



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



An Accredited Office of  
Inspectors General

# ANNUAL REPORT

## For The Year Ending December 31, 2018





## 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

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April 10, 2019

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 2018 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, 2018.

We would like to take this opportunity to thank you for the development of the 2019 IG Annual Audit Plan issued January 18, 2019. 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 36<sup>th</sup> 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,

Hector Collazo Jr.  
Inspector General/Chief Audit Executive  
Division of Inspector General



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# INTRODUCTION

## *Summary of Performance*

The year ending December 31, 2018, was a continuing period of progress, partnerships, and accomplishments for the Division of Inspector General (IG). 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 36 County Government related reports during 2018, which yielded 70 Opportunities for Improvement, encompassing 153 Recommendations. Departmental management concurred with, and committed to, the implementation of 147 of our 153 Recommendations or 96%. 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 60 guardianship reports to the Florida Sixth Judicial Circuit Court, which resulted in:

- Two Guardians removed, and
- Approximately \$1.5 million in questionable expenditures identified.

In addition, the IG PIU's Guardianship Section issued 26 guardianship reports to the Florida Department of Elder Affairs, Office of Public and Professional Guardians (OPPG), identifying approximately \$212,000 in questionable expenditures.

Below is a summary of reports issued by the IG during 2018:

<b>2018 Reports Issued</b>	
<b>Audits</b>	<b>15</b>
<b>Follow-Up Audits</b>	<b>8</b>
<b>Investigations</b>	<b>11</b>
<b>Follow-Up Investigations</b>	<b>2</b>
<b>Guardianship Audits*</b>	<b>58</b>
<b>Guardianship Investigations*</b>	<b>2</b>
<b>OPPG Investigations*</b>	<b>26</b>
<b>Consulting</b>	<b>2</b>
<b>Total Reports</b>	<b>124</b>

\*These reports are not available to the public per Florida Statute §744.3701, *Inspection of report*.

Overall, for the year 2018, the IG has identified over \$2.7 million in potential economic impact to the County and its citizens.

**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.**

## ***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 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.

The IG/Chief Audit Executive has the authority and responsibility to conduct audits and investigations of all agencies funded by the Clerk and the BCC departments under the County Administrator. Moreover, the IG has the authority to issue reports based on its findings and investigations.



## **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 (Division) is to improve government and preserve the public trust by providing independent, comprehensive audits, and investigations designed to add value and improve the County's operations and contracts. We strive to educate citizens and policymakers regarding the operation of their government. The Division will conduct investigations to ensure compliance with the Pinellas County Clerk of the Circuit Court's Fraud, Waste and Abuse Policy and Procedures designed to facilitate the development of internal controls that will provide for the detection, prevention, and reporting of fraud, waste and abuse directed against County government. It is the intent of the 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.*

## **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 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 (audit) 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) is 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 is 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.



**“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

**“Who audits the auditors and investigators?”**

**The IG’s continuous improvement program.**



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.

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 is 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:
  - Investigative Unit
  - Guardianship Unit

The IG office was comprised of 12 staff positions in 2018, an additional position was recently added. (Please see Appendix A for current staff biographies.)

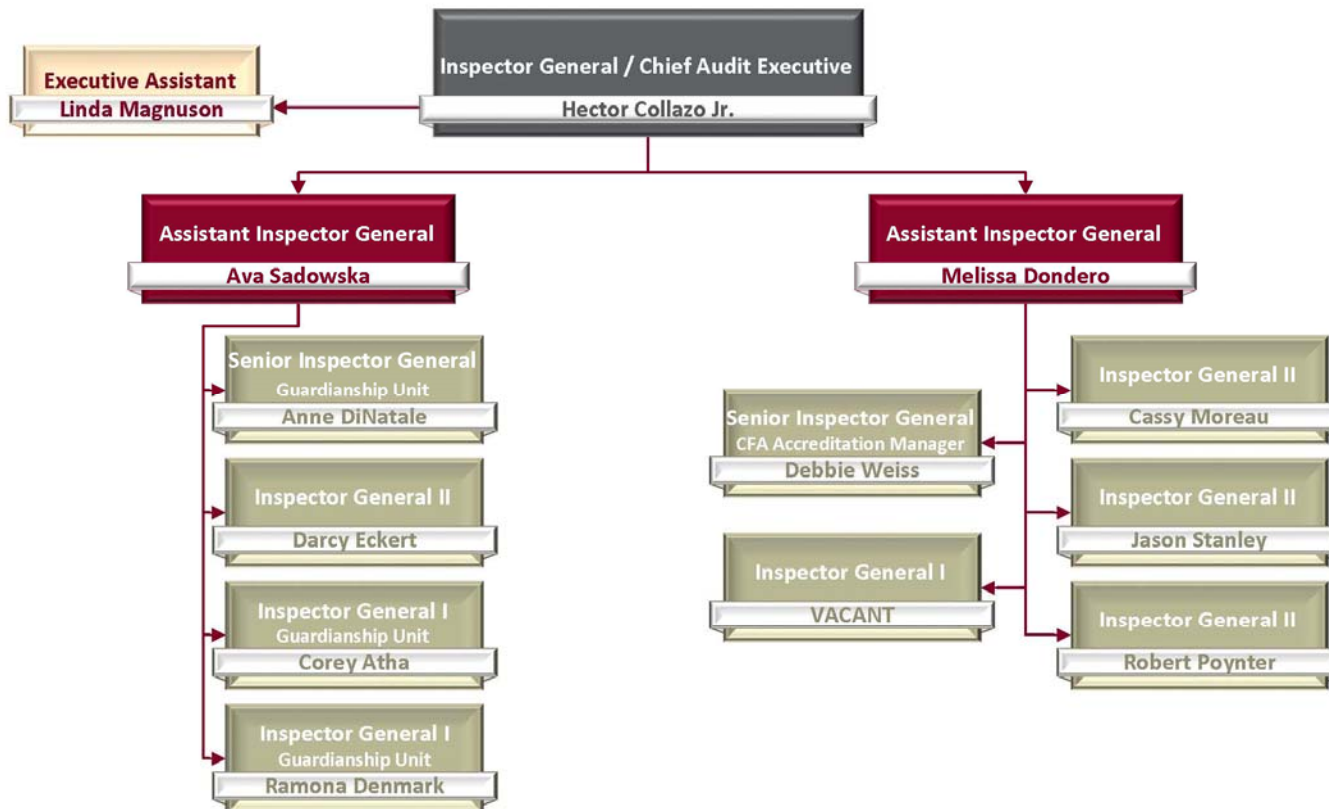


**CITIZENS OF PINELLAS COUNTY**  
**CLERK OF THE CIRCUIT COURT AND COMPTROLLER**  
**KEN BURKE, CPA**



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Inspectors General

**DIVISION OF INSPECTOR GENERAL**



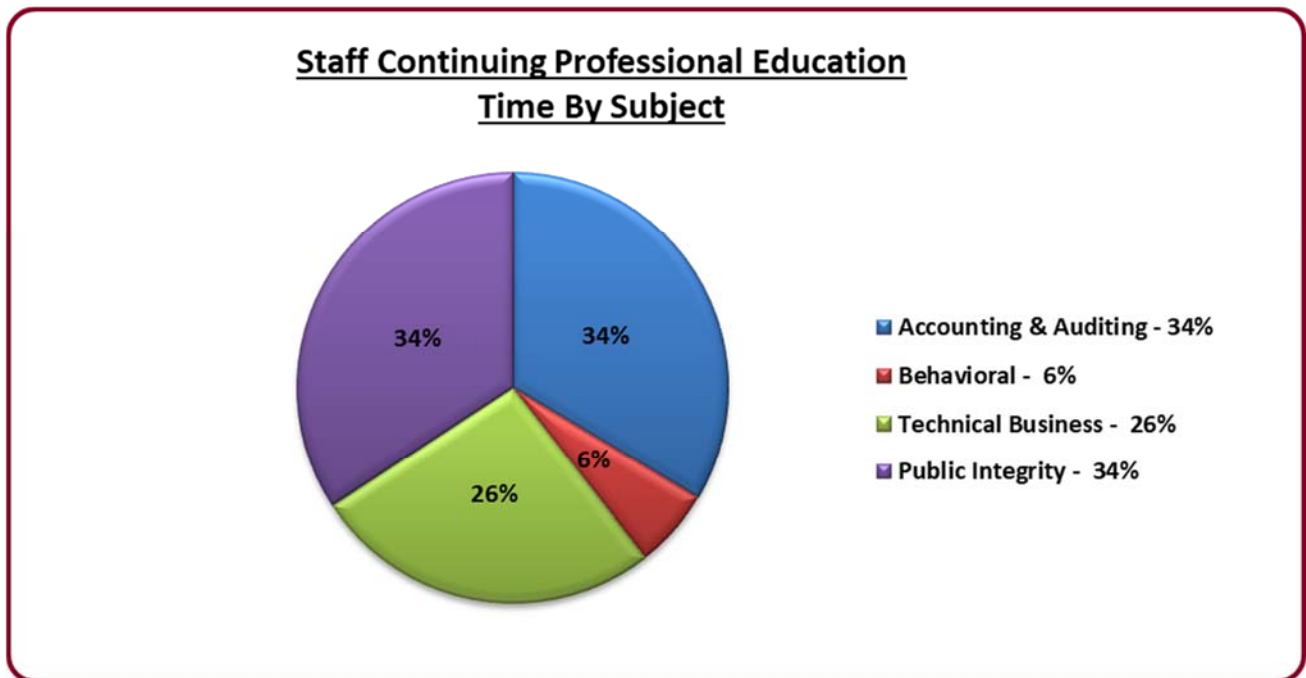
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## ***Professional Development***

The IG recognizes that the quality and effectiveness of its services are dependent upon a professionally trained staff. Please see Appendix A, Staff Biographies, which highlights the key certifications earned by the IG 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.

Training is vital to our function as it keeps us abreast professionally and current on auditing techniques, investigative techniques, risk assessments, information technology, and best practices.

Training hours by subject area in 2018 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 2018 IG budget versus actual:

	Budget	Actual
Personal Services	\$1,301,122	\$1,289,672
Operating Expenses	\$154,270	\$153,716
Capital Outlay	\$3,138	\$0
Total	\$1,458,530	\$1,443,388

## Annual Audit Plan Selection Process

The IG recognizes that an overall strategy and audit plan is 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:

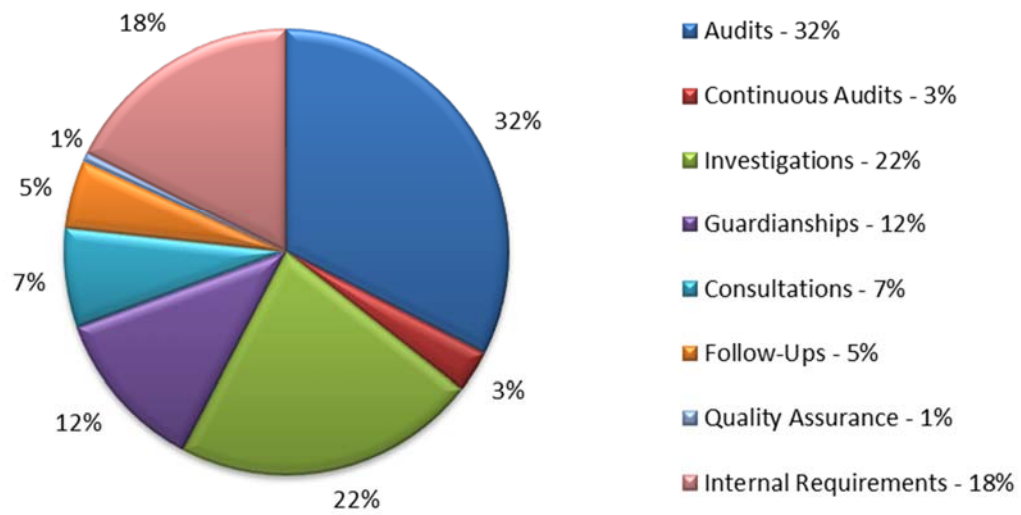
- Perception of risks from County-wide administration and officials.
- Economic factors such as the amount of financial impact, volume of transactions, number of personnel, generation of revenue, and the alignment of responsibility.
- Changes in organization, management, key personnel, and information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

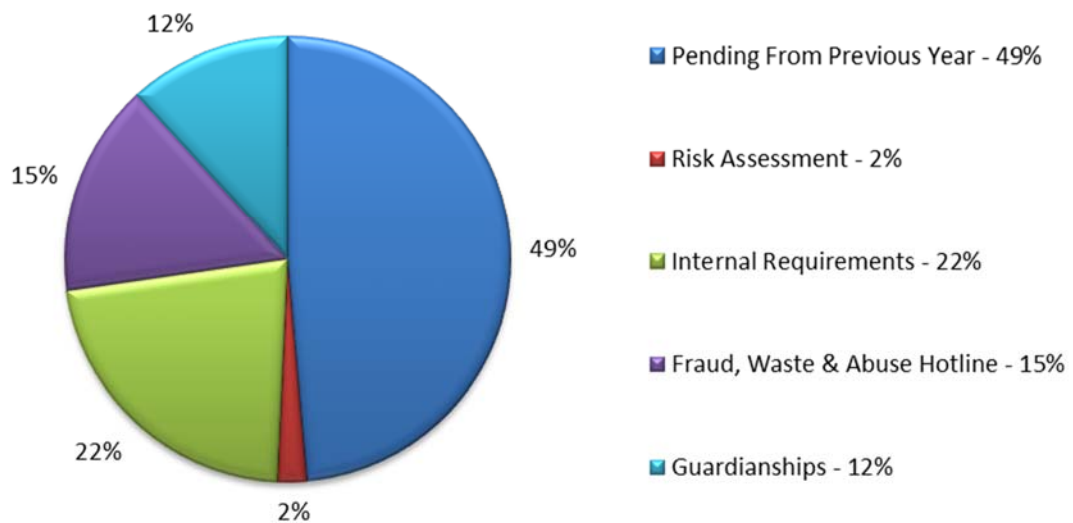
The number of audits selected for the plan is based on audit impact (the problems or risks it would address and the likely types of findings and recommendations), the sensitivity and complexity of the audit compared to its likely impact, staff resources, and the breadth and depth of audit coverage across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

Based on the estimated available hours for the IG staff in 2018, the Annual Audit Plan for 2018 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](#)

### 2018 Audit Plan Hours By Project Type





### 2018 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](http://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
- Fraud Hotline
- IG Connection Newsletter
- IG Fraud Alerts
- Pinellas County Connection Television (PCC TV)
  - Spectrum Channel 637
  - WOW! Channel 18
  - Verizon Channel 44
- Follow the IG on  [www.facebook.com/igpinellas](http://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 six key categories, which are audits, investigations, follow-ups, guardianship audits, guardianship investigations (including OPPG investigations), and consultations. Below is a list of these categories along with their respective number of reports issued for the past three years:

Issued Reports	Calendar Year		
	2018	2017	2016
<b>Audits</b>	<b>15</b>	<b>23</b>	<b>23</b>
<b>Follow-Up Audits</b>	<b>8</b>	<b>1</b>	<b>9</b>
<b>Investigations</b>	<b>11</b>	<b>12</b>	<b>8</b>
<b>Follow-Up Investigations*</b>	<b>2</b>	<b>1</b>	<b>-</b>
<b>Consulting*</b>	<b>2</b>	<b>2</b>	<b>-</b>
<b>Guardianship Investigations**</b>	<b>28</b>	<b>18</b>	<b>4</b>
<b>Guardianship Audits**</b>	<b>58</b>	<b>67</b>	<b>67</b>
<b>Total Reports</b>	<b>124</b>	<b>124</b>	<b>111</b>

\* New reporting category in 2017.

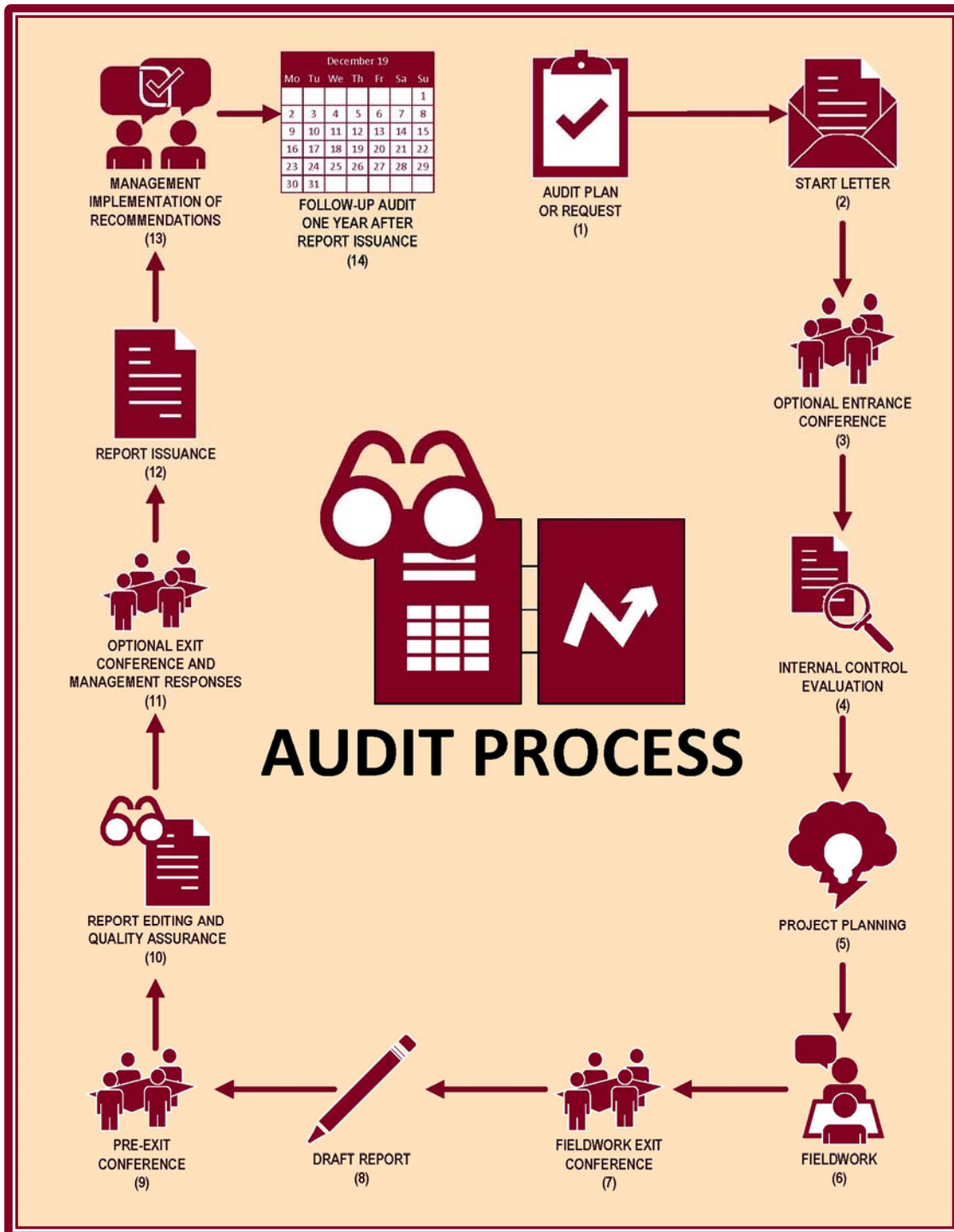
\*\*These reports are not available to the public per Florida Statute 744.3701.

Access to our 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 2018, the IG issued 15 audit reports with:

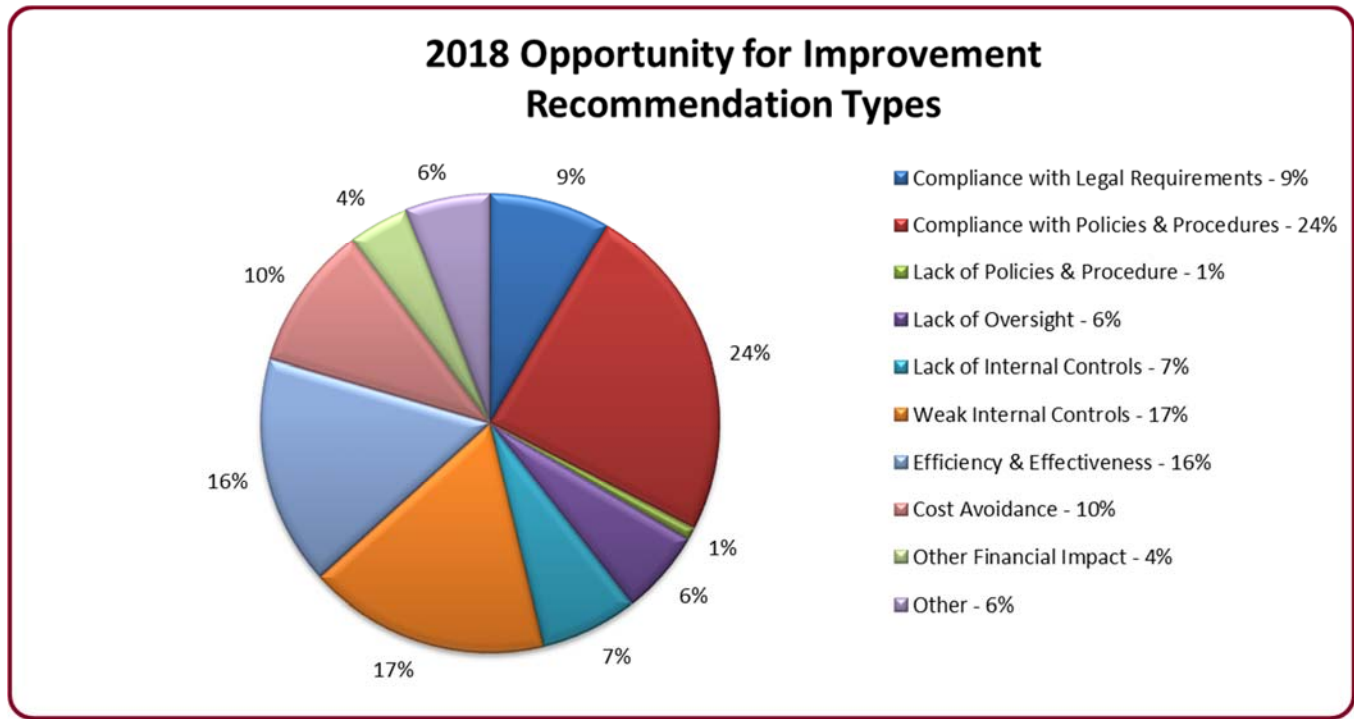
- 53 Opportunities for Improvement
  - Containing 116 Recommendations

Recommendations are an integral part of our audits; this is where an opportunity for change or improvement takes place. We presented a total of 505 Recommendations in 2016 through 2018; the management of the audited departments concurred with 496 of that total (98%).

The table below presents the report year and Recommendation statistics:

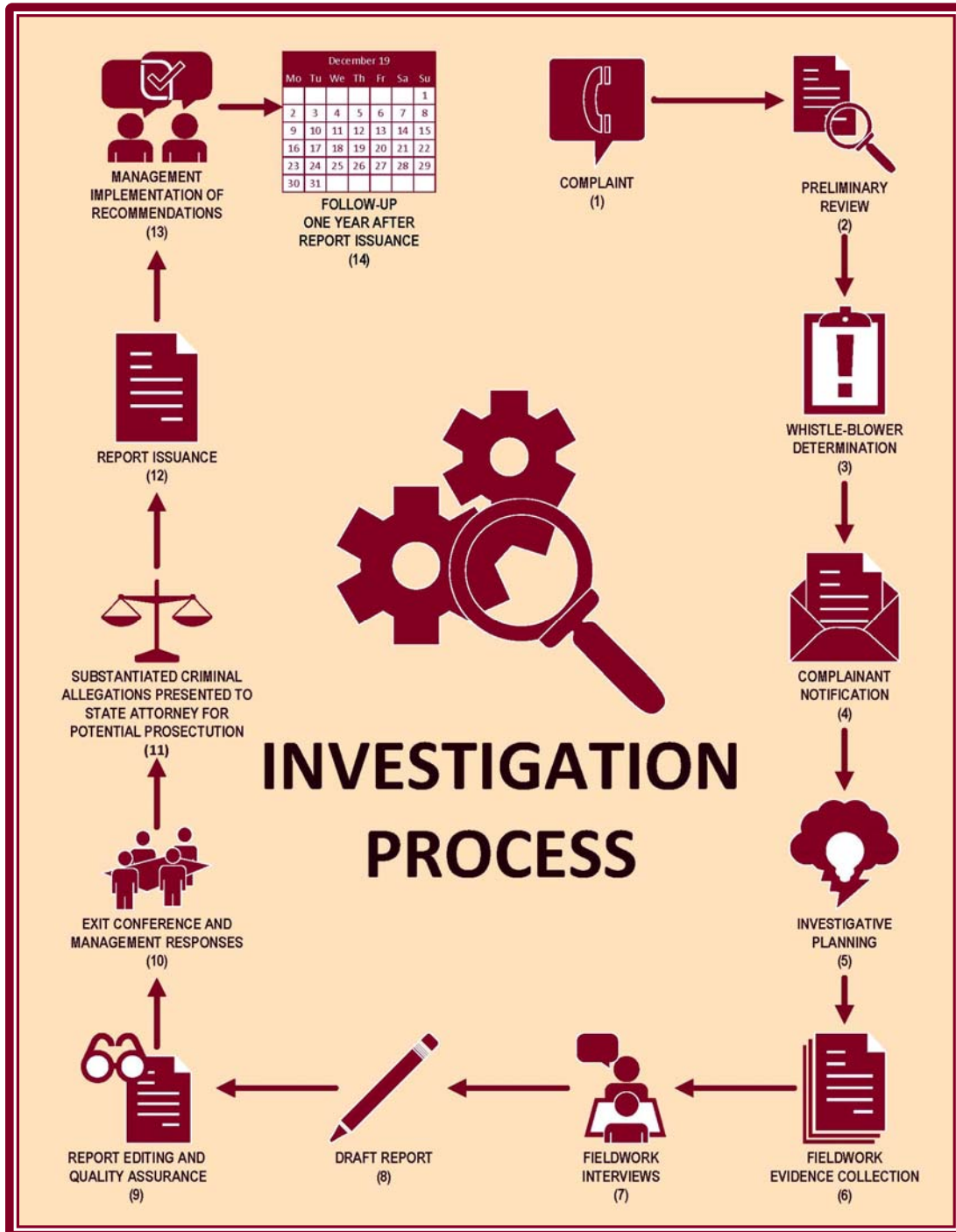
Year	Number of Recommendations	Concurred To By Management	
		Number	Percentage
2018	116	110	95%
2017	311	310	99.68%
2016	78	76	97%
<b>TOTAL</b>	<b>505</b>	<b>496</b>	<b>98%</b>

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
2018	11	28	8	5	15	0
2017	12	29	15	4	10	0
2016	8	12	4	2	6	1
<b>Total</b>	<b>31</b>	<b>69</b>	<b>27</b>	<b>11</b>	<b>31</b>	<b>1</b>

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

When investigative findings suggest signs of criminal conduct, they are presented to the appropriate law enforcement authorities for further action.

The following table shows the number of investigation and guardianship cases referred to the State Attorney’s Office (SAO) over the past three years and their outcome:

<b>Year</b>	<b>Cases Referred to SAO</b>	<b>Cases SAO Filed Charges On</b>	<b>Convictions</b>	<b>Employees/Guardians Terminated or Resigned</b>	<b>Amount of Fines/Fees/Restitution</b>
<b>2018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>2017**</b>	<b>2</b>	<b>2</b>	<b>Pending</b>	<b>2</b>	<b>Pending</b>
<b>2016</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>N/A*</b>	<b>\$700</b>
<b>Total</b>	<b>5</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>\$700</b>

\* Defendant is a citizen who is alleged to have fraudulently manufactured County documents.

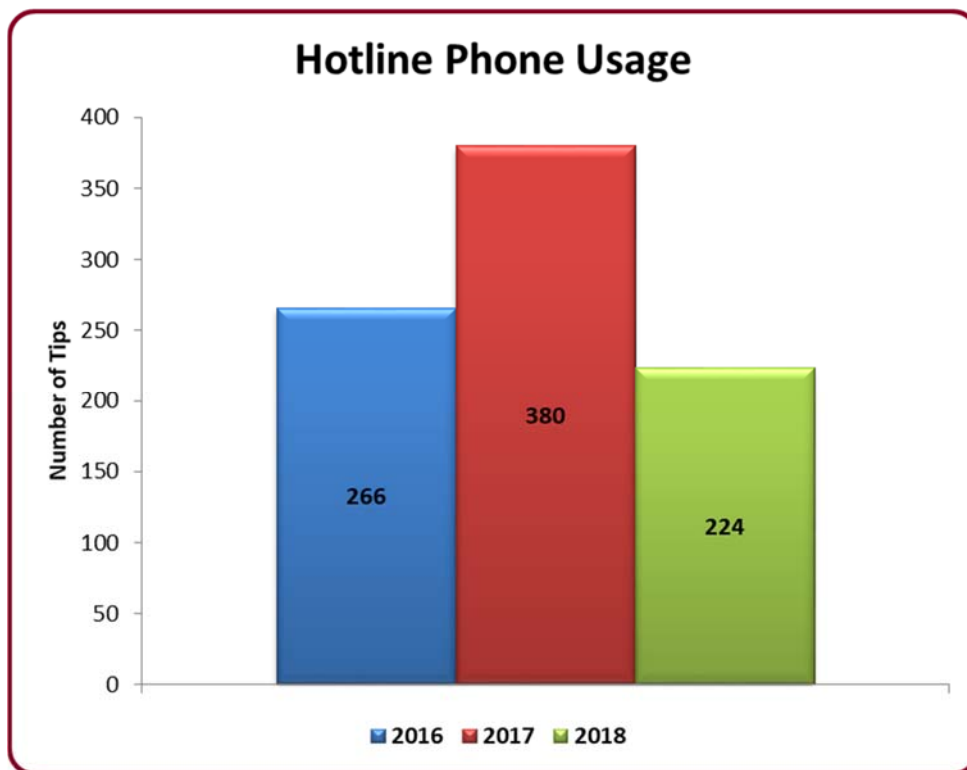
\*\* Due to an error found, the 2017 figures were updated from figures reported in last year’s Annual Report.

During calendar year 2018, the IG handled 224 anonymous hotline tips. The IG reviewed 117 of these tips and determined that 31 required investigations, while 86 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, or did not require referral, etc.





The Fraud, Waste, and Abuse Hotline is one of our ways to promote honesty and efficiency in government and maintain the public's trust in County government. 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 managements' 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 Implement	
				Number	Percentage
2018	10	21	43	43	100%
2017	2	6	8	5	63%
2016	9	48	102	84	82%
<b>Total</b>	<b>21</b>	<b>75</b>	<b>153</b>	<b>132</b>	<b>86%</b>

## ***Dollar Recoveries and Cost Avoidance***

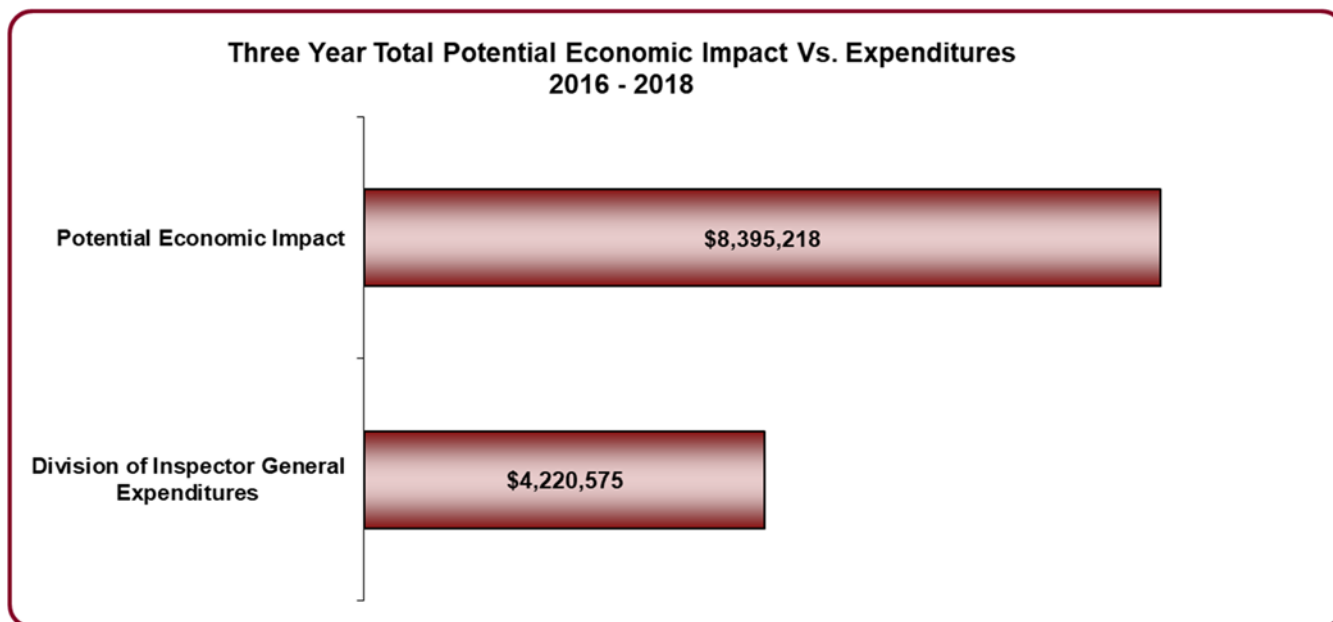
The table below shows the 2018 project recommendations and services provided that resulted in potential recoveries, savings, cost avoidance, and other economic impacts that conservatively total over \$2.7 million:

PROJECT	REPORT NO.	POTENTIAL COUNTY IMPACT	POTENTIAL CITIZEN IMPACT	DESCRIPTION
Guardianships	Reports Not Publicly Issued		\$1,719,269	86 Audit/Investigative/OPPG reports issued resulting in 2 guardians removed and \$1,719,269 in questionable costs
Investigation of North County Branch Office Shortage	2018-05	\$2,000		See Page 29
Audit of Solid Waste Contract For Operation of the Waste-To-Energy Plant	2018-21	\$877,334		See Page 29
Investigation of North County Branch Transaction	2018-23	\$141		See Page 30
PCSO PREA Hotline	N/A	\$150,000		See Page 27
<b>TOTALS</b>		<b>\$1,029,475</b>	<b>\$1,719,269</b>	

## ***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 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 \$4.2 million and identified over \$8 million of potential recoveries, savings, cost avoidance, or other economic impact to the County and/or the taxpayers. The benefit-to-cost ratio of 1.99 to 1.0 demonstrates that the financial investment made in the IG is a notably wise use of County funds.

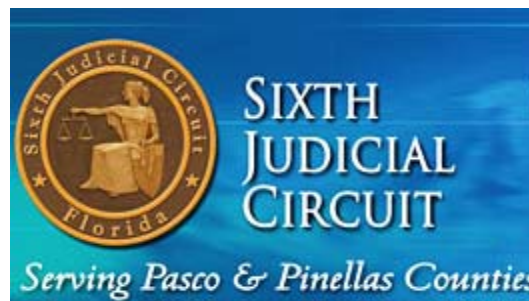


A well run audit and investigative function is an investment that benefits County government, but more importantly, the citizens and taxpayers of Pinellas County.

## ***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 result 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 wards’ 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 financial investigations of guardianship activities.



These audit and investigation reports **are not** available to the public per Section 744.3701 of the Florida Statutes and the Florida Sixth Judicial Circuit in and for Pinellas and Pasco County, Florida Administrative Order No. 2010-065 Pa/Pi-Cir Sealing of Court Records (Section II-B Confidential Records and Information, 2c); they are issued to the Court for review and possible action.

During 2018, the IG handled 78 guardianship hotline calls, of which 26 were referred to other entities. The guardianship work performed during calendar year 2018 resulted in two guardians being removed and approximately \$1.5 million 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 2018, the PIU Guardianship Unit conducted 687 Level I reviews and issued 58 Level II and III audit reports with:

- 327 Opportunities for Improvement
  - Containing 448 Recommendations

During calendar year 2018, the PIU Guardianship Unit issued two investigation reports with:

- 27 Opportunities for Improvement
  - Containing 11 Recommendations

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

<b>Year</b>	<b>Level I Reviews</b>	<b>Level II &amp; III Audit Reports</b>	<b>Investigation Reports</b>	<b>Hotline Calls</b>
<b>2018</b>	<b>687</b>	<b>58</b>	<b>2</b>	<b>78</b>
<b>2017</b>	<b>653</b>	<b>67</b>	<b>6</b>	<b>78</b>
<b>2016</b>	<b>612</b>	<b>67</b>	<b>4</b>	<b>80</b>

**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 wards, 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 2018, the PIU Guardianship Unit issued 26 investigation reports to the OPPG.

Year	OPPG Reports	Total Number of Allegations	Substantiated	Unsubstantiated	Unfounded	Legally Insufficient **	Withdrawn **
2018	26	126	19	24	71	2	10
2017	12	63	7	3	53	-	-
2016*	1	26	0	0	3	-	-

\* First year of OPPG Investigations.

\*\* 2018 - first year with these reporting categories.



## St. Petersburg College



The IG has a cooperative partnership with St. Petersburg College to provide training to family and professional guardians.

## 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).



Periodically, the DHSMV requests the Property Appraiser to submit an 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.

## 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	
2018	121
2017	253
2016	330

## 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 2018 include:

- Consulting services at management request, which resulted in the following consulting projects:
  - Review of Other Postemployment Benefits Costing
  - Review of Utilities Revenue Management Supervisor 2 Job Responsibilities
- Management requests that we participate on various boards and teams, such as:
  - Security Panel
  - Technology Steering Committee

## Volunteers In Pinellas

Pinellas County depends on volunteers to help provide residents and visitors with the best service possible. 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 IG participates in the VIP program with volunteers that assist staff in gathering data and research needed for performing projects, and maintaining the appearance of the IG office. During 2018, one volunteer contributed 24 hours of their time to the IG office.

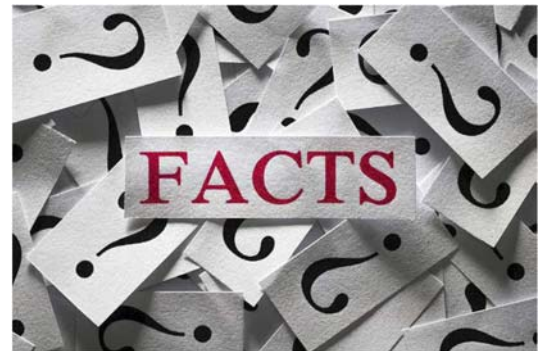
## Report Highlights

The following are highlights of selected audits and investigations issued by the IG during 2018. If you would like to read the reports, please visit the Inspector General's website and click on [IG Reports](#).

### INVESTIGATION OF NORTH COUNTY BRANCH OFFICE CASH SHORTAGE (REPORT NO. 2018-05)

The IG PIU initiated an investigation upon notification of a \$2,000 cash shortage at the North County Branch Office. The investigative fieldwork substantiated the allegation that a Fiscal Records Specialist was short \$2,000 when balancing out; however, there was no conclusive evidence of what happened to the missing funds. Nonetheless, we noted the following:

- The parties involved did not follow accounting policies and procedures.
- The parties involved deviated from basic cash handling procedures during the transaction.
- The North County Branch Office lacks monitoring capabilities in its cash handling areas.



### AUDIT OF SOLID WASTE CONTRACT FOR OPERATION OF THE WASTE-TO-ENERGY PLANT (REPORT NO. 2018-21)



Solid Waste manages a Waste-to-Energy (WTE) Facility that burns trash to convert it into electrical energy. The County contracts with Covanta Projects, LLC (Facility Contractor) for operation of the WTE Facility. During the audit, we noted multiple weaknesses in the controls governing the billing for technical recovery plan projects. Specifically, we identified issues with the Facility Contractor withholding subcontractor prompt payment discounts from the County and billing sales tax. In addition, there was one instance where the County miscalculated and made an overpayment to the Facility Contractor. As a result, we calculated a total cost savings of \$877,334. Using a project listing Solid Waste Department Management provided, we determined this sum could be used to pay for additional projects in the WTE Facility.

In addition, we noted instances of untimely invoice payments by both the County and the Facility Contractor. There were also unresolved billing discrepancies between the County and the Facility Contractor.

The bulk of the agency's policies and procedures were in draft form. Our review indicated project management controls also need improvement. We noted missing project authorization documentation, missing inspection documentation, and missing change orders. Moreover, the County used an inefficient project tracking system, and the Facility Contractor's lack of project monitoring allowed a subcontractor to perform unapproved work that exceeded the project budget. Regarding the operation of the WTE Facility, discussions with subcontractors and the County's Independent Consulting Engineer revealed safety, security, and housekeeping issues.

Except as noted in the report, our review determined Solid Waste Management is very knowledgeable about the WTE Facility operations and technical recovery plan projects and is in constant communication with the Facility Contractor on all associated matters. Solid Waste Management, in consultation with the County's Independent Consulting Engineer, scrutinizes WTE Facility projects for cost and necessity to protect the County's interests.

### **INVESTIGATION OF NORTH COUNTY BRANCH TRANSACTION (REPORT NO. 2018-23)**

The IG PIU initiated an investigation upon notification of an unusual transaction that occurred at the North County Branch Office. The transaction sequence of events in Odyssey and CCIS were as follows:

- The Respondent assisted a customer who tendered a check in the amount of \$201 to fully satisfy a traffic infraction case; a counter payment for only \$60 was recorded.
- The Respondent issued \$141 in change from the cash drawer. The customer stated they did not receive the change (cash refund).
- The Respondent cleared the driver license suspension in Odyssey and CCIS, even though a balance of \$141 remained on the case.
- The \$60 payment was reversed because the customer's check, for \$201, was returned for non-sufficient funds.
- A driver license suspension infraction was completed in Odyssey, and the Department of Highway Safety and Motor Vehicles was notified.



The investigative fieldwork of the allegation that a North County Branch Fiscal Records Specialist misappropriated County funds was unsubstantiated, as there was insufficient evidence to either prove or disprove the allegation. However, the Respondent did violate accounting policies and procedures by issuing a refund of \$141, which is more than authorized, and incorrectly cleared a driver license suspension. In addition, the current check refund policy presents a risk of financial loss to the Clerk's Office.



# APPENDIX A

## ***Professional Staff Biographies***

### **Hector Collazo Jr., *Inspector General/Chief Audit Executive***

Mr. Collazo has the following certifications:

- Certified Inspector General (CIG)
- Certified Information Systems Auditor (CISA)
- Certified Fraud Examiner (CFE)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Fraud Specialist (CFS)
- Certified in Risk and Information Systems Control (CRISC)
- Certified In Risk Management Assurance (CRMA)
- Certified Construction Auditor (CCA)
- Certified Economic Crime Forensic Examiner (CECFE)

He has a Bachelor of Arts in Psychology from the University of Texas at Dallas with over 30 years of professional experience in government and non-profit organizations including 27 years of auditing and investigating experience. Mr. Collazo joined the Pinellas County Clerk of the Circuit Court and Comptroller Division of Inspector General in 2005. Mr. Collazo is a member of the following organizations:

- Association of Inspectors General
  - Member of the Board of Directors
  - Member of the Executive Committee
  - Chair of the Peer Review Committee
  - Chair of the Conference Committee
  - Member of the Standards and Practice Committee
  - Member of the Professional Certification Board
- Association of Inspectors General Institute
  - Certification Manager for the Certified Inspector General Auditor Designation
- Florida Chapter of the Association of Inspectors General (Member of the Board)
- Florida Audit Forum (Member of the Board)
- Chief Audit Executive Roundtable (CAE Coordinator)
- Association of Local Government Auditors
- Government Finance Officers Association
- Association of Government Accountants (National and Tallahassee Chapter)
- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)

- ISACA (National and West Florida Chapter)
- Association of Certified Fraud Specialists
- National White Collar Crime Center (Voting Member)
- National Association of Construction Auditors
- Guardianship Association of Pinellas County
- National and Florida State Guardianship Association
- International Association of Cyber & Economic Crime Professionals

Mr. Hector Collazo can be reached by phone at (727) 464-8375 or email at [hcollazo@mypinellasclerk.org](mailto:hcollazo@mypinellasclerk.org).

### **Linda Magnuson, *Executive Assistant***

Ms. Magnuson is the Inspector General Executive Assistant and Evidence Custodian. She is certified as a National Network Professional Estate Planning Team Member with 30 years of legal experience in various areas. She has 17 years of government experience, which includes 15 years in the audit field. Ms. Magnuson joined the Pinellas County Clerk of the Circuit Court and Comptroller, Probate Division, in 2004, and the Division of Inspector General in 2005.

Ms. Magnuson can be reached by phone at (727) 464-8371 or email at [lmagnuson@mypinellasclerk.org](mailto:lmagnuson@mypinellasclerk.org).

### **Melissa Dondero, *Assistant Inspector General***

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 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 15 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:

- Association of Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
  - Chapter Event Management Tool Coordinator
- American Institute of Certified Public Accountants



- Florida Institute of Certified Public Accountants
- ISACA (National and West Florida Chapter)
- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Certified Fraud Specialists
- Florida Government Finance Officers Association
- Association of Local Government Auditors
- Association of Government Accountants (National and Tallahassee Chapter)
- Florida Audit Forum
- Guardianship Association of Pinellas County
- National and Florida State Guardianship Association
- Beta Gamma Sigma
- Golden Key International Honour Society

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

She has a Master of Science in Management and a Bachelor of Arts in Business Administration, both from National-Louis University, with 21 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 Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Local Government Auditors
- National Association of Construction Auditors
- Florida Audit Forum
- Association of Certified Fraud Specialists
- Guardianship Association of Pinellas County
- National and Florida State Guardianship Association

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

### **Anne DiNatale, *Senior Inspector General***

Ms. DiNatale has the following certifications:

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

She has a Bachelor of Business Administration Degree from Pace University in New York with a major in Accounting/Finance with 39 years of professional auditing experience. Ms. DiNatale joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2000. Ms. DiNatale is currently conducting audits and reviews of Guardianships within the Florida Sixth Judicial Circuit Court of Pinellas County, as well as investigations and reviews of Guardianships for the OPPG within the counties of Florida. Ms. DiNatale is a member of the following organizations:

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

Ms. DiNatale can be reached by phone at (727) 464-8366 or email at [aDiNatale@mypinellasclerk.org](mailto:aDiNatale@mypinellasclerk.org).

### **Deborah Weiss, *Senior Inspector General***

Mrs. 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 12 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. Mrs. 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 Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Local Government Auditors
- Florida Audit Forum

Mrs. Weiss can be reached by phone at (727) 464-8388 or email at [dweiss@mypinellasclerk.org](mailto:dweiss@mypinellasclerk.org).

### **Cassandra (Cassy) Moreau, *Inspector General II***

Ms. Moreau has the following certifications:

- Certified Anti-Money Laundering Specialist (CAMS)
- Certified Fraud Examiner (CFE)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)

She has a Master of Accounting in Forensic Accounting and a Bachelor of Business Administration in Management Information Systems and Finance, both from Florida Atlantic University. Ms. Moreau joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in November 2014. Ms. Moreau is a member of the following organizations:

- Association of Certified Anti-Money Laundering Specialist
- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Association of Inspectors General (National and Florida Chapter)
- ISACA (National and West Florida Chapter)
- Florida Audit Forum

Ms. Moreau can be reached by phone at (727) 464-8373 or email at [cmoreau@mypinellasclerk.org](mailto:cmoreau@mypinellasclerk.org).

### **Darcy Eckert, *Inspector General II***

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)

She has a Bachelor of Science Degree in Accounting from San Diego State University. She has eight years of professional experience in internal auditing. 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 Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Local Government Auditors
- National Association of Construction Auditors
- Florida Audit Forum

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

### **Jason Stanley, *Inspector General II***

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

Mr. Stanley can be reached by phone at (727) 464-8381 or email at [jstanley@mypinellasclerk.org](mailto:jstanley@mypinellasclerk.org)

### **Robert Poynter, *Inspector General II***

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

Mr. Poynter can be reached by phone at (727) 464-8376 or email at [rpoynter@mypinellasclerk.org](mailto:rpoynter@mypinellasclerk.org).

### **Corey Atha, *Inspector General I***

Mr. Atha has the following certifications:

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

He has a Bachelor of Finance Degree from the University of West Florida in Pensacola, Florida. Mr. Atha originally joined the Pinellas County Clerk of the Circuit Court and Comptroller in 2001. He spent almost 4 years as Probate Auditor in the Probate Division conducting audits and reviews of guardianships in the Florida Sixth Judicial Circuit Court of Pinellas County. Next, he spent 11 years with the Pinellas County Economic Development where he conducted research to support the growth of businesses and industries within the County. Mr. Atha currently has two years of experience with the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General. Mr. Atha is a member of the following organizations:

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

Mr. Atha can be reached by phone at (727) 464-8374 or email at [cmatha@mypinellasclerk.org](mailto:cmatha@mypinellasclerk.org).

### **Ramona Denmark, *Inspector General I***

Ms. Denmark has the following certification:

- Certified Inspector General Auditor (CIGA)

She holds a Bachelor of Science degree in Gerontology from Bethune-Cookman College (BCU), in Daytona Beach, Florida. Ms. Denmark served as the court monitor/field investigator for the Sixth Judicial Circuit Court Probate and Guardianship Division for approximately 5 years. She was an investigator and counselor for the Department of Children and Families and other social services organizations for 14 years. Ms. Denmark joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in February 2019. She is a member of the following organizations:

- Association of Inspectors General (National and Florida Chapter)
- Institute of Internal Auditors (National and Florida West Coast Chapter)
- Guardianship Association of Pinellas County
- National and Florida State Guardianship Association
- Florida Audit Forum

Ms. Denmark can be reached by phone at (727) 464-8380 or email at [rcdenmark@mypinellasclerk.org](mailto:rcdenmark@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](http://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](http://www.theiia.org)



### ACFE<sup>®</sup>

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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://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](http://www.fla-pac.org/menu/what_is_fla_pac)

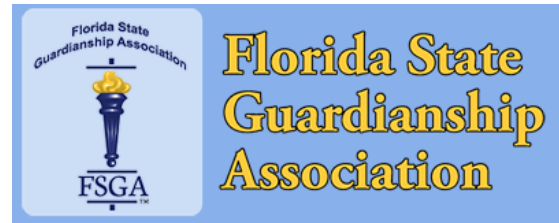


The Guardian Association of Pinellas County, Inc. is a 501(C)(3) Non-Profit, Charitable Corporation formed in 1977 for the purpose of assisting guardians in their duties to the Wards appointed to them through the Sixth Judicial Circuit Court of Pinellas County, Florida. [www.guardianassociation.org](http://www.guardianassociation.org)



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/>



# DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA  
CLERK OF THE CIRCUIT COURT  
& COMPTROLLER  
PINELLAS COUNTY, FLORIDA

## SERVICES PROVIDED

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