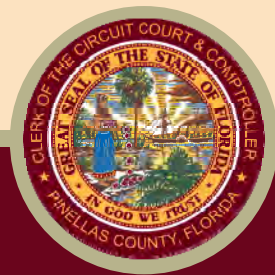




How to Write an Investigative Report

Hector Collazo Jr.
Inspector General/Chief Audit Executive
727-464-8371
hcollazo@pinellascounty.org



DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

**CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA**



Questions



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CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA





KAREN E. RUSHING
Clerk of the Circuit Court and County Comptroller

Numerous Styles Of Investigative Reports

**PALM BEACH COUNTY
CONVENTION AND VISITORS BUREAU
AUDIT**

Investigation
Procurement of Interest
Investigative Services

Karen E. Rushing
Clerk of the Circuit Court and County Comptroller
Phillips, CPA, CGFO, CIG
Director and Office of the Inspector General
Investigative Team
CPA, CIA, CFE, CIGA
Auditor/Investigator
November 2014



PAT FRANK
Clerk of the Circuit Court
13th Judicial Circuit

COUNTY AUDIT
HILLSBOROUGH COUNTY, FLORIDA
CAPITAL LAND ASSETS INVENTORY RECORDS
REPORT # 280
MARCH 10, 2015

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**LAW ENFORCEMENT
COMMISSION
ACCREDITATION**
An Accredited Office of
Inspectors General

Hector Collazo, Jr.
Inspector General/Chief Audit Executive

Investigation Team
Ken Green, CIGA - Inspector General Manager
William J. McGuinness, CIGA, CGMA - Inspector General Auditor III

March 17, 2014
REPORT NO. 2014-08

**Audit of
Office of Paula S. O'Neill
Clerk & Comptroller
Pasco County, Florida**

**Audit of
Management Services**

TO: Dr. Paula S. O'Neill
Clerk & Comptroller

FROM: Michelle Bishop
Director of Internal Audit

RE: Examination of Cashiering Transactions

DATE: February 7, 2011

In response to your inquiry on January 7th, 2011 regarding some discrepancies found in quarterly reports, the Internal Audit Department has completed a review of Randy Hartz's cashiering transactions. The steps taken and results of the review are detailed below:

Background
On January 7th, 2011 some discrepancies were discovered during a review of a quarterly report by the Court Technical Specialists. It appeared that in the Dade City Criminal Traffic Department a cashier was receipting for cases in the cashiering system, backing out the same receipt in the system and then not reapplying it. The Director of Criminal Court Services brought documentation for seven cases to the Director of Internal Audit for verification. The Director of Internal Audit reviewed the documents and verified what appeared to be a possible theft of money. The Dade City Police Department was contacted by the Clerk & Comptroller; all documentation related to these seven cases was brought to the Dade City Police Department for investigation. According to



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It is important to point out that these *policies & procedures* have *evolved* over time and *continue to evolve.*



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FIRST step in
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effective
Report Writing
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POLICIES & PROCEDURES

Standardized Investigative Report Writing

**BASED ON
ESTABLISHED STANDARDS**



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Internal Audit Departments & Inspectors General Professional Auditing Standards

Provide Detailed Reporting Requirements

International Standards for the Professional Practice of Internal Auditing
The Institute of Internal Auditors



RED BOOK

Government Auditing Standards
U.S. Government Accountability Office



YELLOW BOOK



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Internal Audit Departments & Inspector Generals Professional Auditing Standards

Principles and Standards for Offices of Inspector General Association of Inspectors General



GREEN BOOK

Florida Inspectors General Standards

Commission for Florida Law Enforcement Accreditation (CFA)



CREDIBILITY



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PINELLAS COUNTY, FLORIDA





PINELLAS COUNTY DIVISION OF INSPECTOR GENERAL Audit Services & Public Integrity Unit Manual

*International Standards for the Professional Practice of Internal Auditing
Principles and Standards for Offices of Inspector General
The Florida Inspector General Standards*

Statements in ***Bold Italics*** are excerpts from the *International Standards for the Professional Practice of Internal Auditing*.

PART II – AUDIT SERVICES SECTION FOUR – REPORTING

Communicating Results

2400 – Communicating Results

Internal auditors must communicate the results of engagements.

2410 – Criteria for Communicating

Communications must include the engagement's objectives and scope as well as applicable conclusions, recommendations, and action plans.

2410.A1 – Final communication of engagement results must, where appropriate, contain the internal auditors' opinion and/or conclusions. When issued, an opinion or conclusion must take account of the expectations of senior management, the board, and other stakeholders and must be supported by sufficient, reliable, relevant, and useful information.

2410.A2 – Internal auditors are encouraged to acknowledge satisfactory performance in engagement communications.

2410.A3 – When releasing engagement results to parties outside the organization, the communication must include limitations on distribution and use of the results.



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SECOND step in
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Cross-Train Entire Staff

Investigative report
writing policies &
procedures

AUDIGATORS



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PINELLAS COUNTY, FLORIDA





INVESTIGATIVE REPORTS ARE SIMILAR TO AUDIT REPORTS



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REPORT TEMPLATES



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PINELLAS COUNTY, FLORIDA



Investigative Determinations

Substantiated is defined as there is sufficient evidence to justify a reasonable conclusion that the allegation is true.

Unsubstantiated is defined as there is insufficient evidence to either prove or disprove the allegation.


Unfounded is defined as the allegation is proved to be false OR there is no credible evidence to support the allegation.



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Management Report Template



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 PINELLAS COUNTY, FLORIDA

INVESTIGATION OF

Hector Collazo Jr.
 Inspector General/Chief Audit Executive

Investigation Team

MONTH XX, 2014
 REPORT NO. 2014-xx



Ken Burke, CPA
 CLERK OF THE CIRCUIT COURT AND COMPTROLLER
 PINELLAS COUNTY, FLORIDA

Clerk of the County Court
 Recorder of Deeds
 Clerk and Accountant of the Board of County Commissioners
 Custodian of County Funds
 County Auditor

Division of Inspector General
 510 Bay Avenue
 Clearwater, FL 33756
 Telephone: (727) 464-5371
 Fax: (727) 464-5386
 Fraud Hotline: (727) 464-HAULI (464-7283)
 Clerk's website: www.mypinellasclerk.org

Month 30, 2014

Applicable BCC/CCC Management

The Honorable Ken Burke Or
 Clerk of the Circuit Court and Comptroller Or

At the request of Myriam Irizarry, Chief Deputy Director for the Clerk of the Circuit Court, the Division of Inspector General's Public Integrity Unit (PIU) has completed an investigation. Our investigation substantiated the allegations that XXX knowingly sought to defraud XXX, by XXX.

Furthermore, the Chief Deputy Director requested, should we determine the allegations to be substantiated, that we refer the case to the State Attorney for their review and potential prosecution. This case was referred to the Honorable Bernard McCabe, State Attorney, on XXX. Or

The Division of Inspector General has completed an investigation of the following allegations:
 XXX

To determine whether the allegations were substantiated, we reviewed policies, procedures, and appropriate records. We also interviewed staff and other parties, as needed. Our investigation was performed according to the *Principles and Standards for Offices of Inspector General* and *The Florida Inspectors General Standards Manual* from The Commission for Florida Law Enforcement Accreditation.

Substantiated



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Management Report Template

INTRODUCTION

Synopsis

Substantiated

Public Integrity Investigations Unit, Division of Inspector General
 Clerk of the Circuit Court and Comptroller
 Page 5

Introduction
Investigation of

Action Plan

FINDING NO.	FINDING (CAPTION) RECOMMENDATIONS	MANAGEMENT RESPONSES			IMPLEMENTATION STATUS	
		Concur	Partially Concur	Do Not Concur	In Progress	Planned
		✓	✓	✓	✓	✓
		✓	✓	✓	✓	✓

Public Integrity Investigations Unit, Division of Inspector General
 Clerk of the Circuit Court and Comptroller
 Page 6



DIVISION OF INSPECTOR GENERAL
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 PINELLAS COUNTY, FLORIDA



Management Report Template

Introduction
Investigation of

Background

INVESTIGATIVE FINDINGS

We recommend management:

Substantiated

Public Integrity Investigations Unit, Division of Inspector General
Clerk of the Circuit Court and Comptroller
Page 7

Public Integrity Investigations Unit, Division of Inspector General
Clerk of the Circuit Court and Comptroller
Page 8



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PINELLAS COUNTY, FLORIDA



State Attorney Report Template



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 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
 Clerk of the County Board
 County Auditor

Division of Inspector General
 510 Bay Avenue
 Clearwater, FL 33759
 Telephone: (727) 464-6311
 Fax: (727) 464-6389
 TDD: (727) 464-6389
 Email: IG@pinellasclerk.org
 Website: www.pinellasclerk.org

Investigation 2010-XX

TO: → Honorable Bernard McCabe
 State Attorney, Sixth Judicial Circuit Court

FROM: → Hector Collazo Jr.
 Inspector General/Chief Audit Executive

SUBJECT: → Investigative Review PIU Project XX
 Request for State Attorney's Office Review of the Facts for Potential Prosecution

DATE: → XXXXXX

A. SCOPE

Myriam Izarray, Chief Deputy Director for the Clerk of the Circuit Court, requested the Division of Inspector General's Public Integrity Unit (PIU) investigate the allegations that Audrey Wilson, FRS, St. Petersburg Branch, falsified records and documents associated with her traffic citations and submitted/filled those records and documents with the Clerk of the Circuit and the Sixth Judicial Circuit Court. Furthermore, the Chief Deputy Director requested should we determine the allegations to be substantiated that we refer the case to the State Attorney for their review and potential prosecution.

To determine whether the allegations were substantiated, we reviewed policies, procedures and appropriate records. We also interviewed staff and other parties, as needed. Our investigation was performed in accordance with the *Principles and Standards for Offices of Inspector General* and *The Florida Inspectors General Standards Manual* from the Commission for Florida Law Enforcement Accreditation.

B. BACKGROUND

Subject: → Audrey Wilson (Respondent)



Honorable Bernard McCabe
 Audrey Wilson, PIU Case #845
 SPN 01786415
 Page 2 of 9

SPN → → → 01786415
 Traffic Citation → #10006581GGF Issued 2/10/10
 Traffic Citation → #08008380FLH Issued 2/29/08

Page Break

Substantiated

Honorable Bernard McCabe
 Audrey Wilson, PIU Case #845
 SPN 01786415
 Page 3 of 9

Applicable Florida Statutes:
 838.022 Official Misconduct
 95.525 Verification of documents; perjury by false written declaration, penalty

On February 29, 2008, the Respondent was issued traffic citation #08008380FLH for unlawful speed.

On May 30, 2008, the Respondent submitted to the Clerk of the Circuit Court and Sixth Judicial Circuit Court a Florida Department of Health (DOH) community service letter indicating she had completed 27 community service hours for the office of Health Education signed by Wanda Rees, Program Director, dated May 30, 2008, as payment for \$185.50 of fines, fees and costs for traffic citation #08008380FLH.

On February 10, 2010, the Respondent was issued traffic citation #10006581GGF for careless driving.

On March 18, 2010, the Respondent submitted to the Clerk of the Circuit Court and Sixth Judicial Circuit Court a Petition to Satisfy Penalty With Public Service Or Community Service Due To Financial Hardship (Form 88T-12) agreement to supervise for community service for traffic citation #10006581GGF. The petition indicated the Respondent would perform 24 hours of public service with the DOH. Furthermore, the Respondent stated her income was \$20,010 annually.

On April 13, 2010, the Respondent submitted a letter to the Clerk of the Circuit Court and Sixth Judicial Circuit Court requesting for adjudication to be withheld.

On June 1, 2010, the Respondent submitted to the Clerk of the Circuit Court and Sixth Judicial Circuit Court a DOH community service letter indicating she had completed 40 community service hours, signed by Regina Robinson, Site Coordinator, dated May 26, 2010, as payment for \$261.00 of fines, fees and costs for traffic citation #10006581GGF.

On June 16, 2010, the Respondent voluntarily participated in an interview by the PIU investigators. During this interview, the Respondent admitted to submitting fraudulent community service letters as payment for fines, fees and costs for traffic citations #08008380FLH and #10006581GGF. Furthermore, she admitted to submitting a Petition to Satisfy Penalty With Public Service Or Community Service Due To Financial Hardship (Form 88T-12) which did not reflect her true annual salary. The Respondent completed and signed a voluntary statement to the falsification of the documents and resigned her position with the Clerk of the Circuit Court.

C. INVESTIGATIVE REVIEW

At the request of Myriam Izarray, Chief Deputy Director for the Clerk of the Circuit Court, the Division of Inspector General's Public Integrity Unit (PIU) reviewed the traffic court cases to determine the integrity of the official records and documents filed with court.

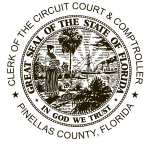
The following traffic court case records and documents were reviewed:

→ Department of Health Community Service letter dated May 30, 2008



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 CLERK OF THE CIRCUIT COURT AND COMPTROLLER
 PINELLAS COUNTY, FLORIDA





Ken Burke, CPA
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 Fax: (727) 464-8386
 Fraud Hotline: (727) 45FRAUD (453-7283)
 Clerk's website: www.mypinellasclerk.org

REPORT NO. 2013-XX

TO: XXX

FROM: Hector Collazo Jr.
 Inspector General/Chief Audit Executive

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller

SUBJECT: Investigative Review – XXX

DATE: XXX X, 2012

The Division of Inspector General's Public Integrity Unit (PIU) received allegations of Fraud, Waste, and Abuse. We investigated the following allegation related to XXX.

The complainant alleges that the respondent:

- XXX

The complainant [did/did not] provide documentation to assist with the investigation.

To determine whether the allegations were substantiated, we reviewed policies, procedures, and any other records deemed appropriate. We also conducted interviews of staff and other parties, as needed. Our investigation was performed according to the *Principles and Standards for Offices of Inspector General* and *The Florida Inspectors General Standards Manual* from The Commission for Florida Law Enforcement Accreditation.

The Division of Inspector General investigation of the allegations has determined that the allegations noted above were [unsubstantiated / unfounded].

[Optional additional information]

Unfounded or Unsubstantiated Report Template



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 PINELLAS COUNTY, FLORIDA



FOURTH step in
establishing an
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Report Writing
Process



Your job is to make the report *easy reading* for the reader. The reader should not have to work hard to understand what he/she is reading.

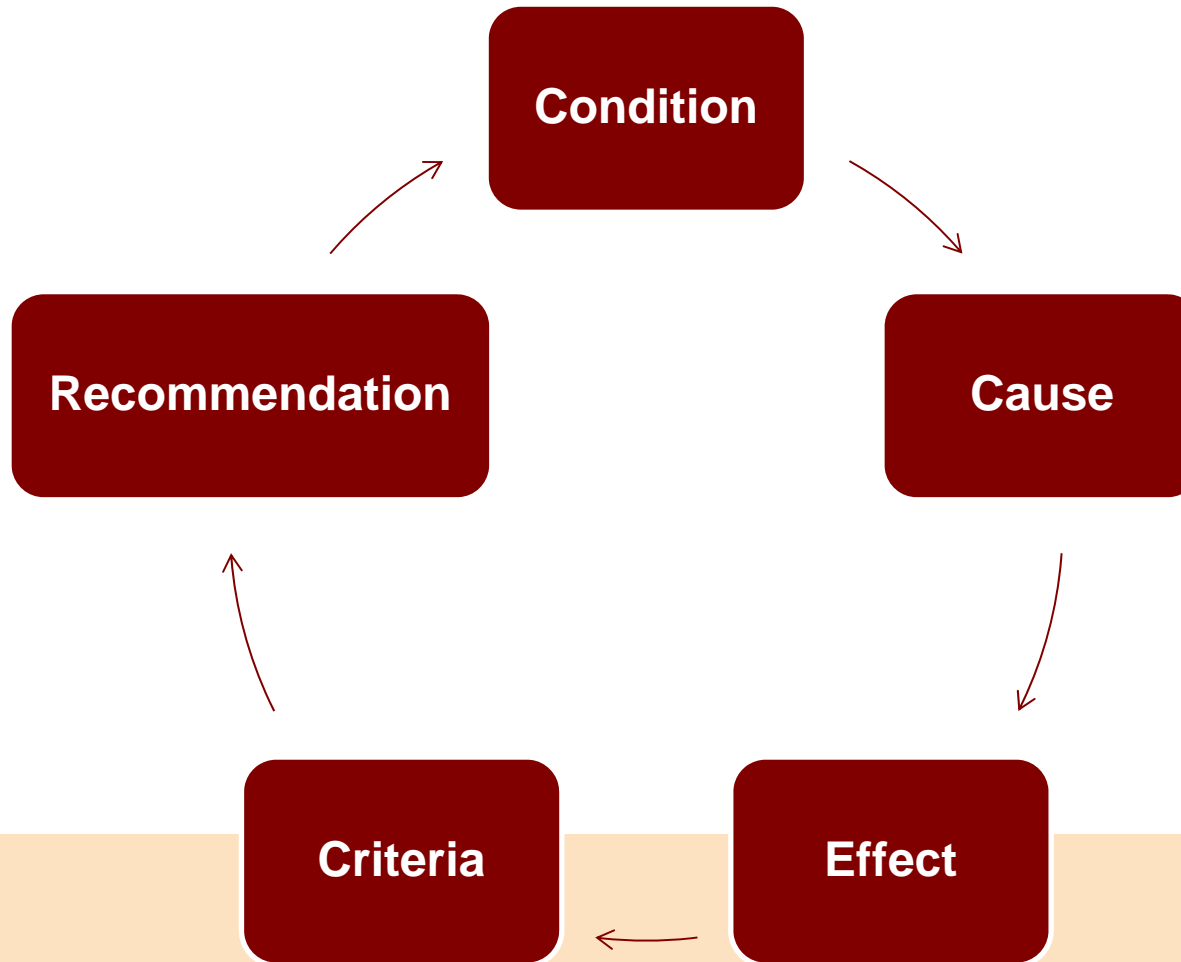


Characteristics of a Well-Written Investigative Report

- **Factual & Accurate Flowing Easily to your Conclusion**
- **Objective**
- **Timely**
- **Concise**
- **Clear and Simple**



Developing the Message



Developing the Message

- ***What is* happening? (Condition)**
- ***Why* is it happening when we want it not to happen? (Cause)**
- **What is the *result* of it happening? (Effect)**
- ***What should* be happening? (Criteria)**
- **What would it take to *fix it*? (Recommendation)**



Condition

- ***“What Is”*** – The existing state of affairs documented during the course of the investigation.
- Describe what is deficient or defective, and state whether the problem is isolated or widespread.



Cause



- **“Why”** did it happen?
- When, where, and how did it occur?
- What organizational level was responsible for it?
- Include enough detail to support the recommendation(s) and to assist management in implementing corrective action.
- To the maximum extent possible, the root or underlying causes should be identified. The quality of the recommendations is directly linked to a thorough understanding of the underlying causes for the condition found.



Effect

- What is the **“result,”** impact, or consequences of the condition not meeting the criteria?
- When possible, express the effect in quantitative terms (dollars, number of personnel, units of production, quantities of material, number of transactions, elapsed time, etc.).



Criteria

- ***“What Should Be”*** the laws, personnel rules, policies & procedures that were violated and would substantiate the allegations.



Criteria

Why must we have prescribed criteria?

- ~~• In the absence of prescribed criteria, auditors must rely on their professional knowledge and experience to select suitable criteria, such as business processes, acceptable accounting or internal control procedures or business practices, or other governmental or business-related practices.~~



Criteria

**HOW CAN YOU
DISCIPLINE,
TERMINATE OR FILE
CRIMINAL CHARGES
IF NO RULES OR
LAWS HAVE BEEN
VIOLATED?**



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PINELLAS COUNTY, FLORIDA



Criteria

When Presenting Additional Controls To Address Identified Control Weakness

In the absence of prescribed criteria, auditors must rely on their professional knowledge and experience to select suitable criteria, such as business processes, acceptable accounting or internal control procedures or business practices, or other governmental or business-related practices.

We need to use our professional experience!



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Recommendations

- How do we ***“fix it”***?
 - Identify internal control weaknesses
 - Consider disciplinary action
 - Forward case to SAO
 - Etc.



Management Responses

- **Final investigative reports should include management's responses.**
- **More desirable to abbreviate or summarize management's position on each recommendation.**
- **Note when management concurs with the recommendations, as well as when they do not concur.**
- **If you summarize their response, remember to note that the complete text of management's response is in an Exhibit.**
- **If responses are received from multiple departments, ensure that the department responding and the recommendation(s) to which they are responding are clearly stated.**



Internal Audit - Inspector General Comments

At times, we may wish to also comment on management's response to the report finding content or management's disagreement with specific reported facts:

- Recommendation No. 1**
- Management Response (to Recommendation No. 1)**
- Inspector General – Internal Audit Comments on Management's Response (to Recommendation No. 1)**



Reader Devices - Organization

- Table of Contents

TABLE OF CONTENTS

- Investigative Findings, Issues and/or Concerns

	Page
Glossary of Terms	5
Introduction	6
Action Plan	7
Investigative Findings, Issues and/or Concerns	11
1. Data Processing Problems For D6 Suspension Transactions Are Causing Driver Licenses To Not Be Suspended.	11

- Structure of Finding

- Headings and Subheadings

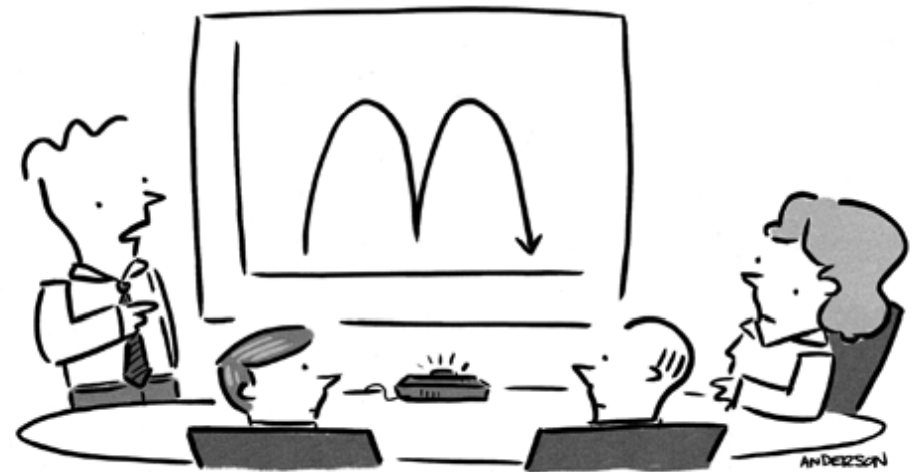


Reader Devices - Visual Aids

- **Graphs, Charts, and Tables**
- **Pictures**
- **Text Boxes**
- **Simple Flow Charts and Organizational Charts**

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"Before we get into this, is anyone else hungry?"



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Landfill Tipping Fees



No
Modifications
Allowed



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FIFTH step in
establishing an
effective
Report Writing
Process



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PINELLAS COUNTY, FLORIDA



~~Workpapers~~ **EVIDENCE**

Evidence contains sufficient information that allows an experienced auditor having no previous connection with the investigation to arrive at the same conclusions and judgment.



Types of ~~Workpapers~~ **EVIDENCE**

All documents & reports (manual & automated) prepared or collected by audigators during the investigative process
(EVERYTHING!)

- Paper (Invoices, Contracts, etc.)
- Tapes
- Films
- Electronic (Disks, Diskettes, CDs, DVDs, etc.)
- Other Media
- Pictures
- Interviews (Documented)
- Processes and Observations (Documented)



Types of ~~Workpapers~~

EVIDENCE

Provides a systematic method of recording work performed, including:

- Investigative procedures applied
- Tests performed
- Information & evidence obtained to support findings, judgments, conclusions, and recommendations presented in the investigative report



SIXTH step in
establishing an
effective
Report Writing
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CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA



REPORT EDITING

- Do not reinvent the wheel, templates are your savior
- *Transfer **ownership** of the report to the office*
- Establish a report editing process
 - Draft Report
 - Supervisory Review
 - Cold Reader
 - Editor
 - Director/IG Review

CREDIBILITY



DIVISION OF INSPECTOR GENERAL
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CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA



- AS: Investigative Summary
 - AS1: Current Issues
 - AS2: Reports
- PG: Program Groups
 - A: Investigative Program
 - A.1: Project Setup
 - A.2: Investigative Notes
 - A.3: Investigative Planning
 - A.8: Second Level Draft Report Steps
 - A.11: Completion Steps
 - A.12: Compliance Review CFA
 - A.13: A.4 Background
 - A.14: A.5 Fieldwork Steps Perform FWP(s)
 - A.15: A.6 Fieldwork Completion Step
 - B: Investigative Field Work Program #1
 - B.1: Procedure #1 - Obtain Required Documentation
 - B.2: Procedure #2 - Interviews

ARC	State	Title
AS2.a	<input type="checkbox"/>	State Attorney Draft #1 Memo WM 02-25-2014
AS2.c	<input type="checkbox"/>	Template-Blank-Work Papers Form 7-2-12
AS2.d	<input type="checkbox"/>	Report 2013-24 Investigation of Misuse of County Time
AS2.e	<input type="checkbox"/>	State Attorney Memo Draft #2 EDIT HCJ 02-026-2014 Recovered Report
AS2.f	<input type="checkbox"/>	State Attorney Memo Draft #3 EDIT WM 02-026-2014
AS2.g	<input type="checkbox"/>	Draft #1 HCJ Investigation Report 2/26/2014
AS2.h	<input type="checkbox"/>	Draft #2 WM EDIT Investigation Report 2/26/2014
AS2.i	<input type="checkbox"/>	State Attorney Memo Draft #4 EDIT HC 02-026-2014
AS2.j	<input type="checkbox"/>	State Attorney Memo Draft #5 EDIT KG 02-026-2014
AS2.k	<input type="checkbox"/>	Draft #3 HC EDIT Investigation Report 2/26/2014
AS2.l	<input type="checkbox"/>	Draft #4 KG EDIT Investigation Report 2/27/2014
AS2.m	<input type="checkbox"/>	State Attorney Memo Draft #5 for QA GMcC 02/26/2014
AS2.n	<input type="checkbox"/>	Draft #4 for QA GMcC Investigation Report 2/27/2014
AS2.o	<input type="checkbox"/>	Draft #5 MD EDIT Investigation Report 2/27/2014
AS2.p	<input type="checkbox"/>	Draft #5 Investigation Report 3/4/2014
AS2.q	<input type="checkbox"/>	Draft #6 EDIT HC To CDC MI Investigation Report 3/4/2014
AS2.r	<input type="checkbox"/>	Draft #7 HC Investigation Report 3/5/2014
AS2.s	<input type="checkbox"/>	State Attorney Memo Draft #6 EDIT HC KG 03-06-2014
AS2.t	<input type="checkbox"/>	Investigation Report Draft#8 FINAL HC 3/6/2014
AS2.u	<input type="checkbox"/>	State Attorney Memo Draft #7 FINAL HC 03-06-2014
AS2.v	<input type="checkbox"/>	Investigation Report Draft#9 MGT ED FINAL HC 3/11/2014
AS2.w	<input type="checkbox"/>	State Attorney Memo Draft #8 FINAL ED HC 03-11-2014
AS2.x	<input type="checkbox"/>	Investigation Report Draft#10 FINAL EDIT MD 3/14/2014
AS2.y	<input type="checkbox"/>	State Attorney Memo Draft #9 FINAL EDIT MD 03-14-2014
AS2.z	<input type="checkbox"/>	Investigation Report Draft#11 FINAL 3/14/2014
AS2.aa	<input type="checkbox"/>	State Attorney Memo Draft #10 FINAL 03-14-2014
AS2.bb	<input type="checkbox"/>	2014-08 Investigate Review CCC Employee Violated County Policies and Po
AS2.cc	<input type="checkbox"/>	SAO Memo 3-17-2014
AS2.dd	<input type="checkbox"/>	State Attorney Memo KB & MI No Attachments FINAL 03-14-2014



DIVISION OF INSPECTOR GENERAL
KEN BURKE, CPA
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 PINELLAS COUNTY, FLORIDA



SEVENTH step in
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QUALITY ASSURANCE (QA)

Division of Inspector General, Public Integrity Unit
Quality Review Checklist

Purpose: To assist in determining the extent to which the investigations being reviewed were conducted in compliance with the Principles and Standards for Offices of Inspector General.

Investigation Name		Project Number	
Inspector General Auditor		Date Reviewed	
Inspector General Auditor		Date Reviewed	
SUPERVISING INSPECTOR GENERAL AUDITOR		Date Reviewed	

	YES	NO	NA	COMMENTS
1. General Standards				
A. Staff Qualifications – Individuals assigned to conduct the investigative activities should collectively possess the knowledge, skills and experience required for the investigative work.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				
B. Independence – The Inspector General and OIG staff involved in performing or supervising any investigative assignment must be free from personal or external impairments to independence and should constantly maintain an independent attitude and appearance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				
C. Due Professional Care – Due professional care should be used in conducting investigations and in preparing accompanying reports.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				
2. Qualitative Standards				
A. Quality Control – This standard requires to ensure quality and expedite the progress of investigations, proper supervision will be exercised from the start of such work to its completion.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				
B. Planning – Investigative work is to be adequately planned.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				
C. Data Collection and Analysis – Information and data gathered during an investigation should be carefully documented and organized relative to case objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				
D. Evidence – Sufficient, competent, and relevant evidence is to be obtained to afford a reasonable basis for the investigative findings and conclusions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				
E. Timeliness – Investigations should be conducted in a timely manner.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				

	YES	NO	NA	COMMENTS
F. Reporting – Where appropriate, investigative activity should result in a timely referral for criminal prosecution or written report. All reports shall present factual data accurately, fairly and objectively, and present the results of investigation in a persuasive manner.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				
G. Confidentiality – The OIG should establish and follow procedures for safeguarding the identity of confidential sources and for protecting privileged and confidential information.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				
H. Follow-Up – Appropriate follow-up to administrative or systemic issues identified by investigators should be performed to assure that any recommendations made to appropriate officials are adequately considered and properly addressed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
SUPERVISING INSPECTOR GENERAL AUDITOR				

I have reviewed each of the items on this questionnaire and certify my responses are accurate to the best of my knowledge after performing reasonable due diligence on each question. I have performed the applicable QA steps and the Workpapers meet the standards.

SUPERVISING INSPECTOR GENERAL AUDITOR

Date

I have verified that this QA checklist was completed by the Inspector General Auditor and Supervising Inspector General Auditor.

QA

Date

Division of Inspector General, Public Integrity Unit
Quality Review Checklist

Purpose: To assist in determining the extent to which the investigations being reviewed were conducted in compliance with the Principles and Standards for Offices of Inspector General.

Investigation Name	Project Number
Inspector General Auditor	Date Reviewed
Inspector General Auditor	Date Reviewed
SUPERVISING INSPECTOR GENERAL AUDITOR	Date Reviewed

Category/Standard	YES	NO	NA	COMMENTS
A. Staff Qualifications – Individuals assigned to conduct the investigative activities should collectively possess the knowledge, skills and experience required for the investigative work.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
B. Independence – The Inspector General and OIG staff involved in performing or supervising any investigative assignment must be free from personal or external impairments to independence and should constantly maintain an independent attitude and appearance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
C. Due Professional Care – Due professional care should be used in conducting investigations and in preparing accompanying reports.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Qualitative Standards				
A. Quality Control – This standard requires to ensure quality and expedite the progress of investigations, proper supervision will be exercised from the start of such work to its completion.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
B. Planning – Investigative work is to be adequately planned.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
C. Data Collection and Analysis – Information and data gathered during an investigation should be carefully documented and organized relative to case objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
D. Evidence – Sufficient, competent, and relevant evidence is to be obtained to afford a reasonable basis for the investigative findings and conclusions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
E. Timeliness – Investigations should be conducted in a timely manner.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

CREDIBILITY



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



QUALITY ASSURANCE (QA)



Ken Burke
Clerk of the Circuit Court
Pinellas County, Florida

X-Referenced Report

INVESTIGATION OF CLERK OF THE CIRCUIT COURT ST. PETERSBURG BRANCH EMPLOYEE'S SUBMISSION OF FALSIFIED DOCUMENTS

Public Integrity Investigations Unit
Division of Inspector General

Hector Collier, Jr., CFE, CFS, CISA, CGFO, CIGA, CIGI
Director, Public Integrity Investigations Unit
Inspector General/Chief Audit Executive
Division of Inspector General

Investigation Team
Scott Stees, CIA, CISA, CFE, CGFO, CIGA, CIGI - Senior Internal Auditor

OCTOBER 21, 2010
REPORT NO. I-2010-06

*Regulated by the State of Florida
**Accredited Office of Inspector General
By the Commission for Florida Law Enforcement Accreditation

INVESTIGATIVE FINDINGS

1. Respondent Knowingly Sought To Defraud The Clerk Of The Circuit Court And Sixth Judicial Circuit Court Of Civil Penalties Owed By Twice Submitting Fraudulent Documents, And Records. *ISSUE1*

An investigation conducted at the request of the Chief Deputy Director for the Clerk of the Circuit Court and Operational Services Division confirmed Ms. Audrey Wilson knowingly sought to defraud the Clerk of the Circuit Court and Sixth Judicial Circuit Court of civil penalties owed by twice submitting fraudulent documents and records for community service she never performed in lieu of payment of the fines she was assessed for ticket traffic citations; one assessed in 2008 and the other assessed in 2010.

On February 10, 2008, the Respondent was issued Traffic Citation #08008380FLH for unlawful speed. [B_4_16.pdf](#)

On February 10, 2008, the Respondent submitted to the Clerk of the Circuit Court and Sixth Judicial Circuit Court a Florida Department of Health (DOH) community service letter [B_4_14.pdf](#) indicating she had completed 27 community service hours for the office of Health Education signed by Mark A. Rees, Program Director, dated May 30, 2008, as payment for \$185.50 of fines, fees and costs for Traffic Citation #08008380FLH. [B_4_16.pdf](#)

On February 10, 2010, the Respondent was issued Traffic Citation #10006581GGF for vehicle driving. [B_4_15.pdf](#)

On March 16, 2010, the Respondent submitted to the Clerk of the Circuit Court and Sixth Judicial Circuit Court a Petition to Satisfy Penalty With Public Service Or Community Service Due To Financial Hardship (Form 88T-12) [B_4_13.pdf](#) agreement for community service for Traffic Citation #10006581GGF. The petition indicated the Respondent would perform 24 hours of public service with the DOH. Furthermore, the Respondent stated her income was \$20,010 annually.

On April 13, 2010, the Respondent submitted a letter to the Clerk of the Circuit Court and Sixth Judicial Circuit Court requesting for adjudication to be withheld. [B_2_2 - 845 - 6-14-2010.doc](#)

On June 1, 2010, the Respondent submitted to the Clerk of the Circuit Court and Sixth Judicial Circuit Court a DOH community service letter indicating she had completed 40 community service hours, signed by Regina Robinson, Site Coordinator, dated May 26, 2010, as payment for \$281 of fines, fees and costs for Traffic Citation #10006581GGF. [B_4_13.pdf](#)

Public Integrity Unit, Division of Inspector General
Clerk of the Circuit Court
Page 8



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



QUALITY ASSURANCE (QA)

**100% ACCURATE
NOT 99.99%
CREDIBILITY**

**SUBPOENA
CASES LINGER
FOR YEARS**

ROBERT ALAN DEFENDANT=WILSON,AUDREY
 STATE ATTORNEY=BRESLER,RYAN ASSIST STATE'S
 Y-VOP, STATE ATTORNEY-VOP,FELONY DEFENDANT
 MS,ERIN E WITNESS=COLLAZO,RECTOR JR WITNESS=GUEVARA,LIZ
 KEITH

[Parcel Details]

INFO: DATE=02/22/2012 REASON=Violation of probation/warrant/summons CLOSED
 =03/20/2012

LAST DOCKET DATE=11/15/2012

09/01/2010	Pinellas	FELONY	DISPOSED-SEE 522010CF019173AXXXNO
------------	----------	--------	-----------------------------------

CHARGE SEQ#	STATUTE	STATUTE TEXT	DATE	PHASE
02	838022	OFFICIAL MISCONDUCT	05/11/2011	Court: Adjudication Withheld



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



2014 Inspector General Reports:

The reports on this page are in a *.PDF format which requires Adobe Acrobat Reader to read them. If you do not have Adobe Acrobat and would like to download it, use this link: [DOWNLOAD ADOBE ACROBAT READER](#)

Please click [here](#) to return to the Inspector General Reports Homepage.

- [RPT 2014 - 42](#)
Audit of Clerk of the Circuit Court and Comptroller Clerk's Notary Process
- [RPT 2014 - 41](#)
Unannounced Audit of the Self Help Center Imprest Change Funds
- [RPT 2014 - 40](#)
Unannounced Audit of the DEI Engineering and Technical Support Department Petty Cash Funds
- [RPT 2014 - 39](#)
Unannounced Audit of the Recording Department Imprest Change Funds
- [RPT 2014 - 38](#) ←
Investigative Review - Improper Disclosure of Case Information
- [RPT 2014 - 37](#)
Follow-up Audit of Pinellas County's Compliance with the Family Medical Leave Act (FMLA)
- [RPT 2014 - 36](#)
Audit of Multiple Award Service Contracts for Motor & Pump Repairs
- [RPT 2014 - 35](#) ←
Investigative Review of the Clerk of the Circuit Court and Comptroller's North County Branch
- [RPT 2014 - 34](#)
Audit of Fort De Soto Park Operations & Internal Controls
- [RPT 2014 - 33](#)
Unannounced Audit of the Civil Court Records Department Imprest Change and Juror Funds
- [RPT 2014 - 32](#) ←
Investigative Follow-Up Report of Clerk Civil Court Child Support Section Fees
- [RPT 2014 - 31](#) ←
Investigative Follow-up Report of Misuse of County Time
- [RPT 2014 - 30](#)
Follow-up Audit of Pinellas County Mosquito Control
- [RPT 2014 - 29](#)
Audit of Building & Development Permit Revenue, Collection & Allocation

**POSTING
INVESTIGATIVE
REPORTS
ON YOUR
WEBSITE
MARKETING**



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





REPORTS



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






Hotline Call



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



Solid Waste Call (BCC)

	IG'S PUBLIC INTEGRITY UNIT FRAUD, WASTE AND ABUSE HOTLINE CASE				
					
Case Information					
Case#	175	Title	Solid Waste EE Theft reprinting flat rate tickets		
Respondent Information					
First Name	Lance	Last Name	Latta	M.Init	
OfficePhone		HomePhone			
Work Address				Dept.	
Home Address				Divis.	
SSN		Emp#		PRoll#	
				Org#	
Nature of Complaint, Witness					
Supervisor Name		Phone			
Witness Name		Phone			
Nature of Complaint					
Deb Bush 580-5313 called to report that a scale house operator had been caught stealing \$140 cash. Employee was reprinting flat rate tickets (usually \$10) and pocketing cash.					



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



Solid Waste Call (BCC)



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



#1 INVESTIGATIVE REPORT

To department
head with all the
facts (names,
dates, details,
etc.)



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

INTERNAL AUDIT DIVISION

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Custodian of County Funds
County Auditor
Clerk of the Water and Hydroelectric Control Authority

100 Cleveland Street, Fourth Floor
Clearwater, FL 33755-4041
Telephone: (727) 464-6371
Business: 570-6371
Fax: (727) 464-6388

TO: Robert Hauser, Director
Solid Waste Operations

FROM: Robert W. Melton, Chief Deputy Director *RW*
Internal Audit Division

SUBJECT: Hotline Investigative Memorandum, Case Number 175

DATE: July 25, 2007

The Internal Audit Division has completed an investigation of specific allegations described below:

The allegation is that Lance Latta (Respondent One), a scale house operator, was short \$110 in cash receipts and was unable to explain the shortage. It appears the irregularity was a result of him reprinting earlier completed cash transaction tickets instead of inputting a new transaction. Customers would sign the reprinted tickets unaware that it had not been entered as a new transaction in the Autoscale system. Respondent One would then destroy the reprinted tickets and steal the cash (\$10 and/or \$20 for each reprinted ticket). Further, has this internal control weakness (reprinting tickets) been exploited by other Solid Waste employees?

To determine whether the allegations were substantiated, we reviewed policies, procedures and appropriate records. We also interviewed staff and other parties, as needed. Our investigation was performed according to the Quality Standards for Investigations from the President's Council on Integrity and Efficiency.

Our investigation substantiated the allegation that Respondent One was reprinting completed transaction tickets instead of initiating a new transaction for each customer. Respondent One would then apparently destroy the reprinted tickets and steal the cash received using the reprinted tickets. Further, it was also determined that Gabe Galbreath (Respondent Two), a second Solid Waste employee, was involved with the same reprinting scheme.



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



#2
REFERRED TO PINELLAS
COUNTY SHERIFF'S
OFFICE

NO ACTION TAKEN
LAST REFERRAL TO
PCSO



Future Referrals To
State Attorney's
Office For A Review
Of The Facts For
Potential
Prosecution



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





KEN BURKE, CPA
 CLERK OF THE CIRCUIT COURT — PINELLAS COUNTY, FLORIDA
 INTERNAL AUDIT DIVISION

Clerk of the County Court
 Board of Deeds
 Clerk and Accountant of the Board of County Commissioners
 Auditor of County Funds
 County Auditor
 Clerk of the Water and Navigation Canal Authority

403 Cleveland Street, Fourth Floor
 Clearwater, FL 34765-4041
 Telephone: (727) 464-8371
 Telefax: 570-8371
 Fax: (727) 464-8886

TO: Robert Hauser, Director, Solid Waste Operations
FROM: Robert W. Melton, Chief Deputy Director
 Internal Audit Division
SUBJECT: Solid Waste Scale House Internal Controls
DATE: September 27, 2007

The Internal Audit Division has completed an investigative review of cash receipt records and handling by employees of the Department of Solid Waste, Scale House Operations, initiated at the request of Solid Waste. The request was a result of the substantiation of two Solid Waste employees identified and referred to the Pinellas County Sheriff's Office for the theft of cash receipts from the Scale House Operations. A previous memo dated July 25, 2007 was issued which identified several findings, issues, concerns, and suggestions regarding the theft. This memo discusses internal control issues we noted during our investigation.

Our investigation was performed according to the Quality Standards for Investigations from the President's Council on Integrity and Efficiency.

We commend Pinellas County Solid Waste Operations for their full cooperation and assistance and their approach for taking action on a timely basis during our investigation.

Background

The Pinellas County Solid Waste Operations department maintains the County's landfill and refuse to energy plant operations. There are four scale houses used to handle the customer traffic and applicable data input for the transactions (i.e., customer data, weight of load, and tipping fees), which are processed by billing or the acceptance of cash and check for payments. The four scale houses handle over \$3.8 million in cash transactions on an annual basis. Solid Waste (landfill) is a six day per week operation and the refuse to energy plant runs 24 hours per day, seven days per week. The types of customers include governments, private business and citizens.

Robert Hauser, Director, Solid Waste Operations
 September 27, 2007
 Page 18

We suggest the Director:

- A. Upgrade the gate equipment by installing a camera and repairing the speaker box to allow two way communications and visual identification.
- B. Reassign the access gate control responsibility to the shift supervisors (located in scale house one).

11. On Site Compliance Coverage Could Be Improved.

We observed scale house operations over several days, including Saturday. We noted that although the scale houses open for customers at 7:00 a.m. on Saturdays, compliance inspectors do not start until 8:30 a.m. This gap in coverage by compliance inspectors increases the likelihood of inadequate monitoring issues occurring without the proper assistance available. Adequate compliance monitoring must occur during all operational hours while customers are on site.



We suggest the Director:

Increase the coverage by compliance inspectors to adequately monitor the scale houses during all operational hours.

12. Road Signs On Scale House Road.

During specific times of the day, there exist long lines of customers awaiting entrance to the landfill. Any steps to minimize the time a vehicle is at the scale house for transaction processing will result in higher customer satisfaction.

Occasionally, trucks are diverted from the normal dumping areas of the landfill to a different area. During these times, the scale house operator has to repeatedly explain to customers the reason for the diversions and/or other issues regarding any unusual Solid Waste activities. This activity increases the time the other customers are waiting at the scale house for processing. An electronic information screen or board located before the scale houses could provide updates on

#3

CONDUCTED AN INTERNAL CONTROLS REVIEW



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





Ken Burke
Clerk of the Circuit Court
Pinellas County, Florida

**AUDIT OF
SOLID WASTE REVENUE
ADMINISTRATION**

Audit Services
Division of Inspector General

Ken Burke, CPA*
Clerk of the Circuit Court
Ex Officio County Auditor

Hector Collazo, Jr., CFE, CFS, CISA, CIG
Inspector General/Chief Audit Executive
Division of Inspector General

Audit Team
Flo Riggie, CIGA, CISA, ITIL-F, Internal Auditor II

MAY 20, 2010
REPORT NO. 2010-09

*Regulated by the State of Florida

**#4
IG'S STAFF
OBSERVATION OF
FLAT RATE FEE
PROCESS RAISED A
RED FLAG**

**CONCERNS ADDED TO
ANNUAL AUDIT PLAN**



**DIVISION OF INSPECTOR GENERAL
KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA**



Landfill Tipping Fees



Specialized
Modifications
by Local
Manufacturer



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



Landfill Tipping Fees



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



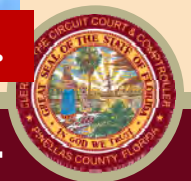
Landfill Tipping Fees



It is hard to see from this picture; however, this trailer is the size of a standard dump truck.



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



Landfill Tipping Fees

ONE DAY SINGLE AXLE TRAILER SURVEY RESULTS

Net Pounds
Range
920 – 7,540

Net Pounds
Range
\$17.50 – \$141.38

Net Tons	Net Lbs	Amount Collected	Per Ton Charge
0.57	1,140	\$ 10.00	\$ 21.38
3.44	6,880	10.00	129.00
1.78	3,560	10.00	66.75
1.06	2,120	10.00	39.75
0.55	1,100	10.00	20.63
3.73	7,460	10.00	139.88
0.53	1,060	10.00	19.88
0.78	1,560	10.00	29.25
1.00	2,000	10.00	37.50
0.98	1,960	10.00	36.75
0.97	1,940	10.00	36.38
2.26	4,520	10.00	84.75
1.13	2,260	10.00	42.38
3.57	7,140	10.00	133.88
1.32	2,640	10.00	49.50
1.95	3,900	10.00	73.13
3.77	7,540	10.00	141.38
1.60	3,200	10.00	60.00
1.47	2,940	10.00	55.13
3.52	7,040	10.00	132.00
0.72	1,440	10.00	27.00
4.13	8,260	10.00	154.88
1.35	2,700	10.00	50.63
0.55	1,100	10.00	20.63
1.95	3,900	10.00	73.13
0.79	1,580	10.00	29.63
0.92	1,840	10.00	34.50
2.19	4,380	10.00	82.13
0.71	1,420	10.00	26.63
2.63	5,260	10.00	98.63
0.97	1,940	10.00	36.38
1.61	3,220	10.00	60.38
2.75	5,500	10.00	103.13
0.81	1,620	10.00	30.38
2.77	5,540	10.00	103.88
1.27	2,540	10.00	47.63
0.46	920	10.00	17.25
1.22	2,440	10.00	45.75
		\$380.00	\$2,391.75



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



Landfill Tipping Fees

Based on a conservative sample on a Tuesday, which is an average to slow day, the revenue loss for the \$10 flat rate vs. the \$37.50 per ton rate was estimated to be \$2,011.75 for the day, \$335 per hour and \$1,207,340 per year



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



Landfill Tipping Fees Outcome

Bridgeway Acres Landfill and Waste-to-Energy Facility

SCALEHOUSE HOURS

- Open Monday - Friday 6am - 6pm
and Saturday 7am - 5pm
- Closed Sundays, Thanksgiving,
Christmas and New Year's Day

All loads
must be
covered and
secured!

DISPOSAL FEE: \$37.50 per ton
(includes tires and yard waste)

FLAT RATES*

The flat rate is not available if any modifications have been made to the vehicle (including sidewalls).

- Pickup trucks & vans **\$10/load**
- Passenger vehicles..... **\$2/load**
- Christmas trees only—up to 5..... **\$3/load**

*All others weigh in and out, paying \$37.50 per ton.

REQUIRED DEPOSIT

- 50% of total loaded vehicle weight
- Deposit on credit cards may be held 3-5 business days based on policy of issuing bank.

SPECIAL FEES

- Load Search Fee..... **\$100**
- Special Service Fee **\$100**

PAYMENT

Businesses Pay

Citizens Win - Win



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






Hotline Call



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



Community Service Call (Clerk)

	IG'S PUBLIC INTEGRITY UNIT FRAUD, WASTE AND ABUSE HOTLINE CASE		
			
Case Information			
Case#	221	Title	CCC/EE Manufactured/Submitted a Fraudulent Records
Respondent Information			
First Name	Audrey	Last Name	Wilson
M.Init		OfficePhone	
HomePhone		Work Address	St. Pete Clerk's Branch
Dept.		Home Address	
Divis.		SSN	
Emp#		PRoll#	
Org#			
Nature of Complaint, Witness			
Supervisor Name		Phone	
Witness Name		Phone	
Nature of Complaint			
<p>Audrey Wilson received a traffic citation for speeding (2/10/2010). It appears that she may have manufactured and submitted a fraudulent Dept. of Health document (letterhead) to certifying that she had completed the Court ordered 40 hours of community service. Furthermore, she may have inappropriately accessed and manipulating the Clerk's docketing system ensuring she had entered/submitted/docketed the records to meet the time frames required by the Courts.</p> <p>She may have been assisted by several other Clerk employees.</p> <p>In 2008 it appears that she may also have manufactured and submitted a fraudulent Dept. of Health document (letterhead) certifying that she had completed the Court ordered 40 hours of community service.</p>			





Public Integrity Investigations Unit
 Division of Inspector General
 Pinellas County Clerk of the Circuit Court



4.05M D

VOLUNTARY STATEMENT

You have been involved in an incident or you have personal knowledge of an incident which is under administrative investigation, and have been asked to make a voluntary statement regarding the incident.

I VOLUNTEER THE FOLLOWING INFORMATION OF MY OWN FREE WILL AND UNDERSTAND THE FOLLOWING:

1. I UNDERSTAND THAT I AM NOT UNDER ARREST, NOR AM I BEING DETAINED FOR ANY CRIMINAL OFFENSES CONCERNING THE EVENTS THAT I AM ABOUT TO MAKE KNOWN.
2. I UNDERSTAND THAT I AM NOT REQUIRED TO GIVE THIS STATEMENT AND THAT I WILL NOT BE SUBJECT TO ANY DISCIPLINARY ACTION FOR MY FAILURE TO MAKE THIS STATEMENT.
3. I UNDERSTAND THAT ANY STATEMENTS OR INFORMATION MADE IN THIS VOLUNTARY STATEMENT MAY BE USED AGAINST ME IN ANY SUBSEQUENT CRIMINAL OR ADMINISTRATIVE PROCEEDING.
4. I UNDERSTAND THAT I CAN STOP MAKING THIS STATEMENT AT ANY TIME AND THAT I WILL NOT BE SUBJECT TO DISCIPLINARY ACTION IF I DECIDE TO STOP MAKING THIS STATEMENT AT ANY TIME.

STATEMENT

I admit to falsly submitting documents regarding
 Community Service hours on 2 occasions June 8th, 2010
 & May 30, 2008. The public works Financial hardship
 did not reflect my true salary. I didn't do any
 Community Service hours on either occasion

PAGE 1 OF 3

INITIALS REQUIRED FOR EACH PAGE USED

[Handwritten initials]



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





Ken Burke
Clerk of the Circuit Court
Pinellas County, Florida

**INVESTIGATION
OF
CLERK OF THE CIRCUIT COURT
ST. PETERSBURG BRANCH EMPLOYEE'S
SUBMISSION OF FALSIFIED DOCUMENTS**

Public Integrity Investigations Unit
Division of Inspector General

Ken Burke, CPA*
Clerk of the Circuit Court
Ex Officio County Auditor

Hector Collazo, Jr., CFE, CFS, CISA, CIG, CIGI
Director, Public Integrity Investigations Unit
Inspector General/Chief Audit Executive
Division of Inspector General**

Investigation Team
Scott Stees, CIA, CISA, CFE, CGFD, CIGA, CIGI - Senior Internal Auditor

**OCTOBER 21, 2010
REPORT NO. I-2010-06**

*Regulated by the State of Florida
**Approved Office of Inspector General
By the Commission for Florida Law Enforcement Accreditation

#1 INVESTIGATIVE REPORT

To department
head with all the
facts (names,
dates, details,
etc.)



**DIVISION OF INSPECTOR GENERAL
KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA**





Ken Burke
CLERK OF THE CIRCUIT COURT - 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
Clerk of the Water and Navigation Control Authority

Division of Inspector General
400 Cleveland St., 2nd Floor
Clearwater, FL 33755
Telephone: (727) 464-8321
Sunshine: (727) 570-8371
Fax: (727) 464-8366
Fraud Hotline: (727) 464-FRAUD (3728)
Email: fraudhotline@pinellascounty.org
Clerk's website: www.pinellasclerk.org



Investigation 2010-06

TO: Honorable Bernard McCabe
State Attorney, Sixth Judicial Circuit Court

FROM: Hector Collazo, Jr., Director 
Public Integrity Unit
Division of Inspector General

SUBJECT: Investigative Review PIU Project 845
Request for State Attorney's Office Review of the Facts for Potential Prosecution

DATE: July 11, 2010

A. SCOPE

Myriam Irizarry, Chief Deputy Director for the Clerk of the Circuit Court, requested the Division of Inspector General's Public Integrity Unit (PIU) investigate the allegations that Audrey Wilson, FRS, St. Petersburg Branch, falsified records and documents associated with her citations and submitted/filed those records and documents with the Clerk of the Circuit Court, Sixth Judicial Circuit Court. Furthermore, the Chief Deputy Director requested that we determine the allegations to be substantiated that we refer the case to the State Attorney for their review and potential prosecution.

To determine whether the allegations were substantiated, we reviewed policies, procedures and appropriate records. We also interviewed staff and other parties, as needed. Investigation was performed in accordance with the *Principles and Standards for Office of Inspector General and Quality Standards for Investigations* from the Council of the Inspector General on Integrity and Efficiency.

B. BACKGROUND

Subject: Audrey Wilson (Respondent)
SPN: 01786415
Traffic Citation: #10006581GGF issued 2/10/10
Traffic Citation: #08008380FLH issued 2/28/08

Referred To State Attorney's Office For A Review Of The Facts For Potential Prosecution Accepted Case

Charged with Official Misconduct, Plea Deal



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






Hotline Call



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



Credit Card Call (BCC)

	IG'S PUBLIC INTEGRITY UNIT FRAUD, WASTE AND ABUSE HOTLINE CASE		
			
Case Information			
Case#	224	Title	Animal Services Credit Card Chargeback Fraud
Respondent Information			
First Name	Mark	Last Name	Rattenni
M. Init		OfficePhone	
HomePhone		Work Address	
Dept.		Home Address	
Divis.		SSN	
Emp#		PRoll#	
Org#			
Nature of Complaint, Witness			
Supervisor Name		Phone	
Witness Name		Phone	
Nature of Complaint			
<p>Greg Andrews, Operations Manager, Pinellas County Animal Services (Animal Services), requested the Division of Inspector General's Public Integrity Unit (PIU) investigate the allegations that Mark Rattenni had committed credit card fraud against Pinellas County's Animal Services on April 26, 2010</p>			



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



CHARGEBACK SALE REQUEST
Consolidated Report

JUNE 9, 2010

Mail Response To:

Merchant Services
Customer Service / KY6-200-01-17
P.O. Box 851310
Louisville, KY 40285-1310
**For support, visit www.bankofamerica.com/chargebacks
Fax: 1.800.230.8679 Phone: 1.800.228.5882

PINELLAS COUNTY ANIMAL SERVICE
KELLY BECRAFT
12450 ULMERTON RD
12450 ULMERTON RD
LARGO, FL 337742700

Fraudulent Transaction
Card Absent Environment

Immediate action must be taken to avoid a debit to your account.

A chargeback has been received for the item(s) listed below. A legible copy of the sales draft must be received within 14 days of each CP date. Failure to provide this requested information could result in a debit to your account.

A copy of each sales draft is required to perform a thorough investigation of the chargebacks. The chargebacks may not necessarily mean the customer is disputing the transaction, but the Issuer has reason to believe a violation has occurred. If the transaction was a mail/phone order please supply proof of delivery. If this was a face to face transaction, the sales draft must contain: merchant name/address or locator number, transaction date, signature if applicable, expire date if available, account number, approval code and transaction amount. If responding to multiple requests, please ensure each sales draft is preceded by the appropriate request letter. Should you have any questions concerning this request, please contact Customer Service at the number listed above.

<u>Merchant Number</u>	<u>Card Number</u>	<u>CB/Trans Amt</u>	<u>Tran Date</u>	<u>Post Date</u>	<u>Case Number</u>
<u>Merchant Reference</u>	<u>Processing Reference</u>	<u>MCC</u>	<u>Invoice/Tkt Number</u>	<u>CP Date</u>	
4301347501634013	4744760239099973	\$210.00/\$210.00	04/27/2010	04/28/2010	1036916915
01347501634013	24492800118118000100104	9399	79727650		CP 06/08/2010
1. REASON: <u>83-Fraudulent Transaction - Card Absent Environment</u>					
ISSUER MESSAGE:					



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





Ken Burke
 CLERK OF THE CIRCUIT COURT - PINELLAS COUNTY, FLORIDA


Clerk of the County Court
 Recorder of Deeds
 Clerk and Accounting of the Board of County Commissioners
 Custodian of County Funds
 County Auditor
 Director of Website and Newsletter Content Authority

Division of Inspector General
 400 Cleveland St., 6th Floor
 Clearwater, FL 33755
 Telephone: (727) 466-8325
 5000am - 0727 527 8324
 Fax: (727) 464-8966
 Fraud Hotline: (727) 433-7746 (24/7)
 E-mail: fraud@ins.state.fl.us
 Clerk's website: www.pinellasclerk.org



Investigation 2010-08

TO: Honorable Bernard McCabe
 State Attorney, Sixth Judicial Circuit Court

FROM: Hector Collazo, Jr., Director
 Public Integrity Unit (PIU)
 Division of Inspector General 

SUBJECT: Investigative Review PIU Project 847
 Request for State Attorney's Office Review
 of the Facts for Potential Prosecution

DATE: October 8, 2010

A. SCOPE

Greg Andrews, Operations Manager, Pinellas County Animal Services (Animal Services), requested the Division of Inspector General's Public Integrity Unit (PIU) investigate the allegations that Mark Rattenni had committed credit card fraud against Pinellas County's Animal Services on April 26, 2010. Furthermore, the Animal Services Operations Manager requested that if we determine the allegations to be substantiated, we refer the case to the State Attorney's office for their review and potential prosecution.

To determine whether the allegations were substantiated, we reviewed policies, procedures, appropriate records, interviewed staff and other parties and conducted observations, as needed. Our investigation was performed in accordance with the *Principles and Standards for Offices of Inspector General* and *Quality Standards for Investigations from the Council of the Inspectors General on Integrity and Efficiency*.

Referred To State Attorney's
 Office For A Review Of The
 Facts For Potential
 Prosecution

Accepted Case

Charged Respondent,
 Arrested and is Currently
 Being Prosecuted



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



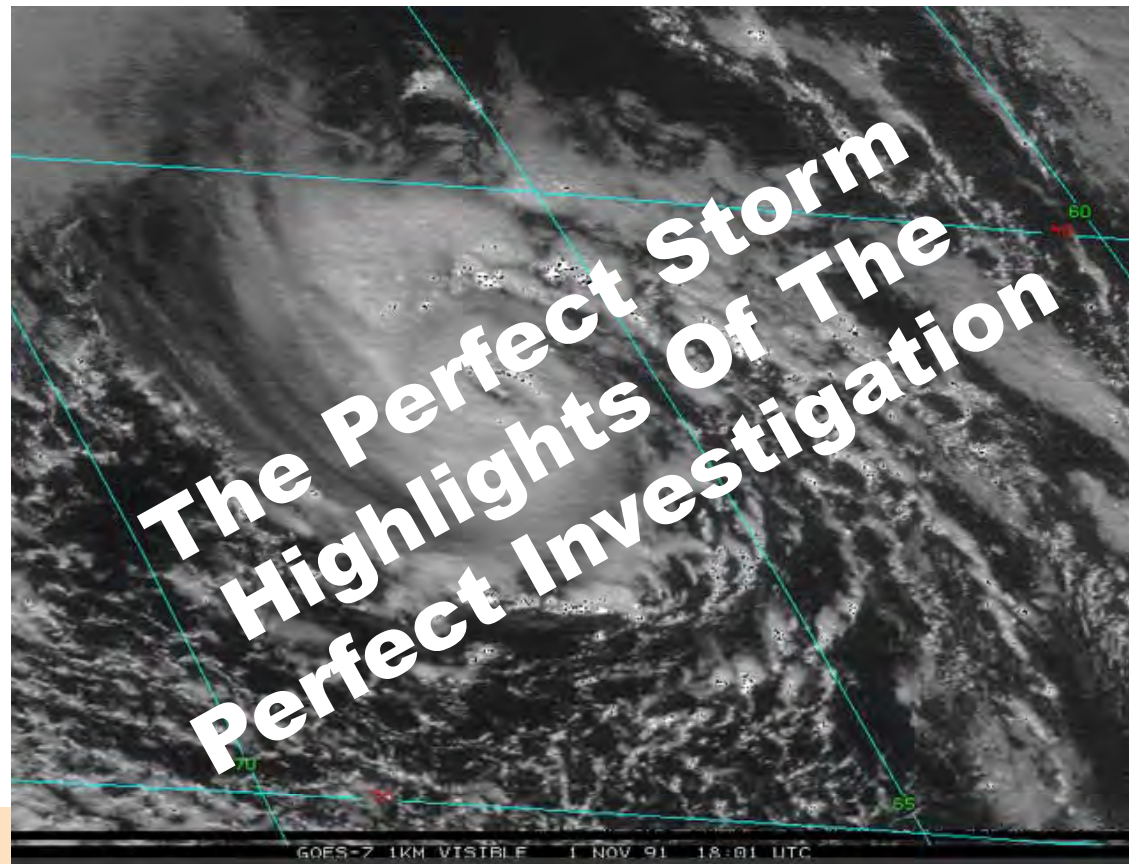
Hotline Call



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



Tax Refund Diversion Fraud Call (Clerk)



Quick Response Investigative Team



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





Public Integrity Investigations Unit
Division of Inspector General



4.05M D
VOLUNTARY STATEMENT

You have been involved in an incident or you have personal knowledge of an incident which is under administrative investigation and have been asked to make a voluntary statement regarding the incident.

I VOLUNTEER THE FOLLOWING INFORMATION OF MY OWN FREE WILL AND UNDERSTAND THE FOLLOWING:

1. I UNDERSTAND THAT I AM NOT UNDER ARREST, NOR AM I BEING DETAINED FOR ANY CRIMINAL OFFENSES CONCERNING THE EVENTS THAT I AM ABOUT TO MAKE KNOWN.
2. I UNDERSTAND THAT I AM NOT REQUIRED TO GIVE THIS STATEMENT AND THAT I WILL NOT BE SUBJECT TO ANY DISCIPLINARY ACTION FOR MY FAILURE TO MAKE THIS STATEMENT.
3. I UNDERSTAND THAT ANY STATEMENTS OR INFORMATION MADE IN THIS VOLUNTARY STATEMENT MAY BE USED AGAINST ME IN ANY SUBSEQUENT CRIMINAL OR ADMINISTRATIVE PROCEEDING.
4. I UNDERSTAND THAT I CAN STOP MAKING THIS STATEMENT AT ANY TIME AND THAT I WILL NOT BE SUBJECT TO DISCIPLINARY ACTION IF I DECIDE TO STOP MAKING THIS STATEMENT AT ANY TIME.

STATEMENT

I prepared Naomi Howard-Woods taxes 2 years in a row for tax years 2012 + 2013 and had money taken and put into my account for my own use with out her knowledge. 2012 was \$580 and \$750 for 2013. I use a website called use free Tax filing and do have the originals at home.

~~AP~~

PAGE 1 OF ~~2~~ 2
AK

INITIALS AND DATE
REQUIRED FOR EACH PAGE USED
AP 2-20-14

Quick
Response
Investigative
Team



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



2-20-14

I Angela Rushing ⁹⁰⁹³⁹ as of today
do hereby resign my position with
the Clerk of the Circuit Court.

On this 20th day of February
February 2014, before me
me personally appeared Angela Rushing
Angela Rushing, personally
known.



Quick
Response
Investigative
Team



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





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

**INVESTIGATION OF CONDUCT UNBECOMING A
 CLERK OF THE CIRCUIT COURT AND
 COMPTROLLER EMPLOYEE**



Hector Collazo, Jr.
 Inspector General/Chief Audit Executive

Investigation Team
 Ken Green, CIGA – Inspector General Manager
 William J. McGuinness, CIGA, CGMA – Inspector General Auditor II

March 17, 2014
 REPORT NO. 2014-08

#1 OPENED INVESTIGATION

*“Personnel Rules / Policies / Procedures / Guidelines, Rule 24 Discipline, Section B- Rule XXIV – Page 10 (29)” **“That the employee has been guilty of conduct unbecoming an employee of the County whether on or off duty.”***



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





Ken Burke, CPA
 CLERK OF THE CIRCUIT COURT AND COMPTROLLER
 PINELLAS COUNTY, FLORIDA

Clerk of the Circuit Court and Comptroller
 Recorder of Deeds
 Clerk and Accountant of the Board of County Commissioners
 Custodian of County Funds
 County Auditor

Division of Inspector Genen
 510 Bay Avenue
 Clearwater, FL 3377
 Telephone: (727) 484-6371
 Fax: (727) 484-6371
 Fraud Hotline: (727) 484-FRAUD (463-726)
 Clerk's website: www.mypinellasclerk.com

Investigation 2014-14

TO: Honorable Bernard McCabe
 State Attorney, Sixth Judicial Circuit Court

FROM: Hector Collazo Jr.
 Inspector General/Chief Audit Executive *HJC*

SUBJECT: Request for State Attorney's Office Review of the Facts for Potential Prosecution
 Public Integrity Unit Investigation Case Number 070

DATE: March 17, 2014

A. SCOPE

On February 2, 2014, the Division of Inspector General's Public Integrity Unit ("PIU") received allegations of Fraud, Waste, and Abuse. Accordingly, we investigated the following allegations related to Angela G. Rushing, Fiscal Records Specialist, Criminal Customer Service, Pinellas County Justice Center (Respondent).

1. As Naomi E. Howard-Wood's ("Victim") Internal Revenue Service ("IRS") Form 1040 preparer, Ms. Rushing attempted to divert \$750.00 due Ms. Howard-Wood for a Federal Income Tax ("FIT") refund for tax year 2013 through the falsification of direct deposit bank account information submitted to the IRS. Ms. Rushing and Ms. Howard-Wood's financial institution, the Pinellas Federal Credit Union ("PFCU"), contacted Ms. Howard-Wood and rejected the \$750.00 diversion attempt. PFCU confirmed that the funds diverted by Ms. Rushing were for Ms. Howard-Wood's 2013 FIT refund.
2. As Naomi E. Howard-Wood's IRS Form 1040 preparer, Ms. Rushing diverted \$580.00 of the tax refund due Ms. Howard-Wood from Ms. Howard-Wood's FIT refund for tax year 2012 through the falsification of direct deposit bank account information submitted to the IRS on behalf of Ms. Howard-Wood. PFCU contacted Ms. Howard-Wood and confirmed that the funds diverted by Ms. Rushing were for Ms. Howard-Wood's 2012 FIT refund.



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



#2 Referred To State Attorney's Office Accepted Case, Charged Respondent and Arrested Accepted Case

Respondent is on
 Pre-Trial Intervention. If she
 does not get into any
 criminal trouble for a year,
 her Grand Theft Charge will
 be dropped by the Court




Hotline Call



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



Overtime Abuse (UPS)

	IG'S PUBLIC INTEGRITY UNIT FRAUD, WASTE AND ABUSE HOTLINE CASE				
					
Case Information					
Case#	200	Title	County's Over Time Policy Is Wasteful		
Comments					
Respondent Information					
First Name	County	Last Name		M.Init	
OfficePhone		HomePhone			
Work Address		Dept.			
Home Address		Divis.			
SSN		Emp#		PRoll#	
		Org#			
Nature of Complaint, Witness					
Supervisor Name		Phone			
Witness Name		Phone			
Nature of Complaint					
The County's overtime policy is wasteful; the County should follow federal law and pay overtime once an employee physically has works 40 hours within a week, not after eight hrs. Currently you can take three days of leave work two days, come in on the weekend, and get overtime					



Overtime reform overdue

Published Wednesday, February 4, 2009

Tough financial times require examining old assumptions. In Pinellas County government, that should include reworking overtime policies that are more liberal than those of some other area government agencies. Doing so might save some employees' jobs and taxpayer money.

A recent audit by the county clerk, initiated after an anonymous complaint to a hotline, found no fraud or improper behavior by county staff. But the clerk's office did determine that the county's policies resulted in paying more overtime than might be necessary.

The audit also revealed a few county employees working more than 700 hours of overtime a year — or nearly two extra shifts a week. Those numbers suggest some departments may be chronically understaffed and might get more efficient results by increasing staffing.

The biggest problem: County employees are allowed to claim time they *don't* work as time they *do* work when it comes to calculating overtime, which pays time and a half. For example, if an employee who usually works a 40-hour week Monday through Friday takes two vacation days and works three days, and then is called in to work on the weekend, the weekend hours are considered overtime. Pinellas County considers holidays, vacations, paid leave and extended illness leave as time worked when calculating overtime.

That policy was responsible for up to an estimated 38 percent of total overtime paid in the past three fiscal years, or \$4.3-million, auditors determined. Liberal overtime policies are not unheard-of in either the public or private sector. But it's interesting that the Pinellas County Sheriff's Office does not allow its employees to count leave time and holidays as



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PINELLAS COUNTY, FLORIDA



Overtime Abuse (UPS)



KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT — PINELLAS COUNTY, FLORIDA
INTERNAL AUDIT DIVISION

Clerk of Pinellas County
Recorder of Deeds
Clerk and Recorder of the Circuit Court
Clerk of the County of Pinellas
County Auditor
Clerk of the Board of County Commissioners

403 Cleveland Street, Fourth Floor
Clearwater, FL 34755-4541
Telephone: (727) 464-8271
Facsimile: (727) 461-8388

No. 103

TO: Peggy Rowe, Director
Human Resources

FROM: Robert W. Melton, Chief Deputy Director *Bob*
Internal Audit Division

SUBJECT: Hotline Investigative Study of Overtime Payments

DATE: January 27, 2009

The Internal Audit Division's Public Integrity Unit (PIU) received allegations of Fraud, Waste, and Abuse on the Fraud Hotline. To determine whether the allegations were substantiated, we reviewed policies, procedures and appropriate records. We also interviewed staff and other parties, as needed. Our investigation was performed according to the Quality Standards for Investigations from the President's Council on Integrity and Efficiency. Background information and our findings are discussed below.

We have investigated an allegation involving excessive overtime pursuant to complaints received through the Fraud, Waste, and Abuse Hotline.

The suggestions presented in this memo may not be all-inclusive of areas where improvement may be needed. We believe that implementation of the following suggestions will strengthen the internal controls and increase efficiency and effectiveness.

The Constitution of the State of Florida, Article VIII, Section 1, Counties, establishes the Clerk of the Circuit Court. Article V, Judiciary, Section 18, Clerks of the Circuit Courts, outlines the duties of the Clerk. One responsibility establishes the Internal Audit Division, which serves the function of County Auditor. On November 1, 2003, the Clerk approved an anti-fraud policy along with a Fraud Hotline. The Chief Deputy Director for the Internal Audit Division (IAD) has the "primary responsibility for investigations of suspected fraud, waste, and/or abuse as defined in this policy."

#1
OPENED
INVESTIGATION

BECAME AN
INVESTIGATIVE
STUDY

\$1.5 Million In
Annual Overtime
Savings



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






Hotline Call



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



Hard Drive Call (IAD/IG Staff)

	IG'S PUBLIC INTEGRITY UNIT FRAUD, WASTE AND ABUSE HOTLINE CASE				
					
Case Information					
Case#	<input type="text" value="157"/>	Title	<input type="text" value="Review of Surplus Computers & Hard Drives"/>		
Respondent Information					
First Name	<input type="text" value="County Departments"/>	Last Name	<input type="text"/>	M.Init	<input type="text"/>
OfficePhone	<input type="text"/>	HomePhone	<input type="text"/>		
Work Address	<input type="text"/>			Dept.	<input type="text"/>
Home Address	<input type="text"/>			Divis.	<input type="text"/>
SSN	<input type="text"/>	Emp#	<input type="text"/>	PRoll#	<input type="text"/>
Org#	<input type="text"/>				
Nature of Complaint, Witness					
Supervisor Name	<input type="text"/>	Phone	<input type="text"/>		
Witness Name	<input type="text"/>	Phone	<input type="text"/>		
Nature of Complaint					
<p>Complaint alleges that computers turned into the County's Surplus Division which are then sold at auction contain sensitive County data/records in the computers hard drives. County departments are not wiping clean the computer hard drives (removing sensitive data/records) prior transferring them for surplus.</p>					



DIVISION OF INSPECTOR GENERAL
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CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA



Hard Drive Call (IAD/IG Staff)



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





**INTERNAL AUDIT DIVISION
CLERK OF THE CIRCUIT COURT**

**AUDIT OF
FACILITY MANAGEMENT
AND
FLEET MANAGEMENT
PROPERTY DISPOSITION FUNCTION**

Ken Burke, CPA*
Clerk of the Circuit Court
Ex Officio County Auditor

Robert W. Melton
Chief Deputy Director
Internal Audit Division

Audit Team
David C. Williams, CIA, CFE, CGFM, CBM - Internal Auditor II
Hector Collazo, Jr., CFE, CISA - Internal Audit Manager

DECEMBER 30, 2008
REPORT NO. 2008-17

*Regulated by the State of Florida

Internal Audit Division, Clerk of the Circuit Court

AUDIT REPORT

POLICY CHANGED

REQUIRE AND CONFIRM ALL COMPUTER MEDIA IS WIPED PRIOR TO BEING SURPLUSED



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



Hotline Call



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





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

610 Bay Avenue
 Clearwater, FL 33756
 Telephone: (727) 464-8371
 Fax: (727) 464-8386
 Fraud Hotline: (727) 45FRAUD (463-7263)
 Clerk's website: www.mypinellasclerk.org

REPORT NO. 2015-08

March 17, 2015

The Honorable Chairman and Board Members
 of the School District of Palm Beach County
 3300 Forest Hill Blvd., Suite C-316
 West Palm Beach, FL 33406

Re: Referral of Complaint Pursuant to the August 12, 2014 Interlocal Agreement Provision of Inspector General Services Between the School Board of Palm Beach County, Florida and the Office of the Clerk of Circuit Court and Comptroller of Pinellas County, Florida Division of Inspector General (Division)

The Division's Investigation of a Complaint filed on December 11, 2014 for Misconduct or Other Wrongdoing Involving the School District of Palm Beach County's Superintendent

A. PROCEDURAL

On December 11, 2014, via fax from the School District of Palm Beach County's Office of Inspector General, the Division received the following allegations related to Ms. Jackie Bunnell, Confidential Secretary II (Bunnell/Complainant), and Mr. E. Wayne Gent, Superintendent (Gent/Respondent).

The complainant stated and alleges:

"I am declaring this my official notice to the Office of Equal Employment Opportunity to ensure timely reporting of an Issue of workplace hostility. My immediate concerns are twofold:

1. That the use of the racial slur and the associated atmosphere of hostility be promptly and thoroughly addressed.



An Accredited Office of Inspector General



Ken Burke, CPA
 CLERK OF THE CIRCUIT COURT AND COMPTROLLER
 PINELLAS COUNTY, FLORIDA

Clerk of the County Court
 Recorder of Deeds
 Clerk and Accountant of the Board of County Commissioners
 Custodian of County Funds
 County Auditor

Division of Inspector General

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

REPORT NO. 2015-XX

March XX, 2015

The Honorable Chairman and Board Members
 of the School District of Palm Beach County
 3300 Forest Hill Blvd., Suite C-316
 West Palm Beach, FL 33406

Re: Referral of Complaint Pursuant to the August 12, 2014 Interlocal Agreement Provision of Inspector General Services Between the School Board of Palm Beach County, Florida and the Office of the Clerk of Circuit Court and Comptroller of Pinellas County, Florida

Complaint Dated December 11, 2014 (see A.1.6 PBCSD Filed Complaint 12-11-2014, p. 5, bottom of page item listed as number 2);
 PBCSD Filed Complaint 12-11-2014

Misconduct or Other Wrongdoing Involving the Palm Beach County District Superintendent

A. PROCEDURAL

We investigated the following allegations related to Ms. Jackie Bunnell, Secretary Confidential II (Complainant) and Mr. E. Wayne Gent, Superintendent (Gent/Respondent). (see A.1.19 Ms. Jackie Bunnell's Complaint Related Emails and Text Messages, at p. 4, last paragraph (unable to highlight, added arrow with note).
 Ms. Jackie Bunnell Complaint Related Emails & Text Messages

The complainant alleges:

On December 4, 2014, via an email to Ms. Deneen Wellings (Wellings), Office of Equal Employment Opportunity (EEO) Coordinator for Palm Beach County School District (PBCSD), Ms. Jackie Bunnell stated:



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Palm Beach County School District



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






Hotline Call



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



Official Clerk Stamps & Seals (IAD/IG Staff)

	IG'S PUBLIC INTEGRITY UNIT FRAUD, WASTE AND ABUSE HOTLINE CASE						
							
Case Information							
Case#	173	Title	Clerk's Official Stamps & Seal In Surplus				
FY	2006-07	Preparer	HCOLLAZO	Category	PIU	Assigned	HCOLLAZO
Opened	3/27/2007	Due Date	6/25/2007 1	Status	CLOSED	Closed	6/27/2007
Call Date	3/22/2007	Source	E-Mail	UPDATED			
Comments	M						
Respondent Information							
First Name	Clerks of the Circuit Ct	Last Name		M.Init			
OfficePhone		HomePhone					
Work Address				Dept.			
Home Address				Divis.			
SSN		Emp#		PRoll#		Org#	
Nature of Complaint, Witness							
Supervisor Name		Phone					
Witness Name		Phone					
Nature of Complaint							
<p>Caller alleges she saw the Clerk of the Circuit Courts Official Stamps (rubber) in a box at property surplus. Felt it was odd that official stamps would be in surplus instead of being destroyed.</p>							



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



Official Clerk Stamps & Seals (IAD/IG Staff)



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




KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT — PINELLAS COUNTY, FLORIDA
INTERNAL AUDIT DIVISION

Clerk of the County Court
Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
Comptroller of County Funds
County Auditor
Clerk of the Water and Navigation Control Authority

400 Cleveland Street, Fourth Floor
Clearwater, FL 33755-4041
Telephone: (727) 464-8371
Stuncom: 570-8371
Fax: (727) 464-8386

TO: Myriam Irizarry, Chief Deputy Director
Court & Operational Services Division

FROM: Robert W. Melton, Chief Deputy Director 
Internal Audit Division

SUBJECT: Hotline Investigative Memorandum, Case Number 173

DATE: May 29, 2007

#1
INVESTIGATION

The Internal Audit Division has completed an investigation of the following allegations:

Used official Clerk of the Circuit Court stamps which include signature rubber stamps of the previous Clerk of Court, Karleen F. DeBlaker, were stored at Purchasing Department's surplus warehouse.

We reviewed policies, procedures and appropriate records. We also interviewed staff and other parties, as needed. Our investigation was performed according to the Quality Standards for Investigations from the President's Council on Integrity and Efficiency.

Our investigation substantiated the allegation received on our Fraud, Waste, and Abuse Hotline.

INVESTIGATIVE FINDINGS

Official Clerk's Stamps Were Inappropriately Disposed.

On March 23, 2007, IAD's Public Integrity Unit (PIU) visited the Purchasing Department's surplus warehouse. We noted several unsecured boxes that contained hundreds of old official Clerk stamps. The following photographs were taken at the surplus warehouse and at IAD offices.



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



EIGHTH step in
establishing an
effective
Report Writing
Process



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

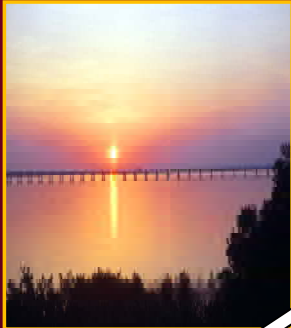




DIVISION OF INSPECTOR GENERAL

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

INVESTIGATIVE FOLLOW-UP REPORT OF



CREDIBILITY



Hector Collazo Jr.
Inspector General/Chief Audit Executive

- Investigation Team
- Inspector General Manager
- Inspector General Auditor II

MONTH XX, 2014
REPORT NO. 2014-xx

CONDUCT

FOLLOW-UPS

DETERMINE IF
RECOMMENDATIONS
HAVE BEEN
IMPLEMENTED



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





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