FLORIDA DEPARTMENT OF HEALTH
OFFICE OF THE INSPECTOR GENERAL

ANNUAL REPORT
FY 2006-07

FLORIDA DEPARTMENT OF HEALTH

Charlie Crist
Governor

Ana M. Viamonte Ros, M.D., M.P.H.
State Surgeon General

September 28, 2007

Ana M. Viamonte Ros, M.D., M.P.H.
State Surgeon General
Department of Health
4052 Bald Cypress Way, Bin #A00
Tallahassee, Florida 32399-1701

Dear Dr. Viamonte Ros:

In accordance with Section 20.055(7), Florida Statutes, I am submitting the Office of the Inspector General Annual Report for the fiscal year ending June 30, 2007. This report summarizes the major work activities of the Office during the previous fiscal year.

We look forward to continuing our work with you and all Department of Health staff in promoting and protecting the health and safety of all Floridians.

Should you wish to discuss this report or if you have any questions, please contact me at 245-4141.

Respectfully submitted,

James D. Boyd, C.P.A., M.B.A.
Inspector General

JDB/mb

Florida Department of Health
Office of the Inspector General
Annual Report FY 2006-07

Introduction

In accordance with Section 20.055, *Florida Statutes*, each state agency is required to establish an Office of Inspector General to serve as a central point for the coordination of and responsibility for activities that promote accountability, integrity, and efficiency within that respective agency.

Each Inspector General has the responsibility to:

- Advise in the development of performance measures, standards, and procedures for the evaluation of state agency programs;
- Assess the reliability and validity on performance measures and standards, and make recommendations for improvement;
- Review the actions taken to improve program performance and meet program standards and make recommendations for improvement;
- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to programs and operations of the state agency;
- Perform periodic audits and evaluations of the security program for data and information technology resources[1];
- Conduct, supervise, or coordinate other activities carried out or financed by that state agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations;
- Keeps agency heads informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the state agency, recommend corrective action concerning fraud, abuses, and deficiencies, and report on the progress made in implementing corrective action;
- Receive complaints and coordinate all activities of the agency as required by the Whistle-blower's Act;
- Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication;
- Monitor the implementation of the agency's response to any report on the agency issued by the Auditor General or by the Office of Program Policy Analysis and Government Accountability no later than six months after report issuance;
- Review rules relating to the programs and operations of the state agency and make recommendations concerning their impact; and
- Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities.

As a result of these responsibilities, Section 20.055, *Florida Statutes*, requires each inspector general to prepare an annual report summarizing the activities of the office during the preceding state fiscal year. This report summarizes the activities and accomplishments of the Florida Department of Health's Office of the Inspector General (HIG) for the twelve-month period beginning on July 1, 2006 and ending June 30, 2007.

[1] Section 282.318(2)(a)(5), *Florida Statutes*

Mission

The primary mission of the Florida Department of Health (DOH) is:

> *"To promote and protect the health and safety of all people in Florida through the delivery of quality public health services and the promotion of health care standards."*

In order to promote the Department's mission, the HIG's mission is:

> *"To assist with the promotion and protection of quality public health care standards and services for all Floridians by assessing the accountability, efficiency, and integrity of Departmental programs and resources."*

This is accomplished by providing an independent examination and evaluation of agency programs, activities, and resources and by conducting internal investigations of alleged violations of agency policies, procedures, rules, or laws.

Staff Qualifications

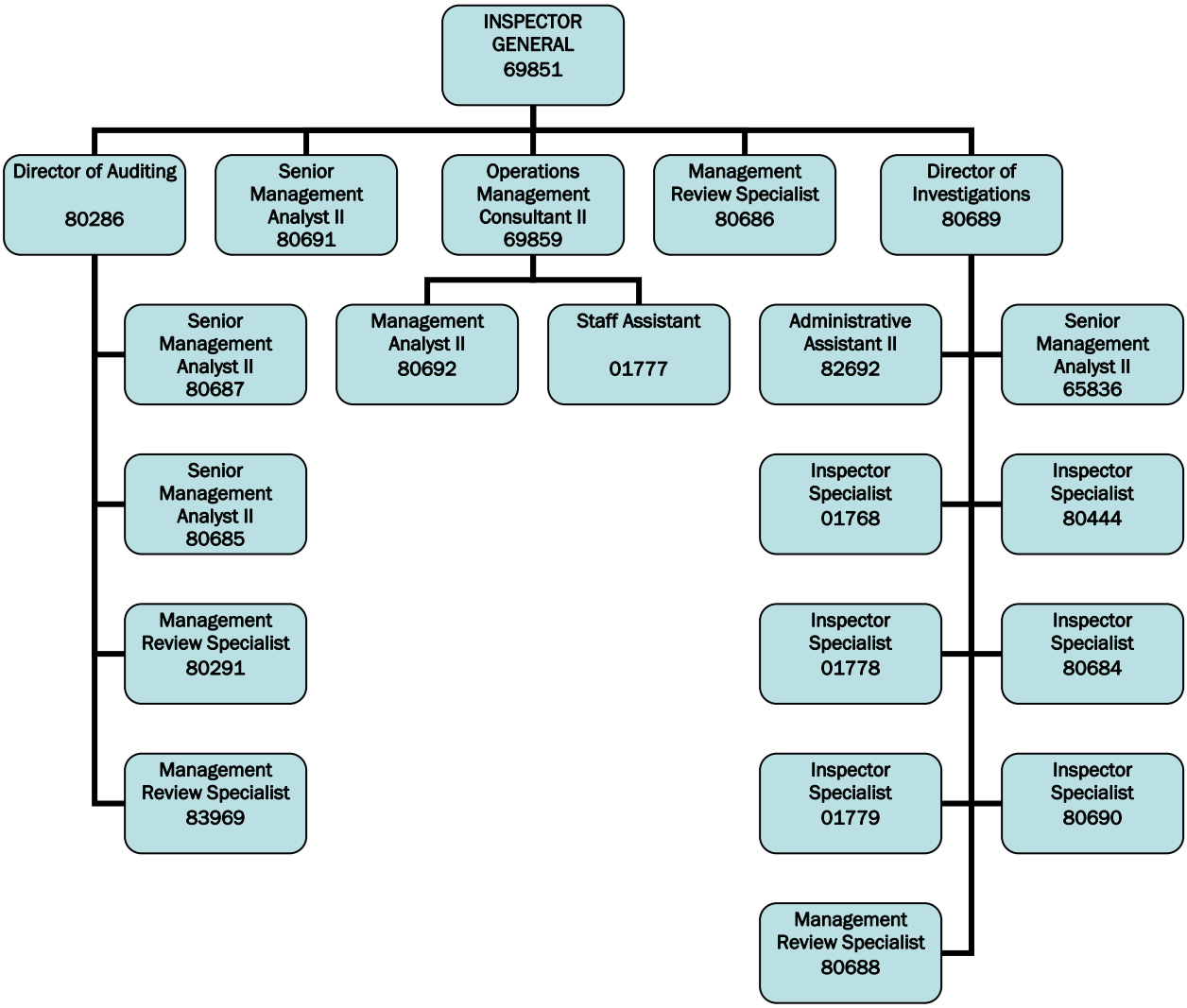
The HIG consists of 21 professional and administrative staff (full-time equivalent positions) and one other personal services (OPS) position that serve five primary functions: internal audit, investigations, management reviews, management consulting, and administrative. The Inspector General reports directly to the State Surgeon General[2].

HIG staff is highly qualified and the collective experience spans a wide range of experience and backgrounds, which enhance the unit's ability to effectively audit, investigate, and review the diverse and complex programs within DOH. As of June 30, 2007:

- 85.7% of the HIG staff had college degrees;
- 71.4% of the HIG staff had specialty certifications that relate to specific job functions within the HIG:
  - 5 Certified Inspector Generals,
  - 4 Certified Public Accountants,
  - 2 Certified Internal Auditors,
  - 1 Certified Information Systems Auditor,
  - 2 Certified Government Auditing Professionals,
  - 8 Certified Inspector General Investigators,
  - 2 Certified Florida Crime Information Center/National Crime Information Center Operators,
  - 1 Certified Contract Manager, and
  - 1 Certified Law Enforcement;
- The current DOH Inspector General is a member of the Internal Auditing Standards Board and a Co-Chair of the Florida Audit Forum;
- The previous and current DOH Inspector Generals actively participated in supporting the efforts of the Council on State Agency Inspectors General;
- The Director of Investigations served as president of the Tallahassee Chapter of the Association of Inspectors General;
- Collectively within HIG:
  - 138 years of Audit experience,
  - 198 years of Investigative experience.

[2] On July 1, 2007, *Florida Statutes* officially changed the title for the head of the Department of Health from Secretary to State Surgeon General.

Department of Health
Office of the Inspector General
Organizational Chart
(as of June 30, 2007)



Training

Professional standards utilized within the HIG require staff to maintain their proficiency through continuing education and training. This is accomplished by attending and participating in various training courses and/or conferences throughout the year that have enhanced the knowledge, skills, and abilities of the HIG staff. Some of the recurring trainings throughout the year included attendance at meetings of the Florida Audit Forum, federally sponsored InfraGuard seminars dealing with Information Technology security and criminal issues, computer software training classes, Department employee trainings, and luncheons sponsored by the Tallahassee Chapter of the Institute of Internal Auditors (IIA) and the Tallahassee Chapter of the Association of Inspectors General.

Some of the other courses or conferences attended by staff during the 2006-07 fiscal year include:

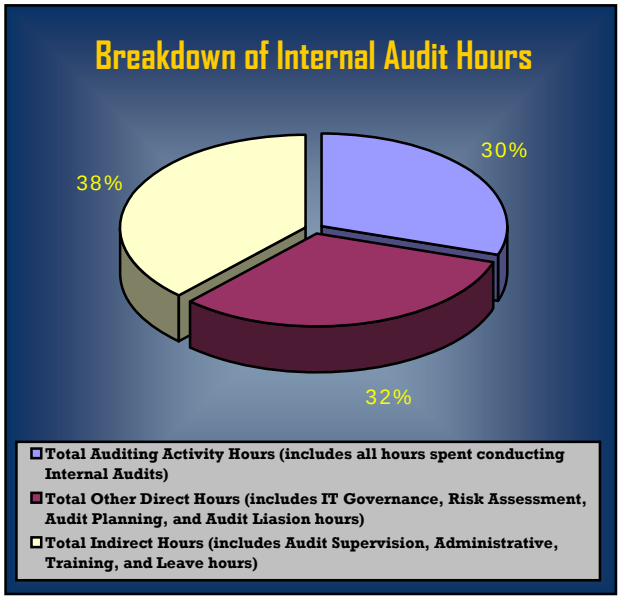
- AIG Inspectors General Investigators Institute,
- Crime Scene Training (Photo and Evidence Collection),
- United States EEOC New Investigator Training,
- United States EEOC Technical Assistant Program,
- Master Septic Course,
- IIA Fundamentals of the Audit Process in the Public Sector,
- Certified Contract Manager Training Update,
- Southeast Evaluation Association Annual Conference,
- Tallahassee Conference on Fraud Detection,
- Federal Emergency Management Agency Incident Command System,
- AccessData BootCamp,
- Auditing Standards Update (Applying Red Book),
- Whistle-blower Act, and
- Cyber Security & Comprehensive Risk Assessment.

In addition, the DOH Inspector General was a presenter to the following organizations during the 2006-07 fiscal year:

- Tallahassee Chapter of the IIA on the International Standards for the Professional Practice of Internal Auditing,
- Florida Audit Forum on the International Standards for the Professional Practice of Internal Auditing,
- Council on State Agency Inspectors General on the International Standards for the Professional Practice of Internal Auditing, and
- North Florida Chapter of the IIA on the International Standards for the Professional Practice of Internal Auditing.

Audits

Internal audits are based upon the results of a department-wide risk assessment. The overall risk of each core/operational function is assessed based upon a scoring system developed by the HIG. Risk assessment results coupled with discussions with Division management culminates in the development of an audit plan. The audit plan lists the functions/operational areas of the department that will be audited or reviewed during the upcoming fiscal year and is approved by the State Surgeon General.



2006-07 Accomplishments

The HIG completed a total of six audit engagements during the 2006-07 fiscal year. The HIG continues to monitor progress of management actions taken to correct significant deficiencies noted in the administration of DOH programs and operations disclosed by these engagements. A listing of all audit engagements completed during the 2006-07 fiscal year can be found in Appendix A. Summaries of each audit engagement can be found starting on page 11 of this report.

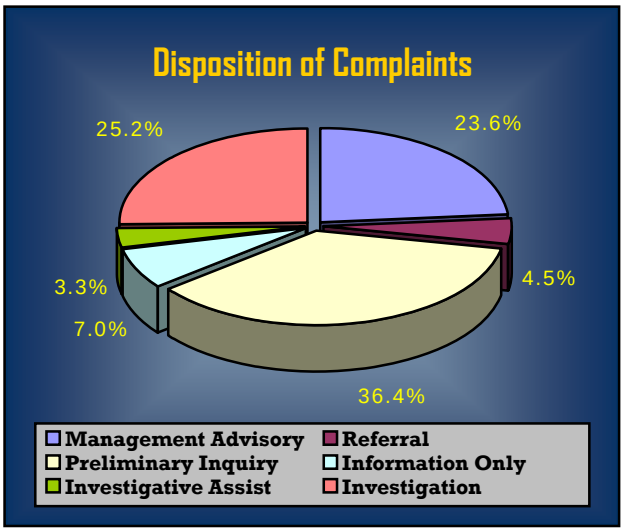
Performance Criteria

All audits are performed in accordance with standards developed by the Comptroller General of the United States codified in *Government Auditing Standards* (i.e., "Yellow Book").

Audit engagements result in written reports of findings and recommendations, including responses by management. These reports are distributed internally to the State Surgeon General and affected program managers, to the Office of the Governor's Chief Inspector General, and to the Office of the Auditor General.

Investigations

The HIG receives complaints related to DOH employees and/or program functions. The HIG reviews each complaint received and determines how the complaint should be handled. The following disposition types were utilized by the HIG during the 2006-07 fiscal year:



- Investigation – the HIG conducts a formally planned investigation.
- Management Advisory – a referral of a complaint to another entity of DOH with a request of a response from the entity.
- Preliminary Inquiry – an analysis of a complaint to determine the allegation(s) and a determination of whether statutes, rules, policies, or procedures may have been violated.
- Investigative Assist – providing assistance to divisions, bureaus, or other investigative entities such as law enforcement.
- Referral – a referral of a complaint to another agency when the subject or other individuals involved are outside the jurisdiction of the department.
- Information Only – information received that does not constitute a complaint, is added to a previous complaint, or supports an active investigative case.

2006-07 Accomplishments

The HIG closed 242 complaints during the 2006-07 fiscal year. The chart above provides a disposition breakdown of these complaints. A listing of all closed complaints during the 2006-07 fiscal year and their disposition can be found in Appendix D. A sampling of various investigations completed during the 2006-07 fiscal year can be found starting on page 22 of this report.

Performance Criteria

The HIG conducts all investigations in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General* (i.e., "Green Book").

Management Reviews

Management reviews assess management practices, work environment, and business outcomes to identify strengths and opportunities for improvement, and recommend operational improvements.

2006-07 Accomplishments

The HIG completed three management reviews during the 2006-07 fiscal year. A listing of all completed management reviews during the 2006-07 fiscal year can be found in Appendix C. A summary of these management reviews can be found starting on page 36 of this report.

Performance Criteria

The management review process is structured to suit the needs of each scheduled event, with a standard set of questions that allows comparison across programs and/or against other assessment instruments, such as the agency's Employee Satisfaction Survey.

The HIG uses the Sterling Criteria for Performance Excellence as a framework for its management reviews. The Sterling Criteria were developed and implemented by the Florida Sterling Council for the promotion of organizational excellence based on the national Baldrige Criteria, and are widely recognized for identifying and rewarding highly successful organizations in the public and private sectors. The criteria are Leadership, Strategic Planning, Customer Focus, Information and Analysis, Human Resource Focus, Process Management, and Performance Results.

Management Consulting

Management consulting engagements provide independent advisory services to agency management regarding the administration of its programs, services, and contracting process.

2006-07 Accomplishments

This function was added to the HIG Office in April 2007 and resulted in the release of one management consulting report regarding the agency's Incident Reporting process. This function will continue to be developed during the 2007-08 fiscal year.

Performance Criteria

Management Consulting engagements are performed in accordance with the *International Standards for the Professional Practice of Internal Auditing* (i.e., "Red Book") published by the IIA.

AUDIT SUMMARIES

The following are summaries of audits and follow-up reviews completed during the 2006-07 fiscal year.

AUDIT REPORT # AC-06-002 Monitoring of Selected Primary Care Contracts at Selected County Health Departments

HIG examined 15 selected primary care services subcontracts active during the period January 1, 2005 through October 31, 2005, at 12 selected County Health Departments (CHDs). HIG wanted to determine whether controls were in place over the subcontracts sufficient that 1) contract monitoring over receipt of deliverables was effective; 2) data regarding clients served and services provided is submitted by subcontractors for input into the Health Clinic Management System (HCMS); and, 3) DOH is protected against medical liability. HIG reviewed 14 Written Agreements and one Purchase Order.

SUMMARY OF FINDINGS

- Contract Managers did not always sufficiently clarify deliverables, did not write enforceable terms, did not address timeliness of invoices with the Provider where this developed as an issue, and did not address timeliness of submitting *Client Satisfaction Surveys* with Provider where this developed as an issue.
- Contracting for the care and delivery of services to DOH's Primary Care clients using a Purchase Order does not stipulate complex issues involved.
- All Primary Care Providers were not monitored at all sites of service delivery.
- The agency had not developed a policy regarding client medical record review of Providers.
- The agency had not developed a policy regarding *Client Satisfaction Surveys* to capture client's concerns and opinions when receiving services at contracted Providers' sites.
- Client data was not always submitted by contracted Providers of Primary Care services, and correctly and timely input into HCMS.
- Contract files did not always include proof of insurance.
- There were not clear definitions for Case Management and Client Eligibility to apply to services at DOH sufficient to distinguish between Vendors or Recipients.
- Brevard CHD and its Provider intended to make a substantive change in contract terms, but did not use a formal DOH contract document.
- Escambia CHD did not have a detailed plan to determine how it would access electronic CHD client medical records developed and maintained by the Provider and consequently

did not periodically copy or back-up such data.

- Escambia CHD circumvented Headquarters' review process by dividing a Primary Care contract into six-month terms.

- Escambia CHD's primary care contract did not address performance measures or monitoring and evaluation methodologies.

- Contract files for contracts with Providers did not always include procurement documentation. Specifically, the Price Analysis and Documentation for Non-competitive Procurement forms were not always completed.

- Proof of medical liability insurance was not required when purchasing primary care services using a Purchase Order using Department of Management Services (DMS) and DOH's conditions.

RECOMMENDATIONS

HIG recommended the following:

- Contract Managers at Brevard, Broward, Duval, Hendry, Lee, Manatee, and Palm Beach CHDs monitor to enforce terms of the agreements.

- Duval CHD amend Contract DV503 to exclude services required of the Provider that it cannot currently provide (i.e., that are not enforceable) and reduce the amount of the contract for the proportionate share of costs related to these services.

- The Office of the Deputy State Health Officer review the appropriateness of contracting for the provision of primary care services using a Purchase Order, and where it concludes to continue this practice, implement controls, including guidance to CHDs to stipulate necessary provisions so that both DOH and the Provider may mutually understand necessary contract terms, so to ensure the highest quality of care and services to DOH's Primary Care clients.

- The Office of Contract Administration, located within the Bureau of General Services, implement a control to ensure that (as each contract manager is required to notify the office) programmatic monitoring is completed for each contract at least once annually.

- The Office of the Deputy State Health Officer consider DOH's policy regarding its needs and the benefits received from reviewing *Client Medical Records* of Primary Care clients receiving services from contracted Providers. Should a review of Client Medical Records be determined to be beneficial, management should develop and provide related written procedures to DOH's contract managers so that all Primary Care Client Services contracts may be uniformly monitored.

- The Office of the Deputy State Health Officer consider its policy regarding its needs and the benefits received from *Client Satisfaction Surveys*. Should Surveys be determined to be beneficial, management should provide related written procedures to its contract managers so that all Primary Care client services contracts may be uniformly treated.

- The Office of the Deputy State Health Officer advise all CHDs (where Primary Care health services are subcontracted) to review their subcontracts so that each CHD may ensure receipt of individual client data from the Provider is addressed, and that each

contract addresses receiving the client data in such a timeframe so data may be timely input into HCMS (within 14 days). That advisement should include the input of such data into HCMS with a unique identifier for the client who received the service.

- The Office of Planning, Evaluation and Data Analysis assist CHDs that believe they face unique challenges in the importation and input of such data from subcontracted Providers, so data may be input into HCMS with a unique identifier for the client who received the service.

- The Bureau of General Services take appropriate action to remind Contract Managers of primary care services contracts (both Written Agreements and Purchase Orders) to obtain proof of Providers' medical liability insurance. Where a Provider does not maintain medical liability insurance, Contract Managers should consult with the Office of General Counsel regarding possible breach of contract terms.

- Because Headquarters implemented a training program focusing entirely on the Florida Single Audit Act, the Office of Contract Administrative Monitoring Unit, located within the Bureau of Finance and Accounting, increase its training to CHDs.

- The Office of Contract Administrative Monitoring Unit (as DOH's Liaison for the Florida Single Audit Act) consider developing written guidelines to assist all Contract Managers, including those managing primary care services contracts, with State Financial Assistance. Guidelines would assist DOH's Contract Managers to more easily understand State Financial Assistance as it relates to the specific types of services outsourced by DOH, and more easily distinguish Providers as either Recipients or Vendors. This should include a definition of Case Management and Client Eligibility as relates to services provided by DOH. Where Providers are in fact Recipients, such guidance would aid in uniform application.

- Brevard CHD continue to require its Provider under Contract BV052 (and any subsequent contracts for similar services with the Provider) to timely submit individual client services data to be utilized by the CHD for input into HCMS.

- Brevard CHD reduce the contract amount related to Contract No. BV052 to compensate for deliverables not received.

- Escambia CHD develop a specific plan to ensure that the copying of such electronic records can be tested and periodically transferred to DOH in a format that is easily accessible and usable by DOH.

- The Office of the Deputy State Health Officer coordinate with the DOH workgroup's efforts to develop an agency-wide policy on electronic medical records to ensure that CHDs currently moving forward with developing electronic medical records may not be inefficient in their efforts and have to make retroactive changes to come into compliance with the agency's statewide policy once established. The policy should address electronic medical records of DOH's clients developed and maintained by DOH's contracted Providers of Primary Care services.

- Escambia CHD sufficiently plan in its preparation of contracts, prepare contracts on an annualized basis, and where contracts equal $250,000 or more, submit such contracts to be reviewed by Headquarters.

- The Office of Contract Administration assist Escambia CHD by providing a focused Contract Managers Training to Escambia CHD's Contract Administrator and all Escambia CHD contract managers, so they may be updated on current statutory and DOH policy requirements for effective contract management.

- The Office of Contract Administration closely monitor all contracts at Escambia CHD (those approved at CHD level and those approved at Headquarters level) until such time as Office of Contract Administration is assured controls over contract management at Escambia CHD are in place.

- Escambia CHD's Contract Administrator review all existing and future contracts at Escambia CHD (including those over $250,000) to verify all contracts include a section to describe Performance Specifications, including quantifiable Outcomes and Outputs (Performance Measures) and the Monitoring and Evaluation Methodology. Where existing contracts do not currently include such language, contracts should be amended to include DOH requirements.

- Brevard, Escambia, and Gadsden CHDs' Contract Administrator review all existing and future bid and contract files in their respective CHD to verify each contract includes all required procurement documentation, and that such documentation is properly completed and included.

- DOH develop a written policy to require that any Provider be required to furnish DOH written verification supporting both the determination and existence of insurance coverage when purchasing using a Purchase Order. As relates to contracting for primary care services, this should include proof of professional medical liability insurance.

AUDIT REPORT # AC-06-003
Medical Quality Assurance Trust Fund

HIG performed an audit of the Medical Quality Assurance (MQA) Trust Fund for the period July 1, 2005 through March 31, 2006, to determine whether controls were in place over the Trust Fund sufficient to maintain accurate reporting of beginning and ending balances; identify and record revenues received from sources as specified by law; and accurately calculate and disburse revenue as specified by law.

SUMMARY OF FINDINGS

- Accounts receivable for returned checks received from applicants for licensure fees and renewals, back to as early as 1997 were still on the books.

- Not all accounts receivable due the MQA Trust Fund were recorded in the Florida Accounting Information Resource (FLAIR) at fiscal year-end as of June 30, 2005.

- Accounts receivable relating to Outstanding Fines, Costs, and Citations were not recorded into FLAIR as a cumulative amount as of June 30, 2005.

- MQA did not maintain an aging of accounts receivable.

- MQA did not maintain 100% timekeeping for salaries charged to Certified Nursing Assistants Medicaid/Medicare and did not establish a Collocated Cost Matrix or otherwise make adjustments to account for non-federal work performed. Consequently

100% of these salaries were charged to federal grants.

RECOMMENDATIONS
HIG recommended the following:

- MQA assume control over its accounts receivable, including those accounts related to returned checks for board fees and renewals.
- MQA consider all amounts due to be received into the MQA Trust Fund at fiscal year end and assume responsibility to reconcile its accounts so that all such accounts are recorded into FLAIR.
- MQA track cumulative accounts receivable related to Outstanding Fines, Costs, and Citations and ensure such balance is recorded into FLAIR each fiscal year end.
- MQA prepare a schedule of aged accounts receivable for all accounts.
- MQA establish a Collocated Cost Matrix or make other adjustments to account for non-federal work performed by full-time equivalents (FTEs) and other personal service (OPS) positions charged to federal grants.

AUDIT REPORT # AC-06-004 Children's Medical Services Newborn Screening Program Application Follow-up Audit.

HIG performed a follow-up audit of the Newborn Screening Program Application for the period ending July 31, 2006. HIG focused on the corrective actions of the deficiencies noted in a prior audit, *Children's Medical Services Newborn Screening Program Application*, AC-04-005, dated September 24, 2004.

SUMMARY OF FINDINGS

- Specimen cards were being submitted to the Bureau of Laboratories with incomplete or invalid information.
- Deficiencies were noted in the logical access controls protecting the Newborn Screening Program Application information resources.

RECOMMENDATIONS
The HIG recommended the following:

- The Children's Medical Services (CMS) Newborn Screening Program (NSP) identify entities that submit incomplete or invalid specimen cards. Training efforts could then be focused on the entities identified as having the highest rate of incomplete or invalid specimen cards. HIG also recommended that while training is being conducted, the CMS nurses inspect the specimen cards currently used by that entity to ensure they are the most current. HIG further recommended that the NSP be allowed to link specimens within the LifeCycle database in order to link repeat specimens, which often contain invalid or incomplete information, with the original specimen cards that contain more complete and accurate information.
- CMS, along with the Division of Information Technology, strengthen or establish access controls for the NSP application relating to password controls, limiting invalid access attempts, and security monitoring and reporting. One potential solution that would address each of the outstanding issues would be to implement Single Sign-On Security.

AUDIT REPORT # AC-06-006
Bureau of Statewide Pharmaceutical Services Statewide Pharmaceutical Inventory Network Pre-Implementation Review

HIG performed an audit of the Statewide Pharmaceutical Inventory Network (SPIN) information technology project. The review included an evaluation of the project management policies and procedures that were followed during the pre-implementation phase of the SPIN project as well as an evaluation of the key steps taken in the solution selection process. The evaluation covered SPIN project activities occurring between August 18, 2005 and September 29, 2006.

SUMMARY OF FINDINGS

- There was a significant risk the SPIN project would not be able to successfully obtain funding for fiscal year 2007-08.
- There was no coordinated direction from the Divisions of Administration and Information Technology that consolidated existing project management requirements and best practices, funding processes and requirements, and purchasing/contracting processes and requirements.
- The SPIN project did not complete the Phase I requirements in a timely manner.
- There was no mechanism in place to ensure that projects monitored at the Tier Two level remained on schedule and on budget.
- During the initial requirements gathering and solution selection phase, the SPIN project lacked an experienced, dedicated Project Manager.
- There was no provision in the system requirements outlined in the SPIN Invitation to Negotiate for SPIN to be Public Health Information Network (PHIN) compliant.

RECOMMENDATIONS

HIG recommended the following:

- The Bureau of Statewide Pharmaceutical Services continue to dedicate the appropriate resources necessary to ensure that Schedule IV-B documentation is complete, accurate, and fully supports the budget request for the SPIN project.
- The Divisions of Administration and Information Technology develop a consolidated roadmap for Project Managers to follow that outlines the various requirements and associated deadlines necessary for the successful completion of an information technology project.
- The Bureau of Statewide Pharmaceutical Services make every effort to ensure that the documentation submitted on the Schedule IV-B is current, complete, and commensurate with the cost of the project.
- Projects be monitored at a level that is proportionate to the project's level of risk. This would help ensure that, should a project exceed its budgeted duration or cost, the appropriate governance body will be notified in a timely manner and appropriate action can be taken.
- Should the SPIN project receive budget authorization, a full time, experienced Project Manger should be hired to see the final phase of this project through to completion. HIG further recommended that any future Tier Three projects be reviewed

as part of the governance process to determine if a dedicated Project Manager is required.

- The SPIN project team work with the PHIN compliance team to ensure that PHIN compliance issues are addressed prior to the completion of the design of the SPIN application.

AUDIT REPORT # AC-07-002
Distribution of Funds to Trauma Centers to Ensure Availability and Accessibility of Trauma Services

HIG performed an audit of controls established by the Office of Trauma to ensure compliance with requirements stipulated under Section 395.4036, *Florida Statutes*, for the period October 1, 2005 through June 30, 2006. HIG also examined selected controls established by the Division of Administration as relates to Section 395.4036, *Florida Statutes*.

The objective was to determine whether DOH is in compliance with requirements stipulated under Section 395.4036, *Florida Statutes,* as enacted by the Anjelica and Victoria Velez Memorial Traffic Safety Act, Chapter 2005-194, *Laws of Florida*. This objective did not include determining the validity and reliability of the agency's Trauma Registry data or the agency's Injury Severity Scores (ISS), on which distributions are to be based.

SUMMARY OF FINDINGS

- The Office of Trauma did not have written criteria for examining ISS Scores during on-site surveys of trauma centers.

- The "Trauma Center Funding Analysis" was not reviewed and signed off by someone other than the person entering the data submitted and verified by the trauma centers.

- Controls were not in place so the Office of Trauma may verify the appropriateness of amounts remitted by counties.

- Controls were not in place to reconcile between amounts reported as collected by Department of Revenue and FLAIR records of receipts.

- Florida law as codified in Section 395.4036, *Florida Statutes*, provided duplicity, an inefficient use of audits of trauma funds.

- The sample *Letter of Attestation* provided to trauma centers as a template did not sufficiently advise the person signing.

- Distributions to Trauma Centers must be for current expenditures.

RECOMMENDATIONS
HIG recommended the following:

- The Office of Trauma develop criteria for use during on-site surveys related to trauma data, and specifically ISS, so that all surveyors may have a written standard with which to follow and apply, so scores may be uniformly examined.

- The Office of Trauma implement a control which requires the trauma center (for its respective Scores) and another staff person (other than the person making the data entry) review and approve that the Scores are correctly entered into the Analysis spreadsheet prior to the release of funds.

- The Division of Emergency Medical Operations perform regular, periodic analytical review of revenues collected

pursuant to Section 395.4036, *Florida Statutes*, to include estimates based on revenue remitted by a respective county. This analytical review should include contact and research with counties (that did not remit funds for certain periods or did not remit expected amounts, historically-based) why such funds were not remitted.

- The Division of Emergency Medical Operations implement a control to perform a regular, periodic reconciliation between amounts reported as collected by Department of Revenue and FLAIR records of receipts.

- The Office of Trauma work with the Florida Hospital Association to amend Section 395.4036, *Florida Statutes*, to remove references to the Florida Single Audit Act (Section 215.97, *Florida Statutes*). All distribution of funds by DOH should be evaluated using the *Florida Single Audit Act State Project Determination Checklist* as required by Section 215.97, *Florida Statutes*. Once determined using that Checklist that funds are not used as federal match but a State Project, hospitals would then be evaluated as to whether it is a Recipient of State Financial Assistance using the *Florida Single Audit Act Checklist for Non-State Organizations-Recipient/Subrecipient Vs. Vendor Determination Checklist*. Subsequent to being determined a Recipient, the hospital would still be subject to the Florida Single Audit Act.

- The Office of Trauma submit a revised sample *Letter of Attestation* to trauma centers for use that advises in the signatory that the person signing is attesting under penalties of perjury. HIG also recommended the *Letter of Attestation* advise that when a delegated individual signs, a statement of delegated authority is required.

- Future versions of the *Memorandum of Understanding* between DOH and trauma centers for distributions of funds in accordance with Section 395.4036, *Florida Statutes*, include a provision stating the agreement may be charged only with allowable costs resulting from obligations incurred during the term of the agreement. We also recommended any supplemental guidance (including the Compliance Supplement) provided by DOH limit such expenditures by trauma centers to expenditures which are disbursed for obligations incurred during the term of the agreement, and which would exclude bad debt expense.

AUDIT REPORT # AC-07-004
Revenue Contracts

HIG performed an audit to determine the extent of controls in place at DOH so that the Division of Administration may identify and appropriately review any contracts throughout the agency for the sale of commodities previously purchased by Department of Health under Chapter 287, *Florida Statutes*, and/or the sale of contractual services, known as Revenue Contracts. HIG also wanted to determine whether the 7% and where applicable, the additional 0.3% service charge appropriated from all income of a revenue nature and used to contribute to the General Revenue Fund, were applied to the appropriate trust funds in DOH. The audit period covered July 1, 2005 through September 20, 2006.

SUMMARY OF FINDINGS

- Management did not have a control in place to readily determine the population of revenue contracts.

- Management had not developed written policies/procedures to address revenue contracts.

RECOMMENDATIONS

HIG recommended the following:

- Management develop a unique identifier methodology so that Revenue Contracts throughout the agency may be identified and pertinent data about such contracts may be more readily accumulated.

- Management continue to develop and make available its policy and the procedures that should be followed by program offices, CHDs, and CMS Clinics as they enter into Revenue Contracts so that such documents may be more uniformly executed.

SUMMARY OF CORRECTIVE ACTIONS OUTSTANDING

Section 20.055(7)(d), Florida Statutes, requires the identification of each significant recommendation described in previous annual reports on which corrective action has not been completed. As of June 30, 2006, the following corrective actions were still outstanding:

AUDIT REPORT # AC-04-005
Children's Medical Services Newborn Screening Program Application

HIG performed an audit of the Newborn Screening Program Application for the period ending September 24, 2004. The audit focused on the effectiveness of selected information systems functions, including application controls, access controls, and systems development and maintenance controls.

SUMMARY OF FINDINGS

- Specimen cards were being submitted to the Bureau of Laboratories with incomplete or inaccurate information.

RECOMMENDATIONS

HIG recommended the following:

- The Children's Medical Services (CMS) Newborn Screening Program institute a formal training program to assist the hospitals, birthing centers, and physician offices in providing complete and accurate specimen cards to the Bureau of Laboratories.
- CMS consult with the Bureau of Laboratories to identify which sites are providing the highest level of inaccurate or incomplete specimen cards so training efforts can be focused on those sites.

AUDIT REPORT # AC-05-005
Emergency Medical Services Trust Fund

HIG performed an audit of the Emergency Medical Services (EMS) Trust Fund for the period July 1, 2004 through March 31, 2005, to determine whether controls were in place sufficient to 1) maintain accurate reporting of beginning and ending balances; and, 2) identify and record revenues received from sources as specified by law were accurately calculated and disbursed or expended as also specified by law.

SUMMARY OF FINDINGS

- Sufficient controls were not in place over the Trust Fund Cash Analysis. Consequently, adjustments were reflected as changes between one year's ending balance and next year's beginning balance, and adjustments were not sufficiently documented with some adjustments resulting in inappropriate charges against Other Cost Accumulators (OCAs).
- The Bureau did not have a monitoring process in place associated with administering the approval of Emergency Medical Technicians (EMT) and Paramedic training programs to ensure fees did not exceed costs.
- The Office of Trauma had not developed a process to use administrative remedies (including fines) against trauma agencies and trauma centers, and has not developed written policies to ensure that fines for violations would be deposited into the EMS Trust Fund.

- No funds in the EMS Trust Fund were directly returned to trauma centers, counties or municipalities to improve trauma services.

- Program deficits for Licensure and Certification may continue to be an issue.

RECOMMENDATIONS
HIG recommended the following:

- The Office of Revenue Management update its written procedures to document the appropriate completion and use of the Trust Fund Cash Analysis.

- The Bureau of EMS add a control to monitor annual revenues and costs specific to the approval of re-certification training programs.

- As an integral part of its responsibilities to ensure trauma service systems are held to the highest level of readiness and response services and in compliance with Section 395.401(3), *Florida Statutes*, the Office of Trauma develop and document a process that includes administrative remedies (including fines) against trauma agencies and trauma centers, and to ensure that fines for violations would be deposited into the EMS Trust Fund.

- Management take action to further the intended purpose of improving trauma services throughout the state of Florida for its citizens and visitors.

- The Bureau ensure revenues are sufficient to cover program expenditures related to OCA 11000-*EMS Licensure and Certification*, which may include seeking an increase in fees and should include monitoring expenditures to ensure they are in line with anticipated revenues over each two-year cycle.

AUDIT REPORT # AC-05-006
Medical Quality Assurance COMPAS Application

HIG performed an audit of the Division of Medical Quality Assurance's (MQA) COMPAS application. The review included an evaluation of the integrity of the data within the COMPAS application during the period September 27, 2004 through January 31, 2006.

The objectives were to determine the effectiveness of selected information technology controls in promoting and encouraging the reliability, integrity, and availability of data within the COMPAS application, to determine the appropriateness of user access levels for COMPAS users, to identify unmitigated risks related to the use of COMPAS within the MQA licensure and enforcement process, and to provide guidance as needed for the on-going data clean-up efforts.

SUMMARY OF FINDINGS

- Instances were noted where COMPAS contained invalid social security numbers for active licensees.

RECOMMENDATIONS
HIG recommended the following:

- HIG recommended management more fully utilize available data input controls to reduce the risk that invalid, incomplete, and unreliable social security numbers are entered into the COMPAS application.

- A review process should be initiated to ensure that, at a minimum, valid social security numbers are obtained for currently active licensed practitioners.

Summary of Major Activities: Investigations

The following is a sampling of various FY 2006-07 investigation summaries. For a complete listing of all investigative activity refer to Appendix D.

INVESTIGATION # 06-004
Alleged Misuse of State Computer – Monroe CHD

This investigation was predicated upon information received from the County Health Department (CHD) in Monroe County. The Director of Community Health Nursing advised that on January 6, 2005, a complaint was received alleging that a DOH employee behaved inappropriately by showing a group of youths inappropriate materials.

During the investigation, the subject acknowledged showing an unapproved and, based upon the viewer's reactions, inappropriate video clip to a group of youths that were observed by the subject in the clinic waiting area. The subject acknowledged observing the youths (ages ranging from approximately ten to sixteen years of age) perusing various materials, including those that deal with sex education and the prevention of HIV/AIDS. The subject indicated that this observation afforded an opportunity to provide further information and perhaps answer any questions the youths may have. During a conversation with the youths, the subject thought of a video clip that was received from a colleague and asked the youths if they wanted to see something funny. The subject thought the video would provide humor while emphasizing the importance of safe sex.

The allegation was substantiated. Since the subject fully acknowledged the incident, it was determined that the DOH employee deviated from authorized protocols by obtaining and distributing unapproved materials while performing in his official capacity representing the DOH.

RECOMMENDATIONS

- Monroe CHD management should take appropriate disciplinary action consistent with the findings of the investigative report.
- Monroe CHD management should assure that all employees representing, or perceived to be representing, the Monroe CHD strictly adhere to established policy and protocols.

INVESTIGATION # 06-037
Alleged Conspiracy – Miami-Dade CHD/Onsite Sewage and Treatment Disposal Systems

This investigation was based upon a situation brought to the attention of the Department in February 2006 by a homeowner owing property in a new residential development located in Miami-Dade County. In processing an application for a swimming pool permit, the Miami-Dade CHD, Onsite Sewage and Treatment Disposal Systems (OSTDS) employees determined that the file was missing. A check of other OSTDS records revealed 17 files were missing for 24 existing homes.

Further inquiry found no evidence of final OSTDS inspections for the other seven septic systems. The Miami-Dade County Building Department (MDCBD) computer system indicated that a former Miami-Dade CHD employee had removed the OSTDS holds on all 24 homes. The removal of the holds allowed the MDCBD to issue Certificates of Occupancy. This allowed the developer to sell the properties and for buyers to occupy the homes.

The specific allegations and results of investigation are as follows:

Allegation #1: A former MDCHD employee improperly processed 24 OSTDS permit applications and removed 17 OSTDS files containing these applications from the Department's official files. This allegation was unsubstantiated. No evidence was found to implicate the subject in the missing OSTDS files, despite the subject being caught by a supervisor taking unidentified OSTDS files from the office.

Allegation #2: During the period between April and May 2005, a former employee improperly released OSTDS holds established in the MDCBD computer system for septic systems that had not been inspected by the Department. This allegation was substantiated. A preponderance of evidence suggested that at least 24 OSTDS septic system holds had been released prior to final inspection approval by the Miami-Dade CHD OSTDS Section as required by Chapter 64E-6, *Florida Administrative Code*. The failure of the 24 septic systems to pass the Miami-Dade CHD remediation inspections conducted between February 2006 and July 2006 confirms the removal of the holds constituted fraud.

Allegation #3: A former Miami-Dade CHD employee conspired with a regulated entity, or a real estate developer, or other parties, to fraudulently approve OSTDS for the 24 questionable properties. This allegation was substantiated. Evidence supported the conclusion that the former Miami-Dade CHD employee acted fraudulently in the interest of the developer for personal or other unknown reasons.

During a meeting between the developer and Miami-Dade CHD staff on March 6, 2006, the developer agreed to uncover all 24 installed septic systems and remediate any deficiencies found. The developer also agreed to obtain well permits and remediate deficiencies. The agreement established a 90-day remediation period for the 24 septic and well systems which expired on June 4, 2006. As of that date, the developer had failed to complete remediation and the Department noticed the developer on several occasions regarding his intentions.

RECOMMENDATIONS

The Miami-Dade CHD Administrator should:

- Place legal demand on the developer to complete agreed remediation actions on the questionable properties.
- Review the listed permits for which no inspections were found and determine appropriate corrective action.
- Review the listed permits for which official files are missing and initiate appropriate action to reconstruct the files.
- Contact the South Florida Water Management District to obtain copies of the driller's completion report for the questionable wells and take appropriate action. Also, request that the South Florida Water Management District conduct jurisdictional enforcement action under Chapter 373, *Florida Statutes*.

- Establish procedures to verify OSTDS final inspection approval prior to releasing holds. Limit access to the MDCBD computer system and provide security awareness training to authorized users.

- Take action to insure that all OSTDS Section staff acknowledge that official files are not to be taken out of the office without expressed authorization of the OSTDS Section Supervisor, and that in such instances, an accountability procedure be implemented to document the return of said files.

- Require the OSTDS Section Supervisor to frequently review the electronic permit transaction log created during this investigation to maintain situational awareness of the status of applications and permits.

- Conduct a workload review to validate the staff requirement based on the expanded mission assigned to the OSTDS/Well Permitting Section, and with anticipation of the future growth in the workload given rapid expansion ongoing in Miami-Dade County.

The DOH Division of Environmental Health Director should:

- Coordinate with the Miami-Dade CHD to determine supplemental assistance required for the Miami-Dade CHD OSTDS Section until the foregoing workload review and staffing action is completed.

- Prioritize the Miami-Dade CHD for an OSTDS Program Evaluation in early 2007.

- Coordinate with the Miami-Dade CHD to assess the Miami-Dade CHD wells program to assure that appropriate procedural steps are established and the staff is trained. Enlist the cooperation of the South Florida Water Management District and the Florida Department of Environmental Protection to provide jurisdictional enforcement actions under Chapter 373, *Florida Statutes*.

- Review the current OSTDS enforcement process and consider establishing an enforcement program similar to that found in the Division of Medical Quality Assurance which investigates unlicensed activity. Increasing penalties should also be considered.

INVESTIGATION # 06-153
Alleged Board of Nursing Impropriety

This investigation was initiated based upon a complaint by a Registered Nurse alleging harassment by the Intervention Project for Nurses (IPN) and administrative errors by the Florida Board of Nursing.

The specific allegations and results of investigation are as follows:

Allegation #1: The Board of Nursing failed to provide advanced notice to the complainant of Board of Nursing meetings at which the complainant's licensure case was being decided. This allegation was unsubstantiated. Department records indicated that Notices of Hearing were sent to the complainant via sufficient means at the complainant's address of record.

Allegation #2: A particular Board of Nursing case was based upon "bogus information" and failed to correctly interpret investigative reports that proved the complainant was "innocent" of drug diversion charges and did not substantiate drug

use or alcohol use. This allegation was unsubstantiated. The investigative reports referred to in the complaint did not prove the complainant was innocent of drug diversion charges, but rather failed to prove or rule out issues of substance abuse or dependency and concluded that some measure of drug screening was expected.

Allegation #3: The Board of Nursing "washes their hands" of nurses by referring them to IPN. This allegation was unsubstantiated. It was determined that IPN was performing services on behalf of the Department via a contract.

Allegation #4: IPN exceeded the scope of practice by contacting a complainant's employer which resulted in the complainant being terminated. This allegation was neither substantiated nor unsubstantiated. A review of the contract with IPN could not establish a requirement for IPN to contact employers to notify them of potential violations. The issue requires further review by the Contracting parties.

Allegation #5: IPN staff threatened the complainant that if IPN's services were not used, IPN would report the complainant to the Board of Nursing. This allegation was unsubstantiated. It was determined that IPN's actions were not threatening and were found to be proper as established by contract with the Department.

Allegation #6: The costs of IPN sponsored services to nurses were unaffordable, especially for nurses with suspended licenses and those unable to work in the profession. This allegation was unsubstantiated. Expenses associated to impaired practitioner treatment are a personal responsibility. Some relief may be obtained by entering into an agreement with IPN where sliding scale fees may be charged. However, the complainant did not seek the assistance of IPN.

RECOMMENDATIONS

- The Director of Medical Quality Assurance should require all correspondence be properly dated and the mailing of notices is documented in each respective case file.
- The Director of Medical Quality Assurance should conduct a review of Final Order procedures to assure that Board of Nursing guidance is clearly expressed.
- The contracting parties should conduct a legal review of the events related to the contract with the complainant's employer and determine if the contact, which resulted in the complainant's termination, violates the Scope of Services established in the contract.

INVESTIGATION # 06-167
Alleged Misuse of State Computer – Sarasota CHD

This investigation was predicated upon information received from Sarasota CHD management, who related that Division of Information Technology personnel noted during a periodic inspection of assigned computers that a Dell Latitude Notebook computer assigned to a Sarasota CHD employee contained installed software that did not adhere to Department standards.

The allegation was substantiated. An analysis of the computer's hard drive disclosed the presence of software that did not adhere to DOH standards. Further review also disclosed substantial use of a personal nature, both during and after work hours. There was also an accumulation of medical related data for entities outside of Florida. Some of the data appeared to be medical billing data, which according to management, perhaps pertained to the employee's previous employment.

Additionally, the employee utilized the computer to access, track, and procure items related to his personal finances; news articles; music and mp3 files; and emails. However, there was no decisive indicator of direct manipulation of passwords, or attempts, to restrict management's routine access.

RECOMMENDATION

- Sarasota CHD management should take appropriate disciplinary action consistent with the findings of the investigative report.

INVESTIGATION # 06–225
Alleged Travel Fraud – Miami-Dade CHD/HIV-AIDS Surveillance Unit

This investigation was predicated upon a letter received by a Miami-Dade CHD supervisor. On October 6, 2006, the Health Services Manager and Acting Supervisor of the HIV/AIDS Surveillance Unit, Miami-Dade CHD, conducted a quality improvement visit to a Community Based Organization (CBO) and health care provider. During the visit, the supervisor was informed that the CBO's clinic had been closed, that patient medical records had been archived during the closure period, and that the Miami-Dade CHD HIV/AIDS Surveillance staff had not visited in a year. The supervisor recalled having signed mileage reports for a Surveillance staff member who claimed visits to the closed CBO. Upon a subsequent review of Surveillance Unit travel claims, the supervisor identified two employees who claimed to have visited the CBO during the clinic closure periods.

The specific allegations and results of investigation are as follows:

Allegation #1: During the period between January and July 2006, a Human Services Program Analyst, Miami-Dade CHD, submitted State of Florida Vouchers for Reimbursement of Travel Expenses which contained fraudulent information. This may be a violation of Section 112.061, *Florida Statutes*. This allegation was unsubstantiated. The Analyst's purpose in visiting Providers is to conduct No Identified Risk (NIR) investigations. Such investigations require the Analyst to access and review the Provider's client medical records, or to consult with Provider Case Managers, or to search databases. Four of the CBO's that the Analyst claimed to have visited were contacted, but none used or maintained visitor logs. Evidence confirmed that the Analyst conducted periodic visits, but the exact dates and length of time of the visits could not be established. Only three of five July visits to the closed CBO were recalled by the staff.

Allegation #2: During the period between January and July 2006, a Human Services Program Analyst, Miami-Dade CHD, submitted fraudulent attendance reports. This may be a violation of Section 110.219, *Florida Statutes*. This allegation was unsubstantiated. The cumulative time associated to the Analyst's four visits to the closed CBO in March 2006 is approximately 16 hours and 55 minutes, and in the five visits made in July 2006, approximately 17 hours and 45 minutes. Included in these numbers is the travel time and on some of the days, a lunch hour. The Analyst claimed an approximate total of 199 miles associated with the visits to the closed CBO during March and July 2006. No other evidence was found to support this allegation.

Allegation #3: : During the period between January and July 2006, a Human Services Program Consultant I, Miami-Dade CHD, submitted State of Florida Vouchers for Reimbursement of Travel Expenses which contained fraudulent information. This may be a violation of Section 112.061, *Florida Statutes*. This allegation was substantiated. In a sworn interview, the Consultant denied the allegation. The Consultant admitted there is a lack of understanding about the scope of the job and

what was expected. The Consultant's visit claims to the closed CBO were acknowledged by the CBO program manager. However, the evidence indicates that the Consultant did not conduct three claimed visits to a different CBO.

Allegation #4: During the period between January and July 2006, a Human Services Program Consultant I, Miami-Dade CHD, submitted fraudulent attendance reports. This may be a violation of Section 110.219, *Florida Statutes*. This allegation was substantiated. The substantiation of allegation #3 supports a time and attendance violation. The time associated with the three visits was three hours and 15 minutes, for which the Consultant was given credit as time and attendance, but which appears to be fraudulent. The Consultant claimed an approximate total of eight miles associated with the visits to the CBO during January and March 2006, but it appears to contain an entry error in the amount of an additional nine miles for a grand total of 17 miles.

RECOMMENDATIONS

- The Miami-Dade CHD Administrator should consider appropriate disciplinary actions predicated on the evidence presented in the investigation report.

- The Miami-Dade CHD Administrator should direct a review for HIV/AIDS Provider addresses to assure that the database is accurately updated and procedures for retaining address currency are established.

INVESTIGATION # 06-235
Alleged Fraud – Palm Beach CHD

This investigation was initiated by the Palm Beach CHD Director after the Chief Financial Officer advised management that an employee was possibly being improperly reimbursed by the state.

HIG substantiated allegations that a Health Information Specialist received improper travel reimbursements from 1997 to 2006 for mileage between the employee's home and official headquarters. Per DOH policy 4OAPM1, Section D and Section 112.061, *Florida Statutes*, if an employee is stationed in a city or town for a period of over 30 consecutive days, such city or town will be deemed their official headquarters. Thus, travel expenses from an employee's home to headquarters are not authorized. All reimbursement was approved by the employee's supervisor and CHD Assistant Director, both of whom were unaware of the Department policy or *Florida Statute* prohibiting such reimbursement. The total amount of improper reimbursement was in excess of $31,000.

As a result of the investigation, the Health Information Specialist was also found to be in violation of the following:

- Eight violations of Section 112.061(4)(b)(10), *Florida Statutes*, regarding travel reimbursement for mileage claimed and paid for an employee on annual leave or paid holiday; and

- One hundred fourteen instances in violation of DOH Policy 60-8-02, Section VII, D, (6), (e) and (g), where payroll documents and travel claims signed by the employee and approved by management reflect conflicting work hours claimed.

Furthermore, the Palm Beach CHD Finance and Accounting section was found to be partly responsible for approval and disbursement of travel claims in violation of DOH policy and *Florida Statutes*.

RECOMMENDATIONS

- Take disciplinary action against the Palm Beach CHD Assistant Director, as deemed appropriate.
- Take disciplinary action against the Health Information Specialist's previous supervisor, as deemed appropriate.
- Take disciplinary action against the Health Information Specialist, as deemed appropriate.
- Palm Beach CHD administration, supervisory staff, and Finance and Accounting staff should review all DOH travel policies and procedures and applicable *Florida Statutes* relating to travel reimbursement and follow those requirements when approving travel claims.

INVESTIGATION # 06-240
Alleged Mismanagement of State Funds – Monroe CHD

This investigation was based upon allegations by former Monroe CHD employees after they were terminated from their positions. Specifically, several allegations were levied against a Monroe CHD supervisor. These allegations include mismanagement of state and federal monies, creation of a hostile workplace, and termination of staff after the supervisor's use of funds were questioned.

The specific DOH policies allegedly violated and the results of investigation are as follows:

DOH Policy 60-8-02, Section VII, D, (6):

a. Poor Performance
e. Violation of Law or Agency Rules
f. Conduct Unbecoming a Public Employee

This allegation was substantiated. It was concluded that the subject violated DOH policy with unprofessional treatment of staff and did not follow appropriate DOH polices regarding travel, purchasing card (P-Card), annual leave, sick leave, and pay raises for DOH employees. It was also determined that the subject caused unnecessary problems with community partners due to poor performance.

DOH Policy 4OAPM1, Chapter 1: Travel and Transportation Manual

K. Registration Fees and Related Charges
10. Food Purchases related to a Conference, Convention, or Workshop

This allegation was substantiated. It was concluded that the subject violated DOH policy by ordering and allowing food to be provided and paid for at various training conferences on more than one occasion.

DOH Policy 250-9-06, Purchasing Policies and Procedures

F. Disallowed Purchases
4. Refreshments

This allegation was substantiated. It was concluded that the subject violated DOH policy by ordering and allowing food to be provided and paid for at various training conferences on more than one occasion.

As a result of the investigation, additional violations of DOH policy were substantiated, including:

DOH Policy 60-8-02, Section VII, D, (6)

b. Negligence - Neglect of Duty

It was concluded that the subject issued a directive to refuse treatment to Sexually Transmitted Disease clients for their inability to pay for services in violation of Section 381.003, *Florida Statutes*, and 64F-16.008(2), *Florida Administrative Code*, Limitation of Income Eligibility, which states no client may be denied communicable disease services based upon inability to pay.

DOH Policy 60-8-02, Section VII, D, (6)

f. Conduct Unbecoming a Public Employee

It was concluded that the subject intimidated employees to violate DOH policy by having food provided at CHD trainings and not reflected in invoices processed, made unreasonable demands for employees to violate DOH P-Card policies, and forced the termination of two employees for alleged "poor performance". Both employees were found to be performing up to standards based upon evidence obtained in the investigation, which included a letter of recommendation (for one of the terminated employees) written by the subject after the termination.

RECOMMENDATIONS

- Remove the directive within the Monroe CHD requiring all clients to pay for services, per Rule 64F-16.006, *Florida Administrative Code*, and Section 381.003, *Florida Statutes*, which conveys that clients with communicable diseases shall not be turned down for services due to their inability to pay.

- Monroe CHD management should ensure that DOH policies and *Florida Statutes* are complied within all financial transactions and conduct a financial review as deemed appropriate to identify past instances of non-compliance.

- Allow the record to reflect that both former Monroe CHD employees were performing up to standards and did not display "poor performance" as was alleged.

- Monroe CHD management should properly train or reassign the Medicaid Revenue employee within the CHD.

- Monroe CHD staff review Medicaid billings to ensure reimbursement is processed and recover any prior revenue that may be outstanding.

INVESTIGATION # 06-241
Alleged Harassment – Miami-Dade CHD/Vital Records Unit

This investigation was predicated upon the complaint of a probationary employee in the Vital Records Unit, Miami-Dade CHD, who claimed harassment by a co-worker. The allegation included both verbal and physical harassment during the time the complainant had been working in the Vital Records Unit. The allegation was substantiated. During the investigation, it was discovered that the subject had harassed the complainant on several occasions. It was also discovered that the subject

had been previously disciplined for such harassment. Furthermore, the subject admitted that personality problems contributed to the situation and that help through the Employee Assistance Program was being sought.

RECOMMENDATIONS

- The subject, by self-admission, should continue to seek help through the Employee Assistance Program.
- Miami-Dade CHD management should take disciplinary action against the subject, as needed.

INVESTIGATION # 06-247
Alleged Stolen DOH Equipment and Information – Pasco CHD

This investigation was initiated based upon a fax that included a DOH Incident Report documenting theft of DOH equipment and information. The complainant alleged that a Pasco CHD employee was at St. Anthony's Church located in San Antonio, FL. Sometime during the morning hours of November 12, 2006, an unknown person entered the employee's vehicle and removed CHD equipment that included: unencrypted laptop, laptop case, business portfolio, a wireless card, a GPS, and a Styrofoam chest filled with papers from a recent drive-thru flu clinic. The laptop contained confidential information.

The employee understood that the laptop was required to be in the possession of the employee at all times. Once the theft was noticed, it was reported to the Pasco County Sheriff's Department. The initial review by the Sheriff's Department indicated that the vehicle was unlocked at the time of the theft. However, the employee's husband changed the report on November 20, 2006, to indicate the vehicle was locked at the time of theft.

Confidential information should not be stored on a laptop unless it is necessary for the authorized user to perform his or her job. In instances where it is required, the employee has a responsibility to protect confidential information from unauthorized disclosure by encrypting the storage used by the device. The Division of Information Technology has procured a limited number of licenses for the DOH approved encryption software, PointSec.

It was concluded that the DOH equipment should have been secured in a manner that would have precluded the theft. Also, the computer should have been encrypted due to the confidentiality of the information it contained. DOH policy clearly states that employees authorized to transport confidential information to the field accept custodial responsibility for such information until it is returned to a secured location.

Thus, the allegation was substantiated since neither the employee nor the Pasco CHD was in compliance with DOH policy.

RECOMMENDATIONS

- Take appropriate personnel action against the CHD employee for violation of the Information Security and Privacy Policy 7 COHP 50-10f-05.
- The Pasco CHD should conduct an immediate review to insure that all computes are encrypted and in compliance with policy and procedure.

- The case be closed pending further developments by the Pasco County Sheriff's Department regarding the theft of the equipment.

INVESTIGATION # 06-266
Alleged Illegal Services by Employee

This investigation was based on allegations by two anonymous complainants that a CHD employee "arranged for clinic cards to be given to patients who do not qualify for free services." The complaint further alleged the employee allowed a roommate to fraudulently obtain free medical services and alleged CHD employees help migrant workers obtain free services in return for a fee.

These allegations were partially substantiated. The CHD employee knowingly observed a roommate obtain medical care at no personal cost when the employee was aware the roommate owned a home, a business, a vehicle and was earning more than the small monthly amount reported on official CHD documents. The CHD employee resigned prior to being informed of this investigation. The CHD employee failed to complete the two week notice, walking off the job on March 28, 2006, following the investigative interview with HIG staff. There was no evidence to support employees provided "clinic cards" to clients who did not quality for them or help migrant workers obtain free medical services in return for a fee.

Additionally, the investigation revealed that a CHD employee allowed a client to continue to receive care at no charge and did not require the client to provide written proof of income (after the client received a discrepancy letter regarding his income level), as required by Standard Operating Procedures (SOP). Per the current supervisor, employees in those positions are not required to read the SOP (as all instruction is completed verbally), but are to refer to the SOP, as needed. The CHD employee did not follow policy with respect to the *State of Florida Employee Handbook*, Section VIII, Standards of Conduct, A, 6, (c), which states, "Employees shall protect State property from loss or abuse, and they shall use State property, equipment and personnel only in a manner beneficial to the agency."

RECOMMENDATIONS

- The DOH should fully cooperate with local Law Enforcement during any possible criminal prosecution of the roommate (client) for fraudulently obtaining services or goods from a health care provider and theft.
- CHD management should require appropriate CHD staff to adhere to the policy regarding discrepancy letters and have supervisors monitor to insure follow through is completed.
- Review the discrepancy letter policy for possible improvement and increase random sampling of reviewing client cases for accuracy and completeness.
- Take appropriate action against those found to be in violation of SOP and *State of Florida Employee Handbook*, Section VIII, Standards of Conduct, A, 6, (c).
- CHD management should remove the outdated fraudulent activity reporting forms because this policy is already covered when an employee signs the Employee Acknowledgement form. The Employee Acknowledgement form states the employee understands and has read the *Employee Handbook* and *Discipline Policy and Standards for Disciplinary Action*.

- All verbal policy, procedure, and instruction given to CHD employees be reinforced with printed documentation.

INVESTIGATION # 07-023
Alleged Offensive Email – Polk CHD & Duval CHD

This investigation was initiated based upon an internal inquiry to determine if an employee sent an electronic communication (email) prohibited by policy and procedure. As a part of the inquiry, the Department identified employees in other state agencies who were forwarded or copied on the email. Preliminary search results indicated that employees within the DOH might have received or sent this email.

Specifically, it was alleged that an employee in the Polk CHD received an unsolicited email that was deemed to be offensive from an employee in the Duval CHD. The allegation was substantiated. It was determined that the email was accidentally sent to the Polk CHD employee when it was only meant to be sent to associates in the Duval CHD. Regardless, it was determined that the email did not comply with DOH Policy 50-10c-05.

Furthermore, it was determined that a total of 245 employees received the email. Based upon questioning, 114 employees responded they forwarded the email. These 114 employees were sent a survey with six questions. They were allowed to respond "yes" to multiple questions. The results of the survey are as follows:

A.	Did nothing?	Response:	02
B.	Deleted it? (after forwarding it)	Response:	04
C.	Informed supervisor?	Response:	03
D.	Informed the sender not to send any more?	Response:	07
E.	Forwarded it to one person?	Response:	34
F.	Forwarded it to more than one person?	Response:	75

Two of the senders were the complainant and the supervisor who received and forwarded the complaint. One sender was identified because the "out of office reply" responded. Two of the senders reflected the email was forwarded but the address section did not contain an address. There is no explanation for why the electronic record indicates that it was forwarded.

Additionally, a meeting was held with a representative of the Office of the Inspector General from each affected state agency. The agency representatives were briefed on the email and given a copy of the emails sent or received by their employees. Each agency was responsible for opening an investigation and responding to the Office of the Chief Inspector General.

RECOMMENDATIONS

- A global email should be sent to remind all employees of DOH Policy 50-10c-05 regarding computer usage and any discipline deemed appropriate by Department management.

- The DOH Chief Information Officer, in consultation with the Department's General Counsel and Human Resources Director, should ensure DOH policies and procedures contain similar language to Florida Lottery's Operation Policy and Procedure #1100.020, Section 1.7, D., Offensive, Inappropriate or Unauthorized Email.

INVESTIGATION # 07–028
Alleged Compromise of Confidential Information – Palm Beach CHD/Laboratory

This investigation was predicated upon an anonymous complaint alleging compromise of confidential patient information at the Laboratory of the Palm Beach CHD.

The investigator reviewed relevant records and documents as well as conducted interviews of employee witnesses and the subject. The allegation was substantiated that confidential patient information was compromised. It was concluded that Palm Beach CHD Laboratory personnel violated client confidentiality when they allowed an employee's daughter, a volunteer and non-employee, to handle and view confidential client records. In reviewing the evidence and policy guidance, it was discovered that the daughter did not sign in or out of the Lab, was not assigned to work in the Lab through the Palm Beach CHD Volunteer Services Program, was supervised by a relative, and was given duties in an area where confidential information was contained and utilized. These actions are all violations of the DOH and/or Palm Beach CHD information security policies and procedures.

It was further concluded that allowing employees' children in a restricted area without signing the log, without constant monitoring, and without restriction to non-confidential sections violated Palm Beach CHD internal policies and DOH policies. After checking personnel records, it was determined that the implicated Laboratory personnel had signed the appropriate information security acknowledgements, demonstrating they were aware of information security policies and procedures.

RECOMMENDATION

- Palm Beach management, in consultation with the DOH Information Security Manager, should take the appropriate personnel action against the implicated personnel.

INVESTIGATION # 07-055
Alleged Breach of Confidential Information – Lantana/Lake Worth Health Center

This investigation was predicated upon information provided by a client, who alleged that an employee accessed protected health information and provided data to an unauthorized person.

Specifically, it was alleged that a DOH employee inappropriately accessed a client's medical records and provided data to a former acquaintance of the client. This allegation was substantiated. The DOH employee (subject) acknowledged receiving a request for information about the client, accessing the DOH Health Management System, reviewing current entries, and informing the acquaintance that the client was at the clinic and was administered some tests. However, the subject also stated the client's status and test results were not disclosed.

The subject acknowledged it was inappropriate to access client medical data and disclose information to unauthorized individuals. The subject further stated this was the only occurrence and regretted the error and lapse in judgment.

RECOMMENDATIONS

- Appropriate disciplinary action, as determined by management, should be taken consistent with the findings of the investigation report.

- Management should reassess and evaluate, and if appropriate, adjust the level of access granted to employees.

- The Department should, if feasible, assure an audit capability is incorporated in future versions of any software utilized for client report management.

INVESTIGATION #07-068
Alleged Theft of State Equipment – Hillsborough CHD

This investigation was based on an Incident Report that was completed on March 1, 2007, but not received by HIG until April 12, 2007. The Incident involved a theft of computer equipment from an unsecured rental vehicle and concerns that a CHD supervisor failed to follow DOH policy with regards to computer security and Incident Report notification.

The specific DOH policies allegedly violated and the results of investigation are as follows:

DOH Policy 5-6-06, Incident Reports:
This allegation was partially substantiated. It is the responsibility of the Director, Administrator, and Chief of each DOH Division, Bureau, Office, CHD, Children's Medical Services office, the A.G. Holley Hospital, and other Department field offices to ensure that each security incident is investigated, documented, and reported to the appropriate official. Any employee who participates in or witnesses an incident is required to report the incident to his or her immediate supervisor and/or Office/Division Administrator/Director. DOH Policy specifically requires that an Incident Report is required for all incidents involving damage or theft of property valued at $500 or more and immediate notification to the following:

(1) Immediate supervisor;
(2) Division Director, Office Director, CHD Director/Administrator, Hospital Director, or Children's Medical Services Nursing Director/Program Administrator;
(3) Executive Staff Office;
(4) Local Information Security and Privacy Coordinator, local Safety Coordinator, Risk Manager and designated facilities employee with direct authority to intervene, investigate, analyze, and plan for correction of the situation.

The investigation determined that the local Risk Manager (in this case the Human Resource Manager) was notified of the incident but the local Information Security and Privacy Coordinator with direct authority to intervene, investigate, analyze, and plan for correction of the incident was not notified.

DOH Policy 60-8-02, Section VII, D, (6)
f. Conduct Unbecoming a Public Employee
This allegation was substantiated. One of the requirements of this policy is that:

(3) Employees shall protect state property from loss or abuse, and they shall use state property, equipment and personnel only in a manner beneficial to the agency.

The investigation revealed that a Hillsborough CHD employee was using a rental vehicle and was unaware the vehicle did not lock properly and could only be locked with the keyless system. The employee stated a laptop was left inside the vehicle

in the rear hatch overnight and was stolen when the vehicle was burglarized one evening. The employee stated the burglary was reported to the St. Petersburg Police Department and the employee's supervisor but was not reported to the CHD's Information Security Manager since the employee was unaware of this requirement. The employee admitted bad judgment by leaving the laptop inside the vehicle overnight and not taking it in the home.

RECOMMENDATIONS

- Additional training for all employees to ensure complete understanding of information and security policies and procedures, including Incident Report writing and distribution.
- Take appropriate action against the IT Supervisor for violation of DOH Policy 5-6-06 on Incident Reporting.
- Take appropriate action against the CHD employee for violation of DOH Policy 60-8-02, Section VII, D, (6), (f), (3) regarding the protection of state property from loss or abuse.
- A copy of the investigation report should be forwarded to the DOH Director of Information Technology to review current DOH policy with respect to securing mobile computer equipment (without confidential information) while working in the field.

MANAGEMENT REVIEW # 06-003MR
Division of Health Access and Tobacco

INTRODUCTION
This review was initiated by a Deputy Secretary and Program Director during the review period, to assist in the Division of Health Access and Tobacco (DHAT) management transitional efforts and to provide strategic information to the new DHAT leadership.

STRENGTHS
Employees were very favorable about the Program Director (who also served as the Acting Division Director) over the Volunteer Health Services Program (VHSP) in all areas of leadership and customer focus, and in many other areas. They were also favorable towards the Bureau Chief over the Brain and Spinal Cord Injury Program (BSCIP) in most leadership, customer focus, and business results areas. Employees in other program offices indicated their supervisors were accessible and willing to listen to their work-related concerns. Employees felt their respective programs produce quality services and have satisfied customers.

OPPORTUNITIES FOR IMPROVEMENT
Employees and managers indicated a need to reorganize the Division into a more functional, system-oriented office. They said currently, there are too many direct reports and no real overlapping of functions. HIG determined that DHAT has nine managers, including the Division Director and eight Program Directors. The employees said they have worked next to colleagues for years and do not know what those colleagues do. They wanted the Division Director to have more time to interact with them and learn what they do. Many said they had never seen or talked to the Division Director. They understood he is busy, but felt his direct interaction would make the Division better able to pursue funding and policy promotion opportunities. Employees indicated the Division previously had an Assistant Director who could manage the day to day activities. This would allow the Division Director to focus more on becoming familiar with and advocating for the organization's programs. The position still exists, but during the management review period, the position was vacant.

Employees indicated various human resource issues that need addressing. They perceived favoritism at both the Division Director level and in some of the program offices. They indicated that managers show preference to certain employees, who are then recognized, receive promotions, and allowed to fall behind in their workload. They stated the recognition system is inadequate because acclaim or praise for exceptional performance is given to the same employees over and over again. Employees at the Orlando BSCIP Office indicated that their manager did not effectively communicate with them and hampered them, in some instances, from doing quality case management work. Employees in the St. Petersburg BSCIP Office indicated they had problems with the aging Rehabilitation Information Management System (RIMS) and outdated computer equipment.

Employees indicated that staffing and funding are inadequate. They said programs, such as BSCIP, VHSP, and Tobacco Prevention and Control, are understaffed and underfunded. These programs have heavy caseloads and/or may stretch over multiple counties, requiring extensive driving and long hours. BSCIP, in particular, has statutory time limitations on contacting the clients that are not realistic because of handling paperwork in advance of client contacts. According to

BSCIP staff, they simply cannot always meet the deadlines. Both BSCIP and VHSP employees are concerned that they have to drive far distances to do their work and often have to use their personal cars.

Employees at Orlando BSCIP indicated there are accessibility, safety, and security issues that need addressing. The HIG found many of these issues cited in the 2004 BSCIP Quality Improvement Monitoring Review. The issues continue to be problems.

RECOMMENDATIONS

- The Deputy Secretary and the DHAT Division Director should reorganize the Division to have an Assistant Division Director, fewer direct reports to the Division Director, and an integration of program units into a more cohesive and functional organization. This reorganization should also address personnel attrition to ensure continuity of quality program services.

- Division management should institute a customer feedback system for the entire Division that reports customer satisfaction for the Division and incorporates customer feedback from programs that currently have feedback mechanisms in place.

- The Division Director should prioritize workload relief through a focus on reducing or eliminating staffing shortages; streamlining travel for field staff to the extent possible; collapsing, reconfiguring, or adding regions/districts; and better utilization of available staff.

- The Deputy Secretary and the Division Management Team should pursue all funding opportunities to expand DHAT operations and to sustain or rebuild programs affected by budget reductions.

- The Division Director should revamp the recognition system currently in place in the DHAT to focus on recognizing employee performance throughout the program offices and to include employees in the field.

- The Division Director should actively promote fair and equitable implementation of all personnel policies and procedures, including, but not limited to, employee recognition, conflict resolution, distribution of unit workload assignments, and consideration for pay increases and promotions. The Director's actions should include the posting of a Notice to Employees and Clients in clearly visible locations in all DHAT offices and facilities about the internal DOH procedures for filing Equal Opportunity (EO) or other complaints to the Inspector General. Examples of clearly visible locations would include waiting areas, meeting rooms, and break rooms.

- The Division Director should review every quarter the findings from the 2004 BSCIP Quality Improvement Monitoring Reviews to ascertain that progress is made or that the findings have been resolved or corrected. This responsibility could be delegated as the Division Director deems appropriate, but should require updates.

- The Division Director, in conjunction with DHAT Management Information Systems staff and the Division of Information Technology, should develop a technology plan to review all DHAT information systems and computer equipment to determine updating and replacement needs, with a priority emphasis on RIMS and computer equipment in DHAT's field offices.

MANAGEMENT REVIEW # 06-004MR
St. Johns CHD/Environmental Health Office

INTRODUCTION
This review was initiated by the St. Johns CHD Director to assist with a review of the Environmental Health (EH) Office. The Director had been conducting the Sterling assessment process, which involved developing an Organizational Profile and a Strategic Plan for the St. John's CHD.

STRENGTHS
Employees were generally favorable about the EH Manager's leadership, level of cooperation with the supervisors, accessibility to employees, and focus on customer service. Employees were also favorable about most aspects of supervisory skills for the Onsite Sewage Treatment and Disposal Systems (OSTDS) supervisor in most of the Sterling Categories.

OPPORTUNITIES FOR IMPROVEMENT
Employees indicated a need to hold their supervisors more accountable for fairly and equitably implementing personnel policies and procedures in addition to acting in a more professional manner. Employees wanted to be more involved in planning activities that impact their units. Employees and external stakeholders wanted to improve how the EH Manager related to county officials and contractors.

RECOMMENDATIONS

- The St. John's CHD Director should develop a protocol with the County Administrator to ensure positive relations between the EH Office and County government.
- The St. John's CHD Director should establish a protocol for EH involvement in community events of significant county-wide impact.
- The St. John's CHD Director, in cooperation with the DOH Office of Performance Improvement, should promote Sterling principles among EH supervisors and hold the EH manager accountable for fair and equitable implementation of all personnel policies and procedures throughout the EH Office.
- The EH Manager, in cooperation with the St. John's CHD Administration, should provide opportunities for all interested employees to participate in strategic planning activities and in professional development activities, such as the Registered Sanitarian Certification.

MANAGEMENT REVIEW # 07-001MR
Martin CHD

INTRODUCTION
The Deputy State Health Officer requested this review to assess issues and concerns at Martin CHD. The Martin CHD Administrator was available to answer questions and provide requested information. Data collected from various sources was presented and arranged within relevant Sterling categories.

STRENGTHS

Employees were very positive about their co-workers, their jobs, and certain managers. Employees cited Environmental Health, School Health, and the Midwifery Program as exemplary programs.

According to the Martin CHD Administrator, the Martin CHD has excelled in many respects in promoting quality services to the community. The Administrator indicated in a response to the HIG that the Martin CHD's successes have been focused on customer and community relations, human resources, finances, and business processes. The HIG also found exemplary performance ratings in the Environmental Health (EH) Office in a review of Division of Environmental Health, Bureau of Water Programs (BWP) quality assurance reports.

OPPORTUNITIES FOR IMPROVEMENT

Employees expressed that the Martin CHD Administrator needs to improve communications with them, be more knowledgeable about their work processes, be more visible internally, and hold managers accountable for fair and equitable treatment of all employees. Employees also expressed that the Martin CHD Administrator should make goals and objectives known to them, should fill vacant positions quicker, and should be willing to make the hard personnel decisions in the best interest of the health department. Employees cited problems with prescribing and dispensing medications. The HIG has assigned the issue of prescribing and dispensing medications for investigation as the allegations may involve violations of nursing practice standards and state law.

Employees expressed that a certain supervisor has created a hostile working environment. They want the Martin CHD Administrator to take decisive action to remedy this problem to improve the employee working environment.

One of the five external stakeholders who agreed to an HIG interview stated support for the Martin CHD Administrator, but wanted to ensure commitments are carried out and wanted the senior managers understand the Administrator's position on various commitments. The stakeholder said there appears to be an internal communication problem in clinical services at the Martin CHD. The stakeholder further stated the slowness in filling certain grant-funded positions has created budget problems and these positions should be filled quicker. This stakeholder funds positions in the Clinical Services division.

RECOMMENDATIONS

- The Martin CHD Administrator should improve communications with every level of the Martin CHD organization through more direct and systematic interaction.
- The Martin CHD Administrator should share goals, objectives, and implementation strategies for responding to the DOH Employee Satisfaction Survey and other strategic planning initiatives with every level of the Martin CHD organization.
- The Martin CHD Administrator should ensure strategic planning objectives are implemented throughout the organization by holding his leadership team accountable for their respective divisions and linking their performance to the personnel performance evaluation process.
- The Martin CHD Administrator should complete the Martin CHD reorganization process to ensure quality service delivery, fair and equitable treatment of employees, and good customer relations to include, but not be limited to, timely filling key senior positions and maintaining effective stakeholder relationships.

Other HIG Activities

Coordination with External Auditing Functions

The HIG Internal Audit unit acts as the Department's liaison on audits and reviews conducted by outside organizations such as the Office of the Auditor General, the Office of Program Policy Analysis and Government Accountability, the federal Department of Health and Human Services, and other state and federal agencies. For these engagements, HIG is copied on engagement letters and coordinates entrance conferences. During audit fieldwork, HIG facilitates all relevant communication between the auditors and DOH program staff. At the conclusion of the audit, HIG coordinates the exit conference between the auditors and DOH management for the delivery of Preliminary and Tentative findings (P&T).

HIG assigns the P&T findings to the appropriate persons within the Department for written response and preliminary corrective action plans. The Department's response is compiled and provided to the auditors with a cover letter signed by the State Surgeon General, usually for inclusion in their published audit. Subsequently, HIG tracks progress on corrective action at six, 12, and 18 months intervals until corrective actions are completed. HIG also may perform follow-up audits to determine adequacy of corrective actions taken by management.

See Appendix B for a list of external audits that were coordinated by HIG during the 2006-07 fiscal year.

Incident Reports

Incident Reports are utilized within the Department as a means to ensure that each incident, as defined in Department policy, is investigated, documented, and reported to the appropriate official. The types of incidents that should be reported are those that:

- Expose Department employees or the public to unsafe or hazardous conditions or injury;
- Result in the destruction of property;
- Disrupt the normal course of a workday;
- Project the Department in an unfavorable manner;
- Cause a loss to the Department;
- May hold the Department liable for compensation by an employee, client, or visitor; or
- Violate information security and privacy policies, protocols, and procedures; suspected breach of privacy; or suspected breach of information security.

Incidents are to be documented on the DOH "Incident Report" (Form DH 1152). The form is used to identify the type of incident, names of participants and witnesses, a description of the incident, individuals notified, and the results of the preliminary investigation.

The role of HIG in the Incident Report process is to receive, review, and log all Incident Reports. Determinations are then made by HIG staff whether to perform a preliminary inquiry into the incident. The results of the preliminary inquiry may lead to additional HIG involvement by way of a Management Advisory, which is essentially a referral to management with the requirement that they report the results of their review/actions back to HIG, or a formal Investigation.

Governor's Council on Integrity and Efficiency

The HIG participated in the Governor's Council on Integrity and Efficiency. This Council met periodically in order to:

- Identify, review, and discuss areas of government-wide weakness, accountability, performance, and vulnerability to fraud, waste, and abuse; and
- Develop plans for coordinated government-wide activities that attack fraud and waste and promote economy and efficiency in government programs and operations.

Computer Security Incident Response Team

Pursuant to Section 282.318, *Florida Statutes*, the Department of Management Services mandated that each State agency create a Computer Security Incident Response Team (CSIRT). The CSIRT establishes the roles, responsibilities and procedures for responding to a computer security incident. The CSIRT is also proactive in safeguarding the computing resources and systems of the Agency. The HIG serves as a support team member of CSIRT and participates in all CSIRT meetings and investigates computer security incidents, where appropriate.

APPENDIX A

Department of Health
Office of the Inspector General
Completed Internal Audit Engagements for FY 2006-07

Number	Audit Subject	Date Issued
AC-06-002	Monitoring of Selected Primary Care Contracts at Selected County Health Departments	7/31/06
AC-06-003	Medical Quality Assurance Trust Fund	10/5/06
AC-06-004	Children's Medical Services Newborn Screening Program Application Follow-up	7/31/06
AC-06-006	Bureau of Statewide Pharmaceutical Services, Statewide Pharmaceutical Inventory Network Pre-Implementation Review	11/22/06
AC-07-002	Distribution of Funds to Trauma Centers to Ensure Availability and Accessibility of Trauma Services	12/7/06
AC-07-004	Revenue Contracts	2/23/07

APPENDIX B

Department of Health
Office of the Inspector General
External Audits Coordinated by HIG for FY 2006-07

(includes initial audits and follow-ups)

Office of the Auditor General		
Number	**Audit Subject**	**Report Date**
2005-097	Florida Single Audit Act - Multi-Agency Operational Audit	1/13/05
2005-158	Statewide Federal Awards, Fiscal Year Ending June 30, 2004	3/28/05
2006-038	Selected State Agencies' Continuity of Operations and Information Technology Disaster Recovery Planning	10/5/05
2006-072	Florida KidCare Program - Florida Healthy Kids Corporation - Eligibility Issues	12/16/05
2006-087	Selected State Agencies' Public Web Sites	1/24/06
2006-152	Statewide Federal Awards, Fiscal Year Ending June 30, 2005	3/27/06
2007-013	DOH - Newborn Screening – Children's Medical Services - Area Health Education Center Network	9/8/06
2007-062	DOH - Contract Management	12/8/06
2007-063	DOH - Pharmaceutical Contracts	12/11/06
2007-076	Department of Management Services and Other Select Agencies - MyFloridaMarketPlace	1/8/07
2007-087	Department of Management Services and Selected State Agencies - People First	1/25/07
2007-110	DOH - Selected Administrative Activities	2/15/07
2007-146	Statewide Federal Awards, Fiscal Year Ending June 30, 2006	3/20/07

Office of Program Policy Analysis and Government Accountability		
Number	**Audit Subject**	**Report Date**
05-10	Healthy Communities, Healthy People Activities Effectively Monitored, But Assessment Could Improve	3/31/05
05-39	Disabilities Groups Should Improve Coordination, But Duplication of Activities Appears to Be Low	7/1/05
05-53	State Printing Expenditures Have Decreased, But Additional Steps Could Produce More Savings	11/30/05
06-11	Design of Florida's Adult Cystic Fibrosis Program Should Be Reconsidered	2/10/06
06-14	Early Steps Faces Service Challenges; Has Not Used All Available Federal Funds	2/28/06

Other External Audits		
Number	**Audit Subject**	**Report Date**
A-14-06-16023	Federal Audit: General Controls Review of the Florida Division of Disability Determinations Claims Processing System	1/10/07
	Department of Financial Services Audit: Department of Health Payroll Audit for Employees Receiving Military Supplemental Pay	2/10/05
	Department of Financial Services Audit: DOH's Records Pertaining to Cardinal Health Care, Inc	10/3/05

APPENDIX C

Department of Health
Office of the Inspector General
Completed Management Reviews for FY 2006-07

Number	Audit Subject	Date Issued
06-003MR	Division of Health Access and Tobacco	9/13/06
06-004MR	St. Johns County Health Department, Environmental Health Office	3/13/07
07-001MR	Martin County Health Department	5/14/07

APPENDIX D

Department of Health
Office of the Inspector General
Closed Complaints for FY 2006-07

Number	Type	Alleged Subject	Disposition
05-190	PI	Alleged information security incident	Referred to Management
05-192	IN	Alleged breach of patient information	Unsubstantiated
05-195	IN	Alleged misuse of grant funds, etc.	Unsubstantiated
05-231	MA	Alleged rudeness by CHD employee	Referred to Management
06-004	IN	Alleged misuse of state computer	Substantiated
06-011	PI	Alleged misuse of state computer	Unsubstantiated
06-014	MA	Alleged timesheet fraud	Referred to Management
06-016	MA	Alleged mismanagement issues	Referred to Management
06-021	INA	Alleged installation of unapproved software	Referred to Management
06-034	PI	Alleged breach of STD records	Referred to AHCA
06-037	IN	Alleged conspiracy	Substantiated
06-038	PI	Alleged fraud & unauthorized compensation	Substantiated
06-040	INA	Alleged HIPAA violation	Unsubstantiated
06-051	IN	Alleged HIPAA violation	Unsubstantiated
06-060	MA	Alleged inappropriate procedure by EMS	Referred to Management
06-070	PI	Alleged theft of medical records	Unsubstantiated
06-073	IN	Alleged misconduct by state employee	Substantiated
06-080	PI	Alleged problem with birth registrar	Unsubstantiated
06-092	IN	Alleged breach of confidentiality	Unsubstantiated
06-093	PI	Alleged unauthorized use of computer	Substantiated
06-097	MA	Alleged incorrect review of case	Referred to Management
06-100	IN	Alleged false accusations	Partially Substantiated
06-106	IN	Alleged unfair non-certification of dual centers	Substantiated
06-108	PI	Alleged fraudulent exams	Unsubstantiated
06-110	INA	Alleged Tobacco Program fraud	Assisted Law Enforcement
06-112	PI	Alleged violation of a CHD procedure	Substantiated
06-113	INA	Alleged employee misconduct	Assisted Law Enforcement
06-114	INA	Alleged misuse of state computer	Referred to Management
06-117	MA	Alleged health hazards at apartment complex	Referred to Management
06-119	PI	Alleged misconduct by state employee	Unsubstantiated
06-120	IN	Alleged potential breach of confidentiality	Substantiated
06-121	IN	Alleged governance issue	Unsubstantiated
06-122	PI	Alleged fraud and health violation	Referred to DBPR
06-123	PI	Alleged nepotism	Unsubstantiated
06-124	MA	Alleged CENTRAX error	Referred to Management
06-125	PI	Alleged theft of confidential client information	Unsubstantiated
06-126	IN	Alleged wrongful dismissal	Unsubstantiated

Legend	IN - Investigation	NF – Information Only	RF – Referral
	MA – Management Advisory	INA – Investigative Assist	PI – Preliminary Inquiry

Number	Type	Alleged Subject	Disposition
06-127	INA	Alleged misuse of state computer	Unsubstantiated
06-128	PI	Alleged misuse of state computer	Unsubstantiated
06-130	PI	Alleged credit card scam	Unsubstantiated
06-132	IN	Alleged religious discrimination and harassment	Unsubstantiated
06-133	IN	Alleged discrimination	Unsubstantiated
06-134	RF	Alleged concerns with DBPR	Referred to DBPR
06-135	PI	Alleged improper use of letterhead and conduct unbecoming	Unsubstantiated
06-136	IN	Alleged missing birth certificates	Substantiated
06-137	PI	Alleged tampering of Request For Proposal process	Unsubstantiated
06-140	PI	Alleged HIPAA violation	Substantiated
06-141	PI	Alleged sexual harassment/hostile work environment and retaliation	Unsubstantiated
06-142	PI	Alleged fraud	Partially Substantiated
06-143	IN	Alleged unfair treatment/nepotism	Substantiated
06-144	RF	Alleged problems with DBPR	Referred to Chief IG
06-145	MA	Alleged problems with CHD	Referred to Management
06-146	MA	Alleged time/attendance fraud	Referred to Management
06-148	MA	Alleged improper billing	Referred to Management
06-149	MA	Alleged harassment	Referred to Management
06-150	MA	Alleged mishandling of customer request	Referred to Management
06-151	MA	Alleged unprofessional service and care at CHD	Referred to Management
06-152	IN	Alleged unlawful septic tank contracting services	Unsubstantiated
06-153	IN	Alleged Board of Nursing impropriety	Unsubstantiated
06-155	PI	Alleged medical malpractice	Referred to MQA
06-156	MA	Alleged poor service	Referred to Management
06-157	MA	Alleged unprofessional conduct	Referred to Management
06-158	NF	Alleged un-encrypted email	Information Only
06-159	PI	Alleged refusal of signing a project after approval	Unsubstantiated
06-160	IN	Alleged disclosure of confidential patient information	Unsubstantiated
06-161	MA	Alleged unprofessional treatment at CHD	Referred to Management
06-162	MA	Alleged denial of prescription literature	Referred to Management
06-163	MA	Alleged wrongful termination	Referred to Management
06-164	MA	Alleged unprofessional treatment at CHD	Referred to Management
06-165	PI	Alleged unprofessional behavior by DOH employee	Unsubstantiated
06-166	IN	Alleged derogatory comment	Partially Substantiated
06-167	IN	Alleged misuse of state computer	Substantiated
06-168	IN	Alleged denial of career advancement/promotion	Unsubstantiated
06-169	PI	Alleged deficiencies in the CCFP operations	Unsubstantiated
06-170	IN	Alleged harassment and retaliation	Unsubstantiated
06-171	MA	Alleged unprofessional treatment at CHD	Referred to Management
06-172	MA	Alleged unprofessional treatment at CHD	Referred to Management
06-173	IN	Alleged evidence destroyed	Unsubstantiated
06-174	RF	Alleged poor quality of service	Referred to AHCA
06-175	PI	Alleged misconduct	Referred to US Marshall's Office
06-176	PI	Alleged retaliatory dismissal	Unsubstantiated
06-177	IN	Alleged septic tank problems	Unsubstantiated
06-178	PI	Alleged improper dismissal of physician	Unsubstantiated

Legend	IN - Investigation	NF – Information Only	RF – Referral
	MA – Management Advisory	INA – Investigative Assist	PI – Preliminary Inquiry

Number	Type	Alleged Subject	Disposition
06-179	PI	Alleged prescription fraud	Unsubstantiated
06-180	PI	Alleged inappropriate hiring practices	Unsubstantiated
06-181	IN	Alleged altercation	Unsubstantiated
06-182	PI	Alleged misuse of state computer	Unsubstantiated
06-183	PI	Alleged KidCare program fraud	Referred to Division of Insurance Fraud
06-185	PI	Alleged stolen identity by DOH employee	Unsubstantiated
06-186	IN	Alleged missing birth certificates	Partially Substantiated
06-187	IN	Alleged missing birth certificates	Substantiated
06-188	NF	Alleged missing person	Information Only
06-189	NF	Alleged criminal mischief	Information Only
06-190	MA	Alleged abuse of state time	Referred to Management
06-191	PI	Alleged improper denial of disability claims	Unsubstantiated
06-192	PI	Alleged misuse of state computer	Unsubstantiated
06-193	MA	Alleged misconduct by state employee	Referred to Management
06-196	PI	Alleged wrongful termination	Unsubstantiated
06-197	PI	Alleged missing/destroyed medical records	Unsubstantiated
06-198	RF	Alleged failure to follow procedures	Referred to DCF
06-199	IN	Alleged race/retaliation discrimination	Unsubstantiated
06-200	MA	Alleged health insurance coverage	Referred to Management
06-201	IN	Alleged HIPAA violation	Substantiated
06-202	IN	Alleged HIPAA violations	Substantiated
06-204	IN	Alleged security violation	Substantiated
06-205	MA	Alleged unprofessional conduct/service	Referred to Management
06-206	MA	Alleged Board of Medicine impropriety	Referred to Management
06-207	NF	Alleged discrepancies	Information only
06-210	MA	Alleged denial of public records request	Referred to Management
06-211	MA	Alleged unprofessional conduct	Referred to Management
06-212	MA	Alleged inappropriate use of DOH employee	Referred to Management
06-213	IN	Alleged program fraud by employee	Substantiated
06-216	IN	Alleged hostile/harassing work environment leading to termination	Unsubstantiated
06-217	MA	Alleged forced resignation of position	Referred to Management
06-218	MA	Alleged violations by a septic tank company	Referred to Management
06-219	MA	Alleged HIPAA violation	Referred to Management
06-220	IN	Alleged retaliation and hostile work environment	Unsubstantiated
06-221	NF	Alleged poor quality of service	Information only
06-222	PI	Alleged improper treatment	Unsubstantiated
06-223	MA	Alleged unprofessional treatment	Referred to Management
06-224	PI	Alleged HIPAA violation	Unsubstantiated
06-225	IN	Alleged travel fraud	Partially Substantiated
06-226	PI	Alleged fraudulent inspection records	Referred to FDLE
06-227	IN	Alleged inappropriate behavior	Unsubstantiated
06-228	PI	Alleged delay of facility license	Unsubstantiated
06-229	MA	Alleged unprofessional treatment by employee	Referred to Management
06-232	IN	Alleged discrimination/hostile treatment	Unsubstantiated
06-233	IN	Alleged cover-ups	Unsubstantiated
06-234	PI	Alleged discrimination and retaliation	Unsubstantiated

Legend	IN - Investigation	NF – Information Only	RF – Referral
	MA – Management Advisory	INA – Investigative Assist	PI – Preliminary Inquiry

Number	Type	Alleged Subject	Disposition
06-235	IN	Alleged fraud	Substantiated
06-236	MA	Alleged altercation/battery	Referred to Management
06-237	PI	Alleged unprofessional conduct/fraud	Referred to Panama City PD
06-238	PI	Alleged HIPAA violation	Assisted CHD
06-239	PI	Alleged harassment due to sexual preference	Unsubstantiated
06-240	IN	Alleged mismanagement of state funds	Substantiated
06-241	IN	Alleged harassment	Substantiated
06-242	IN	Alleged breach of confidentiality	Unsubstantiated
06-243	PI	Alleged fraudulent checks written on CHD account	Unsubstantiated
06-245	IN	Alleged denial of interview for promotional position	Unsubstantiated
06-246	NF	Alleged unprofessional conduct	Information only
06-247	IN	Alleged stolen DOH equipment and information	Substantiated
06-248	PI	Alleged unfair/illegal hiring practices	Unsubstantiated
06-249	IN	Alleged discrimination due to ADA/FMLA request	Unsubstantiated
06-250	MA	Alleged misconduct by state employees	Referred to Management
06-251	RF	Alleged HIPAA violation	Referred to MQA
06-252	RF	Alleged retaliation	Referred to MQA
06-253	PI	Alleged poor quality of medical services	Referred to MQA
06-254	RF	Alleged mishandling of customer request (Healthy Kids Program)	Referred to DCF
06-255	MA	Alleged publishing of personal address of licensed PA	Referred to Management
06-256	PI	Alleged embezzlement in HUD contract	Unsubstantiated
06-258	IN	Alleged religious discrimination	Unsubstantiated
06-259	MA	Alleged medical grievance	Referred to Management
06-260	PI	Alleged failure to pay health insurance premium	Unsubstantiated
06-261	MA	Alleged misconduct and abuse of authority	Referred to Management
06-262	MA	Alleged unprofessional conduct/service	Referred to Management
06-263	NF	Alleged cut of funds	Information Only
06-264	MA	Alleged discrepancies between medical billing and payment practices	Referred to Management
06-265	IN	Alleged unsecured confidential medical files	Substantiated
06-266	IN	Alleged illegal services by employee	Partially Substantiated
06-267	PI	Alleged Medicaid fraud by a pharmacist	Referred to MQA
06-268	MA	Alleged concerns about drain fields	Referred to Management
06-270	INA	Alleged conflict of interest	Referred to MQA
06-271	NF	Alleged fraud	Information only
06-272	PI	Alleged malpractice by a dentist	Substantiated
06-273	PI	Alleged poor quality of medical services	Unsubstantiated
06-274	MA	Alleged sanitary nuisance	Referred to AHCA & DCF
06-275	RF	Alleged HIPAA violation	Referred to AHCA
06-276	RF	Alleged unprofessional service/care	Referred to DCF
06-277	PI	Alleged confidential medical information emails from DOC	Substantiated
06-278	PI	Alleged hiring of an employee with a criminal record	Substantiated
06-279	MA	Alleged incomplete LPN licensure	Referred to Management
06-281	IN	Alleged age discrimination	Unsubstantiated
06-282	NF	Alleged violation of statutes/rules	Information only
06-283	MA	Alleged discrepancies	Referred to Management
06-284	MA	Alleged error with a death certificate	Referred to Management

Legend	IN - Investigation	NF – Information Only	RF – Referral
	MA – Management Advisory	INA – Investigative Assist	PI – Preliminary Inquiry

Number	Type	Alleged Subject	Disposition
06-285	MA	Alleged poor quality of dental services	Referred to Management
06-286	PI	Alleged conflict of interest	Unsubstantiated
06-287	PI	Alleged loss of money	Substantiated
06-288	IN	Alleged HIPAA violation	Partially Substantiated
06-289	IN	Alleged sexual harassment	Substantiated
06-290	PI	Alleged fraud and conduct unbecoming	Unsubstantiated
07-001	NF	Alleged HIPAA violation	Information only
07-002	PI	Alleged forgery	Unsubstantiated
07-003	PI	Alleged threat and extortion	Unsubstantiated
07-004	PI	Alleged sharing password	Substantiated
07-005	MA	Alleged fraud	Referred to Management
07-006	PI	Alleged impropriety by a physician	Referred to MQA
07-008	PI	Alleged confidential medical information not secured	Substantiated
07-009	PI	Alleged deficiencies in obtaining LPN license	Referred to MQA
07-010	PI	Alleged failure to report criminal violations	Unsubstantiated
07-011	PI	Alleged failure to report criminal violations	Unsubstantiated
07-012	PI	Alleged HIPAA violation/harassment	Unsubstantiated
07-013	PI	Alleged compromised client information	Substantiated
07-015	IN	Alleged reprisal	Unsubstantiated
07-016	PI	Alleged unauthorized access to computer	Substantiated
07-017	PI	Alleged retaliation	Unsubstantiated
07-018	RF	Alleged Medicaid fraud	Referred to AHCA
07-019	MA	Alleged unsanitary conditions at dental lab	Referred to Management
07-020	PI	Alleged illegal conduct by employee	Referred to FDLE
07-021	IN	Alleged conspiracy/intimidation/harassment	Partially Substantiated
07-022	PI	Alleged prescription fraud	Substantiated
07-023	IN	Alleged offensive email	Substantiated
07-024	NF	Alleged breach of confidentiality/threats, etc.	Information only
07-025	MA	Alleged misuse of state resources	Referred to Management
07-028	IN	Alleged compromise of confidential information	Substantiated
07-029	PI	Alleged malfeasance by a DOH employee	Unsubstantiated
07-031	MA	Alleged difficulty in receiving birth certificate	Referred to Management
07-033	PI	Alleged discrepancies with management	Referred to Management
07-034	MA	Alleged management/labor relations issues	Referred to Management
07-037	PI	Alleged hostile work environment	Unsubstantiated
07-038	IN	Alleged discrimination and termination due to disability	Unsubstantiated
07-039	PI	Alleged fraudulent and protective process	Unsubstantiated
07-040	PI	Alleged sexual harassment	Unsubstantiated
07-042	PI	Alleged ethics violation	Unsubstantiated
07-044	PI	Alleged sexual harassment/worker's compensation claim	Referred to CHD
07-045	PI	Alleged discrimination	Referred to FCHR
07-047	INA	Alleged fraudulent activities	Referred to FDLE
07-048	NF	Alleged violation of policy, rule, or law (dismissal)	Information only
07-049	MA	Alleged nepotism	Referred to Management
07-053	NF	Alleged sexual harassment	Information only
07-055	IN	Alleged breach of confidential information	Substantiated

Legend	IN - Investigation	NF – Information Only	RF – Referral
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Number	Type	Alleged Subject	Disposition
07-056	PI	Alleged mismanagement	Referred to Management
07-062	IN	Alleged breach of confidentiality	Unsubstantiated
07-063	MA	Alleged discrimination and retaliation	Referred to Management
07-066	IN	Alleged policy violation (Council for the Deaf)	Unsubstantiated
07-067	NF	Alleged harassment	Information Only
07-068	IN	Alleged theft of state equipment	Substantiated
07-071	RF	Alleged prescription fraud	Referred to AHCA
07-073	PI	Alleged missing safety paper	Referred to Management
07-074	NF	Information File	Information only
07-075	NF	Alleged mismanagement	Information only
07-080	PI	Alleged discrimination	Unsubstantiated
07-081	PI	Alleged employee misconduct	Unsubstantiated
07-084	PI	Alleged unauthorized address change on People First	Substantiated
07-085	MA	Alleged labor dispute and grievance	Referred to Management
07-086	PI	Alleged loss of laptop containing confidential medical files	Unsubstantiated
07-087	PI	Alleged wrongful termination	Referred to MQA
07-089	MA	Alleged management issues	Referred to Management
07-091	PI	Alleged program and management problems	Referred to Management
07-094	PI	Alleged unauthorized use of state personnel	Unsubstantiated
07-095	MA	Alleged unprofessional conduct/service	Referred to Management
07-106	NF	Alleged discrimination with intent to terminate employment	Information Only

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FLORIDA DEPARTMENT OF
HEALTH

OFFICE OF THE INSPECTOR GENERAL

4052 Bald Cypress Way, Bin #A03
Tallahassee, FL 32399-1704

To report instances of fraud, waste, mismanagement, discrimination, illegal or unethical conduct:

DOH Office of the Inspector General	(850) 245-4141
Whistle-blower's Hotline	(800) 543-5353