



# **“Working Through an Inspector General Investigation”**



**DIVISION OF INSPECTOR GENERAL**

**KEN BURKE, CPA**

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

# **Hector Collazo Jr.,**

## **Inspector General/Chief Audit Executive**

### **Division of Inspector General Pinellas County, Clerk of the Circuit Court and Comptroller**

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

510 Bay Avenue, Clearwater, Florida 33756  
(Office) 727-464-8371; (Email) [hcollazo@mypinellasclerk.org](mailto:hcollazo@mypinellasclerk.org)



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# Questions



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# What is an Inspector General (IG)?



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# Mission and Objectives of Internal Audit Departments

The **Internal Audit** Department is responsible for conducting independent, objective performance, financial and compliance audits, as well as provide investigative and consulting services in order to provide accountability to the public and promote efficient and effective use of resources and operations. We help the organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes under the Board of County Commissioners and Clerk of the Circuit Court.

We conduct our audits in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to ensure a reasonable basis for our judgments and conclusions regarding the organization, program, activity, or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations, when appropriate, to satisfy the audit objectives.



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# Mission and Objectives of Inspector General Offices

The **Inspector General** is responsible for conducting independent, objective performance, financial and compliance audits, as well as provide investigative and consulting services in order to provide accountability to the public and promote efficient and effective use of resources and operations. We help the organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes under the Board of County Commissioners and Clerk of Circuit Court.

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**IMPORTANT TO REMEMBER**

**NO TWO**

**OFFICES INSPECTORS GENERAL (OIG) OR  
INTERNAL AUDIT DIVISIONS (IAD)**

**FUNCTIONS ARE EXACTLY THE SAME**

**MANY FLAVORS OF EACH**



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**CLERKS**



# FLORIDA'S OFFICES OF INSPECTORS GENERAL



**LOCAL**

<i>Pinellas County Clerk of the Circuit Court &amp; Comptroller</i>	<i>Palm Beach County Clerk of the Circuit Court &amp; Comptroller</i>
<i>Sarasota County Clerk of the Circuit Court &amp; Comptroller</i>	<i>Polk County Clerk of the Circuit Court &amp; Comptroller</i>
<i>Lake County Clerk of the Circuit Court &amp; Comptroller</i>	<i>Lee County Clerk of the Circuit Court &amp; Comptroller</i>
<i>Pasco County Clerk of the Circuit Court &amp; Comptroller</i>	<i>Okaloosa County Clerk of the Circuit Court &amp; Comptroller</i>

Miami-Dade County, Office of Inspector General	Palm Beach County, Office of Inspector General
School District of Palm Beach County, Office of Inspector General	Broward County, Office of Inspector General
City of Jacksonville, Office of Inspector General	

Board of Governors	Florida Department of State
Florida A & M University	Florida Department of Transportation
Florida Agency for Health Care Administration	Florida Department of Veterans' Affairs
Florida Agency for Persons with Disabilities	Florida Fish and Wildlife Conservation Commission
Florida Agency for Workforce Innovation	Florida Gulf Coast University
Florida Atlantic University	Florida Housing Finance Corporation
Florida Courts	Florida International University
Florida Department of Agriculture and Consumer Services	Florida Office of Financial Regulation
Florida Department of Business and Professional Regulation	Florida Office of Insurance Regulation
Florida Department of Children and Families	Florida Office of the Attorney General
Florida Department of Citrus	Florida Public Service Commission
Florida Department of Community Affairs	Florida State Board of Administration
Florida Department of Corrections	Florida State University
Florida Department of Education	Governor's Office
Florida Department of Elder Affairs	Northwest Florida Water Management District
Florida Department of Environmental Protection	South Florida Water Management District
Florida Department of Financial Services	Southwest Florida Water Management District
Florida Department of Health	St. Johns River Water Management District
Florida Department of Highway Safety and Motor Vehicles	Suwannee River Water Management District
Florida Department of Juvenile Justice	University of Central Florida
Florida Department of Law Enforcement	University of Florida
Florida Department of Management Services	University of North Florida
Florida Department of Military Affairs	University of South Florida
Florida Department of Revenue	University of West Florida

**STATE**



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## Clerks Inspector Generals Enabling Authority

The Clerk's inherent authority to establish an office of Inspector General is established in the Florida Constitution and outlined in the Clerk's Inspector General Charter. Specifically, the **Florida Constitution, Article VIII, Section 1(d)**, governing County Officers, states: **"The Clerk shall serve as ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds."** Section 16, Article V, of the State Constitution, also specifies that the Clerk shall have the duties quoted above. **The law also confers onto the Clerk the responsibility to act as the County's Auditor.**

Pursuant to the legal authority and responsibility cited above, the Clerk has established the Division of Inspector General to fulfill the responsibilities of the office as they relate to auditing and investigation functions other than the pre-audit of disbursements from BCC funds. The Finance Division of the Clerk's office performs the pre-audit function. The Division of Inspector General's responsibilities include a post-audit review of that function as well.

The Inspector General/Chief Audit Executive (IG/CAE) of the Division of Inspector General, in the discharge of his/her duties, shall be accountable to the Clerk to:

- Conduct audits of operations of the Board of County Commissioners and the Clerk's Office.
- Report significant issues related to the processes for controlling the activities of the Board of County Commissioners' operations and the Clerk's Office, including potential improvements to those processes, and provide information concerning such issues through resolution.
- Coordinate with and provide oversight of other control and monitoring functions (risk management, compliance, security, legal, ethics, environmental, external audit) as directed by the Clerk.



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# **Florida State Agency Inspectors General**

## **Enabling Authority Inspector General Act of 1994**

**F.S. 20.055** Agency inspectors general.—

(1) As used in this section, the term:

- (a) “Agency head” means the Governor, a Cabinet officer, or a secretary or executive director as those terms are defined in s. 20.03, the chair of the Public Service Commission, the Director of the Office of Insurance Regulation of the Financial Services Commission, the Director of the Office of Financial Regulation of the Financial Services Commission, the board of directors of the Florida Housing Finance Corporation, the executive director of the Office of Early Learning, and the Chief Justice of the State Supreme Court.
- (b) “Entities contracting with the state” means for-profit and not-for-profit organizations or businesses that have a legal existence, such as corporations or partnerships, as opposed to natural persons, which have entered into a relationship with a state agency to provide for consideration certain goods or services to the state agency or on behalf of the state agency. The relationship may be evidenced by payment, by warrant or purchasing card, contract, purchase order, provider agreement, or other such mutually agreed upon relationship. The term does not apply to entities that are the subject of audits or investigations conducted pursuant to ss. 112.3187-112.31895 or s. 409.913 or which are otherwise confidential and exempt under s. 119.07...



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## **County Inspector Generals Enabling Authority** **Office of Inspector General, Palm Beach County**

Under **Article XII, Section 2-422, Palm Beach County Code**, the Office of Inspector General (OIG) is created and established in Palm Beach County to:

- Provide independent oversight of County and Municipal operations;
- Detect and prevent fraud, waste, mismanagement, misconduct, and other abuses by elected and appointed officials and employees, agencies and instrumentalities, contractors, their subcontractors and lower tier subcontractors, and other parties doing business with the county or a municipality and/or receiving county or municipal funds;
- Promote economy, efficiency, and effectiveness in government; and
- Conduct audits and investigations of, require production of documents from, and receive full and unrestricted access to the records.



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# **County Inspector Generals Enabling Authority** **Miami-Dade County Office of the Inspector General**

The OIG's primary statutory authority is codified in **Section 2-1076 of the Code of Miami-Dade County**.

References to the OIG's statutory authority are found throughout the Code of Miami-Dade County.

- Created and Established.
- Minimum Qualifications, Appointment and Term of Office.
- Contract.
- Functions, Authority and Powers.
- Physical Facilities and Staff.
- Procedure for Finalization of Reports and Recommendations Which Make Findings as to the Person or Entity being Reviewed or Inspected.
- Reporting.
- Removal.
- Abolition of the Office.
- Effective Term.



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**City Inspector Generals Enabling Authority**  
**Office of Inspector General, City of Jacksonville**

**Sec. 602.301 of the City Ordinance Code; Establishment**

**Sec. 602.302 Purpose.**

The purpose of this Part is to establish a full time Office of Inspector General in order to provide increased accountability, integrity, and oversight of the executive and legislative branches of the City of Jacksonville, as well as the City Constitutional Offices and Independent Authorities, to assist in promoting economies and efficiencies, improving agency operations, and deterring and identifying waste, fraud and abuse. This Part shall not apply to the Office of the State Attorney, and the Office of the Public Defender.

**Sec. 602.303 Duties and Functions.**

The duties and functions of the Office of Inspector General shall include the authority, power and responsibility to...



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# Standards Increases

***CREDIBILITY***



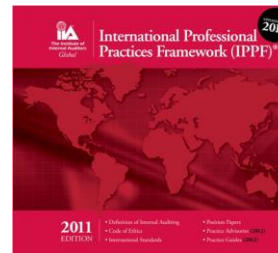
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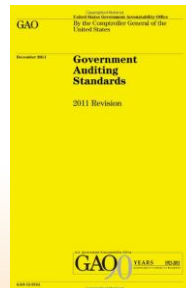
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# Inspector Generals Professional Auditing Standards

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



*Government Auditing Standards*, U.S. Government Accountability Office  
**YELLOW BOOK**



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# Inspector Generals Professional Investigative Standards

*Principles and Standards for Offices of Inspector General of the  
Association of Inspectors General* **GREEN BOOK**



ASSOCIATION  
OF  
INSPECTORS  
GENERAL



***Florida Inspectors General Standards of the Commission  
for Florida Law Enforcement Accreditation (CFA)***



COMMISSION FOR FLORIDA LAW  
ENFORCEMENT ACCREDITATION, INC.



THE FLORIDA INSPECTORS GENERAL  
STANDARDS MANUAL  
EDITION 2.02

October 2015



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# Florida Accreditation

[Home](#)[Accredited Agencies](#)[Standards](#)[Training](#)[SRIC](#)[Outreach](#)

## Introduction to Florida Accreditation

An accreditation program has long been recognized as a means of maintaining the highest standards of professionalism. Accreditation is the certification by an independent reviewing authority that an entity has met specific requirements and prescribed standards. Schools, universities, and hospitals are some of the most well known organizations that are required to maintain accreditation. Now, law enforcement agencies and Inspectors General in Florida can attain accredited status through the Commission for Florida Law Enforcement Accreditation, Inc. Correctional facilities and agencies with pretrial responsibilities can achieve accredited status through the Florida Corrections Accreditation Commission, Inc.

These Commissions meet three times per year to oversee the accreditation program and to officially accredit agencies that have passed the rigorous review process.



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# Staffing And Training

# ***CREDIBILITY***



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# Audigator



ASSOCIATION OF  
INSPECTORS GENERAL



FLORIDA  
AUDIT  
FORUM



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# IG Staffing



- **Certified Public Accountant (CPA)**
- **Certified Fraud Examiner (CFE)**
- **Certified Internal Auditor (CIA)**
- **Certified Information System Auditor (CISA)**
- **Certified Government Finance Officer (CGFO)**
- **Certified Inspector General Auditor (CIGA)**
- **Certified Inspector General Investigator (CIGI)**
- **Certified Fraud Specialist (CFS)**
- **Certified Inspector General (CIG)**
- **Certified in Risk and Information Systems Control (CRISC)**
- **Certified In Risk Management Assurance (CRMA)**
- **Chartered Bank Auditor (CBA)**
- **Certified Commercial Lender (CCL)**
- **Certified Information Technology Professional (CITP)**
- **Certified Anti-Money Laundering Specialist**
- **Chartered Global Management Accountant (CGMA)**
- **Certified Florida Law Enforcement Officer (CLE)**
- **Certified Construction Auditor (CCA)**
- **Certified Anti-Money Laundering Specialist (CAMS)**



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CLERK OF THE CIRCUIT COURT  
& COMPTROLLER  
PINELLAS COUNTY, FLORIDA

### SERVICES PROVIDED

AUDIT SERVICES  
INVESTIGATIONS  
GUARDIANSHIP SERVICES  
CONSULTING  
TRAINING  
COUNTY FRAUD HOTLINE  
GUARDIANSHIP FRAUD HOTLINE  
PCSO PREA HOTLINE



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**Call:** (727) 464-8371

**Fax:** (727) 464-8386

**Fraud:** (727) 45FRAUD

(727) 453-7283



**Internet:** [www.mypinellasclerk.org](http://www.mypinellasclerk.org)

[www.twitter.com/pinellasig](https://twitter.com/pinellasig)

[www.facebook.com/igpinellas](https://www.facebook.com/igpinellas)



**Write:**

Division of Inspector General  
510 Bay Avenue  
Clearwater, FL 33756

- Performs independent comprehensive audits of County operations and contracts
- Provides public accountability for use of tax dollars
- Serves as an independent, objective source of information for the Board of County Commissioners and the Clerk of the Circuit Court and Comptroller
- Serves as a consulting resource for County management
- Performs investigations of suspected fraud, waste, and abuse
- Results in better government




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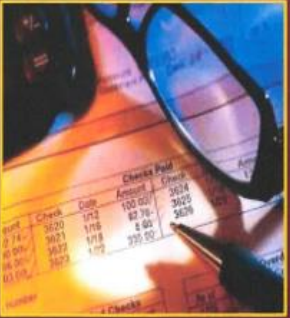


## Should Not Be A Surprise!

- Distributed to All BCC And CCC Management
- Posted On IG Website



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**2017 INSPECTOR GENERAL'S  
ANNUAL AUDIT PLAN**



Hector Collazo Jr.  
Inspector General/Chief Audit Executive

JANUARY 17, 2017

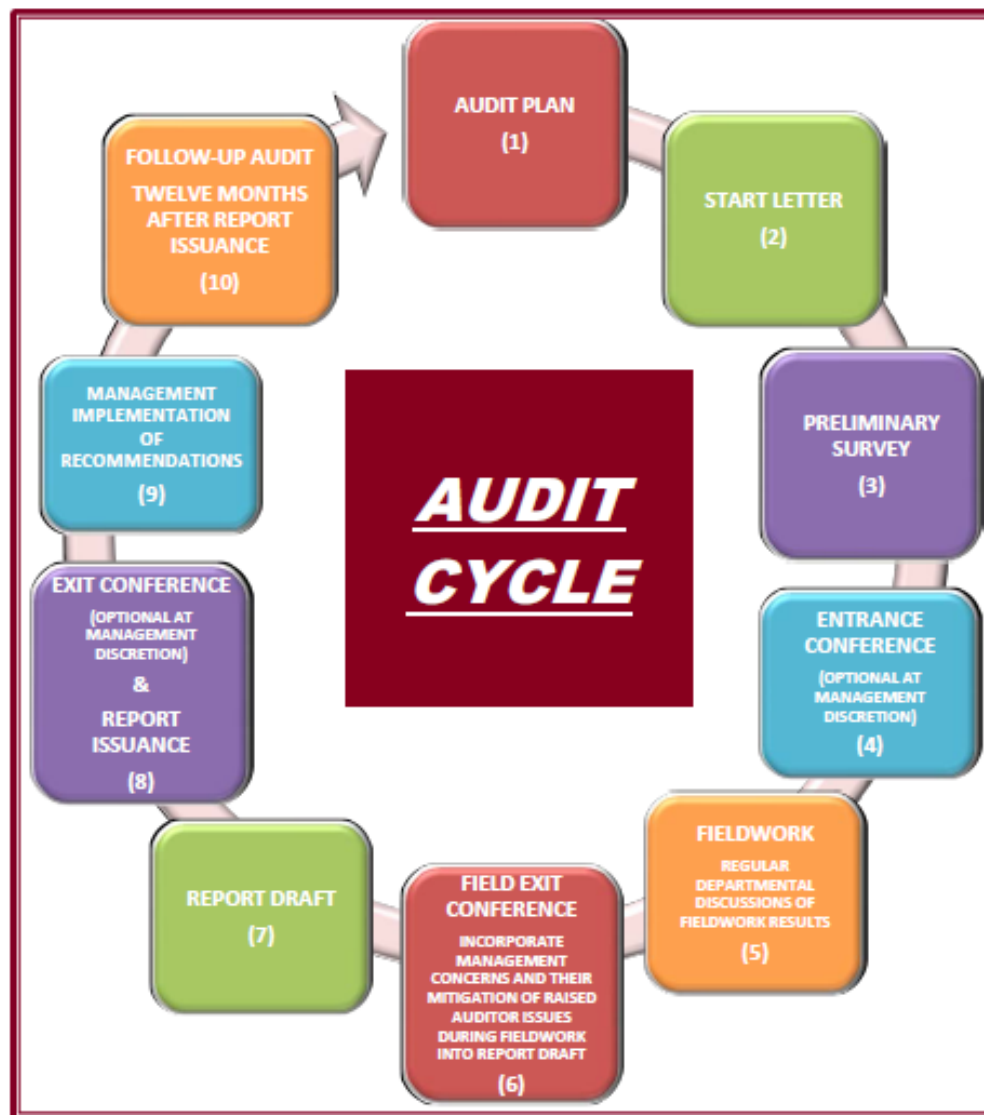


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# Investigative Function



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# Building Awareness

**THE INVESTIGATIVE  
FUNCTION  
IS AN**

**INTERNAL CONTROL**



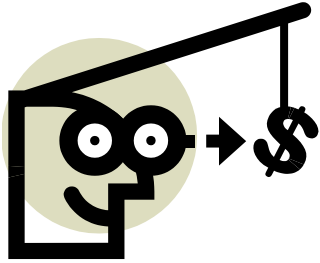
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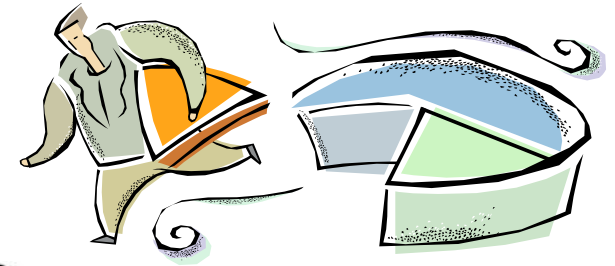
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**MOTIVE**

**+ OPPORTUNITY**



**+ JUSTIFICATION**



**= FRAUD**



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**FRAUD, WASTE AND  
ABUSE POLICY**

OFFICE OF THE CLERK OF THE  
CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY ADMINISTRATIVE DIRECTIVE 19-1  
OFFICE OF THE COUNTY ADMINISTRATOR

FRAUDHOTLINE@MYPINELLASCLERK.ORG



An independent service offered by  
the Clerk of the Circuit Court  
and Comptroller of Pinellas County.  
The Division of Inspector General  
assists the Clerk in fulfilling an oversight  
responsibility and in finding methods  
to enhance county government operations.

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

# **CLERK'S FRAUD, WASTE AND ABUSE POLICY**

**&**

## **BCC ADMINISTRATIVE DIRECTIVE 19-1**

A. D. No. 19-1  
Effective Date: \_\_\_\_\_  
Reviewed Date: \_\_\_\_\_  
County Administrator  
Approved: 3-31-15

### **PINELLAS COUNTY ADMINISTRATIVE DIRECTIVE**

*Fraud, Waste and Abuse Policy*

#### **SUMMARY:**

This directive provides instruction and guidance for implementing the Fraud, Waste and Abuse Policy adopted by the Clerk of the Circuit Court and Comptroller for Pinellas County.

Please read the guidelines for more information on how to report unethical practices.

#### **DOCUMENT:**

[Division of Inspector General, Fraud, Waste and Abuse Policy, July 2013](#)

Issued by

Clerk of the Circuit Court and Comptroller – Inspector General Division



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# Hotline Call



1

2

3



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## DIVISION OF INSPECTOR GENERAL

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T

**FRAUD OR WASTE OF A WARD'S ASSETS  
CALL THE GUARDIANSHIP FRAUD HOTLINE**



(727) 45FRAUD

(727) 453-7283

**CALLS ARE CONFIDENTIAL**



**REPORT FRAUD OR WASTE OF A WARD'S ASSETS**



An Independent Service Offered By  
**KEN BURKE, CPA**  
CLERK OF THE CIRCUIT COURT  
& COMPTROLLER  
PINELLAS COUNTY, FLORIDA

Write:

Public Integrity Unit  
Division of Inspector General  
Fraud Hotline  
510 Bay Avenue  
Clearwater, FL 33756



Call: (727) 45FRAUD

Fax: (727) 464-8386

E-mail: [fraudhotline@pinellascounty.org](mailto:fraudhotline@pinellascounty.org)

Internet: [www.mypinellasclerk.org](http://www.mypinellasclerk.org)

[www.twitter.com/pinellasig](http://www.twitter.com/pinellasig)

[www.facebook.com/igpinellas](http://www.facebook.com/igpinellas)

Favor de reportarel fraude, los desperdicios y el abuso de recursos del conado. Llame a la oficina del inspector general del condado, tenemos una línea exclusiva para reportar.

0713

# Guardianship Hotline



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# Prison Rape Elimination ACT (PREA) Of 2003

IV.

## Reports of Sexual Abuse/Sexual Misconduct

The Pinellas County Sheriff's Office has a zero tolerance policy towards all forms of sexual abuse and sexual harassment of any inmate and is committed to upholding the Eighth Amendment Rights of all inmates as required by the Prison Rape Elimination Act of 2003 (PREA).

Sexual misconduct herein is defined as any behavior or act of any sexual nature directed toward an inmate or detainee by an employee, vendor, contractor, volunteer, visitor, or any other agency representative. Sexual misconduct includes, but is not limited to, committing or attempting to commit acts such as sexual assault, sexual abuse, sexual harassment, sexual contact, obscenity, unreasonable and unnecessary invasion of privacy, behavior of a sexual nature or implication, and conversations or correspondence suggesting a romantic or sexual relationship. Sexual acts of any type between staff and inmates/detainees amounts to sexual abuse, regardless of whether consent exists. Sexual misconduct may involve individuals of either sex and may involve interactions between staff and inmates of the same sex. Staff sexual misconduct is an inappropriate use of power and violates both federal and state law.

- A. Any sexual activity and/or sexual misconduct, forced or consensual, between inmates or between inmates and staff or others is strictly prohibited and will be fully investigated. No individual has the right to pressure another to engage in sexual acts. Involvement or knowledge of such acts should be reported immediately.
- B. All sexual abuse and/or sexual misconduct will be investigated and prosecuted to the fullest extent of the law, including administrative sanctions and/or criminal prosecution.
- C. **Reporting** – Any incidence of sexual abuse and/or sexual misconduct should be reported immediately. A report can be made directly to a staff member or via Inmate Request Form; to speak with a detention supervisor, chaplain, social worker, the Detention Investigations Unit (DIU) or use a Form 82 to speak with healthcare staff.

If you are not comfortable reporting the abuse to staff as described above you have other options:

1. DIU can be contacted directly by dialing 1\*9042 from the inmate's phone located in every housing unit.
2. The Division of Inspector General, Pinellas County Clerk of the Circuit Court and Comptroller can be contacted directly by dialing 1\*9094#. This office is a public entity that is not part of the Pinellas County Sheriff's Office and is able to receive and immediately forward reports to agency officials allowing you to remain anonymous upon request.

There is no charge for this reporting method and a phone card or pin number is not necessary to make these calls.

In addition to the above, the following methods of reporting are available to US Marshal Service and ICE Detainees:

- Write a letter reporting the sexual misconduct to the person in charge, Assistant Field Office Director, Field Office Director or the United States Marshals. To ensure confidentiality, use special (Legal) mail procedures.
- File an Emergency Detainee Grievance – If you decide your complaint is too sensitive to file with the Officer in Charge, you can file your Grievance directly with the Field Office Director. You can get the forms from your housing unit officer, deportation staff or a facility supervisor.

7



Sheriff Bob Gualtieri

Pinellas County Sheriff's Office

"Leading The Way For A Safer Pinellas"

To The Inmate:

This Inmate Handbook is provided so you may have a better understanding of the operations, programs and services of the Pinellas County Jail.

provide a secure, safe and sanitary jail. You in this effort by keeping yourself and your times. It is also expected you will respect the inmates and obey staff charged with your

i provides a number of opportunities for time productively. A variety of religious programs and recreational activities are available. In addition, those individuals who can meet the necessary qualifications can use various education and / or training opportunities.

**Inmate  
Marketing  
Only**

# PREA Hotline



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CLERK OF THE CIRCUIT COURT AND COMPTROLLER  
PINELLAS COUNTY, FLORIDA

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# Actively Market The Hotline



A newsletter brought to you by the Division of Inspector General  
Clerk of the Circuit Court, Pinellas County, Florida

September 2010



**Inspector General Accredited by  
State Commission for Florida  
Law Enforcement Accreditation**

The Clerk of the Circuit Court's Division of Inspector General (IG), became the first local government agency (non-state or federal) in Florida and in the nation to be awarded status as an Accredited Office of Inspector General by the Commission for Florida Law Enforcement Accreditation (CFLA), announced Ken Burke, Clerk of the Circuit Court.

"This accreditation is considered a significant accomplishment and is held in high esteem by the inspectors general and criminal justice communities," said Burke.

CFLA, based in Orlando, Florida, reviews all aspects of an agency's policies and procedures, management, operations and support services to determine compliance with 40 recognized Inspector General Standards of excellence.

CFLA Chairman and St. Lucie County Sheriff, Ken J. Mascara, formally presented the Certificate of Accreditation to IG Director, Hector Collazo Jr., at a CFLA meeting in Stuart, Florida, on February 3, 2010.

The voluntary state accreditation process encourages intense self-scrutiny, resulting in more efficient and effective daily operations. IG chose to pursue the CFLA Accreditation and a similar quality assurance review from the Institute of Internal Auditors, according to Collazo.

"Through our continued participation in the formal and thorough peer review by the CFLA, we can document that our practices adhere to superior standards of professionalism among the finest in the state," said Collazo.

A key goal for Clerk Burke is to ensure he has qualified employees who meet the highest standards in order to provide Pinellas County citizens excellent service. Many Pinellas County IG employees are Certified Public Accountants, Certified Internal Auditors, Certified Inspector General Auditors, Certified Inspector General Investigators and/or Certified Fraud Examiners, according to Collazo.



**Can you BELIEVE it?**

**Post-It Notes are a great invention, aren't they?**

They allow you to leave helpful reminders anywhere, they provide a quick place to jot down a phone number or some notes and they provide criminals with your personal information!

A government employee who stole identities from his job left the stolen identities on Post-It notes all around his home, according to the New York Daily News.

He used the identities to rack up more than \$200,000 in fraudulent credit card charges.

When his home was searched, he had more than 2,000 Social Security numbers written on Post-It notes throughout. Ordinary people just use wallpaper.



**INSPECTOR HECTOR'S Quick Facts**

- Worldwide, industries most commonly victimized by fraud in 2008-2009 were the banking/financial services, manufacturing and government/public administration sectors. (Source: Association of Certified Fraud Examiners 2010 Report to the Nation)
- A typical organization loses 5% of its annual revenue to fraud. (Source: ACFE 2010 Report to the Nation)
- Profile of an average fraudster: 36 - 55 year old male, acts independently, commits fraud against his own employer, is a member of management, worked for the company for two to five years before committing fraud (Source: KPMG 2007 Survey)



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



Write: Fraud Hotline  
Public Integrity Unit, Division of Inspector General  
400 Cleveland St., 4th floor, Clearwater, FL 33755-4041  
Phone: (727) 453-3728  
Fax: (727) 464-8386  
E-Mail: [fraudhotline@pinellascounty.org](mailto:fraudhotline@pinellascounty.org)  
Internet: [www.mypinellasclerk.org](http://www.mypinellasclerk.org)

- Posters
- Newsletters
- Business Cards
- Check Stubs  
(direct deposit)
- County TV
- Brochures
- Fraud Video



# Marketing

**REPORT**  
FRAUD, WASTE & ABUSE  
OF COUNTY RESOURCES



**CALL**  
THE FRAUD HOTLINE  
(727) 453-FRAUD  
(727) 453-3728  
CALLS ARE CONFIDENTIAL

**REPORT FRAUD, WASTE AND ABUSE**



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Public Integrity Unit  
Division of Inspector General  
Fraud Hotline  
400 Cleveland Street, 4th Floor  
Clearwater, FL 33755-4041

Call:  
(727) 453-3728  
Fax: (727) 454-8386  
E-mail:  
fraudhot@inspinedelacounty.org  
www.inspinedelacounty.org

*Also call for cases involving guardianship fraud or waste.*

Tiene de reportar el fraude, los desperdicios y el abuso de recursos de la condado. Llame a la oficina del auditor interno de la condado de Pinellas para reportar.

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& COMPTROLLER  
PINELLAS COUNTY, FLORIDA

**DIVISION OF  
INSPECTOR GENERAL**



**REPORT FRAUD, WASTE & ABUSE**  
CALL (727) 45FRAUD (727-453-7283)

**NOT ALL OF US CAN BE BIG DOGS  
BUT WE CAN ALL BE WATCHDOGS**



**TAKE A BITE OUT OF  
FRAUD, WASTE & ABUSE**

*To report cases involving fraud, waste or abuse of county resources:*

Write:  
Public Integrity Unit  
Division of Inspector General  
Fraud Hotline  
513 Bay Avenue  
Clearwater, FL 33756

Call: (727) 453-FRAUD  
(727) 453-7283  
Fax: (727) 464-8386  
E-mail: fraudhot@inspinedelacounty.org  
Internet: www.inspinedelacounty.org  
www.twitter.com/pinellawg  
www.facebook.com/vigeneral

Tiene de reportar fraude, los desperdicios y el abuso de recursos del condado. Llame a la oficina del Inspector General del condado de Pinellas para reportar.

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OF COUNTY RESOURCES  
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THE FRAUD HOTLINE  
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(727) 453-3728



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# Marketing



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**REPORT FRAUD, WASTE & ABUSE  
CALL (727) 45FRAUD (727-453-7283)**

## I STOP FRAUD SO CAN YOU





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Internet: [www.mypinellasclerk.org](http://www.mypinellasclerk.org)  
[www.facebook.com/igpinellas](https://www.facebook.com/igpinellas)



Favor de reportar fraude, los desperdicios y el abuso de recursos del condado. Llame a la oficina del inspector general del condado, tenemos una línea exclusiva para reportar.



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## REPORT



**FRAUD OR WASTE OF A WARD'S ASSETS  
CALL THE GUARDIANSHIP FRAUD HOTLINE  
(727) 45FRAUD/(727) 453-7283  
CALLS ARE CONFIDENTIAL**

Write: Public Integrity Unit  
Division of Inspector General  
Fraud Hotline  
510 Bay Avenue  
Clearwater, FL 33756

Call: (727) 453-7283/Fax: (727) 464-8386

E-mail: [fraudhotline@pinellasclerk.org](mailto:fraudhotline@pinellasclerk.org)  
[www.mypinellasclerk.org](http://www.mypinellasclerk.org)

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## REPORT



**FRAUD, WASTE & ABUSE  
OF COUNTY  
RESOURCES**

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(727) 453-7283**

**CALLS ARE  
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E-mail: [fraudhotline@pinellasclerk.org](mailto:fraudhotline@pinellasclerk.org)  
Internet: [www.mypinellasclerk.org](http://www.mypinellasclerk.org)  
[www.facebook.com/igpinellas](https://www.facebook.com/igpinellas)



Favor de reportar fraude, los desperdicios y el abuso de recursos del condado. Llame a la oficina del inspector general del condado, tenemos una línea exclusiva para reportar.



# Hotline Is More Than A Telephone & Web Page

- ✓ Dedicated Phone Line(s)
- ✓ Internet/*Intranet* Reporting
- ✓ Fax
- ✓ U.S. Postal Service & Interoffice Mail
- ✓ Walk-ins
- ✓ Internal/External Emails
- ✓ IAD/IG Staff (observations)
- ✓ Media (Newspaper/TV)
- ✓ Clerk
- ✓ Citizens
- ✓ Board of County Commissioners
- ✓ County Administrator
- ✓ Departmental Directors
- ✓ County Employees
- ✓ Personal Contact with IG



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# Preliminary Review/Survey



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# *Investigative* *Plan*



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# Investigative Fieldwork



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# ***IG LOOKS AT THE WHOLE PICTURE***

***Scope Of Investigation Can & Will Be Expanded  
At IG's Discretion***



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# Investigative Field Exit Conference



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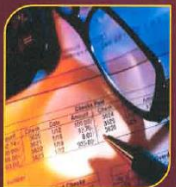
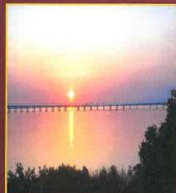


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 PINELLAS COUNTY, FLORIDA

## INVESTIGATIVE FOLLOW-UP REPORT OF MISUSE OF COUNTY TIME



Hector Collazo Jr.  
 Inspector General/Chief Audit Executive

Investigation Team  
 Melissa Dondoro, CPA, CIA, CIGA, CITP, CRMA – Inspector General Auditor III

SEPTEMBER 25, 2014  
 REPORT NO. 2014-31



**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) 464-8386 (463-7283)  
 Clerk's website: [www.myspinelasklerk.org](http://www.myspinelasklerk.org)

REPORT NO. 2016-01

TO: Kelsi Oswald, Division Director  
 Department of Solid Waste

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

DIST: Pick Talley, Assistant County Administrator  
 Ken Burke, CPA, Clerk of the Circuit Court and Comptroller

SUBJECT: Investigative Review of the Solid Waste Advisory Council (SWAC) Fund

DATE: January 5, 2016

The Division of Inspector General's Public Integrity Unit (PIU) received an allegation of Fraud, Waste, and Abuse. We investigated the following allegation related to the Solid Waste Advisory Council Fund (SWAC), an employee non-county fund utilized for various employee functions, funded by the employees themselves.

Solid Waste management (complainant) alleges that:

- An unknown individual improperly removed an \$85 cash deposit to the SWAC Fund from the safe during the period of October 15, 2015 to October 28, 2015.

The complainant did 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 limited interviews, 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.

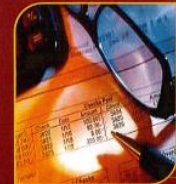
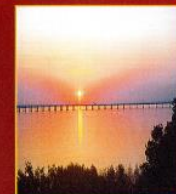


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## INVESTIGATION OF CONDUCT UNBECOMING A CLERK OF THE CIRCUIT COURT AND COMPTROLLER EMPLOYEE



Hector Collazo Jr.  
 Inspector General/Chief Audit Executive

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

March 17, 2014  
 REPORT NO. 2014-08

# Report Draft



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### 2017 Inspector General Reports

- [RPT 2017 - 05](#)

Unannounced Audit of the St. Petersburg Branch and Self Help Center Imprest Fund



# Report Issuance



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PINELLAS COUNTY, FLORIDA

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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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Telephone: (727) 464-8371  
Fax: (727) 464-8386  
Fraud Hotline: (727) 45FRAUD (453-7283)  
Clerk's website: [www.mypinellasclerk.org](http://www.mypinellasclerk.org)



**CONFIDENTIAL**

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

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

DIST: Region 3 Clearwater Circuit Administrator  
of the Florida Department of Corrections

SUBJECT: Investigative Review – Public Integrity Unit Project [REDACTED]  
Request for the State Attorney's Office Review of Facts for Potential Prosecution

DATE: [REDACTED]

**A. SCOPE**

[REDACTED] Manager of the Clerk of the Circuit Court and Comptroller's Criminal Court Customer Service Department, requested the Division of Inspector General's Public Integrity Unit (PIU) to investigate allegations [REDACTED] (Respondent), a Pinellas County citizen, fabricated criminal record verification documents and submitted those documents as official Clerk documents to various companies in an attempt to gain employment.

To determine whether the allegations were substantiated, we reviewed policies, procedures and appropriate records. We also interviewed staff and other parties, as needed. This 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: [REDACTED] Respondent)



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# **Referrals**

# To

# State Attorney's Office

# For A Review Of The Facts For Potential Prosecution



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# Management Implementation



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# Investigative Follow-Up Review



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# ***Hotline***

# ***Call***



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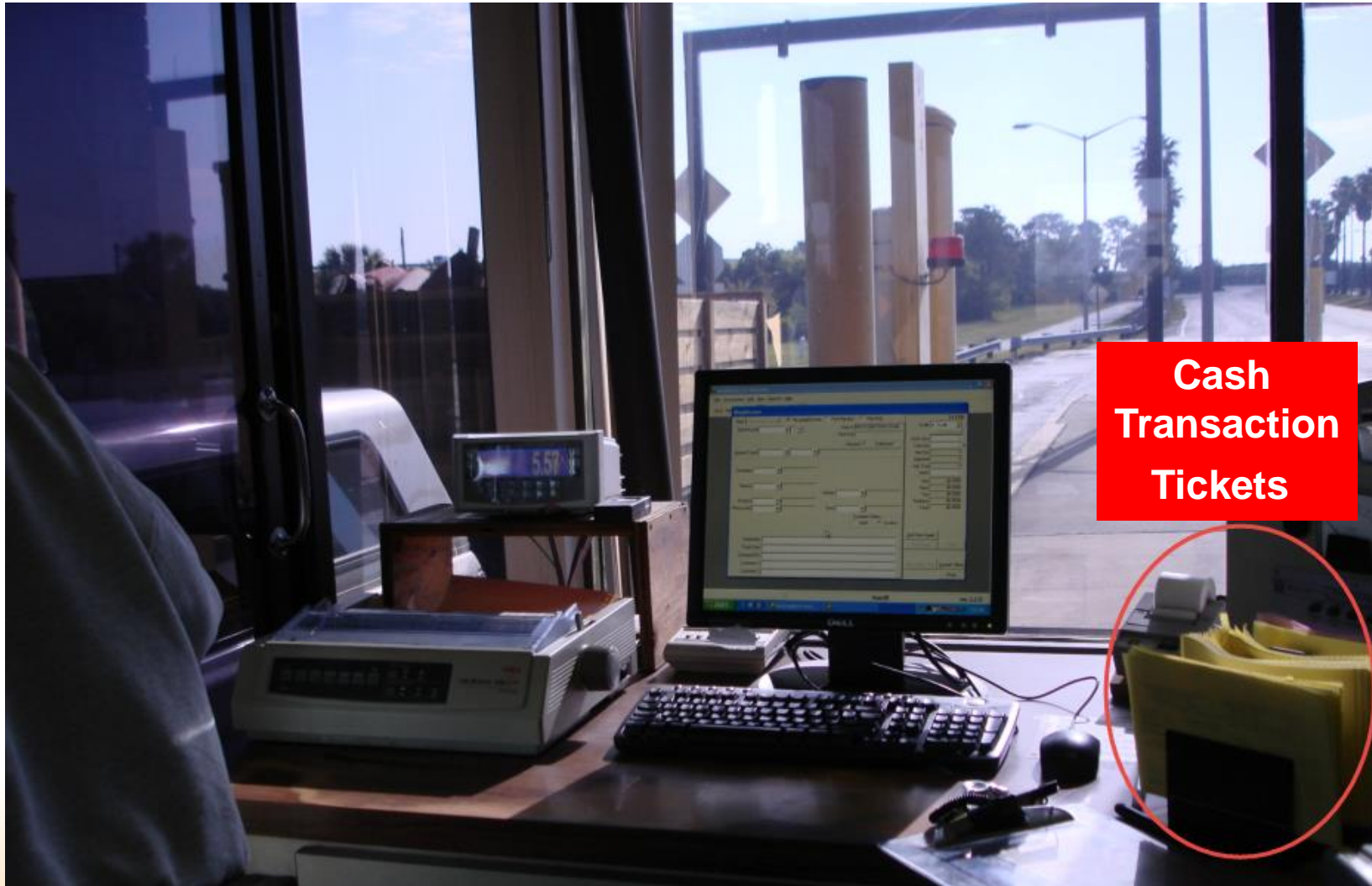
# Solid Waste Call (BCC)

1. Scale house operator was short \$140 in cash receipts and was unable to explain the shortage. Management summarized the irregularity was a result of reprinting earlier completed cash transaction tickets instead of inputting a new transaction. Customers would sign the reprinted ticket unaware that it was not entered as a new transaction in the Autoscale system. Respondent would then destroy the reprinted tickets and steal the cash (\$10 and/or \$20 for each reprinted ticket). **Confronted Respondent who denied and resigned.**
2. In this case, department management referred case; therefore, no need to be concerned with them discovering you are conducting an investigation.
3. Immediately go onsite.
4. Requested management preserve all the records and summarize the events.



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# Solid Waste Call (BCC)





## Solid Waste Call (BCC)

5. Meet with management, review issue, and tour operations where theft occurred (informal risk assessment).
6. Determine if other Solid Waste Scale House operators had exploited this internal control weakness (reprinting tickets).



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# Solid Waste Call (BCC)

## 7. Informal Risk Assessment resulted in request for:

- All original transaction tickets, customer data, weight of load, and cash and check payments made by the customer (last two years)
- All daily Scale House transaction reports
- Copy of surveillance camera footage
- Confiscated DVR (30 day capacity)
- List of all Scale House EEs and their personnel files
- EE work schedules
- Scale House policies and procedures manual
- Unannounced informational interviews of Scale House supervisors and manager
- Requested secured office space by Scale House

## 8. Conducted an analysis of transaction tickets to daily transaction reports.

## 9. Reviewed hundreds of hours of surveillance videos.

## 10. Observed Scale House operations.



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# Solid Waste Call (BCC)



**Confiscated the  
DVR  
Remember To  
Secure  
Evidence**



# Solid Waste Call (BCC)



# Solid Waste Call (BCC)

11. Tentatively identified potential EEs that may have exploited this internal control weakness.
12. Conducted Unannounced first soft interrogation of suspected employees.
13. Regrouped and identified one additional suspect.
14. Informed management we had an additional suspect.
15. Planned for final interrogation of suspect:
  - Management requested to stand by to place EE on administrative leave
  - Gathered evidence and IG interview forms
  - Secured conference room for interrogation



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# Solid Waste Call (BCC)

## 16. Unannounced Interrogation (3½ hours) at EE work location:

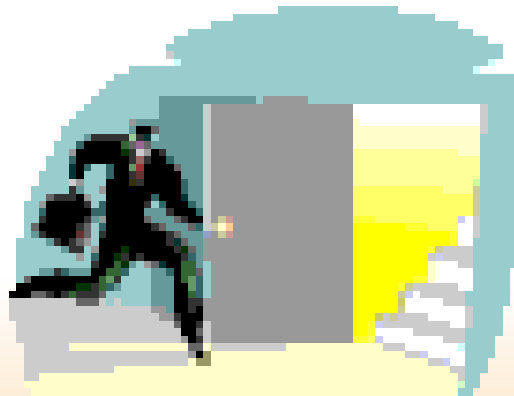
- Informational and conversational in the beginning
- Became confrontational and accusatory
- Denied, changed stories, made excuses
- Implied he may have in error (did not confess)
- Became concerned about job
- Ended interrogation



# Solid Waste Call (BCC)

17. Management placed individual on paid Administrative Leave until conclusion of investigation

- **Respondent called in next day and resigned**



## Division of Inspector General Reports:

Reports: [2000](#) |  
[2015](#) | [2016](#)

The reports on t  
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[READER](#)

2017 Inspect

- [RPT 201](#)  
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# #1 INVESTIGATIVE REPORT

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

[2009](#) | [2010](#) | [2011](#)

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[DOWNLOAD ADOBE](#)

Center Imprest Fund



# Report Issuance



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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**



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#3

## PART OF INVESTIGATIVE PROCESS TO

# DETERMINE THE INTERNAL CONTROLS THAT FAILED OR ARE MISSING

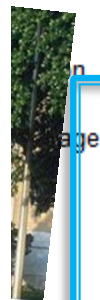
## IN ORDER TO PROVIDE MANAGEMENT WITH RECOMMENDATIONS TO ADDRESS THOSE WEAKNESSES.

## CONDUCTED AN INTERNAL CONTROLS REVIEW/STUDY

| 2009 | 2010 | 2011

Acrobat Reader to re  
DOWNLOAD ADOBE

Center Imprest Fund



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# #4

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

## **CONCERNS ADDED TO ANNUAL AUDIT PLAN**



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# Landfill Tipping Fees



**No  
Modifications  
Allowed 😊**



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# Landfill Tipping Fees



**Standard Single Axle**



**Tandem (double) Axle**



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**PINELLAS COUNTY, FLORIDA**

# Landfill Tipping Fees

*The Abuse Of The \$10 Single Axle Flat Rate Fee By Commercial Haulers Is Costing Solid Waste An Estimated \$1 Million Annually In Lost Revenues.*

Pinellas County Solid Waste Operations  
**INFORMATION SHEET**

**Bridgeway Acres Landfill and  
Waste-to-Energy Facility**



**SCALEHOUSE HOURS:**

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

**DISPOSAL FEE:**

**\$37.50 per ton**

(includes tires and yard waste)

**All loads  
must be  
covered and  
secured!**

**REQUIRED DEPOSIT:**

- 40% of total loaded vehicle weight for combustible  
waste and 60% for non-combustible waste

**FLAT RATES:\***

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

- Pickup trucks & vans, 4 tires/2 axes... **\$10/load**
- Trailers, single axle... **\$10/load**
- Passenger vehicles... **\$2/load**
- Christmas trees, up to 5... **\$3/load**

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

**ADDITIONAL FEES:**

**No  
Modifications  
Allowed 😊**



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PINELLAS COUNTY, FLORIDA



# Landfill Tipping Fees



**No  
Modifications  
Allowed 😊**



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# Landfill Tipping Fees



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# Landfill Tipping Fees



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



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# 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
		<b>\$380.00</b>	<b>\$2,391.75</b>

**LOSS OF  
\$1,207,340  
ANNUALLY**



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# 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**



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# ***Hotline***

# ***Call***



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**PATTERSON**

7 8

**FLORIDA UNIFORM TRAFFIC CITATION**

6581 - GGF

CHECK  
BOXES

CITY OF APPLICANT  
**PINELLAS**

AGENCY  
**SDFD**

COMPLAINT  
(RETAINED BY COURT)

DATE OF VIOLATION MONTH DAY YEAR

TIME SPEED APPLICABLE

AM PM

**32ND AV S / 1ST STS**

FT MILESPER HOUR N S E W OF NOOD

DID UNLAWFULLY COMMIT THE FOLLOWING OFFENSE. CHECK ONLY ONE OFFENSE EACH CITATION.

☐ VIOLATION SPEED ☐ MPH SPEED APPLICABLE ☐ MPH

☒ INTERSTATE ☐ ALONE MAY WITH 25 FT MEAN OUTSIDE BUS OR RES DRIV

☒ CARELESS DRIVING ☐ SAFETY BELT VIOLATION ☐ EQUIPPED DRIVER LICENSE

☐ VIOLATION OF TRAFFIC CONTROL DEVICE ☐ IMPROPER OR UNSAFE EQUIPMENT ☐ FOUR (4) MONTHS OR LESS

☐ VIOLATION OF RIGHT-OF-WAY ☐ EXCEEDED TAG ☐ MORE THAN FOUR (4) MONTHS

☐ IMPROPER CHANGE OF LANE OR COURSE ☐ SIX (6) MONTHS OR LESS ☐ NO VALID DRIVER LICENSE

☐ IMPROPER PASSING ☐ MORE THAN SIX (6) MONTHS ☐ DRIVING WHILE LICENSE SUSPENDED OR REVOKED

☐ CHILD RESTRAINT ☐ NO PROOF OF INSURANCE ☐ FAILURE TO STOP AT A TRAFFIC SIGNAL

☐ DRIVES UNDER THE INFLUENCE OF ALCOHOLIC BEVERAGE, CHEMICAL OR CONTROLLED SUBSTANCE, DRUG, OR PHYSICAL CONDITION, VISIBLE WEAPONS, OR ENVIRONMENTAL PHYSICAL CONTROL, WITH USUALFAIR, BIRTHDAY, COUSINE, ALLEGED LINE, SA

ORDER NUMBER AND COMMENTS FROM FIELD AGENT  
**CASE # 9, 35859, 01426167 488 Ft**

**316.189, UNI AVEUL SPEED - MUNICIPAL / COUNTY**

☐ AGGRESSIVE DRIVING IN VIOLATION OF STATE STATUTE

GIVEN ☐ YES ☐ NO PRESENTLY CHARGED ☐ YES ☐ NO THIS IS ☐ YES ☐ NO SPECIAL NOTICE GIVEN TO DRIVER ☐ YES ☐ NO

**6581 - GGF**

COUNT INFORMATION DATE TIME

**X**

**DAVABLE IN 30 DAYS, \$258.00**

**SOUTH COUNTY TRAFFIC**

ISSUED BY **STN STEPHENSBURG N 32110** DATE

ADVISORY AND PENALTIES FOR NON-PAYMENT OF THE CITED AND NON-PAYMENT SPECIFIED IN TWO OFFENSES: REFUSE TO ACCEPT AND SIGN THE CITATION MAY RESULT IN A FURTHER VIOLATION BEING COMPAUNDED NOT AN INDIVIDUAL OR GOVT OR WARREN OF RIGHTS IF YOU NEED REASONABLE FACTORY ACCORDING TO THE CITATION INFO OF THE CITATION THE NAME OF THE COURT

SIGNATURE OF VIOLATOR  
**CELIA P. Patterson 35859**

NAME SIGNATURE OF OFFICIAL  
**CELIA P. Patterson**

DATE TIME

NO 10000 UNIT

- 



69



01786415  
1000658166F

Charlie Cook  
Governor

ANNE M. VERNON-ROSE, M.D., M.P.H.  
State Surgeon General

PINELLAS COUNTY HEALTH DEPARTMENT

CASH 40 hrs

5/27

To Whom It May Concern:

This letter is to certify that  
community service hours.

She has been a great asset to us in getting public awareness information out to the  
community regarding Sexually Transmitted Diseases and Aids.

Sincerely,

Regina Robinson  
Site Coordinator

Telephone: (727) 824-6900 • 205 Dr. M.L. King Jr. Street North, St. Petersburg, FL 33701 • FAX: (727) 820-4275

## COUNTY COURT, PINELLAS COUNTY, FLORIDA TRAFFIC COURT RECORDS

UCN: Reference

STATE OF FLORIDA

### PETITION TO SATISFY CIVIL PENALTY THROUGH PUBLIC WORKS OR COMMUNITY SERVICE DUE TO FINANCIAL

BEFORE ME, I appeared Petitioner, who was sworn and states:

- 1) Petitioner, I, hereby requests  
that the Court authorize Petitioner to satisfy civil penalties by public works or community service at a prevailing  
hourly rate pursuant to the provisions of Chapter 318.18(8)(b) of the Florida Statutes.
- 2) In support thereof, Petitioner alleges the following:
  - a) That my household, which consists of those individuals to whom I am responsible for support, includes  
3 people.
  - b) That the gross annual income of the household, including not only my wages or income but that of the other  
members of my household, from any and all sources, is \$ 20,010.
  - c) That I currently owe civil penalties in the amount of \$ 1160.00.
  - d) That to pay these civil penalties would create undue financial hardship.
  - e) That I propose to satisfy civil penalties by performing 24 hours of public works or community service  
at an hourly rate of \$ 7.00 which is a reasonable compensation amount for the services I will perform.
  - f) That St. Pete Health Department (Name of organization)  
has agreed to supervise my work and is in need of my services as a(n) shifting envelopes - mail sort.

To the best of my knowledge and belief the above information is true and correct.

Your Honor, please grant me extra time to complete community service hours.

This is a financial hardship for me.

Thank you in advance.



Deputy Clerk



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# Community Service Call (Clerk)

## 8. Regrouped and planned for interrogation of suspect:

- Management stand by to place EE on administrative leave
- Gathered evidence and IG interview forms
- Secured conference room for interrogation

## 9. Unannounced interrogation (20 minutes):

- Interrogation at EE work location
- Informational and conversational in the beginning
- Became accusatory
- Confused (no excuses)
- Lied when asked about community service two years earlier
- Confused again (no excuses)
- Signed confession
- **Resign**
- Ended interrogation
- Escorted from premises



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PINELLAS COUNTY, FLORIDA



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



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



4.05M D

VOLUNTARY INTERVIEW

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 participate in a voluntary interview regarding the incident.

I VOLUNTEER TO PARTICIPATE IN A VOLUNTARY INTERVIEW 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.

By signing this document at the bottom, I acknowledge that I have read and understand the above questions.

[Redacted Signature]

SIGNATURE OF PERSON AGREEING TO THE INTERVIEW

[Redacted Date]

DATE

SUBSCRIBED AND SWORN TO BEFORE ME this [Redacted] day of [Redacted], to certify which witness my hand and seal of office.

SEAL NO

OF FLORIDA

[Redacted Seal]

[Redacted Seal]

RY PUBLIC

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.
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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 [Redacted]  
+ [Redacted] 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



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- **Employees are concerned about what management will do**
- **Regularly request to resign on the spot and only to IG**



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## Division of Inspector General Reports:

Reports: [2000](#) |  
[2015](#) | [2016](#)

The reports on t  
not have Adobe  
[READER](#)

2017 Inspect

- [RPT 201](#)  
Unannou

# #1 INVESTIGATIVE REPORT

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

[2009](#) | [2010](#) | [2011](#)

robat Reader to re  
[DOWNLOAD ADOBE](#)

Center Imprest Fund



# Report Issuance



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

**Charged with Official Misconduct, Plea Deal**



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# ***Hotline***

# ***Call***



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# Credit Card Call (BCC)



1. The Respondent's dog was picked up by the Pinellas County Animal Services Department because Respondent had been arrested. The officer was dispatched to pick up the dog; he scanned and confirmed the dog had a microchip and belonged to the Respondent.

A few weeks later, the Respondent was released from the Pinellas County Jail.

The Respondent provided his credit card and his driver's license to verify that we were making a credit card transaction to whom the credit card was made out to by verifying both signatures on the driver's license and credit card, which both matched the Respondent's signature and name.

TO: Hector Collazo, Director-Inspector General  
Internal Audit Division

FROM: [REDACTED]

SUBJECT: [REDACTED]

DATE: Fraud against Pinellas County Animal Services



Please find attached three packets of documentation on a "chargeback" Animal Services received from Merchant Services on a credit card transaction of [REDACTED] by [REDACTED] claim of his dog that was impounded to our facility.

Some of the information in the three packets are duplicates. However, I have provided you with the history as it grew from our original receipt of [REDACTED] present date. Animal Services disputed this transaction with Merchant Services twice to no avail. In addition, we have provided you with some additional documents obtained from the Pinellas County Jail that displays [REDACTED] e, along with the current final disposition of the transaction through the Clerk of the Circuit Court's Finance Division with a journal voucher.

If you have any questions, or would like to set up a meeting with me; please feel free to contact me.

Sincerely,

[REDACTED]



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CHARGEBACK SALE REQUEST  
Consolidated Report

**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 chargeback. While 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, card number, 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>	

1. REASON: 83-Fraudulent Transaction - Card Absent Environment  
ISSUER MESSAGE:



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PINELLAS COUNTY, FLORIDA



# Credit Card Call (BCC)

3. Management preserved all the records and summarized the events. Conducted an analysis of transactions and records to determine accuracy.
4. Identified current residence of Respondent (Spring Hill, Hernando County).
5. Unannounced visit to Respondent's home.
6. Informational Interviews:
  - Two of the Respondent's neighbors stated the Respondent was living there, and that he had a dog. The neighbors thought that the Respondent was unemployed because he rarely went out of the house. They could not identify the dog's breed.
  - We rang the doorbell three times at the house where the Respondent was living. A large sounding dog barked each time from within. Through the heavily tinted front door glass, we could see an image of a man standing in the hallway looking at the front door, but he did not come within 25 feet of the door.



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Nikko 44 400637 201 CC.34

FRAUD STATEMENT

1. Please check only one of the following statements and corresponding card name and effective date if applicable.
- ☒ A. The ATM/Check Card was in my possession when the transaction(s) occurred.
  - ☐ B. The ATM/Check Card was Lost. Name on Lost Card \_\_\_\_\_ Date of Loss: \_\_\_\_\_
  - ☐ C. The ATM/Check Card was Stolen. Name on Stolen Card \_\_\_\_\_ Date of Theft: \_\_\_\_\_
  - ☐ D. The ATM/Check Card was never received.
  - ☐ E. The ATM/Check Card was NOT in my possession on the date the fraudulent transaction(s) occurred.

2. If you have reported the information to law enforcement or the Postal Inspector, please provide the following:

Officer's name \_\_\_\_\_ Agency \_\_\_\_\_  
Report Date/Number \_\_\_\_\_ Phone ( ) \_\_\_\_\_

3. Please check one of the following:
- ☒ I/We have no knowledge of the identity or whereabouts of the person(s) the ATM/Check Card.
  - ☐ I/We can identify the suspect as: \_\_\_\_\_

Name \_\_\_\_\_ Phone ( ) \_\_\_\_\_  
Address \_\_\_\_\_ City/State/Zip \_\_\_\_\_

If there is a known suspect and you did not report this to the Police, please explain why: \_\_\_\_\_

I agree to assist Bank of America in its effort to investigate the alleged stated above, including, but not limited to, providing sworn testimony regarding the facts of this matter. My signature indicates that, to the best of my knowledge, the statements in this fraud statement are true and correct. Please be advised this information may be shared with third parties to help resolve your claim.

4. Please obtain the signatures, if possible, of all people who have access to your account and their relationship to you. This information will be used to resolve the claim.

*Man [Signature]*

Signature of co-applicant/authorized user \_\_\_\_\_ Relationship to Primary Cardholder \_\_\_\_\_

*[Redacted Signature]*

CIRCUIT/COUNTY COURT OF THE SIXTH JUDICIAL CIRCUIT IN AND FOR PINELLAS COUNTY, FLORIDA

APPLICATION FOR CRIMINAL INDIGENT STATUS

FENDER

INTENTED AND SEEK DETERMINATION OF INDIGENCE STATUS FOR COSTS

appointed lawyer and costalibus process services are not free. A judgment and lien may be imposed against all real or personal property of the person for whom you are making this application. There is a \$50.00 fee for each application filed. If you are a parent/guardian of a minor, it will be added to any costs that may be assessed against you at the conclusion of this case. If you are a parent/guardian of a minor, the information contained in this application must include your income and assets.

ing at home and do not include a working spouse or yourself.  
( ) weekly ( ) bi-weekly ( ) semi-monthly ( ) monthly ( ) yearly  
tuitions, allowances, overtime, tips and similar payments, minus deductions required by law and other court ordered

monthly ( ) monthly ( ) yearly Circle "Yes" and fill in the amount if you have this kind of income, otherwise circle "No"  
No Veterans' benefits Yes \$ No  
No Child support or other regular support Yes \$ No  
No From family members/spouse Yes \$ No  
No Rental income Yes \$ No  
No Dividends or interest Yes \$ No  
No Other kinds of income not on the list Yes \$ No

Savings Yes \$ No  
Stocks/bonds Yes \$ No  
Equity in Real estate (excluding homestead) Yes \$ No  
Include expectancy of an interest in such property

500.00 medical Bills?

Signature of applicant for indigent status \_\_\_\_\_  
Print full legal name \_\_\_\_\_  
Address \_\_\_\_\_

for the court in seeking a determination of indigent status under s. 27.52, F.S. commits a misdemeanor of the first degree, if it is later determined that the information I have provided on this Application is true and accurate to the best of my knowledge.

*[Signature]*  
Signature of applicant for indigent status  
Print full legal name  
Address



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**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**



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# ***Hotline***

# ***Call***



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# **IRS Tax Refund Diversion Fraud (Clerk)**

## **1. Hotline Call (11 a.m.)**

**An Internal Revenue Service (IRS) Form 1040 preparer, the Respondent (Clerk EE), attempted to divert \$750 due the Victim (Clerk EE) for a Federal Income Tax (FIT) refund for tax year 2013. The Respondent and Victim's financial institution, the Pinellas Federal Credit Union (PFCU), contacted the Victim and rejected the \$750 diversion attempt. PFCU confirmed that the \$750 was identified as the Victim's, but had the Respondent's account number for the 2013 FIT refund.**

**An IRS Form 1040 preparer, the Respondent, diverted \$580 due the Victim from the Victim's FIT refund for tax year 2012 through the falsification of the direct deposit bank account information submitted to the IRS on the Victim's Form 1040 for tax year 2012.**

**Copies of the Form 1040s for tax years 2012 and 2013 given to the Victim differed from the Form 1040s filed electronically with the IRS by the Respondent.**



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# **IRS Tax Refund Diversion Fraud (Clerk)**

- 1. Hotline Call (11 a.m.)**
- 2. Interview Supervisor (Complainant) at IG Office**
- 3. Interview Victim at IG Office**
- 4. Analysis/Planning at IG Office**
- 5. Fieldwork Assignments**
  - Credit Union**
  - Conducted Routine (Annual Audit Plan) Unannounced Surprise Cash Count and Close Out of EE Work Location (Respondent Targeted )**
  - Routine Close Out Conducted with IG Staff and Clerk Supervisor (per policies)**



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**PINELLAS COUNTY, FLORIDA**

# IRS Tax Refund Diversion Fraud (Clerk)

6. **Unannounced** onsite visit (first impressions are very important)
7. IG staff meets with Site Manager
8. Review Respondent's onsite personnel file
9. Gather general information of the Respondent from Site Manager
10. Plan interrogation of Respondent
11. Interview Respondent
12. Signed Confession
  - **Resigned Position**
  - Escorted From Premises **(2 p.m.)**



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Public Integrity Investigations Unit  
Division of Inspector General



Public Integrity Investigations Unit  
Division of Inspector General



4.05M D

VOLUNTARY INTERVIEW

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 participate in a voluntary interview regarding the incident.

I VOLUNTEER TO PARTICIPATE IN A VOLUNTARY INTERVIEW 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 PARTICIPATE IN THIS VOLUNTARY INTERVIEW 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 INTERVIEW MAY BE USED AGAINST ME IN ANY SUBSEQUENT CRIMINAL OR ADMINISTRATIVE PROCEEDING.
4. I UNDERSTAND THAT I CAN STOP THIS INTERVIEW AT ANY TIME AND THAT I WILL NOT BE SUBJECT TO DISCIPLINARY ACTION IF I DECIDE TO STOP THIS INTERVIEW AT ANY TIME.

By signing this document at the bottom, I acknowledge that I have read and understand the above statement and instructions and have no questions.

[Redacted Signature]

to me known to be the person who executed the foregoing instrument, and acknowledged that they executed the same as their free act and deed.

FLORIDA

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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 [Redacted] taxes 2 years in a row for tax years [Redacted] had money taken and put into my account for my own use with out her knowledge. [Redacted] \$580 and \$750 for [Redacted] I use a website called use free Tax filing and do have the originals at home.



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PINELLAS COUNTY, FLORIDA

# IRS Tax Refund Diversion Fraud (Clerk)

***“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.”***



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# #1 INVESTIGATIVE REPORT

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

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Enforcement Accreditation  
Clearwater, FL  
pinellasclerk.org/asplnclude2/AS...  
Joined March 2011  
Photos and videos

TWEETS 202 FOLLOWING 1,751 FOLLOWERS 431 LISTS 2  
Tweets Tweets & replies Photos & videos  
Inspector General @PinellasIG · Mar 26  
Check out the newly issued 2015 Inspector  
General Report  
Audit of BTS Hewlett Packard Contract...  
fb.me/7wyHXCJbF



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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**



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# ***Hotline***

# ***Call***



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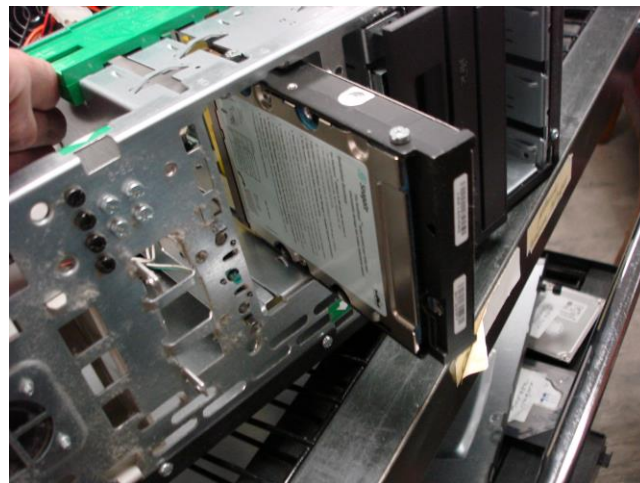


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# Computer Hard Drives (IG Staff)



# Computer Hard Drives (IG Staff)





# Computer Hard Drives (IG Staff)



## COMPUTER FORENSICS



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# Hard Drive Call (IG Staff)

- Court Records
- A Variety of County Memos
- A Variety of Legal Records (Trial Preparations, Related Attorney Work Product)
- Emails
- Contracts
- Personal Information
  - Social Security Numbers
  - Home addresses
  - Driver's Licenses
  - Professional License Numbers
- Inappropriate Video Clips
- Inappropriate Adult Orientated Pictures
- County Logos
- Employee Salary Reviews
- Performance Evaluations
- Resumes



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STATE OF FLORIDA  
DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES  
DIVISION OF DRIVER LICENSES, TRANSIST OF SERVICE RECORD

REF #1: 03000009CBL

ACCOUNT NUMBER

POLICY NUMBER

NAME OF INSURED

TYPE MVR

NAME OF BRANCH OR AGENCY

DRAG/DROP/RENEWAL EFFECTIVE DATE	CORRECTION DATE	REINSTATEMENT DATE	INFORMATION FROM COURT/STATE	CITY	COUNTY	ENTRY	DESCRIPTION	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	49
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head with all the  
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## DIVISION OF INSPECTOR GENERAL

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**FRAUD OR WASTE OF A WARD'S ASSETS  
CALL THE GUARDIANSHIP FRAUD HOTLINE**



(727) 45FRAUD  
(727) 453-7283  
**CALLS ARE CONFIDENTIAL**



**REPORT FRAUD OR WASTE OF A WARD'S ASSETS**



An Independent Service Offered By  
**KEN BURKE, CPA**  
CLERK OF THE CIRCUIT COURT  
& COMPTROLLER  
PINELLAS COUNTY, FLORIDA

**Write:**

Public Integrity Unit  
Division of Inspector General  
Fraud Hotline  
510 Bay Avenue  
Clearwater, FL 33756



**Call: (727) 45FRAUD**

**Fax: (727) 464-8386**

**E-mail: [fraudhotline@pinellascounty.org](mailto:fraudhotline@pinellascounty.org)**

**Internet: [www.mypinellasclerk.org](http://www.mypinellasclerk.org)**

**[www.twitter.com/pinellasig](https://www.twitter.com/pinellasig)**

**[www.facebook.com/igpinellas](https://www.facebook.com/igpinellas)**

Favor de reportar el fraude, los desperdicios y el abuso de recursos del conado. Llame a la oficina del inspector general del condado, tenemos una línea exclusiva para reportar.

0713

# Guardianship Hotline



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**State Attorney Charged Guardian (MOM) with Two Counts of  
PERJURY BY FALSE DECLARATION**

**CRC0921439CFANO**

**PLEADED GUILTY  
FINED \$650 (ALL  
COSTS)  
TWO YEARS  
PROBATION  
REIMBURSED  
GUARDIANSHIP  
\$250,000**



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## RPT 2017 - 04

Investigation of IT Contractor's Access and Security

## RPT 2017 - 02

Investigation of Civil Court Records Division  
Employee's Internet Usage

## RPT 2016 - 37

Investigation of Fort De Soto Park Deposit Shortage

## RPT 2016 - 33

Investigation of Citizen Fabricating Clerk Documents

## RPT 2016 - 27

Investigation of Docket Entry Timing

## RPT 2016 - 10

Investigation of Misuse of County Time and Equipment



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RPT 2016 - 01

Investigative Review of the Solid Waste Advisory Council (SWAC) Fund

RPT 2015 - 39

Investigation of Pinellas County Construction Licensing Board Hiring Practices

RPT 2015 - 30

Investigation of Employee Personnel Records

RPT 2014 - 38

Investigative Review - Improper Disclosure of Case Information

RPT 2014 - 03

Investigative Review of Reliable Septic & Sewer, Inc. and M & D Grease Disposal, Inc

RPT 2013 - 29

Investigative Review of the Convention and Visitors Bureau's Compliance with Area Chambers of Commerce Funding Agreements

RPT 2013 - 11

Investigative Review - Real Estate Management 49th Street Jail

RPT 2013 - 02

Investigation of Printing Services Department



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PINELLAS COUNTY, FLORIDA

**Write:** Fraud Hotline  
Public Integrity Unit  
Division of Inspector General  
510 Bay Avenue  
Clearwater, FL 33756

**Phone:** (727) 45FRAUD (453-7283)

**Fax:** (727) 464-8386

**E-Mail:** [fraudhotline@pinellascounty.org](mailto:fraudhotline@pinellascounty.org)

**Internet:** [www.mypinellasclerk.org](http://www.mypinellasclerk.org)



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