



Inspector General Insights

Background: The Office of Inspector General (OIG) utilizes CaseWare IDEA, a popular data analysis tool that provides the means to combine data from disparate sources, such as our SAP financial database with various public or private records sources. Rather than selecting a test sample, we can test 100% of the population and isolate outliers. Three OIG staff members are Certified IDEA Data Analysts (CIDAs), and they use this tool to generate insights that help assess risk, gather audit evidence, uncover trends, and identify potential issues or indicators of fraud.

The OIG completed an analytical review of databases related to the employees and vendors of the Board of County Commissioners (BCC) and the Clerk of Courts (Clerk).

Objective: Our review was to determine if there are undisclosed relationships between the employees and the vendors of the BCC and/or Clerk. If so, to determine if the employees violated associated Florida Statutes, Collier County Ordinances, and Collier County Human Resources Administrative Practices and Procedures manual (CMA) or Clerk policies by failing to disclose information regarding such a relationship.

Observations: We identified a correlation between two sets of employees and vendors, both of which later determined to be a familial relationship between the employee and the vendor. We reviewed the procurement documents and invoices for work performed by those vendors, as well as the assignments and potential involvement of the employees in selecting those vendors for jobs.

- In one case, the employee held a position where he could have directed work to the related vendor.
 - In our review of the employee personnel file, we found no indication that the relationship was disclosed. In fact, the employee cited the family business as a previous place of employment, but he did not disclose that there was a relationship.
 - The vendor ceased working for the BCC, and there was no overlap between the employee's tenure and the vendor's working relationship with the BCC. In fact, it appears the vendor may have retired, so disclosure may not have been required.
- In the other case, the employee was not found to be involved in the selection of the related vendor. The employee has since transferred to another position, where involvement in the selection of that vendor is unlikely. Accordingly, we limited our review of this case.

Conclusion: Our preliminary review did not conclude that fraud has taken place, or that the employees failed to comply with the associated laws or policies. We'll perform this test periodically and continue to monitor the instances identified.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	Description
51	\$231,879.50	\$0.00	\$0.00	Payments examined in detail as a result of our analytical review