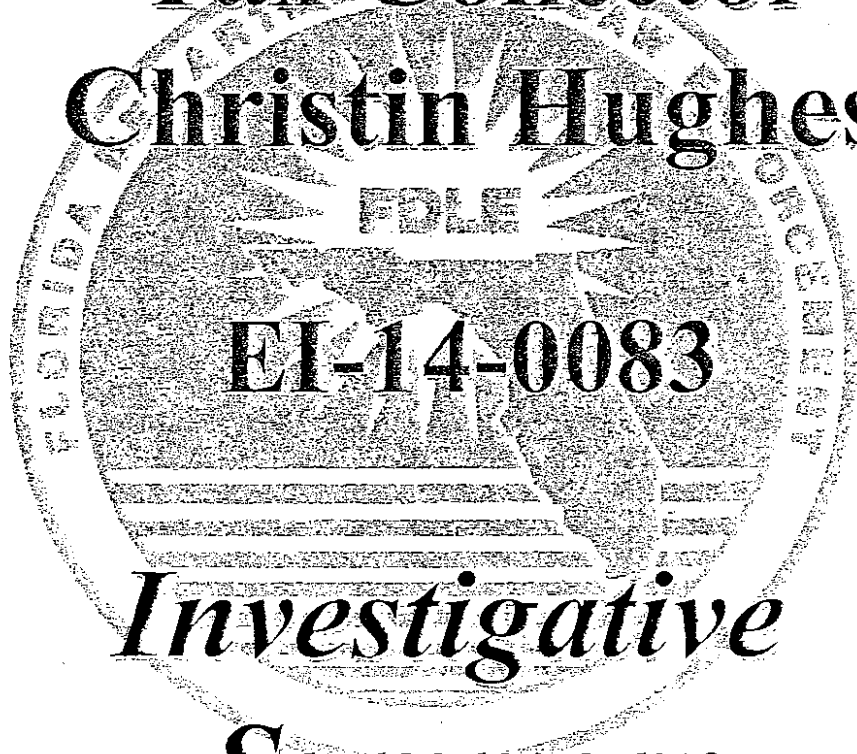


FDLE

Okaloosa County

Tax Collector

Christin Hughes



EI-14-0083

Investigative

Summary

*Florida Department of Law Enforcement
Office of Executive Investigations
February 20, 2007*



Florida Department of
Law Enforcement

Gerald M. Bailey
Commissioner

Office of Executive Investigations
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Charlie Crist, *Governor*
Bill McCollum, *Attorney General*
Alex Sink, *Chief Financial Officer*
Charles H. Bronson, *Commissioner of Agriculture*

February 20, 2007

Honorable William Eddins
State Attorney, First Judicial Circuit
P.O. Box 12726
Pensacola, Florida 32591

RE: FDLE Case File EI-14-0083

Dear Mr. Eddins:

Per your conversation with Inspector Michael O'Connell yesterday, February 19, 2007, we are forwarding the attached summary for your review. The subject of this preliminary inquiry was Okaloosa County Tax Collector Christin Hughes.

Should you have any questions or require additional investigative assistance, please contact Inspector O'Connell at (850) 410-8255.

Sincerely,

Gerald M. Bailey
Commissioner

A handwritten signature in black ink, appearing to read 'Mark Perez', is written over the typed name and title of the Chief Inspector.

Mark Perez, Chief Inspector
Office of Executive Investigations

MMP/apg

Attachment



FLORIDA DEPARTMENT OF LAW ENFORCEMENT
INVESTIGATIVE SUMMARY

CASE NUMBER:	EI-14-0083	DATE:	February 15, 2007
CASE AGENT:	Inspector Alexandra Gaskins		
REPORT PREPARED BY:	Inspector Alexandra Gaskins		
DATES COVERED FROM:	December 7, 2006 TO: January 31, 2007		
CASE SUBJECT:	Christin Hughes, Tax Collector Okaloosa County Tax Collector's Office		
ALLEGATION:	Official Misconduct		

I. INVESTIGATIVE PREDICATE

On November 21, 2006, Special Agent (SA) Michael Giddens, Orlando Regional Operational Center (OROC), Florida Department of Law Enforcement (FDLE) received an anonymous complaint on his cellular telephone alleging Okaloosa County Tax Collector, Christin Hughes, drove his county vehicle to a funeral located in Bushnell, Florida. The funeral was for Evelyn Rowe, the mother of Assistant Okaloosa County Tax Collector Janet Fugate. Fugate is the sister-in-law of SA Giddens. SA Giddens advised the funeral occurred on Saturday, November 18, 2006. The verbal complaint also alleged Hughes paid for incurred expenses of employees of the Okaloosa County Tax Collector's Office who attended the funeral.

II. INVESTIGATIVE NARRATIVE

On December 7, 2006, Supervisory Inspector (SI) Michael O'Connell, Office of Executive Investigations (OEI), FDLE assigned Inspectors Travis Lawson and Alexandra Gaskins to conduct a preliminary inquiry into the aforementioned allegations.

On January 16, 2007, FDLE interviewed Assistant Okaloosa County Tax Collector Janet Fugate. Fugate confirmed she observed Hughes drive his county issued vehicle to the funeral in Bushnell, Florida. Fugate confirmed two employees, Victoria (Vicki) Owens and Pamela Connell, attended the funeral. Fugate confirmed that both employees told her that Hughes

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offered to reimburse them for expenses incurred during their attendance at the funeral. Fugate advised the expenses were inclusive of lodging and gas. Fugate advised that Hughes notified her directly that he had offered to reimburse Owens and Connell for their expenses and that one employee accepted and the other declined.

ADDITIONAL ALLEGATIONS

During this preliminary inquiry information was presented to the FDLE regarding alleged misuse of Hughes' office, to wit:

- OCTCO donated county equipment, namely, computers and copiers to churches and/or organizations that suffered losses during Hurricane Katrina.
- Hughes used the OCTCO employees and equipment to conduct Salvation Ministry business.
- Hughes used the OCTCO employees to set up and clean up during the taping of his cooking show(s) during regular work hours.

III. INVESTIGATIVE INTERVIEWS

JANET FUGATE, ASSISTANT TAX COLLECTOR OKALOOSA COUNTY TAX COLLECTOR'S OFFICE (OCTCO)

On January 16, 2007, Inspectors Travis Lawson and Alexandra Gaskins interviewed Janet Fugate, Assistant Okaloosa County Tax Collector. The interview was conducted at the Law Office of Lorraine Bytell, the attorney for Fugate. Fugate provided a voluntary, sworn, recorded interview. Fugate advised she has been employed as the Assistant Tax Collector for Okaloosa County since August 1995.

Fugate advised she personally witnessed Hughes drive the OCTCO vehicle to her mother's funeral service. Fugate advised Hughes drove a Ford Explorer (burgundy and gold). Fugate only saw Hughes in the vehicle. Fugate believed Hughes told her he drove over to Bushnell, Florida that morning. Fugate advised the funeral was held in Bushnell, Florida approximately 6 hours away from Ft. Walton Beach, Florida. Fugate was not aware of any official Okaloosa Tax County business in Bushnell, Florida. Fugate advised the first time she observed Hughes was on Saturday at the chapel (Purcell Funeral Home).

Fugate advised Pamela Connell and Victoria Owens were the only two OCTCO employees, in addition to Hughes who attended the funeral. Fugate advised Connell and Owens arrived on the Friday prior to the funeral and stayed in a hotel. Fugate advised Connell drove by herself and Owens rode with Cindy Corsentino (friend of Fugate's) in Corsentino's vehicle. Connell works as Hughes' Administrative Assistant at the OCTCO. Owens is the Collections Administrator and works under the direction of Fugate.

Fugate advised Owens told Fugate that she was offered compensation by Hughes for expenses incurred during her travel and stay at the funeral. Owens told Fugate (after the funeral) about the offer and Fugate advised Owens to decline. Fugate advised Owens told her that Hughes

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instructed her to fill out an OCTCO Expense Voucher. Fugate explained to the FDLE that the expense voucher requires the employee to list out all expenses incurred with receipts attached. Fugate advised Connell was also offered compensation by Hughes, but Connell declined to accept. Fugate advised to her knowledge Owens did not do anything relative to OCTCO business. Fugate denied that Hughes offered her any compensation during this timeframe.

Fugate was asked what their policy and procedures stated about the personal use of county equipment. Fugate advised the policy stated that county vehicles are for official OCTCO business. Fugate advised that each policy is at the direction of Hughes and can be modified by Hughes.

VICTORIA OWENS, SYSTEM COLLECTIONS ADMINISTRATOR
OKALOOSA COUNTY TAX COLLECTOR'S OFFICE (OCTCO)

On January 22, 2007, Inspectors Lawson and Gaskins interviewed Victoria (Vicki) Owens, System Collections Administrator (SCA), Okaloosa County Tax Collector's Office (OCTCO). Owens provided a voluntary, sworn, recorded interview. Owens advised she processes web based payments received by the OCTCO. Owens has been employed with the OCTCO for approximately 13 years.

Owens advised she attended the Evelyn Rowe funeral located in Bushnell, Florida. Owens observed Hughes drive to the funeral in his county vehicle, a Ford Explorer (burgundy). Owens advised she parked next to him. Owens advised she believed she and Hughes had a conversation whereby Hughes stated he drove to Bushnell that morning from Fort Walton Beach. Owens was not aware of any OCTCO business in that area on a Saturday. Owens drove down to the funeral with Cindy Corsantino. Owens advised she paid for the hotel on her personal credit card. Owens advised that while at the Rowe residence during the funeral, Hughes told her to fill out an expense form to get reimbursed for any incurred expenses. Owens advised at first she refused, but Hughes advised "No I said it was okay you go ahead and file it." Owens felt that she had to do what Hughes said because he was the Tax Collector.

After the funeral Owens attended a reception at the Rowe residence. Owens advised she purchased a Boston Butt for the luncheon. Owens observed Pam Connell, Hughes and herself from the OCTCO at the funeral. Owens did not know if Connell or Hughes also took leave or what purchases they made for the reception. Owens advised she spent the night at a motel, Microtel, in Bushnell. Owens advised the hotel was approximately \$75.00.

Owens advised she completed and submitted an OCTCO Expense Report. Owens advised this was after Hughes "insisted" she fill it out for reimbursement. Owens advised Hughes directed Owens not to put "Janet" or "Funeral" on the purpose section, so Owens wrote Bushnell, Florida. Owens advised Hughes signed off on the expense report. Owens advised the document was given to Keri Holguin who facilitated the reimbursement. Owens advised she received a check for the reimbursement. Owens advised she was not expecting Hughes to offer to reimburse her for personal expenses incurred. Owens did not know if other employees were offered compensation.

Owens was not aware of the OCTCO donating any money or equipment to other entities like churches or ministry work. Owens thought they donated to other organizations within the county.

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Inspector Gaskins queried Owens if any other OCTCO employees conducted Salvation Ministry work while at the OCTCO. Owens advised, "it is common knowledge that other employees during work hours do things that are not associated with this office." Owens described these "things" as:

- Administrative Assistant Pam Connell completed mail outs and brochures. Owens advised the newsletter was specifically related to Salvation Ministries. Owens advised there was a time when she walked in on Connell working on a mail out at her county computer.
- Director of Branch Operation Teresa Gillespie compiled information for vacation bible programs.
- Assistant Tax Collector Chris Kroll and Director of Tax and License Doug Connell put information together about the ministry and lined up mission trips for Hughes (more administrative, like phone calls).
- Account Manager Keri Holguin kept the accounting books for the Salvation Ministry. Owens advised she had received checks mailed to the OCTCO, yet addressed to the Salvation Ministry and had to redirect those checks to Holguin.

Owens expressed frustration with the Salvation Ministry, because often times the other employees have to pick up the work left behind by those employees working on Salvation Ministry. Inspector Gaskins questioned Owens about any knowledge regarding Hughes' misuse of county funds. Owens advised she did not know because she does not handle the finances.

PAMELA CONNELL, ADMINISTRATIVE ASSISTANT
OKALOOSA COUNTY TAX COLLECTOR'S OFFICE (OCTCO)

On January 22, 2007, Inspectors Lawson and Gaskins interviewed Pamela (Pam) Connell, Administrative Assistant to Tax Collector Hughes, Okaloosa County Tax Collector's Office (OCTCO). Connell provided a voluntary, sworn, recorded interview. Connell advised she was the Administrative Assistant to Tax Collector Hughes. Connell advised she has been employed in this position since July 2005. Connell advised her duties and responsibilities include administrative functions relative to the OCTCO, day to day operations, phone calls and scheduling for Hughes. Connell advised her husband, Doug Connell, was the Director of Tax Licenses for the OCTCO.

Connell advised she attended the funeral of Evelyn Rowe to be supportive of her friend Fugate. Connell advised the funeral was on November 17-18, 2006. Connell advised she attended both the family viewing on Friday and funeral service on Saturday. Connell advised the funeral was located in Bushnell, Florida. Connell advised she did not purchase anything personally. Connell advised she did order flowers from the OCTCO. Connell advised the OCTCO had a "Sunshine Fund" whereby employees voluntarily put money into this fund for birthdays, etc. on a bi-weekly basis.

Connell advised Vicki Owens and Hughes were the only other employees who were at the funeral. Connell advised she drove her personal vehicle. Connell advised she used her personal credit card for all her expenses and she took leave for Friday to attend the services.

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Connell advised Hughes told her that he drove over Saturday morning. Connell advised Hughes arrived by himself. Connell personally observed Hughes drive his Ford Explorer, the OCTCO vehicle. Connell denied Hughes ever offered her compensation for the funeral expenses. Connell advised "that never really came up."

Connell advised she was not a member of the Salvation Ministry, but she does volunteer for the organization. Connell advised she assisted with hurricane relief and newsletters for the ministry. Connell advised she maintains all the software for the newsletter on her home computer. Connell denied she ever did any work for the Ministry at the OCTCO, but if she did she was not receiving compensation by the OCTCO. Connell denied she ever worked on any newsletters at the OCTCO. Connell denied she used her computer to do work for the Ministry. Connell denied she maintained any records regarding Salvation Ministry on her office computer.

Connell advised she helped Hughes with his barbecue cooking show and cook book. Connell advised she would proofread recipes for Hughes' cook book. Connell advised she did attend some cooking shows and she assisted with the set up and clean up. Connell advised John and Keri Holguin also attended the cooking shows. Connell advised "this was not during work time I'll tell you that" and advised it was after hours. Connell advised to her knowledge Hughes did not keep any of his cooking supplies at the OCTCO. Connell advised Hughes also calls into a radio show (weekly), but she could not recall which show he calls into. Connell advised it was a "sports thing."

Connell denied any first-hand knowledge that Hughes used any OCTCO property to conduct personal business or government money.

KERI HOLGUIN, OFFICE ACCOUNT MANAGER
OKALOOSA COUNTY TAX COLLECTOR'S OFFICE (OCTCO)

On January 22, 2007, Inspectors Lawson and Gaskins interviewed Keri Holguin, Office Account Manager, Okaloosa County Tax Collector's Office (OCTCO). Holguin provided a voluntary, sworn, recorded interview. Holguin advised been employed by the OCTCO for approximately 9 ½ years. Holguin has been a full-time employee since her initial employment. Holguin advised her duties and responsibilities are inclusive of accounts payable, payroll, timesheets, leave accounts for the employees for OCTCO and she assists in the budgeting process for the OCTCO.

Holguin did not attend the funeral. Holguin was aware that Vickie Owens, Pam Connell and Hughes attended the funeral. Holguin advised that neither Connell nor Fugate submitted reimbursement for expenses incurred during the funeral. Holguin advised that Hughes 'paid it back.' Holguin advised that Owens submitted a request for reimbursement, but Hughes did not. Holguin advised Owens submitted her expense report on November 27, 2006 for the amount of \$75.21. The handwritten notations revealed the county appropriations code and that the money was reimbursed from the OCTCO travel account. Holguin advised Hughes' county credit card receipt was how he submitted items for reimbursement rather than an expense report, since he was issued an OCTCO credit card.

Holguin advised Hughes reimbursed the county for **\$571.21** on January 2, 2007 with a personal check from Hughes' personal account. Holguin advised at the direction of Hughes, Holguin conducted a Map Quest search from Fort Walton Beach, FL to Bushnell, FL and derived at approximately **\$344.71 mileage reimbursement** (387.31 x 2 = 774.62 miles x \$.445 = \$344.71).

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Holguin advised Hughes was never compensated for mileage; however, Hughes wanted to remit payment for his use of the OCTCO vehicle. Holguin advised Hughes reimbursed Owens expenses of **\$75.21** (*hotel*). Holguin advised Hughes approved Owens' reimbursement. Holguin advised Hughes approved his own reimbursement. Holguin stated the extra **\$53.36** (*compensation time*) was a result of Hughes paying Owens for her time that she left early to attend the funeral. Holguin advised Hughes reimbursed **\$97.93** additional expenses (*gas and food*).

Holguin advised she did not know why Owens' expenses were reimbursed since they were personal expenses. Inspector Gaskins queried Holguin what the protocol was regarding reimbursement of personal expenses with county money and Holguin advised "I'm not sure." Holguin stated that if Hughes signs off on a reimbursement it is normally approved because "he is the Tax Collector." Holguin advised she could not recall specifically if the OCTCO had a policy on the personal expense reimbursement not relative to OCTCO business. Holguin advised there were no other employee(s) who submitted for reimbursement for the funeral. Holguin could not advise why an employee would be compensated for a personal expenditure.

Holguin advised she is a member of Salvation Ministry. Holguin does the accounting for the Ministry. Holguin advised there is not a payroll for the Ministry. Holguin advised the Ministry is a non-profit and exempt under 501.3c. Holguin denied doing any Salvation Ministry work while at the OCTCO. Holguin denied doing any type of newsletters for the Ministry at the OCTCO. Holguin advised she does correspond with people who want to know what their contributions to the Ministry are via her OCTCO email account. Holguin advised people will send their request to her via the OCTCO email account. Holguin advised there is seldom contact via telephone. Holguin denied any correspondence via United States mail sent to the OCTCO to her attention for Salvation Ministry business.

Inspector Gaskins queried Holguin (other than the aforementioned) does she do any other Salvation Ministry work at the OCTCO. Holguin responded, 'Not the majority of it, sometimes I have some stuff, maybe go on-line to view the balance of the bank account.' Holguin denied knowing who prepares the mail outs or brochures for the Ministry. Holguin advised her supervisor, Jim Harkins, Director of Finance would approve her to work on Salvation Ministry work while at the OCTCO. Holguin advised she did not know if Hughes knew she worked on Salvation Ministry business while at the OCTCO. Holguin stated she has been working with Salvation Ministries since its inception.

Holguin denied knowledge that Hughes has misused any county equipment or government funds.

ERIC PARSONS, SYSTEMS ADMINISTRATOR
OKALOOSA COUNTY TAX COLLECTOR'S OFFICE (OCTCO)

On January 22, 2007, Inspectors Lawson and Gaskins interviewed Eric Parsons, Systems Administrator, Okaloosa County Tax Collector's Office (OCTCO). Parsons provided a voluntary, sworn, recorded interview. Parsons advised he was the Systems Administrator for the OCTCO out of the Niceville Office. Parsons advised he has been employed with the OCTCO for approximately 5 years. Parsons advised his duties and responsibilities include the upkeep of the server system, trouble shoot and whatever duties are given to him regarding the computers. Parsons is under the direct supervision of Janet Fugate.

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Parsons did not attend the funeral and had no direct information relative to that event. Parsons advised Hughes has an AOL account that is run through the OCTCO. Parsons advised he saw flyers on Pam Connell's computer approximately 1 year ago. Parsons described the flyers as relative to the Salvation Ministry. Parsons advised he is not a member of the Salvation Ministry.

Parsons advised Hughes and John Brown (civil attorney for Hughes) called him prior to his interview with the FDLE. Hughes told Parsons that FDLE was investigating him for driving his county vehicle to south Florida. Parsons denied that anyone directed him on how to respond to questions posed by the FDLE. Parsons denied any direct knowledge of Hughes misusing county property or government funds. Parsons denied being asked to do anything that may be illegal or inappropriate.

Parsons advised he has seen Hughes cooking supplies within the OCTCO housed within the board room storage closet. Parsons denied anyone has asked him to delete any emails or archived materials.

Parsons denied he has never submitted a reimbursement for personal expenses. Parsons did not know what authority Hughes had to allow the county to reimburse for personal expenses.

CHRISTIN HUGHES, TAX COLLECTOR
OKALOOSA COUNTY TAX COLLECTOR'S OFFICE (OCTCO)

On January 26, 2007, Inspectors Lawson and Gaskins interviewed Christin Hughes, Tax Collector, Okaloosa County Tax Collector's Office (OCTCO). Hughes provided a voluntary, sworn, recorded interview. Hughes was represented by Drew Pinkerton (personal, criminal attorney) and John Brown (OCTCO civil attorney). Hughes advised he has been the Tax Collector from January 1, 1993 to present. Hughes advised his duties and responsibilities are inclusive of being the overseer of taxes collected in Okaloosa County, Florida. Hughes advised he was a "sovereign constitutional officer" and reported directly to the citizens of Okaloosa County.

Hughes was queried about the allegations. Hughes advised, "I absolutely drove the county vehicle down there for that event. I didn't see anything wrong with it." Hughes advised Fugate was the Assistant Tax Collector in his office and he went to the funeral in support of Fugate. Hughes advised he got a call from Fugate and she requested Hughes attend the funeral of her mother. Hughes advised he left early that Saturday morning to attend the services. Hughes advised he drove the OCTCO vehicle and did not think there was anything wrong with it.

Hughes advised he arrived at approximately 10:30 AM – 11:00 AM. Hughes recalled eating lunch at a diner off of Interstate 75 (the Whistle Stop). Hughes advised he charged his lunch to his OCTCO VISA credit card. Hughes advised he saw this trip as a "business trip." Hughes advised after eating lunch he went to the funeral home that was located approximately two blocks away from the restaurant. Hughes advised he assisted Fugate with locating a singer for the funeral services, but stated Fugate paid for those services.

Hughes advised he wanted to leave after the services at the funeral home, but Fugate insisted Hughes attend the reception at the Rowe residence. Hughes advised, "that's probably where my problems began." Hughes confirmed he attended the Rowe reception and stayed for approximately 15-20 minutes. Hughes stated Pam Connell and Vicki Owens also attended the services. Hughes stated Owens was close to Fugate. Hughes advised he did not direct Owens

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to attend the funeral, but did offer to compensate her for her incurred expenses. Hughes stated that "Vicki is not a well off person." Hughes stated "I told her (Owens) to submit an expense report" for her hotel expenses. Hughes stated "my people are an asset to me." Hughes stated that Fugate had given years to the OCTCO and wanted to help her (through this time). Hughes advised he drove home after that. Hughes advised he traveled by himself. Hughes described this vehicle as a 2006 Ford Explorer, maroon in color. Hughes advised he is the primary driver of the aforementioned Ford Explorer.

Hughes confirmed that he used his OCTCO credit card to pay for gas, food and expenses incurred on the trip to Bushnell, Florida. Hughes confirmed he reimbursed Owens for her hotel expenses. Hughes confirmed his signature on the expense report submitted for reimbursement. Hughes advised Connell was not reimbursed for any expenses nor did Connell submit any type of reimbursement. Hughes could not recall if he offered any compensation to Connell. Hughes advised he did not submit any expense report, but did submit his credit card statement to Keri Holguin. Hughes advised he does not always keep receipts and advised he was not required to maintain his receipts for expenditures listed on his county credit card.

Hughes confirmed that he reimbursed the OCTCO for Owens' expenses, which totaled \$75.21 for hotel expenses and three hours of compensation time in the amount of \$53.36 ($\$17.788 \times 3 = 53.36$). Hughes advised he was not aware of Owens taking leave time until later and that is why he paid those expenses. Hughes, in addition to Owens expenses, advised he reimbursed the OCTCO for all of his expenses that were relative to the Bushnell, Florida trip. To wit:

- Mileage on the county vehicle (387.32×2 (roundtrip) = 774.62; 774.62 (miles) x \$.445= **\$344.71**)
- 11/18/2006 - Tom Thumb (Niceville, FL) = **\$37.17**
- 11/18/2006 - Exprezit (Marianna, FL) = **\$27.67**
- 11/18/2006 - Cracker Barrel (Tallahassee, FL) = **\$16.05**
- 11/18/2006 - Burger King (Marianna, FL) = **\$7.63**
- 11/18/2006 - Whistle Stop Café, Inc. (Bushnell, FL) = **\$9.41**

- **Total Reimbursement \$571.21 (personal check by Christin A. Hughes dated January 2, 2007)**

- *(NOTE: no receipts were attached listing out expenditures.)*

Hughes advised after Fugate was interviewed by FDLE, Hughes contacted his lawyers. Hughes advised that, after FDLE started a preliminary inquiry, Hughes wanted to reimburse the OCTCO for expenses incurred during his travel to Bushnell, Florida. Hughes contacted his lawyers and they advised Hughes it would be okay to reimburse for those expenses. Hughes reimbursed the OCTCO for mileage incurred on the OCTCO vehicle, but initially was never reimbursed for this.

Hughes advised "legally as a constitutional officer I have the legal right to receive a monthly allowance." Hughes advised he did not take any additional monies as his predecessor did during his time as OCTC. Hughes advised he appreciates Fugate's work product, but advised they are not friends. Hughes advised he does have the discretion to offer paid leave to his employees. Hughes advised "a constitutional officer is sovereign under the State of Florida and we have a great deal of leeway in things that you can and can not do." Hughes advised that although he has a budget, how he disburses funds is within his control. Hughes confirmed out

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of the four (Fugate, Hughes, Owens & Connell) who attended the funeral only Owens submitted a reimbursement form.

Hughes was questioned regarding his policy and procedures specifically as it pertains to use of an OCTCO vehicle. Hughes advised he assumed it was primarily for "work stuff," but qualified his statement that it is within his discretion to allow his employees to use the county vehicle (for personal business, i.e., eating at restaurants, etc.). Hughes advised "basically everything is at my discretion, the policy manual is pretty clear that other things are at my discretion..."

Hughes advised he has no recollection of an OCTCO employee using the OCTCO credit card for personal expenditures.

ADDITIONAL ALLEGATIONS

Hughes advised he has used OCTCO property for personal business. Hughes advised he has used the computer. Hughes advised he has used cahtax@aol.com as his personal email account as well as the email address listed on his website that he received emails reference to official OCTC business. Hughes advised he also has an OCTCO email that is chrishughes@okaloosatax.com. Hughes advised he had his IT person, Eric Parsons, change this email address approximately five business days prior to his interview with the FDLE. Hughes advised he has used the AOL email account for at least five years prior to this interview.

Hughes advised as a result of this preliminary inquiry he was separating all of his personal business from his OCTCO business. Hughes further advised he directed Parsons to remove his hard drive from his old computer. Additionally he asked Parsons not to transfer any files from the old computer to his new computer. Hughes advised this transpired on January 19, 2007.

Inspector Gaskins queried Hughes if he had ever misused any government funds for personal use, Hughes responded, "not to my knowledge." Hughes did not know how frequently his emails were archived and deferred the answer to this question to Parsons (Systems Administrator).

SALVATION MINISTRY

Hughes advised he has used his computer for personal business, to wit: sermons, speaking engagements and recipes for his cook books. Hughes advised he has prepared these presentations not related to OCTCO at his office. Hughes advised he does not charge for his speaking engagements. Hughes advised he does not take donations personally, but allows people to make donations to the Salvation Ministry. Hughes advised he was the Chairman of the Organization. Hughes was queried if any Salvation Ministry work took place at the OCTCO. Hughes denied ever directing any OCTCO employee to prepare any brochures, mail outs, newsletters for the Salvation Ministry.

Inspector Gaskins queried Hughes if ever (during work hours) did he direct or request an OCTCO employee to prepare anything relative to the Salvation Ministry. Hughes replied, "...work hours is a broad spectrum but umm, let me try to get a specific example for you." Hughes advised Keri Holguin maintains the checkbook for the Salvation Ministry as well as is the bookkeeper for the OCTCO and there have been times in conversation he has asked her to make a deposit (on lunch hour) or get back with a person requesting to know their donation status for the year.

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Hughes acknowledged that it is possible both Holguin and Connell (Pam) have conducted Salvation Ministry work while working at the OCTCO. Hughes denied he has ever directed either employee to do Salvation Ministry work during work hours. Hughes stated to his knowledge anything relative to Salvation Ministry, i.e., mail outs, newsletters, etc., were not conducted at the OCTCO nor were resources of the OCTCO utilized. Hughes advised he does keep notes relative to these religious speaking engagements on his OCTCO laptop.

COOKING SHOW(S)

Hughes advised he has a cooking show that airs three nights a week on local television (channel 39 – cable local access channel). Hughes advised the show is not filmed anymore and reruns are aired currently. Hughes advised when they were filmed, OCTCO employees would assist with the set up and clean up for Hughes and this occasionally would occur during the work week. Hughes advised OCTCO employees Pam Connell and Teresa Gillespie were the only employees who assisted him.

Inspector Gaskins queried Hughes regarding if these employees took annual leave while they assisted him in the cooking show. Hughes responded, "probably not, so in this case they might had missed an hour an hour and a half of work for a handful times a year maybe 5-8 times at the most, did they take annual leave no..." Hughes advised that both employees work hours beyond their required week requirements and that they do not put in for overtime.

RADIO SHOW(S)

Inspector Gaskins queried Hughes regarding calling into a local radio show during work hours. Hughes responded, "again what is the definition of my work hours." Hughes confirmed that once a week for approximately ten minutes he calls into a radio station (The Max Howell Show) regarding cooking advice.

NEWSPAPER COLUMN(S)

Hughes discussed his column in the Northwest Florida Daily newspaper labeled "On the Grill." Hughes advised he provides a recipe and cooking advice. Hughes advised there has been a time where he wrote this column from his OCTCO laptop and emailed the column to the paper. Hughes advised he does not receive any compensation for this column.

Hughes denied taking any funds from the OCTCO for personal use. Hughes advised he did not want it to look like he had a 'good time driving all night to Janet's momma's funeral, whom I did not like.' Hughes stated the OCTCO's budget is approved by the Florida Department Of Revenue (DOR). Hughes advised that DOR sets a nominal figure for salaries and Hughes has the authority to allocate that money out how he sees fit. Hughes reiterated he had "sovereign authority" so as long as he did not go over the specified amount provided by DOR, he could disburse the amounts he saw fit.

Hughes advised he has the "authority" to disburse funds for bonuses how sees fit.

IV. INVESTIGATIVE FINDINGS

Okaloosa County Tax Collector Christin Hughes acknowledged that during November 2006 he attended the funeral services of Evelyn Rowe, mother of Assistant Okaloosa County Tax Collector Janet Fugate. Hughes confirmed he drove an Okaloosa County vehicle to the service located in Bushnell, Florida. Hughes advised there were two other Okaloosa County Tax Collector's Office (OCTCO) employees at the funeral, Pamela Connell and Victoria Owens. Hughes confirmed he directed Owens to submit an OCTCO Expense Report for reimbursement for Owens' hotel bill. Hughes advised he felt this travel was business related. Hughes confirmed he charged all of his expenses to his OCTCO credit card.

Hughes advised that, after FDLE started a preliminary inquiry, Hughes wanted to reimburse the OCTCO for expenses incurred during his travel to Bushnell, Florida. Hughes contacted his lawyers and they advised Hughes it would be okay to reimburse for those expenses. On January 2, 2007, Hughes reimbursed the OCTCO approximately \$571.21 via personal check.

Hughes confirmed that he reimbursed the OCTCO for Owens' expenses, which totaled \$75.21 for hotel expenses and three hours of compensation time in the amount of \$53.36 (\$17.788 (hourly rate) x 3= 53.36). Hughes, in addition to Owens' expenses, advised he reimbursed the OCTCO for all of his expenses that were relative to the Bushnell, Florida trip. To wit:

- Mileage on the county vehicle (387.32 x 2 (roundtrip) = 774.62; 774.62 (miles) x \$.445= \$344.71)
- 11/18/2006 - Tom Thumb (Niceville, FL) = \$37.17
- 11/18/2006 - Exprezit (Marianna, FL) = \$27.67
- 11/18/2006 - Cracker Barrel (Tallahassee, FL) = \$16.05
- 11/18/2006 - Burger King (Marianna, FL) = \$7.63
- 11/18/2006 - Whistle Stop Café, Inc. (Bushnell, FL) = \$9.41

ADDITIONAL ALLEGATIONS

- *OCTCO donated county equipment, namely, computers and copiers to churches and/or organizations that suffered losses during Hurricane Katrina.*
 - Hughes advised county equipment, specifically computers and copiers, have been donated to the county schools in Okaloosa County, Florida. Hughes denied that any OCTCO was donated to churches or other organizations.
 - This inquiry did not locate anything to refute this testimony.
- *Hughes used the OCTCO employees and equipment to conduct Salvation Ministry business. Hughes used the OCTCO employees to set up and clean up during the taping of his cooking show(s) during regular work hours.*
 - Hughes confirmed that he has utilized OCTCO property, specifically OCTCO computers, to conduct personal business for the Salvation Ministry, cooking shows and cook books and writing sermons/presentations. Hughes did not feel



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that these activities were inappropriate. Hughes acknowledged that since the FDLE had brought these allegations to his attention he has taken steps to correct any appearance of impropriety. Specifically, Hughes has changed his email address from an AOL account to the OCTCO official email account.

This summary will be presented to State Attorney William Eddins.



WILLIAM "BILL" EDDINS
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OFFICE OF
STATE ATTORNEY
FIRST JUDICIAL CIRCUIT OF FLORIDA

COPY

March 15, 2007

Mr. Mark Perez, Chief Inspector
Office of Executive Investigations
Post Office Box 1489
Tallahassee, Florida 32302-1489

Re: FDLE Case File EI-14-0083

Dear Mr. Perez:

I have reviewed the investigative summary done by Florida Department of Law Enforcement regarding Okaloosa County Tax Collector Christin Hughes. Based upon my review of this summary, there is insufficient facts to warrant criminal prosecution.

Should you have any questions regarding this matter, please contact me.

Sincerely,

Gregory A. Marcille
Assistant State Attorney

GAM:da