opportunity to cease paying white enforcement light maintenance costs of \$1,180 per year. Transportation recently migrated to the Cityworks application to track its work. We determined the application did not provide the desired custom reporting functionality. Management was aware of the issue, and it was working to obtain all necessary reporting functionality.

Our review of traffic signal preventative maintenance revealed it was behind schedule due, in part, to recently increased maintenance requirements from the FDOT. In addition, discussions with Transportation staff revealed contractors who installed ITS devices often lacked the necessary technical expertise to perform the contracted tasks. Discussions also revealed an opportunity for better collaboration between the Transportation Operations and Transportation Traffic Systems Engineering and Design sections on installation decisions.

Transportation also had opportunities to expand its use of predictive technology, improve public outreach through updating its webpage, expand the monitoring and reporting of travel time information on County roadways, and improve the reporting of traffic advisory information.

AUDIT OF PINELLAS CARES SMALL BUSINESS GRANT PROGRAM (REPORT NO. 2020-18)

Pinellas CARES Small Business Grants



Pinellas County received \$170 million from the Coronavirus Aid, Relief and Economic Security (CARES) Act federal stimulus package. Of that sum, the County initially identified an estimated \$35 million in emergency relief funds to support the small businesses hardest hit by the COVID-19 pandemic. The Pinellas CARES Small Business Grant program was intended to help offset the significant, temporary loss of revenue to these qualified businesses during this pandemic and to assist businesses in retaining and paying employees.

The program offered one-time \$5,000 grants to qualifying small businesses to cover expenses such as employee wages, vendor bills, and rent. The County began accepting applications for small business grants on May 4, 2020, using the Neighborly web-based application. The County accepted grant applications through June 30, 2020, and finalized its review of all applications, including ones where additional information was required of the applicants, by August 31, 2020.

Pinellas County Economic Development (PCED) staff, with the assistance of employees from other County agencies, performed the initial review of applications to ensure the submission of all required documentation and adherence to all eligibility requirements. Following PCED approval for payment, the Finance Division (Finance) received the approved application and performed a pre-audit review of the application prior to payment.

We performed a daily parallel review of PCED approved applications to ensure applicant eligibility requirements were met and no fraudulent activity was identified prior to funds disbursement. Our goal was to add value to the process and not duplicate efforts. A by-product of this review was the detection of ineligible applications or ones where additional documentation was required. For example, we identified multiple businesses with federal or state tax liens filed in official records. Those businesses were required to prove they had satisfied the liens prior to application approval.

We also generated a daily grant payment report from the Oracle Project Unified System in order to evaluate payment timeliness and identify potential duplicate payments. This review identified holds or voided checks, which we found to be necessary due to instances of insufficient documentation or applicant ineligibility determinations.

INVESTIGATION OF MISUSE OF COUNTY TIME AND EQUIPMENT (REPORT NO. 2020-22)

The IG PIU initiated an investigation after receiving a complaint alleging a Public Works Department employee (respondent) was misusing County time and his County vehicle by taking it home during the day and going to various shopping centers each day.

We reviewed GPS records, conducted surveillance, and confirmed the respondent misused County time and equipment by taking his County vehicle home during the day without authorization and taking breaks and lunches in excess of his allotted times.



Between March 1, 2020, and August 12, 2020 (reviewed timeframe), the respondent took his County vehicle home on 49 occasions without authorization. Take-home vehicles are prohibited without an approved and documented exception per Administrative Directive. The respondent spent a total of 35 hours at home during County work time during that time period.

In addition to taking his County vehicle home, surveillance and GPS records confirmed the respondent consistently took excessive breaks and lunches while visiting gas stations, stores, and Publix shopping centers. Our analysis of GPS data identified 13 hot spots the respondent visited frequently not related to work. During the reviewed timeframe, the respondent visited these locations a total of 170 times and spent a total of 27 hours and 31 minutes. The longest time spent at one of these locations was a Publix shopping center where he spent 1 hour and 12 minutes. In addition to parking at the various hot spots, review of the idle reports confirmed he spent nearly 4 additional hours idling at these locations.

Our GPS review also revealed numerous visits by the respondent to the Public Works North Yard, resulting in excess time of 42 hours and 42 minutes spent there. We confirmed during an interview and surveillance the respondent and his crew went to the North Yard for lunches, or if they finished work early, they went to "hang out" until the end of their shift so as not to be visible to citizens.

Finally, a review of the idle times associated with the respondent's vehicle on the days he worked showed excessive idling of 191 hours and 55 minutes.

The respondent resigned from County government shortly after being interviewed.

APPENDIX A

Professional Staff 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 Guardianship Investigator (CGI)
- 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 17 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
- Guardianship Association of Pinellas County
- Institute of Internal Auditors (National and Florida West Coast Chapter)
 - Chapter Event Management Tool Coordinator
- ISACA (National and West Florida Chapter)
- National and Florida State Guardianship Associations

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

Kim Walker, *Executive Assistant*

Ms. Walker is the Inspector General Executive Assistant and Evidence Custodian. She has 22 years of government experience in Administration, Legislative, and Judicial service, over 13 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.org.

Ava Sadowska, *Assistant Inspector General*

Ms. Sadowska has the following certifications:

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

She has a Master of Science in Management and a Bachelor of Arts in Business Administration, both from National-Louis University, with 23 years of professional auditing experience. Ms. Sadowska joined the Pinellas County Clerk of Circuit Court and Comptroller, Division of Inspector General, in 2015; she was previously employed with the Division for five years. Ms. Sadowska 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
- Guardianship Association of Pinellas County
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- National and Florida State Guardianship Associations
- National Association of Construction Auditors

Ms. Sadowska can be reached by phone at (727) 464-8387 or email at asadowska@mypinellasclerk.org.

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)

He has a Bachelor of Science in Business Administration from Berea College located in Berea, Kentucky, with over 16 years of professional auditing and seven 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.org.

Deborah Weiss, *Senior Inspector General*

Ms. Weiss has the following certifications:

- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Fraud Specialist (CFS)

She has a Bachelor of Arts Degree from Bellevue University in Accounting with over 14 years of professional auditing experience, five years of governmental accounting experience, and 15 years of private industry accounting experience, which includes eight years of supervisory experience. Ms. Weiss joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2006 and has been with the County since 2001. Mrs. Weiss 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)

Ms. Weiss can be reached by phone at (727) 464-8388 or email at dweiss@mypinellasclerk.org.

Darcy Eckert, *Senior 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 Degree in Accounting from San Diego State University. She has 11 years of internal audit experience and 5 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
- Guardianship Association of Pinellas County
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- National and Florida State Guardianship Associations
- National Association of Construction Auditors

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

Jason Stanley, *Senior Inspector General*

Mr. Stanley has the following certifications:

- Certified Information Systems Auditor (CISA)
- 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 eight 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.org.

Jason Steckle, *Inspector General II*

Mr. Steckle has the following certification:

- Certified Fraud Examiner (CFE)

He has a Bachelor of Science in Criminal Justice, from the University of Cincinnati, with over twenty-four years of law enforcement and investigative experience. Mr. Steckle joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2021. Mr. Steckle 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)
- Guardianship Association of Pinellas County
- National and Florida State Guardianship Associations

Mr. Steckle can be reached by phone at (727) 464-8366 or email at jcsteckle@mypinellasclerk.org.

Norberto Rosa, *Inspector General II*

Mr. Rosa is currently studying for the CPA certification. 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.

He has a Bachelor of Science in Business Administration with a major in Finance and Accounting, from the University of Puerto Rico – Rio Piedras Campus, with over 12 years of financial accounting and auditing experience. He has a background in public, private companies (international and local entities), and governmental entities. Mr. Rosa has audit and accounting experience in for-profit middle market companies, federal/local government compliance/regulations, and Sarbanes-Oxley internal controls compliance/regulations. He also has experience in the following industries: retail, manufacturing, pharmaceutical, logistics and distribution, governmental, non-profit, technology and communication, and others.

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.org.

Robyn Parton, *Inspector General I*

Ms. Parton has the following certifications:

- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)

She has a Bachelor of Arts in Interdisciplinary Social Science with majors in Criminology and Psychology from the University of South Florida. Ms. Parton joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2019. Ms. Parton 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)

Ms. Parton can be reached by phone at (727) 464-8373 or email at rparton@mypinellasclerk.org.

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 four 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
- 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.org.

James Nassiri, *Inspector General I*

Mr. Nassiri has the following certifications:

- Certified Inspector General Investigator (CIGI)
- Certified Guardianship Investigator (CGI)
- Certified Law Enforcement Officer

He has a Master of Arts Degree in Criminal Justice Administration from the University of South Florida and a Bachelor of Science degree in Public Policy and Administration from Saint Petersburg College. He is a US Army combat veteran who served seven years. He was deployed overseas in support of Operation Iraqi Freedom. He has five years of investigative experience as a Pinellas County Deputy Sheriff. Prior to being assigned to the Division of the Inspector General in July 2019, he was a Records Specialist for the Clerk of the Circuit Court and Comptroller, Probate Division. He 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
- Guardianship Association of Pinellas County
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- ISACA (National and West Florida Chapter)
- National and Florida State Guardianship Associations

Mr. Nassiri can be reached by phone at (727) 464-8374 or email at jnassiri@mypinellasclerk.org.

APPENDIX B

Professional Organizational Affiliations



ASSOCIATION OF INSPECTORS GENERAL

The Association of Inspectors General seeks to foster and promote public accountability and integrity in the general areas of prevention, examination, investigation, audit, detection, elimination and prosecution of fraud, waste and abuse, through policy research and analysis; standardization of practices, policies, conduct and ethics; encouragement of professional development by providing and sponsoring educational programs; and the establishment of professional qualifications, certifications, and licensing. www.inspectorsgeneral.org



The Institute of Internal Auditors

Established in 1941, The Institute of Internal Auditors (IIA) is an international professional association with global headquarters in Altamonte Springs, FL, USA. The IIA is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator. Members work in internal auditing, risk management, governance, internal control, information technology audit, education, and security. www.theiia.org



ACFE[®]

Association of Certified Fraud Examiners

*Together, Reducing
Fraud Worldwide*

The Association of Certified Fraud Examiners (ACFE) is the world's largest anti-fraud organization and the premier provider of anti-fraud training and education. Together with nearly 75,000 members, the ACFE is reducing the incidence of fraud and white-collar crime worldwide and inspiring public confidence in the integrity and objectivity within the profession. www.acfe.com



ALGA

The Association of Local Government Auditors (ALGA) is a professional association of local government auditors with approximately 2,000 members that serves the local government auditing profession. ALGA was formed in 1989 and incorporated under the laws of the state of Montana. ALGA's purpose is to improve local government auditing by disseminating information and ideas about financial and performance auditing, providing training and offering a national forum to discuss auditing issues. <http://algaonline.org/>



The Florida Government Finance Officers Association was founded in 1937 and serves more than 2,800 professionals from state, county, and city governments; special districts, and private firms. The FGFOA is dedicated to being a professional resource by providing opportunities through Education, Networking, Leadership, and Information. www.fgfoa.org



With more than 115,000 constituents in more than 180 countries, ISACA® is a leading global provider of knowledge, certifications, community, advocacy, and education on information systems assurance and security, enterprise governance of IT, and IT-related risk and compliance. www.isaca.org



The mission of the National White Collar Crime Center (NW3C) is to provide a nationwide support system for agencies involved in the prevention, investigation, and prosecution of economic and high-tech crimes and to support and partner with other appropriate entities in addressing homeland security initiatives, as they relate to economic and high-tech crimes. www.nw3c.org



The Commission for Florida Law Enforcement Accreditation offers the opportunity for the Inspectors General of Florida with an Investigations function to evaluate policies and procedures against the standards developed by the Chief Inspector General, the Inspectors General Workgroup, and Commission Staff. Accreditation of the investigation process within Offices of Inspectors General will significantly enhance the consistency and quality of these investigations. www.flaccreditation.org



The Association of Certified Fraud Specialists, Inc. (ACFS) is an educational, non-profit corporation. Members include professionals in law enforcement, internal and external auditors, public accountants, private and other investigators, forensic/investigative accountants and attorneys. ACFS offers certification, networking, training, and standards and ethics. www.acfsnet.org



The American Institute of Certified Public Accountants (AICPA) is the national professional organization for Certified Public Accountants (CPAs) in the United States. The AICPA's mission is to provide members with the resources, information, and leadership that enable them to provide valuable services in the highest professional manner to benefit the public, employers, and clients. www.aicpa.org



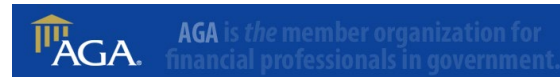
Founded in 1905, the Florida Institute of Certified Public Accountants (FICPA) has been working to advance the accounting profession in Florida for more than 100 years. The FICPA now has more than 19,000 members. Continued membership growth and renewal has made the FICPA one of the largest CPA organizations in the United States. www.ficpa.org



The mission of the Florida Audit Forum is to provide government audit professionals and other interested parties a unique opportunity to identify and address issues of mutual and common concern and to improve the communication links to share experiences, audit approaches, and possible solutions to issues addressed. www.floridaauditforum.org



The National Association of Construction Auditors was created to enhance the control environment related to construction projects. Our mission to unite those individuals and be recognized as the authority on construction project controls. <http://thenaca.org/home/>



AGA was founded as the Federal Government Accountants Association (FGAA) on September 14, 1950. The Association expanded in 1975 to include state and local government finance professionals. At that time, the organization's name was changed to the Association of Government Accountants (AGA). AGA is a member organization for financial professionals in government. <https://www.agacqfm.org/home.aspx>



The Florida Police Accreditation Coalition, Inc. is a not-for-profit corporation formed in 1989, under the laws of the State of Florida, for the purpose of providing member agencies a network of law enforcement professionals encouraging communication, mutual cooperation, support and the sharing of resources among each other. http://www.fla-pac.org/menu/what_is_fla_pac



The Guardian Association of Pinellas County, Inc. is a 501(C)(3) Non-Profit, Charitable Corporation formed in 1977 for the purpose of assisting guardians in their duties to the Wards appointed to them through the Sixth Judicial Circuit Court of Pinellas County, Florida. www.guardianassociation.org



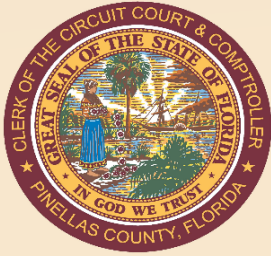
The National Guardianship Association makes it our mission to advance the nationally recognized standard of excellence in guardianship. NGA believes that those appointed to the care of guardians, conservators and fiduciaries deserve quality services and that every person should be provided respect, due process, rights, and dignity in guardianship.

<http://www.guardianship.org/index.htm>



The Florida State Guardianship Association mission is dedicated to the protection of the dignity and rights of incapacitated persons and to increasing the professionalism of guardianship through education, networking and legislative action.

<http://www.floridaguardians.com/>



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