



**Crystal K.
Kinzel**

**Clerk of the Circuit Court
and Comptroller**

3315 Tamiami Trail East, Suite
#102
Naples, FL 34112-5324

www.collierclerk.com

Office of Inspector General

Annual Report for the Year Ending 2022

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Background

By authority of the Constitution of the State of Florida, Article VIII, Section 1. (d), the Clerk of the Circuit Court shall be “ex-officio clerk of the Board of County Commissioners (BCC), auditor, recorder, and custodian of all county funds.” This includes the determination of the legality of payments, whether past, present or future.

In support of that role, the **mission** of the Office of Inspector General is to preserve the public trust by providing independent, objective audits, reviews and investigations designed to add value and improve Collier County government.



Independence

The Office of the Inspector General is a separate Division of the Collier County Clerk and Comptroller's office. To provide for the independence of the Division, the Inspector General reports functionally and administratively to the Elected Clerk & Comptroller, and all staff are sworn deputy clerks. As an independently elected official, the Clerk & Comptroller is directly responsible to the citizens and taxpayers of Collier County. The Division has no direct responsibility or authority over any area subject to its audit, review and investigation. Therefore, the Division is organizationally independent from those areas within the Clerk & Comptroller's office.

Structure

The Office of Inspector General is subdivided into an **Audit Services Unit** (encompassing internal auditing and consulting), and a **Public Integrity Unit** (which performs investigations, contract oversight, and guardianship audit and investigation activities).

Our **Audit Services Unit** continually assesses the risks throughout the BCC and Clerk entities (the overall Risk Universe), and they prioritize the review and testing of processes and controls. The results of any OIG activities can impact and feed into our overall Risk Universe, which is continually updated. This risk assessment is the basis for our Annual Risk Assessment and Work Plan, which is produced each spring in preparation for the upcoming budget process.

The work of our **Public Integrity Unit** is in response to complaints, guardianship filings and contractual or program activities of the BCC and Clerk entities.

These two units, and their processes, are detailed below in the following chart. Although the origins of each these functions are quite different, we proceed along a similar process flow to accomplish our mission in a comprehensive, consistent manner.

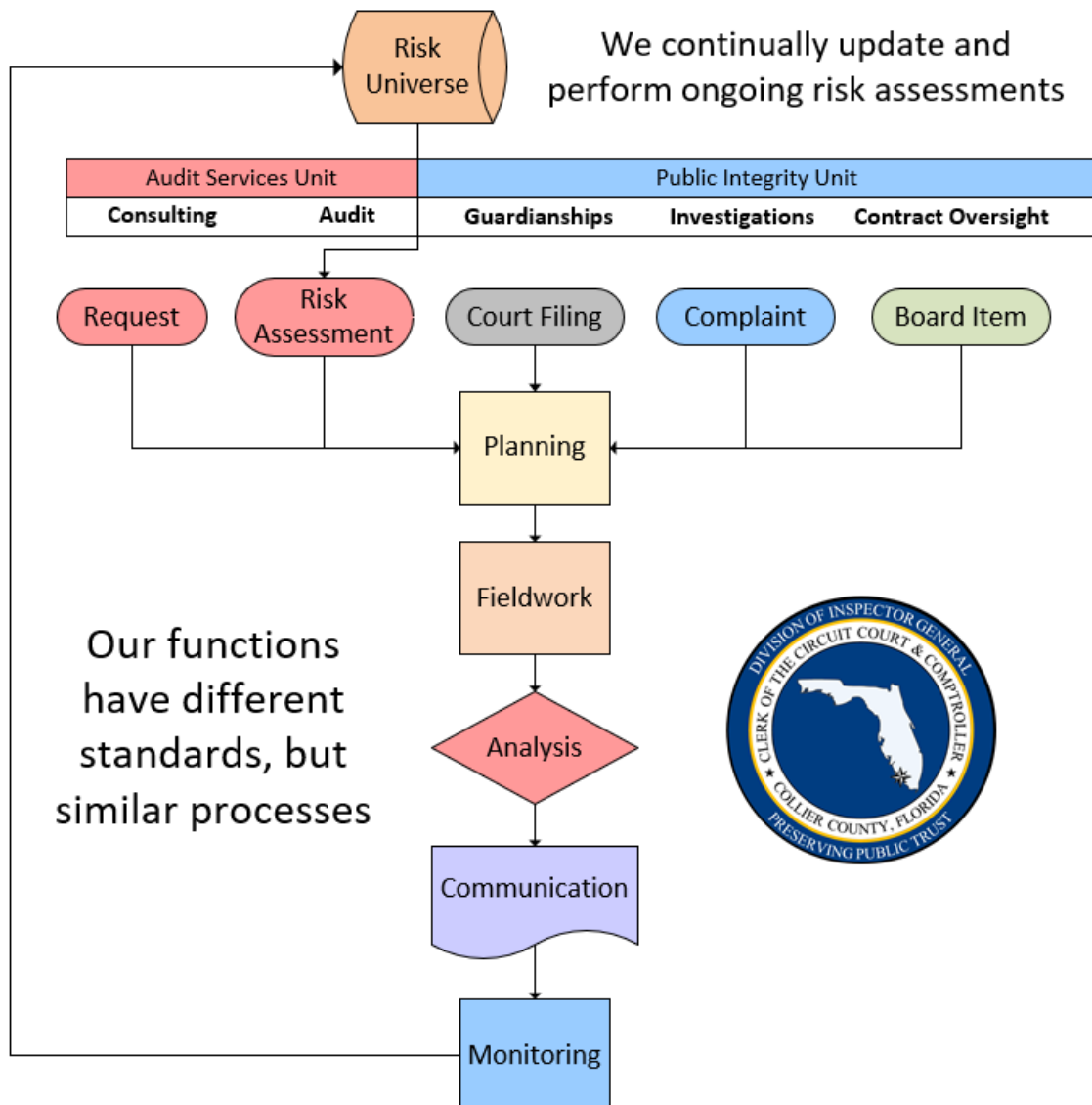
Audit Services Unit

Audits performed provide an independent appraisal of the risk of our operations, and whether desired results and objectives are achieved in accordance with prescribed laws, regulations and policies and procedures. In the last year, we have transitioned much of our audit work from traditional sampling methods to data analytics, which is specifically addressed by the Institute of Internal Auditors (IIA) in Standard 1220.A2. This methodology allows us to have a comprehensive view of the entire population being tested.

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

Risk factors include:

- Budgeted dollar volume and related variances
- Complexity and sensitivity of departmental operations
- Economic factors such as the amount of financial impact, volume of transactions, number of personnel, generation of revenue, and the alignment of responsibility
- Changes in organization, management, key personnel, and information systems
- Environmental factors such as controls, regulations, and public perception





We have created a Risk Universe in our audit software, which addresses the level of risk and applicable controls associated with each entity and process. The risk universe is always evolving and being updated, and it forms the basis for our annual plan. The Annual Risk Assessment and Work Plan describes each engagement scheduled,

including the objectives and the scope. Engagements may be initiated based on management's request, prior audit history, or the annual risk assessment.

The annual risk assessment is composed of a review of risks at the office, department, and process levels. This involves considering all applicable financial, operational, technological, compliance, and strategic risks (e.g. the risk universe, or the individual components to be assessed with a resulting plan for risk mitigation).

In 2022, Audit Services worked to improve process narratives for key business processes across the Board and Clerk agencies. We incorporated existing process narratives from Finance, and controls identified by the Board Internal Controls team, into a robust process narrative standardized format. The new format included identifying and documenting key information such as:

- Key stakeholders
- Process-Level Objectives
- Scope
- Roles and Responsibilities
- Policies and Procedures
- Statutes, Ordinances, and Rules
- Systems and Interfaces

Walking through the key business processes with stakeholders has enabled Audit Services to add value to both Board and Clerk agencies in several facets:

1. Process Objectives – Stakeholders agree upon common objectives of the process, which help to unify teams towards common goals.

2. Risk – Audit Services and stakeholders discuss the risk to their process level objectives, which help underscore the need for controls.
3. Controls – Audit Services can quickly identify key control gaps or control design problems and Key stakeholders also become aware of the end-to-end process, which provides them with insight as to how their process can affect other downstream processes.
4. Operations – As the various process steps are discussed, potential process inefficiencies are identified.

Communication and updating of the process narratives is vital to the ongoing growth and maturity of the control environment. A process to ensure process narratives are attested to on an annual basis will be established in 2023.



Staff hold numerous audit certifications, such as Certified Internal Auditor (CIA), Certified IDEA Data Analysts (CIDA), Certified Agile Audit Professionals (CAAP), and Certified Inspector General Auditor (CIGA).

In 2022, Deputy Clerk Katerina Pelic completed the requirements for certification as a Certified Inspector General Auditor®, scoring 100% on her final exam! Upon successful completion of the certification course, which includes a comprehensive examination, the attendees receive certification from the Association signifying that they meet the experience and other professional standards as set forth by the Association.

We provide **consulting** services as agreed upon by management, to provide insight and awareness of best practices and internal controls. Upon request, the Clerk's or BCC's management has the option to utilize our services to assist with process and control reviews, system implementation reviews, advice, training and other non-audit services.

Public Integrity Unit

Guardianships

The **Guardianship Section** conducts varying levels of assessments, audits and financial investigations of Guardianship proceedings. This program supplements the Clerk of the Circuit Court's oversight role over the assets of the County's most vulnerable residents: elderly, minor children and incapacitated individuals who are served by Florida

Guardianship Law. There are approximately 800 open guardianship cases in Collier County, overseen by a deputy clerk who functions as our Senior Guardianship Auditor.



The OIG supported Clerk Crystal K. Kinzel in her service on a special statewide task force, charged with developing legislative recommendations to improve the statewide guardianship system. This legislation was passed, and we are awaiting additional data reporting requirements from that bill.

In 2022, we began to leverage other staff in assisting with the initial review of guardianship filings. This allowed us to be able to utilize our Senior Guardianship Auditor on other engagements, and cross-train the guardianship audit functions.

Contract Oversight

The **Contract Oversight Section** conducts varying levels of assessments, inspections and evaluations of our public contracts, grants, programs and procurements. This section supports the overall mission of the OIG through the real-time monitoring of selected County contracting and program activities, and through contemporaneous feedback to County stakeholders. Our contract oversight is meant to support transparency and accountability in the County's expenditure of monies, and to help detect and prevent fraud, waste, and abuse of public resources.



The Contract Oversight section is led by a deputy clerk who functions as our Senior Inspector. He has over 30 years of experience in Florida governmental finance, and a Master's Degree in Public Administration. We enhanced our training and certification in Contract Oversight when the Inspector General certified as a

Certified Inspector General Inspector / Evaluator in August 2021, and we have another staff member who will be taking that exam in 2023. The AIG training for inspection and oversight professionals includes procurement and contract training specific to Florida.

The Contract Oversight function includes a review of all aspects of procurement:

- Initial analysis of need and potential direction from the BCC
- Solicitation for goods or services
- Bid award or alternate method of selection
- Review of contracts presented before the Board of County Commissioner (BCC) via agenda items. This helps to preclude any compliance issues prior to BCC action, and ensure that the Clerk can legally pay the expenditures authorized by the Board.
- Billing and administration of the contract
- Change orders or after-the-fact BCC authorizations for vendor payments
- Close out of the contract, including support regarding any contractual disputes.



Investigations

The **Investigations Section** conducts administrative investigations into BCC and Clerk affairs as necessary. The objective is to determine whether allegations of fraud, waste, abuse and ethical misconduct can be substantiated. Projects that uncover administrative wrongdoing typically identify violations of law, policy or regulations. They also identify the individuals responsible for the violations and make recommendations for action.

The investigation disposition falls into one of three categories:

1. Substantiated: There is sufficient evidence to justify a reasonable conclusion that the allegation is true.
2. Unsubstantiated: There is insufficient evidence to either prove or disprove the allegation.
3. Unfounded: The allegation proved to be false or there is no credible evidence to support the allegation.

Equally important to the investigative process is the identification of:

- Internal control weaknesses
- Contracting irregularities
- Other issues that place County government at risk for liability, fraud, waste, and abuse.

Therefore, the investigative reports frequently make specific recommendations to:

- Correct the identified deficiencies
- Provide guidance on the applicable laws and regulations
- Suggest employee training where appropriate.

When investigative findings suggest signs of criminal conduct, they are presented to the appropriate law enforcement authorities for further action. The OIG referred two new cases to Law Enforcement in 2022, for a total of five cases referred through 2022. Some of those cases had multiple defendants, and there were a total of six arrests were made in 2022.

Cases Referred to Law Enforcement	Arrests Made
1 case referred 2019	1 arrest made in 2022
1 case referred 2021	1 arrest made in 2022
1 case referred 2021	Pending
1 case referred 2022	2 arrests made 2022
1 case referred 2022	2 arrests made 2022
5 cases referred since 2019, with 2 of those referred in 2022	6 felony arrests made in 2022

One suspect was arrested in 2022, based on a referral we made to the State Attorney’s office in 2019. We have established a good working relationship with their team, and we appreciated the credit given to the Clerk’s OIG in their press release about this arrest.

Arrested Person Name: BURGESS, WILLIAM J			
Booking Date	08/26/2022	Agency	CSO
Booking Number	202200005987	Age at Arrest	67
Charged	Count	Offense	
08/26/2022	1	CAPIAS/FRAUD-OBTAIN PROPERTY OVER \$50000	
08/26/2022	1	FUG FROM JUST/OHIO/PASSING BAD CHECKS X9	
08/26/2022	1	FUG FROM JUST/OHIO/THEFT	
Jail Summary			
No information available.			



IN CUSTODY



**AMIRA D. FOX
STATE ATTORNEY**

**OFFICE OF THE STATE ATTORNEY
TWENTIETH JUDICIAL CIRCUIT
IN AND FOR COLLIER COUNTY, FLORIDA**

*Serving
Charlotte County
Collier County
Glades County
Hendry County
Lee County*

FOR IMMEDIATE RELEASE

CONSTRUCTION FRAUD TASK FORCE INVESTIGATION AND ARREST

Naples (August 31, 2022) – A State Attorney’s Office Economic Crimes Unit investigation, also part of the State Attorney’s Office Construction Fraud Task Force, has resulted in the arrest of defendant William Burgess, for one count of Scheme to Defraud, a first-degree felony.

The case originated at the Collier County Clerk’s Office. The Collier Clerk Office of Inspector General found alleged fraud related to contracts and building permits. The defendant is accused of entering an agreement with the owner of a construction and management company based in Tampa, to assist him in getting jobs in Collier County.

Burgess, who is not licensed, is accused of forging the name of a licensed contractor on building permit applications, accepting jobs, and taking payment, without the contractor’s knowledge.

The State received evidence that the notary employed by Burgess notarized documents without the witnesses present, allegedly at the direction of the defendant. He is also accused of creating similar sounding companies and defrauding innocent individuals, who entered into contracts with him, and is accused of then not doing the work.

The State Attorney’s Office Construction Fraud Task Force was formed by State Attorney Amira Fox to put experienced prosecutors and investigators together to handle construction fraud cases.

Burgess turned himself into the Collier County Sheriff’s Office after a capias warrant was issued by the State Attorney’s Office.

Assistant State Attorney J.D. Miller, State Attorney’s Office Economic Crimes Unit Chief, is prosecuting the case.

FOR FURTHER
INFORMATION CONTACT:

Samantha Syoen, Communications Director
239-533-1125
ssyoen@SA020.org

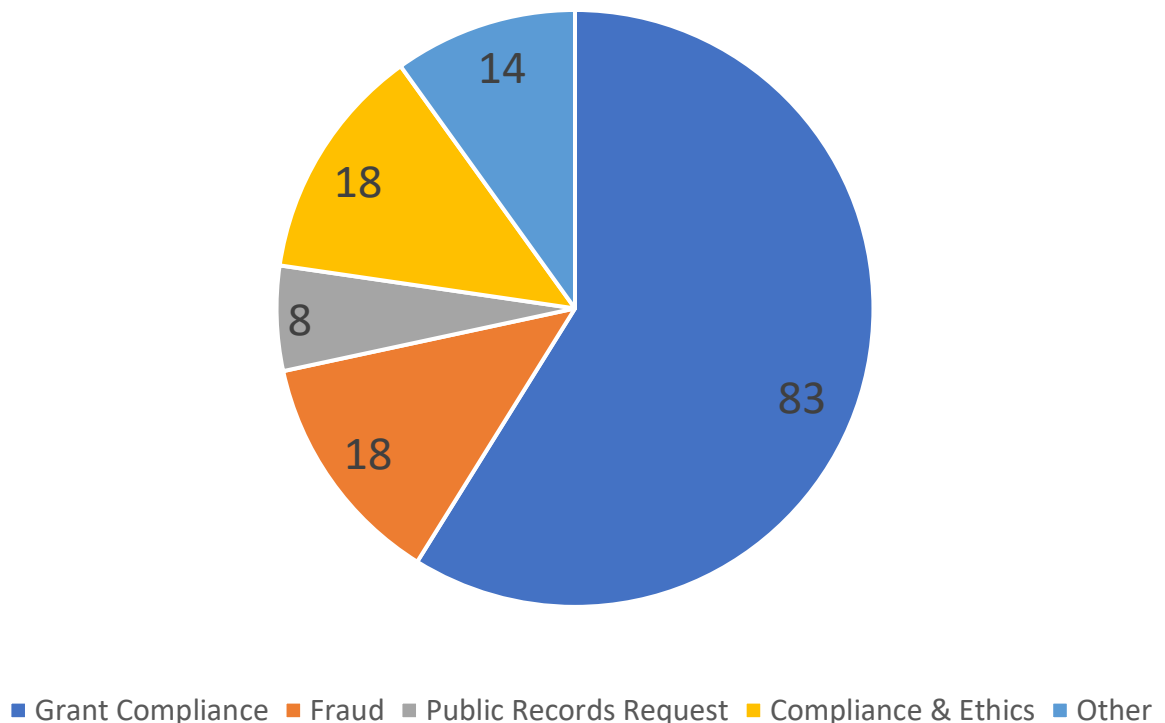
The Fraud Hotline administered by our Investigations section, promotes honesty and efficiency in government, and enhances the public's trust in government.



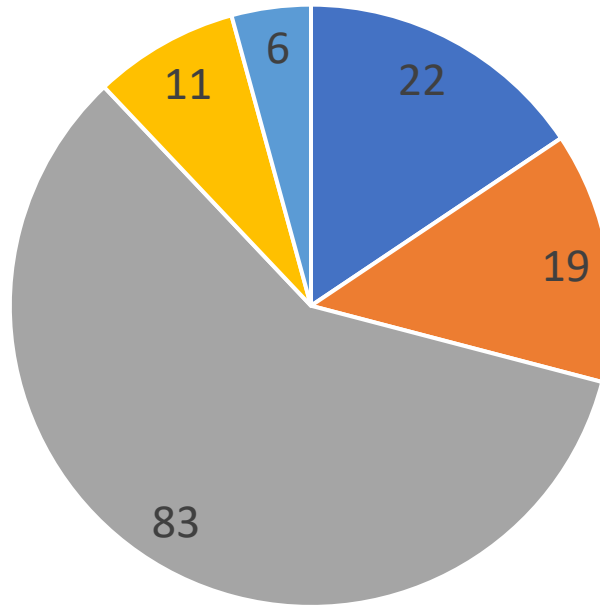
We have both a local Fraud Hotline, and a 24/7 English/Spanish toll-free hotline managed by an independent third-party reporting agency, for employees who require more confidentiality. Management, deputy clerks, employees and the public are urged to report, anonymously if desired, any suspected instance of fraud, waste, abuse or ethical misconduct. Reports can be made via phone, email, mail or in person.

In 2022, 141 Complaints or Cases were initiated in the Office of Inspector General's (OIG) Case Management System. Most complaints (59%) filed in 2022 related to potentially fraudulent grant applications filed by residents, which were referred to the OIG for investigation by the Grants department. Other departments had only a few complaints filed, with no discernable trends or patterns noted for the year.

Types of Complaints / Cases Filed in 2022 (Total 141)



Source of Complaints / Cases Filed in 2022 (Total 141)

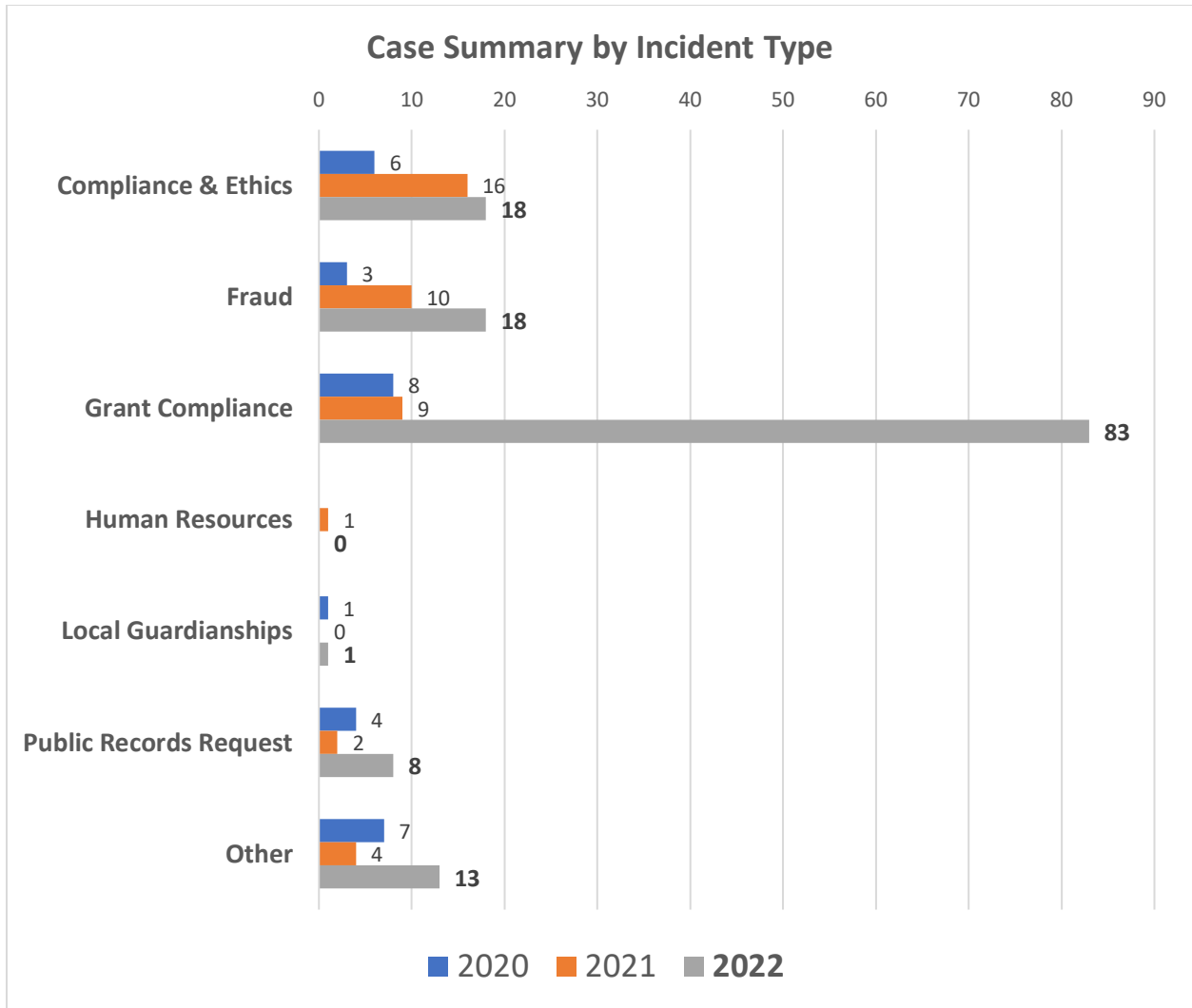


■ Email ■ Phone ■ Referred by Department ■ Self-discovery ■ Other

Cases filed in 2022 were exponentially higher than prior years, primarily due to our support of the BCC Grants department in vetting, investigating and prosecuting fraudulent grant applications submitted, most of which were associated with rental assistance or COVID claims.

The OIG provided training to over 40 employees tasked with processing these grants, highlighting the red flags of fraud that we had observed.





The Investigations division increased their outreach to employees and residents in 2022.

In a local campaign, the Clerk’s Office of Inspector General launched a “Blow the Whistle on Fraud” campaign to raise awareness among Collier County staff members and the public. Elements of this campaign were as follows:

- The OIG received a proclamation from the Collier County Board of County Commissioners, in recognition of International Fraud Awareness Week.
- More than 40 employees attended specialized training led by the OIG’s Senior Investigator, to spot the red flags of fraudulent grant applications.
- Throughout the year, the Clerk’s Office of Inspector General provides educational articles for local organizations, and they speak about fraud risks and prevention.





On November 8, 2022 the Collier County Board of County Commissioners issued a proclamation recognizing International Fraud Awareness week as a global movement to promote anti-fraud awareness and education.

In this movement, partners champion the need to proactively fight the continuing increase in fraud around the world.

This proclamation was accepted by the Clerk's OIG staff.

PROCLAMATION

WHEREAS, the month of November marks the observance of International Fraud Awareness Week, as organized by the Association of Certified Fraud Examiners; and

WHEREAS, governments are frequent targets of fraud, and instances of fraud in government undermines the good work and reputation of all government employees, and decreases confidence in public officials; and

WHEREAS, fraud against the Collier County government is a burden borne by its citizens and businesses in the form of increased costs; loss of public revenues and resources; and increased expenses associated with the investigation, prosecution, and eventual incarceration of individuals who commit fraud; and

WHEREAS, the Collier County Clerk and Comptroller's office maintains an Office of Inspector General, which includes a Certified Fraud Examiner, a Certified Inspector General and two Certified Inspector General Investigators, who are dedicated to preventing, detecting, and reporting on fraudulent activities;

NOW THEREFORE, be it proclaimed by the Board of County Commissioners of Collier County, Florida, that the Week of November 13-19, 2022, be designated as

INTERNATIONAL FRAUD AWARENESS WEEK IN COLLIER COUNTY

DONE AND ORDERED THIS 8th Day of November 2022.

**BOARD OF COUNTY COMMISSIONERS
COLLIER COUNTY, FLORIDA**



Quality Assurance

Each of the sections of the OIG has a different set of governing standards and best practices, many of which are subject to peer or accreditation review. Our reasons for adhering to these standards include:

Allows us to measure our **standards** of performance against **best practices**

Ensures a comprehensive, professionally reviewed set of **written policies and procedures**

Holds auditors, inspectors and investigators **accountable**

Helps us **identify** information needed to support or refute complaints

Personnel

The Office of Inspector General deputy clerks are highly qualified and experienced professional auditors, investigators and inspectors with various certifications and degrees, including but not limited to:

- Audit
 - Certified Internal Auditor
 - Certified Inspector General Auditor
 - Certified IDEA Data Analyst
 - Certified Agile Audit Professional
 - BS – Accounting

- Contract Oversight
 - Certified Inspector General Inspector/Evaluator
 - Master’s in Public Administration

- Guardianship
 - Certified Guardianship Investigator

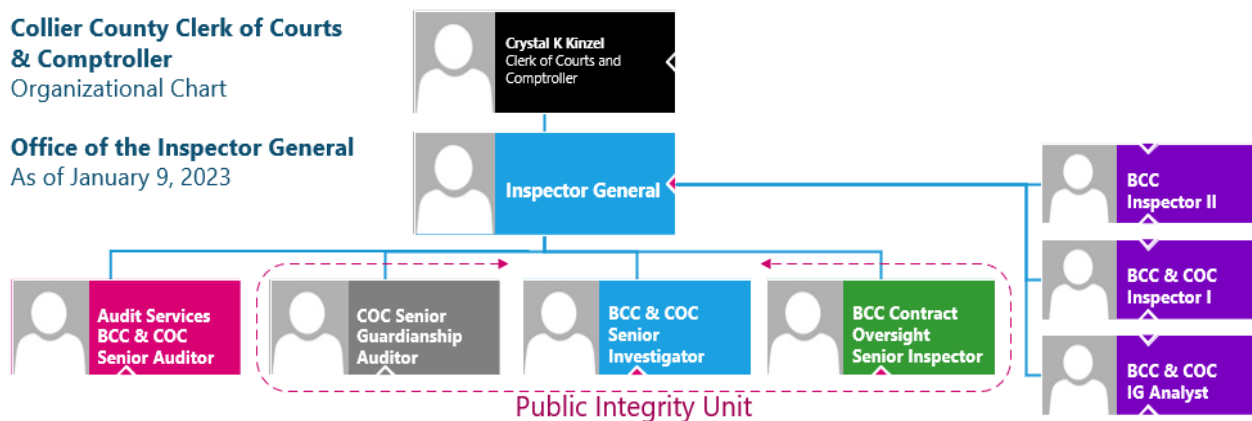
- Investigations / Fraud
 - Certified Inspector General Investigator
 - Certified Fraud Examiner
 - Health Care Anti-Fraud Associate
 - BA in Criminal Justice/Political Science

- Overall
 - Certified Inspector General
 - Certified Management Accountant
 - Certified Financial Manager
 - Certificate in Actuarial Science
 - BS - Mathematics
 - BS - Finance
 - BS - Business Management
 - BA - Economics/Political Science
 - MBA – Finance

Internal Audit / Office of Inspector General					
Position Count Analysis – Actual / Budgeted					
Director Level	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Director of Internal Audit	1				
Inspector General		1	1	1	1
Senior Staff					
Senior Internal Auditor	2	3			
Senior Inspector			1	1	.5
Senior Investigator			1	1	1
Senior Guardianship Auditor			1	1	1
Senior Auditor			1	1	1
Level II					
Internal Auditor II	2	2			
Inspector II			1	1	1
Level I					
Internal Auditor I	1	1			
Inspector I			1	1	1
Inspector General Analyst					1
Contracted Internal Auditor	.4	.4			
Contracted Inspector			.4	.4	
Total	6.4	7.4	7.4	7.4	7.5

Collier County Clerk of Courts & Comptroller
Organizational Chart

Office of the Inspector General
As of January 9, 2023



Summary of 2022 Performance

Audit software has been updated to reflect risk and controls documented in process narratives. As controls are tested, the results are fed back to the risk assessment, which allows Audit Services to have a continuously updated risk assessment. The risk assessment is critical to ensure Audit Service resources are addressing the highest areas of risk.

Several unannounced cash audits were conducted, which covered 10 departments across Board and Clerk agencies. After the unannounced audits were conducted onsite, Audit Services staff worked with management to create or update existing process narratives. These audits have been utilized to build ongoing relationships with management, which has enhanced the control environment. Two reports were completed and action plans developed by the end of 2022, and the rest will be issued in 2023.

The past few years were marked by a reprioritization of projects to accommodate Collier County's \$67 million allocation of Coronavirus Aid, Relief, Economic Security (CARES) Act funds, Emergency Rental Assistance Payments (ERAP), and related disbursements. Just as this spike began to subside, we experienced Hurricane Ian in September 2022. Given our history with payment irregularities associated with hurricane vendors, a review of select hurricane expenditures became an urgent priority.

We continued to perform a detailed review of new bids, solicitations, contracts, and subsequent billing and administration. This included a comprehensive contract oversight review of all change orders and after-the-fact notifications of procurement irregularities, for a total of 78 transactions which totaled \$2,606,020.56. This amount was not included in any of our individual reports for the year, therefore we have included this in our results table at the end of this report.

Our Contract Oversight function also extends to any grants received by the County, such as FEMA or CARES grants, which are essentially a contract with the granting agency. The County receives funding from the State Housing Initiative Partnership (SHIP) program, and the County is statutorily required to have an Affordable Housing Advisory

Audit



Evaluate



Investigate



Committee (AHAC). The AHAC meets to advise the BCC on housing strategies to incentivize the production of affordable housing. The AHAC is required to review implementation of previously adopted incentive strategies and submit a report to the BCC annually. We regularly attend these meetings to review compliance with the statutory requirement, which provides assurance to the Clerk, as she pays these grant remittances.

On an ongoing basis in 2022, the OIG:

- Attended all Sales Tax Oversight Committee meetings, and reviewed these agendas
- Initiated or attended meetings regarding new processes or grant programs
- Attended meetings with Clerk's AP staff, BCC Procurement staff, department staff and/or vendors regarding procure-to-pay issues
- Attended meetings regarding operating systems, such as changes, upgrades, and proposed new implementations
- Reviewed changes to the Pay plan
- Monitored Human Resources and Payroll issues
- Monitored open items from prior audits.

The Division prepares written summary reports for our website, detailing the results of audits, reviews, inspections and investigations performed.

- For audits and contract oversight engagements, these posted reports are the only official reports on the engagements. Tests of internal controls may contain sensitive information that could compromise operations.
- We prepare public summaries of select closed investigative reviews or formal investigations. To comply with the investigation standards of the Association of Inspectors General and the FDLE Commission for Accreditation, we also prepare Investigative Reports, Referrals to Law Enforcement, and Referrals to Management, which may contain private or sensitive information.
- Guardianship Audits are for private, not public, funds. No specific audit results or confidential information will be disclosed to those who are not a party to the case. We summarize the guardianship audit functions in an annual report on this function.



Certain reports or reviews will not be posted, or will be posted in a limited fashion, if they contain privileged, confidential or legally protected information, or details which may compromise data security or internal controls.

We include the following statistics in our published reports:

Total # Transactions: This is the total number of transactions reviewed in our examination.

Questioned Costs:

These can include the following:

- Costs incurred pursuant to a potential violation of a provision of law, regulation, contract, grant, cooperative agreement, or other document governing the expenditure.
- Costs which are not supported by adequate documentation.
- Expenditures of funds for which the intended purpose is unnecessary or unreasonable in amount.
- Costs which are non-compliant with policy.
- Costs which are indicative of potential fraud, waste or abuse.
- Costs which do not comply with the stated public purpose of the expenditure.
- Costs which may be recoverable, to be pursued by management (or as directed by the courts in guardianships).

Taxpayer Savings: These indicate the dollars that the entity did not or would not have to spend, and/or the projected increase in revenue over the next year if the recommendations are implemented. This may also reflect assets now available to be used for their intended public purpose.

Findings/Recommendations: These are issues of non-compliance or action items in our report.

**Collier County Clerk of the Circuit Court & Comptroller
Division of Inspector General**

Table of Audit, Review and Investigation Results

Reports	Description	Total Transactions	Total Amount of Transactions	Questioned Costs	Taxpayer Savings	Findings or Recommendations	Type of Engagement
2022.26	Administrative Report Items Reviewed as Per Annual Report	78	\$2,606,020.56	N/A	N/A	N/A	Contract Oversight
2022.25	Inquiry Regarding ATV Park Funds	20	\$3,092,302.48	\$44,638.66	N/A	1	Contract Oversight
2022.24	Library Uncollectible Accounts Write-Off	20,885	\$65,260.15	\$ 65,260.15	N/A	5	Contract Oversight
2022.23	Allegedly False Court Documents Filed with the Clerk's Office	5	N/A	N/A	N/A	1	Investigation
2022.22	Unannounced Cash Audit BCC Libraries	1,271	\$281,063.97	N/A	N/A	11	Audit
2022.21	Pay \$89 for a Copy of a Deed?	1	\$89.00	\$89.00	N/A	2	Investigation
2022.20	Hurricane Hardening & Sales Surtax	3	\$7,622,979.00	N/A	N/A	N/A	Contract Oversight
2022.19	Unannounced Cash Audit Clerk Satellite Offices	17,024	\$275,849,029.86	N/A	N/A	9	Audit
2022.18	Annual Report on Guardianship Audits	524	\$95,624,661.53	N/A	N/A	N/A	Guardianship
2022.17	Cybersecurity Awareness Month/ Quit Claim Deeds	5	\$664,600.00	\$664,600.00	N/A	1	Investigation
2022.16	Callahan Dual Employment	342	\$7,456,959.60	\$257,707.48	\$ 28,764.46	3	Investigation
2022.15	Arrest of PACE Contractor	78	\$1,856,505.00	\$388,070.00	N/A	1	Investigation
2022.14	Fraudulent COVID Assistance Applications	59	\$1,016,436.66	\$1,016,436.66	\$1,013,236.66	58	Investigation
2022.13	Jury Scam Alert	1	\$500.00	\$500.00	\$500.00	1	Investigation
2022.12	Transition of Sports Complex Concessionaire	15	\$1,702,320.87	187702.58	15957.45	2	Contract Oversight
2022.11	First Bank CID Incentive Program Payments	1	\$37,949.98	N/A	N/A	2	Contract Oversight
2022.10	Does the Clerk Audit Not-For-Profit Entities?	6	\$575,000.00	\$575,000.00	\$575,000.00	2	Investigation
2022.09	National Whistleblower Appreciation Day / 2022 Stats	141	\$3,548,724.50	\$3,548,724.50	\$14,000.00	N/A	Investigation
2022.08	Review of Use of FMLA/Baby Bonding	117	\$128,279.47	\$11,180.77	N/A	1	Audit
2022.07	Review of Potential Outside Employment	25	\$68,174.88	\$0.00	N/A	N/A	Audit
2022.06	Sick Leave Pay of County Manager	22	\$308,283.59	\$57,743.87	\$50,694.55	2	Contract Oversight
2022.05	Substitution of Agenda Items After Approval of Original Item	50	\$18,761,612.29	\$5,631,969.44	N/A	12	Contract Oversight
2022.04	Complaint Regarding Seed to Table Parking Lease Agreement	1	\$20,000.00	\$20,000.00	N/A	3	Investigation
2022.03	Self-Insurance Fund Transfers to the General Fund	14	\$11,550,000.00	\$9,009,918.00	N/A	4	Contract Oversight
2022.02	One Time Payments	9,645	\$70,264,995.09	\$161,771.87	N/A	3	Audit
2022.01	Summit Orthopedic Technologies BIGPI Incentive Program Payment	29	\$37,500.00	\$37,500.00	\$37,500.00	2	Contract Oversight
TOTALS		50,362	\$503,139,248.48	\$21,678,812.98	\$1,735,653.12	126	

A running table of the statistics of our reports since 2019 is included on our website. The number displayed at the far left in that online table, is linked to a copy of the actual reports.

We also began tracking our outreach reports separately in 2022, shown below:

Collier County Clerk of the Circuit Court & Comptroller Division of Inspector General Table of Training, Educational and Outreach Reports							
Reports	Description	Total Transactions	Total Amount of Transactions	Questioned Costs	Taxpayer Savings	Recommendations	Area
2022.H	Make Sure Your Year-End Donations are Going as Intended	N/A	N/A	N/A	N/A	10	Investigation
2022.G	Future Debt Service for Paradise Coast Sports Complex	1	N/A	N/A	N/A	2	Contract Oversight
2022.F	International Fraud Awareness Week / OIG Fraud Training	40	N/A	N/A	N/A	N/A	Investigation
2022.E	After the Hurricane, Beware of Scams	N/A	N/A	N/A	N/A	7	Investigation
2022.D	Adopted BCC Fiscal 2023 Budget Totals \$1.9 Billion	1	N/A	N/A	N/A	1	Audit
2022.C	Update on Collier County's One-Cent Sales Surtax	6	N/A	N/A	N/A	N/A	Contract Oversight
2022.B	CRAs and Innovation Zones	6	N/A	N/A	N/A	N/A	Contract Oversight
2022.A	Local Option Motor Fuel Taxes	67	N/A	N/A	N/A	N/A	Contract Oversight
TOTALS		121	\$0.00	\$0.00	\$0.00	20	

Our communications with Management may take place in any of the following ways, depending on the type of engagement, such as:

- Verbal meetings or discussions
- Interim Management Alerts, memos or emails
- Preliminary reports
- A summary of findings supported by relevant workpapers

Management may provide oral or written responses to our recommendations. These responses include corrective actions to be taken by management and target completion dates by which the actions will be implemented. These responses may also contain privileged, confidential or legally protected information, or details which may compromise data security or internal controls. The OIG follows up on corrective actions indicated in the management responses to monitor successful completion, and we publish an annual report of open findings or recommendations.

Upcoming Priorities and Plans

In order to improve the effectiveness of internal controls, and preserve the public trust by providing independent, objective audits, reviews and investigations designed to add value and improve Collier County government, we have established the following priorities and action plans for 2023.

Priorities

- Issue a comprehensive Annual Work Plan, incorporating budgeted dollars, historical results, and other risk factors.
- Ensure audit, inspection, review and investigative processes are performed in compliance with appropriate professional standards and departmental procedures.
- Report results and recommendations, and follow up on management's resolution of corrective actions in a chart to be circulated to management quarterly.
- Develop a best-in-class team of certified professionals that demonstrate superior audit, review and investigative skills.
- Develop a Sharepoint dashboard, detailing the status of engagements, and functioning as a central depository for process information.

Action Plans

- Evaluate Audit and Consulting processes and procedures in light of the newly issued Global Internal Audit Standards from the Institute of Internal Auditors.
- Develop standardized templates, including reporting checklists in AutoAudit for audit, consulting, inspection and investigative reports.
- Certify the Guardianship Audit function as compliant with FCCC Best Practices, as adopted.
- Solicit feedback from BCC Commissioners and Senior Staff via interview, to be considered in our Annual Work Plan.
- Enhance awareness of the Office of Inspector General and the services we offer, to both prevent and detect fraud.
- Provide high-quality training to employees on auditing, investigations, and inspections procedures, and the related professional standards and processes, including:
 - Two deputy clerks newly certified as Certified Guardianship Investigators (CGI) in 2023.
 - One deputy clerk newly certified as a Certified Inspector General Investigator (CIGI) in 2023.

Additional Metrics

Additional items change orders and after-the-fact notifications of procurement irregularities reviewed as described on page 18, which were not published separately in another report:

Total # Transactions	Total Amount of Transactions	Questioned Costs	Taxpayer Savings	Description	Total # Observations
78	\$2,606,020.56	N/A	N/A	Administrative Reports on 2022 BCC Agendas	N/A

