



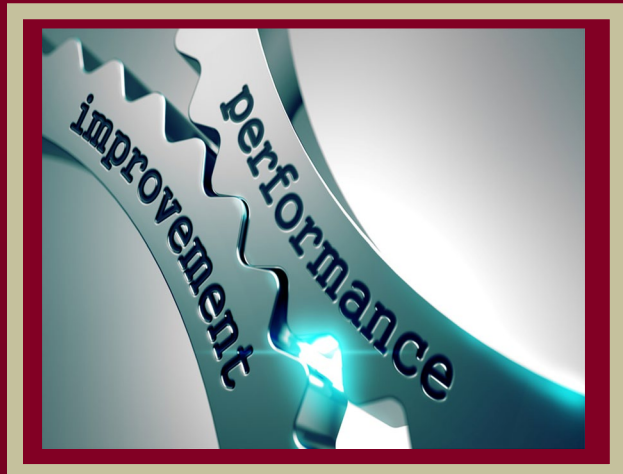
**DIVISION OF INSPECTOR GENERAL**  
Ken Burke, CPA  
Clerk of the Circuit Court and Comptroller  
Pinellas County, Florida

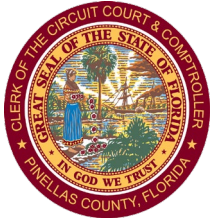


An Accredited Office of  
Inspector General

# ANNUAL REPORT

## For The Year Ending December 31, 2023





## 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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March 19, 2024

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 2023 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, 2023.

We would like to take this opportunity to thank you for the development of the 2024 IG Annual Plan issued on January 24, 2023. We strive to ensure that you are satisfied with all completed audits, investigations, or requested projects. 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.

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

Respectfully Submitted,

*Melissa Dondero*

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



~Serving You~



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# INTRODUCTION

## *Summary of Performance*

The Division of Inspector General has been serving citizens since 1983 to promote integrity and efficiency in our local government. As 2023 marked our 40<sup>th</sup> anniversary, we reflected on our many accomplishments, including providing public accountability for the use of tax dollars, serving as an independent and objective source of information for stakeholders, investigating suspected fraud, waste, and abuse, and promoting transparency.



We completed an audit of the Fleet Management Division’s billing process, which resulted in several recommendations to improve the asset billing and reconciliation processes, including implementing a new fleet-specific billing application, implementing a new departmental cost allocation methodology, and exploring technology enhancements to improve reporting capabilities.

We accepted 17 complaints of suspected fraud, waste, and abuse to investigate, more than double the number of complaints from the previous year. A portion of the associated investigations remained in progress as of the end of 2023.

During our audit of the Emergency Rental Assistance Program, we identified specific fraud concerns, which resulted in our investigation and subsequent prevention of \$3,070,611 in funds disbursements associated with 148 fraudulent applications. Our report won the Association of Local Government Auditors Distinguished Knighton Award. The Knighton Awards recognize the best performance audit reports of the year; reports are judged on criteria including impact, conclusions, recommendations, and communication. Audit shops compete against peer shops of similar size for this award.

We also enhanced our website with a dashboard to communicate statistical data representing our operations and value.

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

- Ensure an independent, objective analysis and evaluation of County programs and operations,
- 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 32 County government-related reports during 2023, which yielded 26 Opportunities for Improvement, encompassing 58 Recommendations. Departmental management concurred with, and committed to, the implementation of 57 of the 58 Recommendations requiring management response, or 98%. This is a reflection of the intangible value and importance of a strong, independent audit and investigative process, management's commitment to that process, and their dedication to ensuring adherence to County resolutions, directives, policies, procedures, and internal controls.

The IG PIU's Guardianship Section issued 64 guardianship reports to the Florida Sixth Judicial Circuit Court, which resulted in over \$854,200 in questionable expenditures identified and the suspension of one family guardian.

In addition, the IG PIU's Guardianship Section issued 19 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 2023:

<b>2023 Reports Issued</b>	
<b>Audits</b>	<b>20</b>
<b>Follow-Up Audits</b>	<b>6</b>
<b>Investigations</b>	<b>7</b>
<b>Follow-Up Investigations</b>	<b>2</b>
<b>Consultations</b>	<b>1</b>
<b>Guardianship Audits</b>	<b>62</b>
<b>Guardianship Investigations</b>	<b>2</b>
<b>OPPG Investigations</b>	<b>19</b>
<b>Total Reports</b>	<b>119</b>

Overall, for the year 2023, the IG has identified over \$4,376,300 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. Article VIII, Section 1(d), of the State Constitution, provides for the election of certain County officers, including a Clerk of the Circuit Court. The latter part of this section specifies that:

*“The clerk of the circuit court shall be ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds.”*

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

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

**The Clerk 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 of 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.





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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 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 2021. The CFA assessment team determined that the IG was 100% compliant with the CFA standards and reaccreditation was awarded on February 24, 2022.

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

## *Operations*

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

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

The IG office was comprised of 14 positions in 2023, as depicted in the organizational chart below. Please see Appendix A for the biographies of current team members.

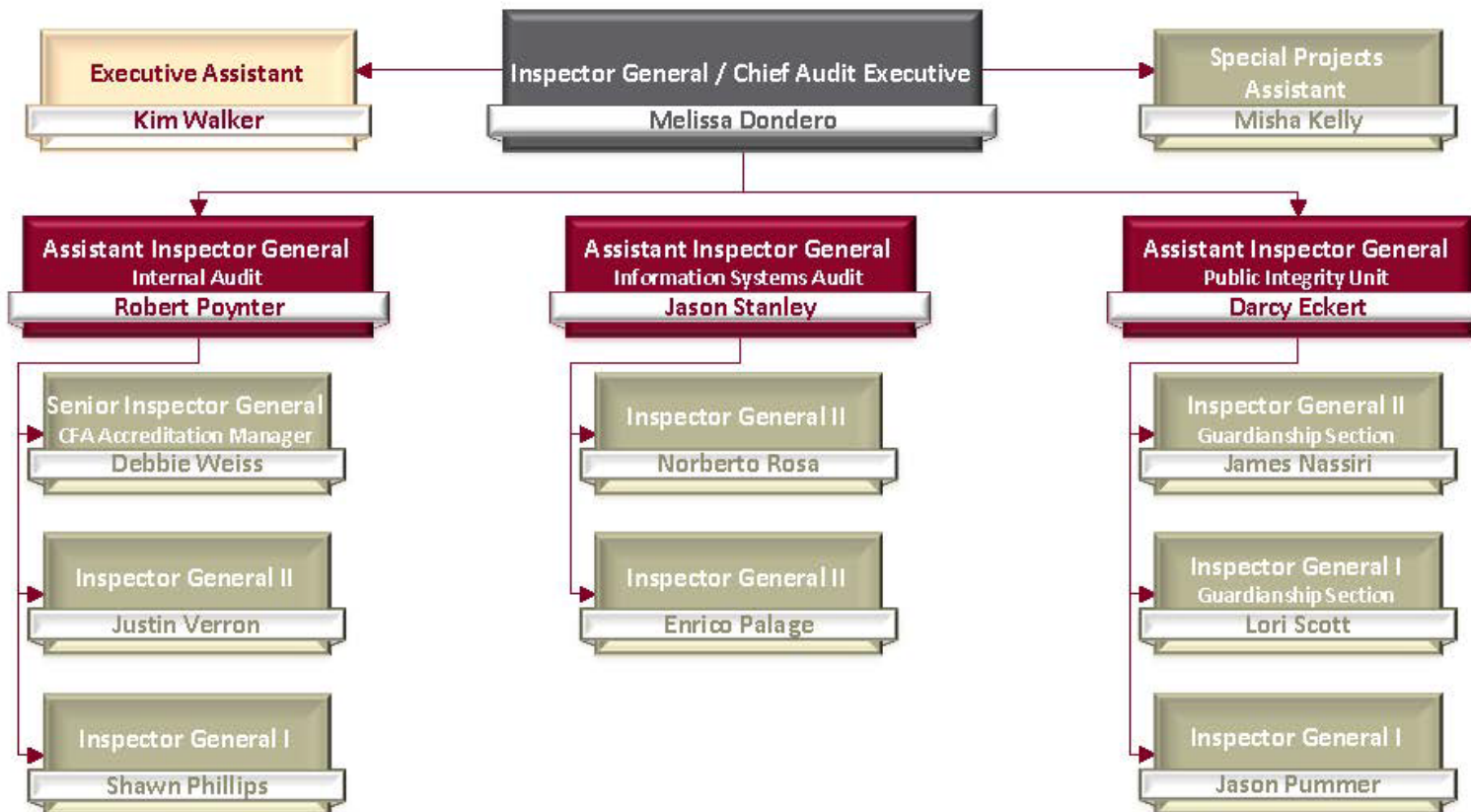


**CITIZENS OF PINELLAS COUNTY**  
**CLERK OF THE CIRCUIT COURT AND COMPTROLLER**  
**KEN BURKE, CPA**



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**DIVISION OF INSPECTOR GENERAL**



## Professional Development

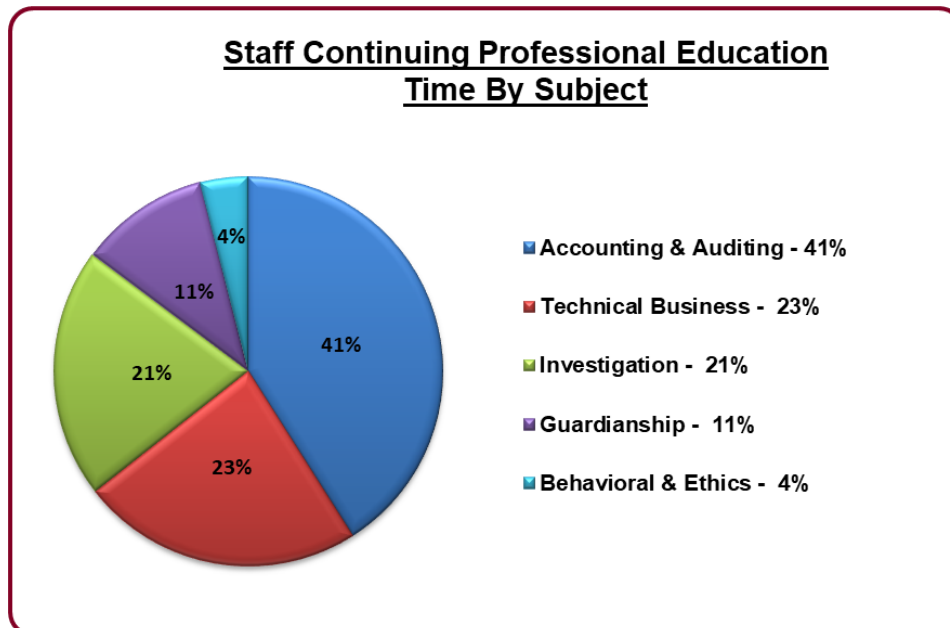
The IG recognizes that the quality and effectiveness of its services are dependent upon a professionally trained team. To this end, the IG allocates a portion of its resources to ensure continuing professional education as a key requirement of the aforementioned standards. Membership in professional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

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

- Association of Certified Fraud Examiners (National and Tampa Bay Chapter)
- Association of Government Accountants (National and Tampa Chapter)
- Association of Inspectors General (National and Florida Chapter)
- Association of Local Government Auditors
- Florida Audit Forum
- Florida Government Finance Officers Association
- Florida Police Accreditation Coalition, Inc. (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 IG team members, 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 time by subject area in 2023 is depicted in the following chart:



## ***Budget***

The IG is funded by the Clerk’s General Fund budget appropriated from the BCC. The following represents the Fiscal Year 2023 IG budget versus actual:

	<b>Budget</b>	<b>Actual</b>
<b>Personal Services</b>	\$1,480,343	\$1,451,386
<b>Operating Expenses</b>	\$125,199	\$95,061
<b>Capital Outlay</b>	\$0	\$0
<b>Total</b>	<b>\$1,605,542</b>	<b>\$1,546,447</b>

## ***Annual Plan Selection Process***

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

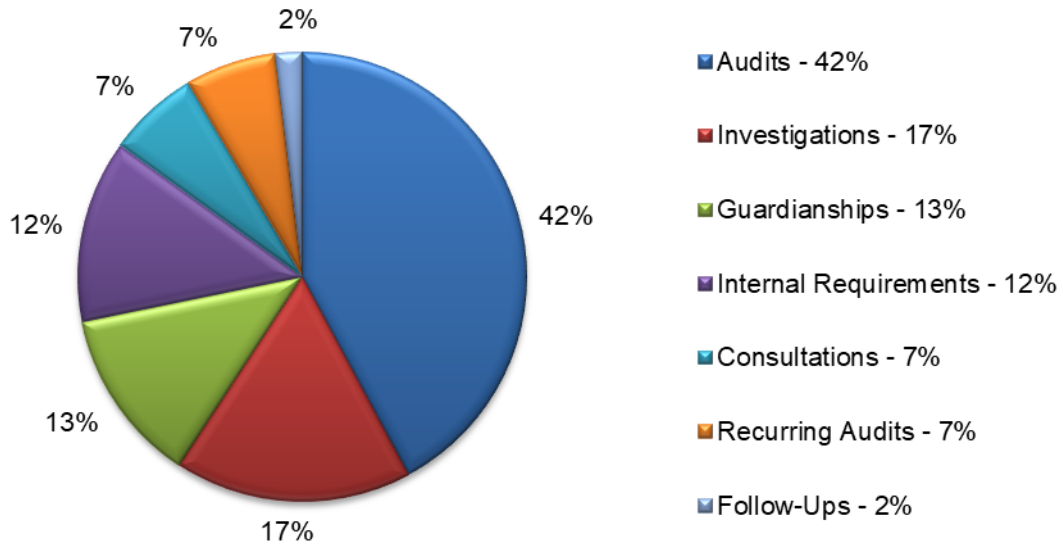
- Perception of risks from County-wide administration and officials
- Economic factors such as the amount of financial impact, volume of transactions, number of personnel, generation of revenue, and the alignment of responsibility
- Changes in organization, management, key personnel, and information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

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

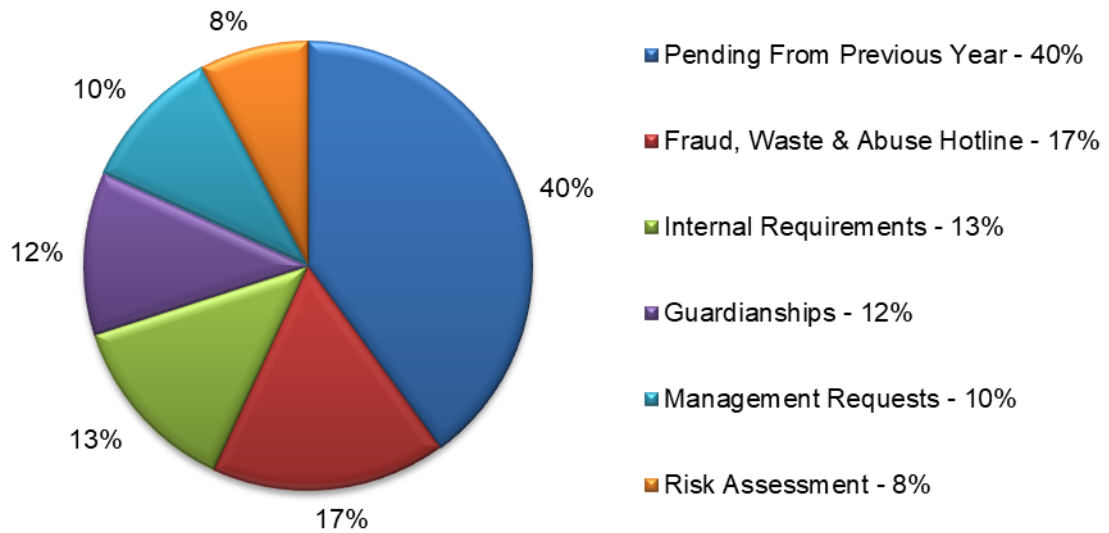
The number of audits selected for the plan is based on audit impact (the problems or risks it would address and the likely types of findings and recommendations), the sensitivity and complexity of the audit compared to its likely impact, staff resources, and the breadth and depth of audit coverage across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

Based on the estimated available hours for the IG team in 2023, the Annual Plan for 2023 is broken down by project type and by source in the following charts. Please see the Annual Plans on the IG website at: [Inspector General Annual Plans](#).

### 2023 Project Plan Time By Project Type



### 2023 Project Plan By Source



## Communication

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

- The IG’s website at [www.mypinellasclerk.gov](http://www.mypinellasclerk.gov); click on “Inspector General” on the left-side “Service Areas” menu:
  - About the IG
  - IG Reports
    - Audit & Investigation Reports
    - Annual Plans
    - Annual Reports
  - Publications
    - Inspector General Charter
    - Accreditation & Peer Review Reports
    - IG Publications
    - Professional Affiliations
    - Printable Resources
  - Report Fraud, Waste, and Abuse
  - Guardianship
  - Statistics



- Brochures distributed throughout the County with availability in many County facilities
- Fraud posters displayed throughout County departments
- IG Connection Newsletter
- IG Fraud Alerts
- Pinellas County Connection Television (PCC TV)
  - Spectrum Channel 637
  - WOW! Channel 18
  - Frontier Channel 44



- Follow the IG on  [www.facebook.com/igpinellas](http://www.facebook.com/igpinellas)
- Follow the IG on  <https://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		
	2023	2022	2021
<b>Audits</b>	<b>20</b>	<b>15</b>	<b>16</b>
<b>Follow-Up Audits</b>	<b>6</b>	<b>3</b>	<b>5</b>
<b>Investigations</b>	<b>7</b>	<b>5</b>	<b>4</b>
<b>Follow-Up Investigations</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>Consultations</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>Guardianship Audits</b>	<b>62</b>	<b>14</b>	<b>18</b>
<b>Guardianship Investigations</b>	<b>2</b>	<b>49</b>	<b>2</b>
<b>OPPG Investigations</b>	<b>19</b>	<b>8</b>	<b>8</b>
<b>Total Reports</b>	<b>119</b>	<b>98</b>	<b>59</b>

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

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



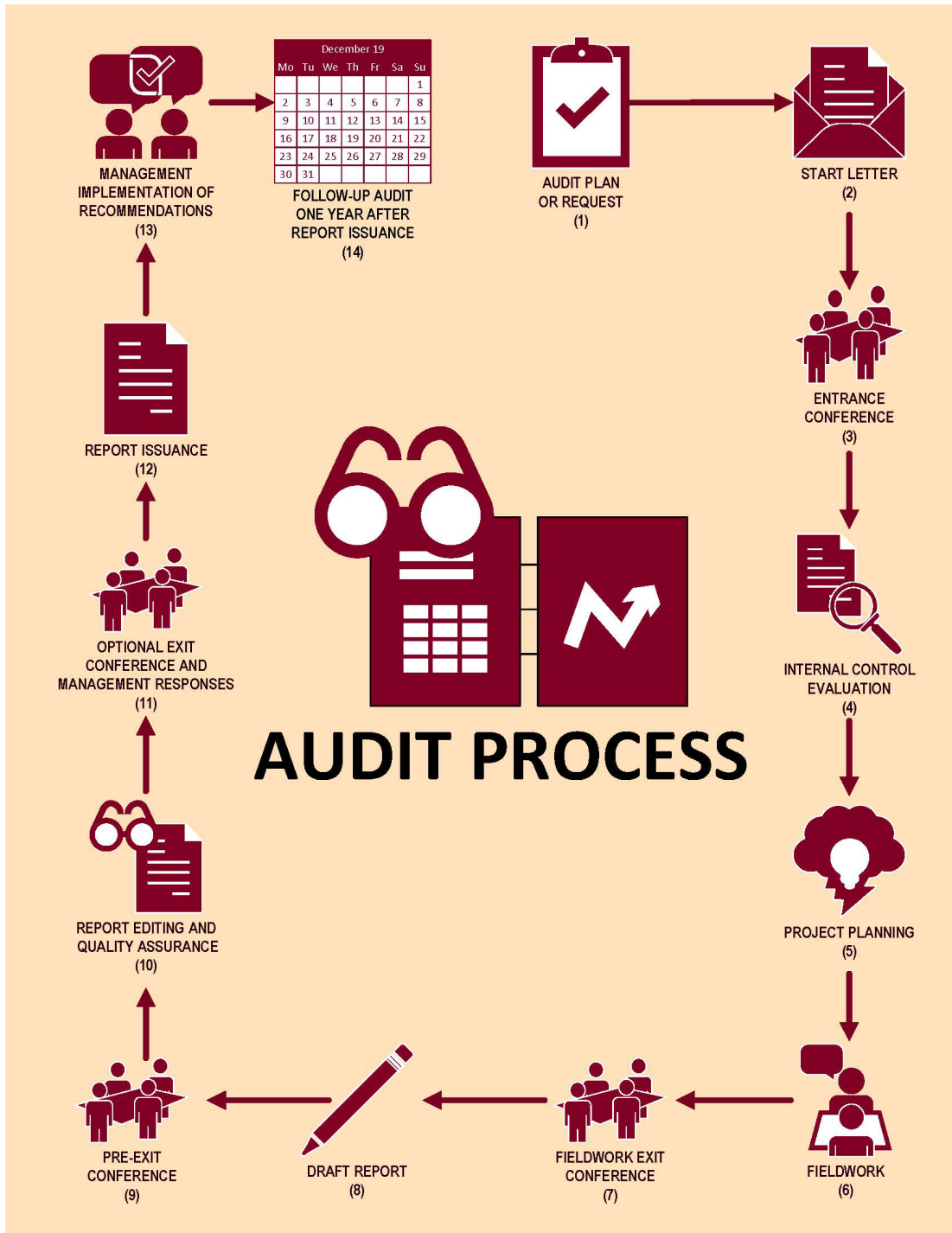
## Reports

The following reports were publicly issued by the IG during 2023. If you would like to read the reports, please visit our website.

Report Number	Report Title
2023-01	IG's Observation of the Surplus Department's Annual Physical Inventory of Fixed Assets
2023-02	Follow-Up Audit of the Observation of the Utilities South General Maintenance Division's 2021 Annual Physical Inventory of Fixed Assets
2023-03	Investigation of School District of Palm Beach County Superintendent – Personnel Action
2023-04	Audit of Clerk's Office Driver License Transcript Data Exchange
2023-05	Unannounced Audit of the Animal Services Department Petty Cash Fund and Change Fund
2023-06	Follow-Up Audit of Pinellas County CIP and Infrastructure - Stormwater & Vegetation Division
2023-07	Audit of Fleet Management Billing Process
2023-08	Follow-Up Investigation of Criminal Court Customer Service Transaction
2023-09	Unannounced Audit of the St. Pete Branch Change Fund, Jury Fund, and Notary Journals
2023-10	Investigative Review of Public Works Employee Conduct Unbecoming
2023-11	Follow-Up Investigation of Contractor Licensing Department Investigator Engaging in Conduct Unbecoming
2023-12	Unannounced Audit of the Facility Operations Northwest Section Change Fund
2023-13	Unannounced Audit of the Criminal Court Customer Service Change Fund, Witness Fund, Jury Fund, and Notary Journals
2023-14	Follow-Up Audit of the Clerk's Office Operations and Internal Controls Over Criminal Evidence
2023-15	Audit of the Property Appraiser's Internal Controls Over DAVID Information
2023-16	Audit of Odyssey Logical Security Controls
2023-17	Audit of Emergency Rental Assistance Program
2023-18	Investigative Review of the Municipal Recycling Reimbursement Grant Program Involving the City of Clearwater
2023-19	Review of 2007 Grand Jury Presentment Recommendations
2023-20	IG's Observation of the Communications Department's Annual Physical Inventory of Fixed Assets
2023-21	Follow-Up Audit of Fleet Management Services Annual Physical Inventory of Surplus Fixed Assets
2023-22	Unannounced Audit of the Board Records Change Fund, Petty Cash Fund, and Notary Journals
2023-23	Investigative Review of the Oracle Business Intelligence Enterprise Edition Upgrade
2023-24	Audit of Consumer Protection's Internal Controls Over DAVID Information
2023-25	IG's Observation of the Parks and Conservation Resources Botanical Gardens Annual Physical Inventory of Fixed Assets
2023-26	Unannounced Audit of the Building and Development Review Services Department Change Fund and Petty Cash Fund
2023-27	Audit of Accounts Receivable Write-Offs for Fiscal Year 2022 and Inspection of the Accounts Receivable Write-Off Approval Memo for Fiscal Year 2021
2023-28	Investigative Review of County Administration Sale of Property
2023-29	IG's Observation of the Clerk's Administration Annual Physical Inventory of Fixed Assets
2023-30	Follow-Up Audit of Air Quality Compliance Fee and Asbestos Fee Collection
2023-31	Audit of Cigna Medical Claims
2023-32	Audit of Safety Management Driver License Transcript Data Exchange

## 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 2023, the IG issued:



**20**  
**AUDIT REPORTS**



**30**  
**OPPORTUNITIES FOR  
IMPROVEMENT**



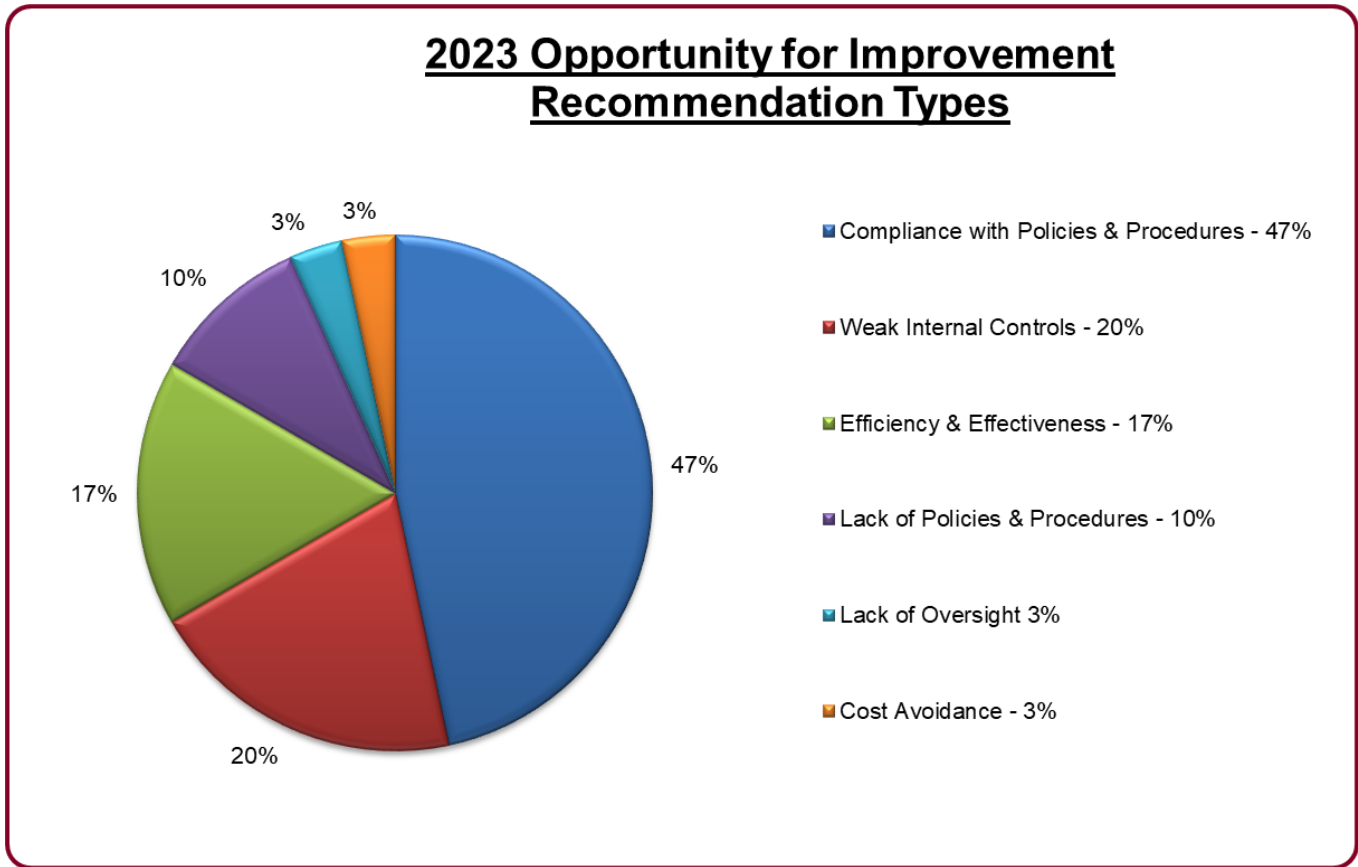
**61**  
**RECOMMENDATIONS**

Recommendations are an integral part of our audits; this is where an opportunity for change or improvement takes place. We presented a total of 166 Recommendations in reports issued from 2021 through 2023; the management of the audited departments concurred with 164 (99%).

The table below presents the report year and Recommendation statistics:

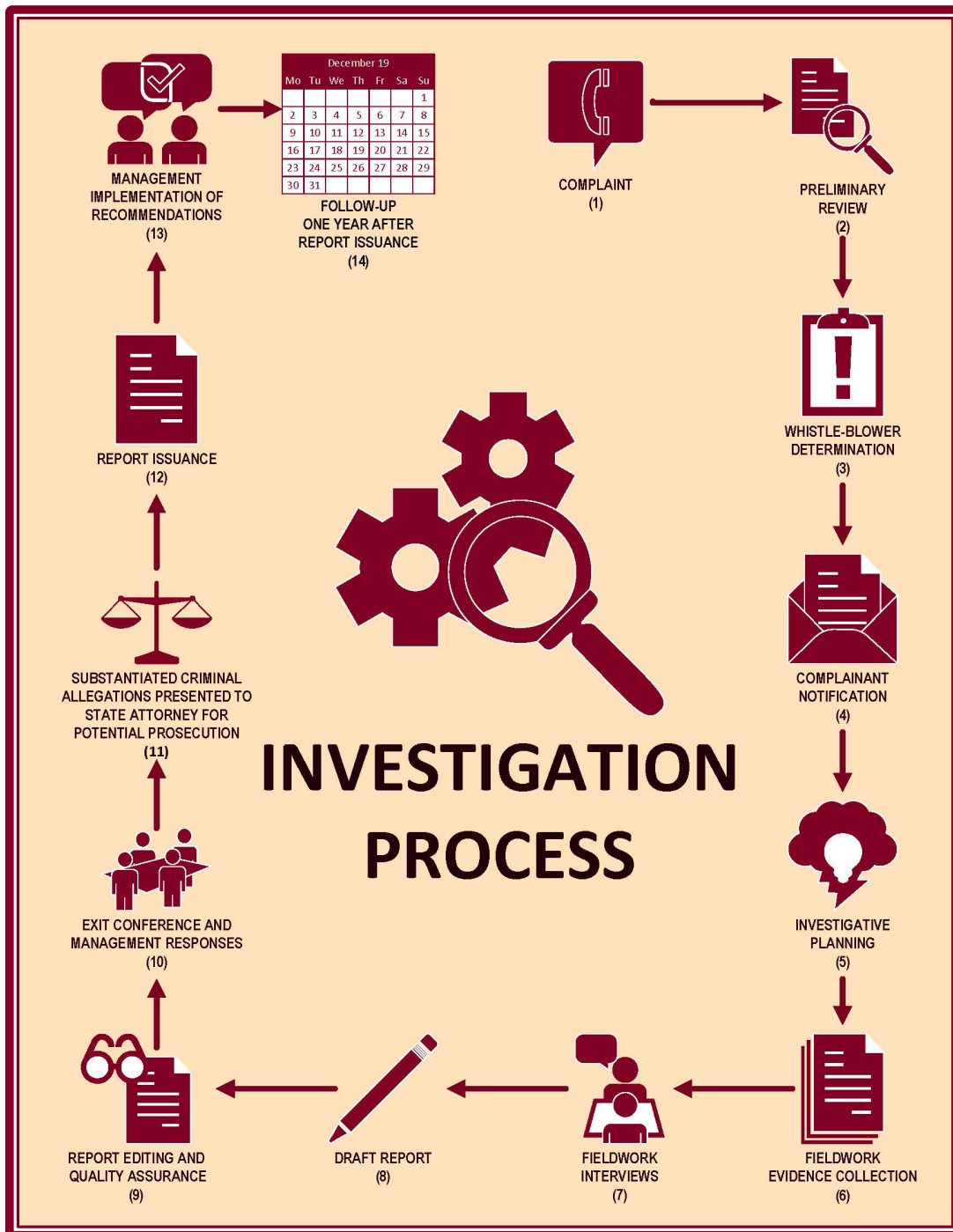
Year	Number of Recommendations	Concurred To By Management	
		Number	Percentage
2023	61	59	97%
2022	45	45	100%
2021	60	60	100%
<b>TOTAL</b>	<b>166</b>	<b>164</b>	<b>99%</b>

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
2023	7	14	5	1	8
2022	5	19	13	3	3
2021	4	12	5	5	2
<b>Total</b>	<b>16</b>	<b>45</b>	<b>23</b>	<b>9</b>	<b>13</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

During 2023, the IG issued:



7  
INVESTIGATION  
REPORTS



8  
FINDINGS



14  
RECOMMENDATIONS

The table below presents the report year and Recommendation statistics:

Year	Number of Recommendations	Concurred To By Management	
		Number	Percentage
2023	14	13	93%
2022	21	21	100%
2021	27	24	89%
<b>TOTAL</b>	<b>62</b>	<b>58</b>	<b>94%</b>

When investigative findings suggest signs of criminal conduct, they are presented to the appropriate law enforcement authorities for further action. In some instances, our audits can uncover significant fraud indicators that merit reporting to law enforcement. For example, our audit of the Emergency Rental Assistance Program (ERAP) uncovered potential fraud and resulted in the referral of five cases to federal and state law enforcement agencies for prosecution. Of the five cases that were related to 11 fraudulent ERAP applications and payments:

- Two cases are pending review for potential prosecution at the Federal level
- Three cases are pending review for potential prosecution at the State level

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.

During calendar year 2023, the IG handled:





## ***Follow-Ups***

The objective of these projects is to track the status of management’s actions on reported findings and recommendations. To meet the standard of due professional care, the IG has established a process that assesses the adequacy, effectiveness, and timeliness of management’s actions. Management is primarily responsible for deciding the appropriate action to be taken on reported findings and recommendations.

Based on a risk assessment, approximately one year after the issuance of an audit or investigative report, a follow-up is conducted and a report is issued. The report summarizes 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
2023	8	28	44	43	98%
2022	6	32	42	40	95%
2021	9	36	69	53	77%
<b>Total</b>	<b>23</b>	<b>96</b>	<b>155</b>	<b>136</b>	<b>88%</b>

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

## ***Division of Inspector General - A Good Investment***

With an estimated population of 961,739 and actual operating expenditures of \$1,546,447, the cost to fund the IG office in 2023 per resident of Pinellas County was only \$1.61. 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 team ensures Pinellas County taxpayers and stakeholders receive a fair and honest accounting of their funds.

Recommendations by the IG do not always result in a measurable financial impact. However, there are many scenarios in which implementation of the IG recommendations could result in a positive financial impact or efficiencies not readily quantifiable. Regarding items that did result in a quantifiable impact, the table below shows the 2023 project recommendations and services provided that resulted in potential recoveries, savings, cost avoidance, and other economic impacts that conservatively total over \$4,376,300:

<b>PROJECT</b>	<b>POTENTIAL COUNTY IMPACT</b>	<b>POTENTIAL CITIZEN IMPACT</b>
<b>Audits</b>	<b>\$242,810</b>	<b>3,070,611</b>
<b>Investigations</b>	-	-
<b>Guardianship Audits</b>	-	<b>\$840,509</b>
<b>Guardianship Investigations</b>	-	<b>\$72,409</b>
<b>PCSO PREA Hotline</b>	<b>\$150,000</b>	-
<b>TOTALS</b>	<b>\$392,810</b>	<b>\$3,983,529</b>

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.



During 2023, the IG handled 34 guardianship fraud, waste, and abuse complaints, of which 5 were accepted for investigation, and 16 were referred to other entities. The guardianship work performed during calendar year 2023 resulted in over \$854,200 in questionable expenditures identified and the suspension 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 2023, the PIU Guardianship Unit conducted and issued:



557  
LEVEL 1  
REVIEWS



62  
LEVEL II  
AUDIT REPORTS



539  
DISCREPANCIES



195  
RECOMMENDATIONS

The following table shows the number of guardianship investigations conducted and completed during calendar year 2023 and their disposition.

Total Number of Investigations Completed	Total Number of Allegations	Substantiated	Unsubstantiated	Unfounded
2	3	1	0	2

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

Year	Level I Reviews	Level II & III Audit Reports	Investigation Reports	Complaints
2023	557	62	2	34
2022	548	14	49	24
2021	566	18	2	45

**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 (MOU) 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 2023, the PIU Guardianship Unit issued 19 investigation reports to the OPPG.

	2023	2022	2021
<b>OPPG Reports</b>	<b>19</b>	<b>8</b>	<b>8</b>
<b>Total Number of Allegations</b>	<b>92</b>	<b>60</b>	<b>12</b>
<b>Substantiated</b>	<b>4</b>	<b>1</b>	<b>0</b>
<b>Unsubstantiated</b>	<b>9</b>	<b>23</b>	<b>1</b>
<b>Unfounded</b>	<b>51</b>	<b>27</b>	<b>8</b>
<b>Legally Insufficient</b>	<b>28</b>	<b>9</b>	<b>3</b>
<b>Withdrawn</b>	<b>0</b>	<b>0</b>	<b>0</b>

Of the 19 OPPG reports issued in 2023, the OPPG took the following actions as of this report date:

- Issued 3 Notices of Noncompliance
- Issued 14 No Further Action Memos

### ***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 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 has an MOU with the DHSMV for DAVID access. Every three years, the DHSMV requires the Clerk to submit an internal control attestation ensuring DAVID data is used in an appropriate manner per the MOU. The IG performs this attestation engagement to analyze DHSMV access transaction reports for the Clerk employees to determine that DAVID information was obtained for legitimate business purposes.



The Clerk 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 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	
2023	102
2022	62
2021	89



## ***Support of County Functions***

The objective of these projects is to serve as an independent, objective resource for County management. Examples of support the IG provided in 2023 include:

- Consulting services at management request, which resulted in the following completed consulting project:
  - Review of the Lealman CRA Grant Programs Residential Improvement and Commercial Site and Building Interior Improvement
- Management requests that we participate on various boards and teams, such as:
  - Oracle Business Applications Executive Committee
  - Security Panel
  - Technology Steering Cooperative
  - Business Technology Services and Clerk's Office Project Dashboard and Risk Register
  - Clerk's Office Strategic Planning Committee

## ***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.

# APPENDIX A

## ***Team Member Biographies***

### **Melissa Dondero, *Inspector General/Chief Audit Executive***

Ms. Dondero has the following certifications:

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Inspector General (CIG)
- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Information Technology Professional (CITP)
- Certified In Risk Management Assurance (CRMA)
- Certified Fraud Specialist (CFS)
- Certified Economic Crime Forensic Examiner (CECFE)
- Certified TeamMate Electronic Workpaper Champion

She has a Master of Accountancy in Accounting Information Systems and Bachelor of Science in Accounting, both from the University of South Florida, with over 20 years of professional auditing and investigating experience. Ms. Dondero joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2003. Ms. Dondero is a member of the following organizations:

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

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

### **Kim Walker, *Executive Assistant***

Ms. Walker is the Inspector General Executive Assistant and Evidence Custodian. She has 25 years of government experience in Administration, Legislative, and Judicial service, over 16 of those years with Pinellas County Government.

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

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

### **Robert Poynter, *Assistant Inspector General***

Mr. Poynter has the following certifications:

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

He has a Bachelor of Science in Business Administration from Berea College located in Berea, Kentucky, with over 19 years of professional auditing and 10 years of investigating experience. Mr. Poynter joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2016. Mr. Poynter is a member of the following organizations:

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

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

## **Darcy Eckert, *Assistant Inspector General***

Ms. Eckert has the following certifications:

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

She has a Bachelor of Science Degree in Accounting from San Diego State University. She has 15 years of internal audit experience and 8 years of investigative experience. Ms. Eckert joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in July 2015. Ms. Eckert is a member of the following organizations:

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

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

## **Jason Stanley, Assistant Inspector General**

Mr. Stanley has the following certifications:

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

He has a Master of Business Administration with a focus in Forensic Accounting, a Bachelor of Science in Accounting, and a Bachelor of Science in Finance, from the University of South Florida, with over 11 years of professional auditing and investigating experience. Mr. Stanley joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General, in 2016. Mr. Stanley is a member of the following organizations:

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

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

## **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 17 years of professional auditing experience, 5 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 Clerk since 2001. Ms. 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)

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

## **James Nassiri, *Inspector General II***

Mr. Nassiri has the following certifications:

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

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. Mr. Nassiri is a member of the following organizations:

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

Mr. Nassiri can be reached by phone at (727) 464-8374 or email at [jnassiri@mypinellasclerk.gov](mailto:jnassiri@mypinellasclerk.gov).

## **Norberto Rosa, *Inspector General II***

Mr. Rosa has the following certifications:

- Certified Inspector General Auditor (CIGA)
- Certified Inspector General Investigator (CIGI)
- Certified Economic Crime Forensic Examiner (CECFE)
- Certified Fraud Specialist (CFS)
- Certified Cyber Crime Investigator (3CI)
- Certified Cyber Crime Intelligence Analyst (3CIA)
- Certified Cyber Crime Examiner (3CE)
- Certified TeamMate Electronic Workpaper Champion

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

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 15 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.gov](mailto:nrosa@mypinellasclerk.gov).



## **Misha Kelly, *Inspector General II***

Ms. Kelly has a Bachelor of Science Degree in Criminal Justice/Political Science from the University of Akron, Ohio. She retired after 26 years of federal law enforcement service and joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General in June 2022. She began her career with the United States Secret Service in January 1996 and retired in January 2022 as a Resident Agent-in-Charge with the Social Security Administration Office of Inspector General. She is a member of the following organizations:

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

Ms. Kelly can be reached by phone at (727) 464-8283 or email at [mikelly@mypinellasclerk.gov](mailto:mikelly@mypinellasclerk.gov).

## **Enrico Palage, *Inspector General II***

Mr. Palage has the following certification:

- Certified Fraud Examiner (CFE)

He has a Bachelor's of Business Administration with a focus in Accounting from Siena College, with over 20 years of professional auditing and investigating experience. Mr. Palage joined the Pinellas County Clerk of the Circuit Court and Comptroller, Division of Inspector General in April 2023. Mr. Palage is a member of the following organizations:

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

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

## **Justin Verron, *Inspector General II***

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

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

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

## **Shawn Phillips, *Inspector General I***

Mr. Phillips has the following certifications:

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

He has a Bachelor of Science in Accounting from Florida Agricultural and Mechanical University, with over seven 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.gov](mailto:sdphillips@mypinellasclerk.gov).

## **Jason Pummer, *Inspector General I***

Mr. Pummer has the following certifications:

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

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

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

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

## **Lori Scott, *Inspector General I***

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

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

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

# 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)



Together, Reducing  
Fraud Worldwide

Association of Certified Fraud Examiners

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 over 90,000 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 over 2,500 individual 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 (FGFOA) 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 approximately 170,000 members in 188 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)



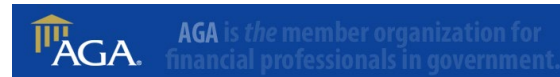
Founded in 1905, the Florida Institute of Certified Public Accountants (FICPA) has been working to advance the accounting profession in Florida for more than 100 years. The FICPA now has approximately 18,500 members. Continued membership growth and renewal has made the FICPA one of the largest CPA organizations 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)

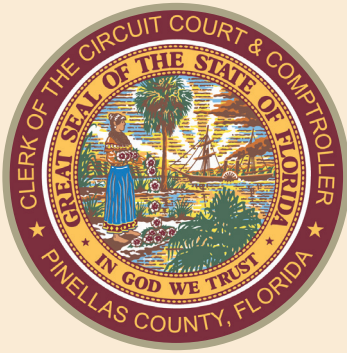


The Guardian Association of Pinellas County, Inc. is a 501(C)(3) Non-Profit, Charitable Corporation formed in 1977 for the purpose of assisting guardians in their duties to the Persons Subject to Guardianship appointed to them through the Sixth Judicial Circuit Court of Pinellas County, Florida. [www.guardianassociation.org](http://www.guardianassociation.org)



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>



# DIVISION OF INSPECTOR GENERAL

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

## SERVICES PROVIDED

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