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
It is important to point out that these policies & procedures have evolved over time and continue to evolve.
**FIRST** step in establishing an effective Report Writing Process
POLICIES & PROCEDURES

Standardized Investigative Report Writing

BASED ON
ESTABLISHED STANDARDS

DIVISION OF INSPECTOR GENERAL
KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA
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**
Internal Audit Departments & Inspector Generals
Professional Auditing Standards

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

Florida Inspectors General Standards
Commission for Florida Law Enforcement Accreditation (CFA)
Statements in **Bold Italic** 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.**
SECOND step in establishing an effective Report Writing Process
Cross-Train Entire Staff

Investigative report writing policies & procedures
INVESTIGATIVE REPORTS ARE SIMILAR TO AUDIT REPORTS

DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
Pinellas County, Florida
THIRD step in establishing an effective Report Writing Process
REPORT TEMPLATES

KEEP CALM AND

(fill in the blanks)
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.
DIVISION OF INSPECTOR GENERAL
KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

INVESTIGATION OF

Hector Collazo Jr.
In specto Ge neal /C hi eud t ecut e

Investigation Team -

MONTH XX, 2014
REPORT NO. 2014-xx

Substantiated

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

Synopsis

Substantiated
Management Report Template

Background

Substantiated

INVESTIGATIVE FINDINGS

We recommend management:

[Blank Page]
STATE ATTORNEY REPORT TEMPLATE

INVESTIGATION:

DATE: 03/18/2023

SUBJECT: Violation of Police Officer’s Code of Conduct

BACKGROUND:

The investigation was initiated upon receipt of a complaint from a citizen alleging that the officer exceeded the speed limit in a school zone.

On March 14, 2023, the officer was observed driving at a speed of 45 mph in a school zone, where the speed limit was 20 mph.

On March 15, 2023, the officer was observed driving at a speed of 40 mph in a school zone, where the speed limit was 20 mph.

On March 16, 2023, the officer was observed driving at a speed of 35 mph in a school zone, where the speed limit was 20 mph.

On March 17, 2023, the officer was observed driving at a speed of 30 mph in a school zone, where the speed limit was 20 mph.

On March 18, 2023, the officer was observed driving at a speed of 25 mph in a school zone, where the speed limit was 20 mph.

On March 19, 2023, the officer was observed driving at a speed of 20 mph in a school zone, where the speed limit was 20 mph.

On March 20, 2023, the officer was observed driving at a speed of 15 mph in a school zone, where the speed limit was 20 mph.

On March 21, 2023, the officer was observed driving at a speed of 10 mph in a school zone, where the speed limit was 20 mph.

On March 22, 2023, the officer was observed driving at a speed of 5 mph in a school zone, where the speed limit was 20 mph.

On March 23, 2023, the officer was observed driving at a speed of 0 mph in a school zone, where the speed limit was 20 mph.

CONCLUSIONS:

Based on the evidence collected, the officer was found to have exceeded the speed limit in a school zone.

RECOMMENDATION:

The officer’s performance should be reviewed by the department’s professional standards committee.

SUBMITTED TO:

Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

DATE: 03/21/2023
Substantiated
Unfounded or Unsubstantiated Report Template
FOURTH step in establishing an effective 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

Condition

Recommendation

Cause

Criteria

Effect
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?
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.
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

• Investigative Findings, Issues and/or Concerns

• Structure of Finding

• Headings and Subheadings
Reader Devices - Visual Aids

• Graphs, Charts, and Tables
• Pictures
• Text Boxes
• Simple Flow Charts and Organizational Charts

“Before we get into this, is anyone else hungry?”
Landfill Tipping Fees

No Modifications Allowed
FIFTH step in establishing an effective Report Writing Process
Evidence contains sufficient information that allows an experienced audigator 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 Process
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
SEVENTH step in establishing an effective Report Writing Process
**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.

<table>
<thead>
<tr>
<th>Investigation Name</th>
<th>Project Number</th>
<th>Auditor</th>
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<tr>
<td>SUPERVISING INSPECTOR GENERAL AUDITOR</td>
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**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.

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.

C. Due Professional Care – Due professional care should be used in conducting investigations and in preparing accompanying reports.

D. Evidence – Sufficient, competent, and relevant evidence is to be obtained to afford a reasonable basis for the investigative findings and conclusions.

E. Timeliness – Investigations should be conducted in a timely manner.

**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.

B. Planning – Investigative work is to be adequately planned.

C. Data Collection and Analysis – Information and data gathered during an investigation should be carefully documented and organized relative to case objectives.

D. Evidence – Sufficient, competent, and relevant evidence is to be obtained to afford a reasonable basis for the investigative findings and conclusions.

E. Timeliness – Investigations should be conducted in a timely manner.

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.

G. Confidentiality – The OIG should establish and follow procedures for safeguarding the identity of confidential sources and for protecting privileged and confidential information.

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.

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

**CREDIBILITY**

DIVISION OF INSPECTOR GENERAL

KEN BURKE, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

PINELLAS COUNTY, FLORIDA
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 Payments And Records. ISSUE1**

   An Investigation conducted by the Region 5 Fraud Unit of the Chief Deputy Director for the Clerk of the Circuit Court and Sixth Judicial Circuit Court confirmed Ms. Audrey Wilson knowingly submitted fraudulent payments and records for community service she never performed in the sixth judicial circuit. In March 2010, she was assessed for ticketed traffic citations; she admitted in 2008. She was convicted in 2008.

   In February 2008, the Respondent was issued Traffic Citation #0800380FLH for unlawful parking in an inaccessible location.

   In July 2008, the Respondent submitted to the Clerk of the Circuit Court and Sixth Judicial Circuit Court a Letter of Agreement dated May 30, 2008, as payment for $105.00 of fines, fees, and costs. The Traffic Citation #0800380FLH was dismissed.

   In January 2010, the Respondent was issued Traffic Citation #1000601CBF for speeding.

   In 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 307-12). The petition indicated the Respondent would perform 24 hours of public service with the DOH. Furthermore, the Respondent stated her income was $20,000 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 hours of community service.

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

**Ken Burke, CPA**
**Clerk of the Circuit Court and Comptroller**
**Pinellas County, Florida**

**Page 49**
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
EMERS,ERIN E DEFENDANT
WITNESS=COLLAZO,HECTOR JR WITNESS=GUEVARA,LIZ
KEITH

INFO: DATE=02/22/2012 REASON=Violation of probation/warrant/summons CLOSED
=03/20/2012
LAST DOCKET DATE=11/15/2012

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<th>STATUTE TEXT</th>
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<th>PHASE</th>
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<tr>
<td>02</td>
<td>838022</td>
<td>OFFICIAL MISCONDUCT</td>
<td>05/11/2011</td>
<td>Court; Adjudication Withheld</td>
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DIVISION OF INSPECTOR GENERAL
KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

50
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
Solid Waste Call (BCC)

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<th>Case#</th>
<th>175</th>
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<tr>
<td>Title</td>
<td>Solid Waste ES Theft reprinting flat rate tickets</td>
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Respondent Information

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<tr>
<th>First Name</th>
<th>Lance</th>
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<tr>
<td>Last Name</td>
<td>Latta</td>
</tr>
<tr>
<td>M.Init</td>
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<td>Divis.</td>
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<tr>
<th>SSN</th>
<th>Emp#</th>
<th>PRoll#</th>
<th>Org#</th>
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</table>

Nature of Complaint, Witness

<table>
<thead>
<tr>
<th>Supervisor Name</th>
<th>Phone</th>
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</thead>
<tbody>
<tr>
<td>Witness Name</td>
<td>Phone</td>
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</table>

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.
Solid Waste Call (BCC)
INVESTIGATIVE REPORT

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

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...
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, CFSD, CGA
Inspector General/Chief Audit Executive
Division of Inspector General

Audit Team
Flo Rippie, CGA, CISA, MIL-F, Internal Auditor II

MAY 20, 2019
REPORT NO. 2019-09

*Registered to the State of Florida

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

CONCERNS ADDED TO ANNUAL AUDIT PLAN
Landfill Tipping Fees

Specialized Modifications by Local Manufacturer
Landfill Tipping Fees
Landfill Tipping Fees

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

**ONE DAY SINGLE AXLE TRAILER**

**SURVEY RESULTS**

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<th>Per Ton Charge</th>
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<td>1,940</td>
<td>$ 10.00</td>
<td>36.38</td>
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<td>1.61</td>
<td>3,220</td>
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<td>60.38</td>
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<tr>
<td>2.75</td>
<td>5,500</td>
<td>$ 10.00</td>
<td>103.13</td>
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<tr>
<td>0.81</td>
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<td>2.77</td>
<td>5,540</td>
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<td>1.27</td>
<td>2,540</td>
<td>$ 10.00</td>
<td>47.63</td>
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<tr>
<td>0.48</td>
<td>920</td>
<td>$ 10.00</td>
<td>17.25</td>
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<tr>
<td>1.22</td>
<td>2,440</td>
<td>$ 10.00</td>
<td>45.75</td>
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**Net Pounds Range**

$920 – 7,540

**Net Pounds Range**

$17.50 – $141.38

**$380.00 $2,391.75**

---

**DIVISION OF INSPECTOR GENERAL**

**KEN BURKE, CPA**

**CLERK OF THE CIRCUIT COURT AND COMPTROLLER**

**PINELLS 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.
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

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

Citizens Win - Win

Businesses Pay
Hotline Call
Community Service Call (Clerk)

**Case Information**

<table>
<thead>
<tr>
<th>Case#</th>
<th>Name</th>
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<tbody>
<tr>
<td>221</td>
<td>CCC/KE Manufactured/Submitted a Fraudulent Records</td>
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**Respondent Information**

<table>
<thead>
<tr>
<th>First Name</th>
<th>Last Name</th>
<th>M.Init</th>
</tr>
</thead>
<tbody>
<tr>
<td>Andrey</td>
<td>Wilson</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Office Phone</th>
<th>Home Phone</th>
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<tbody>
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<table>
<thead>
<tr>
<th>Work Address</th>
<th>Dept.</th>
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<tbody>
<tr>
<td>St. Pete Clerk's Branch</td>
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<table>
<thead>
<tr>
<th>Home Address</th>
<th>Div.</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>SSN</th>
<th>Exp#</th>
<th>PRoll#</th>
<th>Org#</th>
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<tbody>
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<td></td>
<td></td>
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</tr>
</tbody>
</table>

**Nature of Complaint, Witness**

<table>
<thead>
<tr>
<th>Supervisor Name</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Witness Name</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Nature of Complaint**

Andrey 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.

She may have been assisted by several other Clerk employees.

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.
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 falsely submitting documents regarding community service hours on 2 occasions June 5th, 2010 and 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.
INVESTIGATIVE REPORT

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

Public Integrity Investigations Unit
Division of Inspector General

Ken Burke
Clerk of the Circuit Court
Ex Officio County Auditor

Ned Col Lens, Jr., CFE, CFS, CIA, CIGI
Director, Public Integrity Investigations Unit
Inspector General/Chief Audit Executive
Division of Inspector General

Investigation Team
Scott Stroh, CIA, CFE, CFS, CGFO, CIA, CIGI - Senior Internal Auditor

OCTOBER 21, 2018
REPORT NO. 1-2018-06

DIVISION OF INSPECTOR GENERAL
KEN BURKE, CPA
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA
TO: Honorable Howard McCray  
State Attorney, Sixth Judicial Circuit Court  

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

SUBJECT: Investigative Review PIU Project 846  
Request for State Attorney's Office Review of the Facts for Potential Prosecution

DATE: July 14, 2010

A. SCOPE

Myriam Izzati, 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 Villem (Respondent) and Florida Regional Services, Inc. (FRS), St. Petersburg Branch, failed to meet grant requirements and submitted false reports and documents associated with her. The PIU performed the investigation and submitted a report on August 2, 2010, to the Clerk of the Circuit Court. Furthermore, the Chief Deputy Director requested the Division of Inspector General to determine whether the allegations were substantiated and to determine potential disciplinary action.

To determine whether the allegations were substantiated, we reviewed policies, procedures, and appropriate records. We also interviewed staff and other parties, as needed. The investigation was performed in accordance with the Principles and Standards for Office Inspector General and Office of Inspector General of Florida. Standard for Investigations from the Council of the State.

B. BACKGROUND

Subject: Audrey Villem (Respondent)  
SPN: #02085910  
Traffic Citation: #02085910  
Traffic Citation: #02085910

Charged with Official Misconduct, Plea Deal

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

Accepted Case
Hotline Call
Credit Card Call (BCC)

Case Information

Case# 224  Title Animal Services Credit Card Chargeback Fraud

Respondent Information

First Name Mark  Last Name Ratteni  M.Init
OfficePhone  HomePhone
Work Address  Dept.
Home Address  Divis.
SSN  Emp#  P Roll#  Org#

Nature of Complaint, Witness

Supervisor Name  Phone
Witness Name  Phone

Nature of Complaint

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 Ratteni had committed credit card fraud against Pinellas County’s Animal Services on April 26, 2010.
Fraudulent Transaction
Card Absent Environment
Referral to State Attorney’s Office for a Review of the Facts for Potential Prosecution

Accepted Case

Charged Respondent, Arrested and is Currently Being Prosecuted
Hotline Call
Tax Refund Diversion Fraud Call (Clerk)

Quick Response Investigative Team

The Perfect Storm
Highlights Of The
Perfect Investigation
PUBLIC INTEGRITY INVESTIGATIONS UNIT
DIVISION OF INSPECTOR GENERAL

4.25M-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 Niammi Howard-Woods taxes 2 years in a row for 2012 and 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.

INITIALS AND DATE REQUIRED FOR EACH PAGE USED

AR 1-20-14

PAGE 1 OF X

Quick Response Investigative Team
I, Angela Rushing, as of today due hereby resign my position with the Clerk of the Circuit Court.

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

2/20/14
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.”
Number 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
Overtime Abuse (UPS)

The County’s overtime policy is wasteful; the County should follow federal law and pay overtime once an employee physically works 40 hours within a week, not after eight hours. 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
Overtime Abuse (UPS)

#1 OPENED INVESTIGATION BECAME AN INVESTIGATIVE STUDY

$1.5 Million In Annual Overtime Savings
Hard Drive Call (IAD/IG Staff)

Case Information

- Case #: 157
- Title: Review of Surplus Computers & Hard Drives

Respondent Information

- First Name: County Departments
- Last Name: 
- M. Init: 
- Office Phone: 
- Home Phone: 
- Work Address: 
- Home Address: 
- Dept: 
- Divis: 
- Emp#: 
- PRoll#: 
- Org#: 

Nature of Complaint, Witness

- Supervisor Name: 
- Phone: 
- Witness Name: 
- Phone: 

Nature of Complaint

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.
Hard Drive Call (IAD/IG Staff)
AUDIT REPORT

POLICY CHANGED

REQUIRE AND CONFIRM ALL COMPUTER MEDIA IS WIPED PRIOR TO BEING SURPLUSED
Hotline Call
March 17, 2015

The Honorable Chairmen and Board Members
of the School District of Palm Beach County
3300 Forest Hill Blvd., Suite C-310
West Palm Beach, FL 33405

Re: Referred Complaint Pursuant to the August 12, 2014 Interlocal Agreement 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/Confidential), and Mr. E. Wayne Gent, Superintendent (Gent/Respondent).

The complaint stated allegations:

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

March XX, 2015

The Honorable Chairmen and Board Members
of the School District of Palm Beach County
3300 Forest Hill Blvd., Suite C-310
West Palm Beach, FL 33405

Re: Referral of Complaint Pursuant to the August 12, 2014 Interlocal Agreement 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)

Complaint Dated December 11, 2014 (see A.1.6 PBCSD Filed Complaint 12-11-2014 p. 3, bottom of page item listed as number 2, PBCSD Filed Complaint 12-11-23 H Misconduct or Other Wrongdoing Involving the Palm Beach County District Superintendent

A. PROCEDURAL

We investigated the following allegations related to Ms. Jackie Bunnell, Confidential Secretary 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)

We, Jackie Bunnell Complaint Related Emails & Text Messages

The complaint alleges:

On December 4, 2014, via email to Ms. Dennis Wellingtons (Wellington), Office of Equal Employment Opportunity, (e-mail) Coordinator for Palm Beach County School District (PBCSD), Ms. Jackie Bunnell stated:

Palm Beach County School District
Hotline Call
Case Information

Case# 173  Title Clerk’s Official Stamps & Seal In Surplus
FY 2006-07  Preparer HCOLI A xo  Category PTU
Opened 3/27/2007  Due Date 6/25/2007 1  Status CLOSED
Closed 5/27/2007
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

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.
Official Clerk Stamps & Seals (IAD/IG Staff)
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

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.
Eighth step in establishing an effective Report Writing Process
Investigative Follow-Up Report of

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

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
Internet: www.mypinellasclerk.org

www.twitter.com/pinellasig
www.facebook.com/igpinellas

Accredited Office of Inspector General
by the Commission for Florida Law Enforcement Accreditation