



**FLORIDA DEPARTMENT OF HEALTH
OFFICE OF THE INSPECTOR GENERAL**

**ANNUAL REPORT
FY 2007-08**

**Florida Department of Health
Office of the Inspector General
Annual Report FY 2007-08**

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Charlie Crist
Governor

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

September 30, 2008

Ana M. Viamonte Ros, M.D., M.P.H.
State Surgeon General
Department of Health
4052 Bald Cypress Way, Bin #A00
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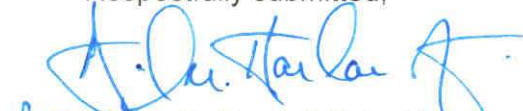
Dear Dr. Viamonte Ros:

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, 2008. 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,


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

JDB/mb

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 broad authority, including 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 of 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;
- ❖ Conduct, supervise, or coordinate other activities carried out or financed by a 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;
- ❖ Keep the agency head 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;
- ❖ Develop long-term and annual audit plans based on the findings of periodic risk assessments;
- ❖ Perform periodic audits and evaluations of the security program for data and information technology resources¹;
- ❖ 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 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;
- ❖ Receive complaints and coordinate all activities of the agency as required by the Whistle-blower's Act;
- ❖ Receive and consider complaints which do not meet the criteria for an investigation under the Whistle-blower's Act and conduct, supervise, or coordinate such inquiries, investigations, or reviews as deemed appropriate;
- ❖ Initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government;
- ❖ Report expeditiously to the appropriate law enforcement agency when there are reasonable grounds to believe there has been a violation of criminal law;
- ❖ Ensure an appropriate balance is maintained between audit, investigative, and other accountability activities; and
- ❖ Comply with the General Principles and Standards for Offices of Inspector General as published by the Association of Inspectors General.

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

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 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 July 1, 2007 and ending June 30, 2008.

Mission, Vision, and Values

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

“Promote, protect, and improve the health of all people in Florida.”

The **vision** of the DOH is:

“A healthier future for the people of Florida.”

The **values** of the DOH are:

- ❖ *Excellence: We achieve and maintain quality results and outcomes through continuous performance improvement and learning.*
- ❖ *Commitment to Service: We dedicate ourselves to provide services unconditionally and without partiality.*
- ❖ *Accountability: We take full responsibility for our behavior and performance.*
- ❖ *Empowerment: We create a culture that encourages people to exercise their judgment and initiative in pursuit of organizational goals.*
- ❖ *Integrity: Our guide for actions – which incorporates our commitment to honesty, fairness, loyalty and trustworthiness – is in the best interests of our customers and employees.*
- ❖ *Respect: We recognize and honor the contributions of one another in our daily activities and create an environment where diversity is appreciated and encouraged.*
- ❖ *Teamwork: We encourage active collaboration to solve problems, make decisions, and achieve common goals.*

The HIG fully promotes and supports the mission, vision and values of the DOH by providing independent examinations of agency programs, activities and resources; conducting internal investigations of alleged violations of agency policies, procedures, rules or laws; and offering operational consulting services that assist department management in their efforts to maximize effectiveness and efficiency.

Organizational Profile

Staff Qualifications

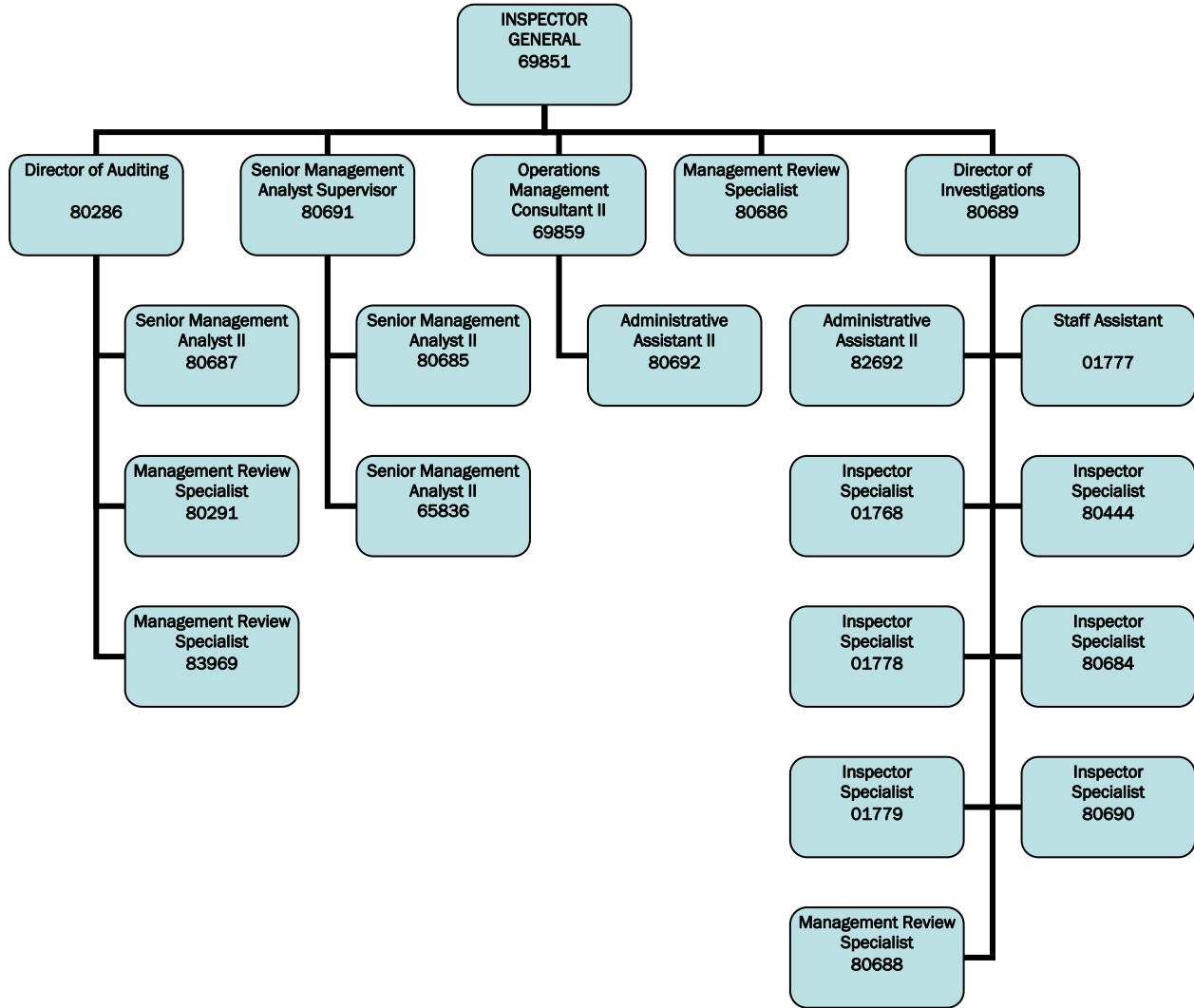
The HIG consists of 21 professional and administrative staff (full-time equivalent positions) and one other personal services (DPS) position that serve four primary functions: internal audit, investigations, operational consulting, and administration. The Inspector General reports directly to the State Surgeon General².

HIG staff are 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 the Florida DOH. As of June 30, 2008:

- 81% of the HIG staff have college degrees;
- 71.4% of the HIG staff have specialty certifications that relate to specific job functions within the HIG:
 - ❖ 5 Certified Inspector Generals,
 - ❖ 5 Certified Public Accountants,
 - ❖ 2 Certified Internal Auditors,
 - ❖ 1 Certified Information Systems Auditor,
 - ❖ 3 Certified Government Auditing Professionals,
 - ❖ 5 Certified Inspector General Investigators,
 - ❖ 2 Certified Contract Managers,
 - ❖ 3 Certified Law Enforcement,
 - ❖ 2 Certified Law Enforcement Instructors, and
 - ❖ 1 Certified Professional Secretary;
- The DOH Inspector General is a member of the Internal Auditing Standards Board and a Co-Chair of the Florida Audit Forum;
- The Director of Investigations serves as a Board Member of the Florida Audit Forum and Treasurer of the Florida Internal Affairs Investigators Association;
- Collectively, staff within HIG have:
 - ❖ 147 years of Audit experience,
 - ❖ 194 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, 2008)



Training

Professional standards require HIG 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 training throughout the year included attendance at meetings of the Florida Audit Forum, computer software training classes, Department-sponsored employee training, 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 2007-08 fiscal year include:

- ❖ Making Informed Decisions Using Performance Management & Reporting,
- ❖ Advancing Accountability for Contract and Grant Managers,
- ❖ Basic Contract Management,
- ❖ FLAIR Transactions,
- ❖ Body Language Analysis,
- ❖ Single Audit Act Compliance,
- ❖ State and Local Government Accounting Conference,
- ❖ Government Auditing,
- ❖ Authentication Risks for the non-Information Technology Auditor,
- ❖ Forensic Accounting and Auditing,
- ❖ Emergency Management – Impact of an Audit,
- ❖ “Red Book” vs. “Yellow Book” Comparison,
- ❖ Independence in the Role of the Inspector General,
- ❖ Using Auditors to Boost Government Performance,
- ❖ Fraud: Making A Federal Case,
- ❖ Personal Safety/Identity Theft, and
- ❖ Annual EEOC Conference.

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.

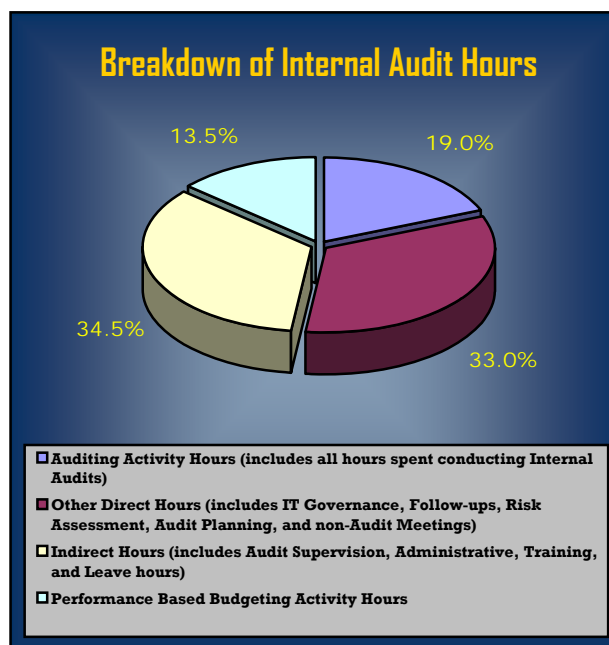
2007-08 Accomplishments

The HIG completed a total of seven audit engagements during the 2007-08 fiscal year. The HIG continues to monitor progress of management actions taken to correct significant deficiencies noted in the administration of DDH programs and operations disclosed by these engagements. A listing of all audit engagements completed during the 2007-08 fiscal year can be found in Appendix A. Summaries of each audit engagement can be found starting on page 12 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").

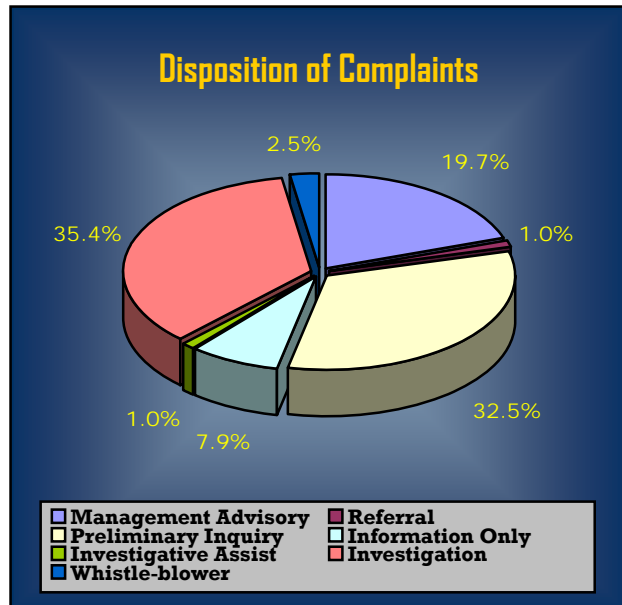
Audit engagements result in written reports of findings and recommendations, including responses by management. These reports are distributed internally to the State Surgeon General and affected program managers, to the Office of the Governor's Chief Inspector General, and to the Office of the Auditor 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 2007-08 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.



2007-08 Accomplishments

The HIG closed 203 complaints during the 2007-08 fiscal year. The chart above provides a disposition breakdown of these complaints. A listing of all closed complaints during the 2007-08 fiscal year and their disposition can be found in Appendix C. A sampling of various investigations completed during the 2007-08 fiscal year can be found starting on page 23 of this report.

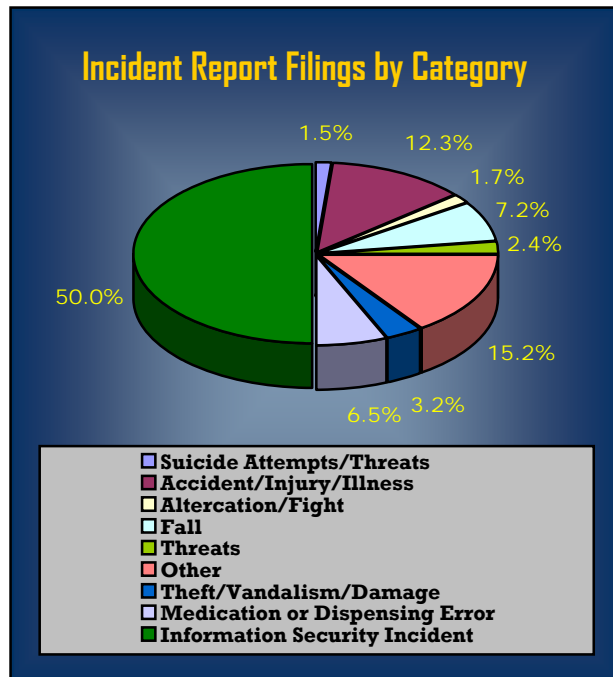
Performance Criteria

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

Incident Reports

Incident Reports are utilized within the Department as a means to ensure that each incident, as defined in Department policy, is adequately documented, reported, and investigated. 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, and (where warranted) the results of the preliminary investigation.

Beginning in July 2008, the role of HIG in the Incident Report process changed to that of receiving, reviewing, and logging Category Two (serious) Incident Reports only. Determinations are then made by HIG staff whether to perform an investigation into the incident and, if so, who best should perform the investigation.

2007-08 Accomplishments

The HIG officially took over responsibility for publication and administration of the Department's Incident Report policy. During the 2007-08 fiscal year, HIG received 804 Incident Reports. The chart above provides a breakdown of the types of incidents received by HIG during the fiscal year.

Performance Criteria

During the 2007-08 fiscal year, Incident Reports were governed by DOH Policy 5-6-06 (June 2, 2006). Effective July 16, 2008, DOH Policy 5-6-08 replaced DOH Policy 5-6-06.

Operational Consulting

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

2007-08 Accomplishments

During the 2007-08 fiscal year, the Operational Consulting Unit (Unit), formerly known as the Management Consulting Unit, continued to evolve after being added as a new function to the HIG in April 2007. Following up on its review of the Incident Report process (report issued June 2007), the Unit was tasked with a complete overhaul of the Incident Report policy, forms, and reporting process. This overhaul resulted in a new Department policy (DOH Policy 5-6-08) along with new reporting forms and instructions. This new policy was signed by the State Surgeon General in July 2008.

Also, the Unit participated with other HIG staff members in the development of Accreditation Standards for Investigations. This was a collaborative effort among many Inspector General units throughout state government and was organized by Office of the Chief Inspector General.

Furthermore, during the first half of 2008, the Unit assisted the Department of State's Office of Inspector General for two months during the development of their *Sunset Review Report to the Florida Legislature*, as required by Florida Statutes. The 247 page report included a detailed analysis of the Department of State's mission and organization; stakeholder involvement; purchasing, funding, and federal support; performance measures; and program improvement.

Other notable projects completed or initiated by the Unit during the 2007-08 fiscal year included participation in Continuity of Operations (COOP) planning, a review of the Department's Background Screening process, an internal Quality Assurance Review (QAR) for the HIG, and planning for upcoming projects that will take a pro-active approach to identify contract fraud and abuse. Also, as was the case during the previous fiscal year, the Unit developed and published the HIG 2007-08 Annual Report.

Performance Criteria

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

Summary of Major Activities: Internal Audits

AUDIT SUMMARIES

The following are summaries of audits and follow-up reviews completed during the 2007-08 fiscal year.

AUDIT REPORT # AC-07-003

Office of Emergency Operations' Award, Execution, and Monitoring of the Purchase and Maintenance of Emergency Radio Equipment for Counties

HIG performed an audit to determine the extent of controls in place at the DOH's Office of Emergency Operations related to the award, execution, and monitoring of the purchase and maintenance of emergency radio equipment for counties. HIG also determined whether the Office of Emergency Operations was in compliance with requirements of federal and other state agencies in the awarding of funds for the purchase of emergency radio equipment for counties.

SUMMARY OF FINDINGS

- ❖ The Office of Emergency Operations conducted a series of informal surveys and assessments but did not perform a formal needs-assessment to determine each county's emergency communication needs for distribution of the radio systems.
- ❖ The Office of Emergency Operations did not develop a written agreement to document terms, conditions, and expectations.
- ❖ The Office of Emergency Operations did not make on-site visual inspections and did not

verify standard connectivity among each respective County Health Department (CHD), county emergency operations center, and satellite public health stations. The Office of Emergency Operations did not document that counties received or will receive adequate training to operate the radios.

- ❖ The Office of Emergency Operations did not properly inventory the radio systems upon receipt. Additionally, the warehouse staff did not have an adequate inventory tracking control system in place.

RECOMMENDATIONS

HIG recommended the following:

- ❖ For future grant projects, the Office of Emergency Operations conduct any needs assessment that may be required by the grant document to adequately identify actual needs.
- ❖ Prospectively, for future projects, the Office of Emergency Operations develop a written agreement as a bilateral understanding to document terms, conditions, and expectations for any services or property provided.
- ❖ The Office of Emergency Operations ensure the Division of Management Services provides DOH with documentation to ensure objective have been met.
- ❖ The Office of Emergency Operations follow the receiving protocol as established in DOH's *Purchasing Policies and Procedures*.

AUDIT REPORT # AC-07-005

Purchases, Distributions, and Dispensing of Pharmaceuticals at Broward County Health Department

HIG performed an audit of controls established by Broward CHD related to the movement of controlled substances during the period July 1, 2005 through June 30, 2006. HIG's objective was to determine the extent to which controls are in place at the DOH (including CHDs) so that sites under its control can accurately account for controlled substances.

SUMMARY OF FINDINGS

- ❖ Some pharmaceuticals were missing and unaccounted for.
- ❖ Adjustments to inventory were not supported by sufficient documentation.
- ❖ Pharmaceuticals were not timely counted at some pharmacies.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Pharmacy management include a procedure to routinely reconcile beginning to ending inventory; accounting for purchases, dispensing, transfers, returns, and other adjustments; and determine whether calculated quantities agree with the ending physical inventory count. Discrepancies should be investigated by management.
- ❖ Management improve its process to include prior signed approval by a second, upper-level staff person, by specific pharmaceutical, with a pre-numbered identifier that would be referenced in the inventory record when such an adjustment is necessary so the inventory control record

matches a physical inventory count. Such documentation should include an appropriate explanation substantiating why the adjustment is necessary. Inventory records by specific drug should then be periodically and regularly examined by management as its process to identify any adjustments that may have been made in the inventory system that are not supported by prior-approval documentation.

- ❖ CHD Business Manager and the Pharmacy Manager add a control to verify that such quarterly inventory counts of "High-Risk" pharmaceuticals are timely conducted at each pharmacy and maintain such documentation.

AUDIT REPORT # AC-07-006

Purchases, Distributions, and Dispensing of Pharmaceuticals at Hillsborough County Health Department

HIG performed an audit of controls established by Hillsborough CHD related to the movement of controlled substances during the period July 1, 2005 through June 30, 2006. HIG's objective was to determine the extent to which controls are in place at the DOH (including CHDs) so that sites under its control can accurately account for controlled substances.

SUMMARY OF FINDINGS

- ❖ Some pharmaceuticals were missing and unaccounted for.
- ❖ Actual ending inventories did not agree with amounts reported and input into the Florida Accounting Information Resource (FLAIR).

- ❖ Adjustments to inventory were not supported by sufficient documentation.
- ❖ Pharmaceuticals were not timely counted at some pharmacies.
- ❖ Purchases of Pharmaceuticals were not coded to correct Other Cost Accumulators (OCAs) in FLAIR and did not accurately reflect the programs for which these pharmaceuticals were purchased.

RECOMMENDATIONS

The HIG recommended the following:

- ❖ Pharmacy management include a procedure to routinely reconcile beginning to ending inventory; accounting for purchases, dispensing, transfers, returns, and other adjustments; and determine whether calculated quantities agree with the ending physical inventory count. Discrepancies should be investigated by management.
- ❖ Pharmacy management ensure the fiscal year-end physical inventory count for each pharmacy is completed and any adjustments required to make the inventory system agree with the physical count be made before the summary reports with valuations are reported to Headquarters on Form FI-*Inventory*.
- ❖ Management improve its process to include prior signed approval by a second, upper-level staff person, by specific pharmaceutical, with a pre-numbered identifier that would be referenced in the inventory record when such an adjustment is necessary so the inventory control record matches a physical inventory count. Such documentation should include an appropriate explanation substantiating why the adjustment is necessary. Inventory records

by specific drug should then be periodically and regularly examined by management as its process to identify any adjustments that may have been made in the inventory system that are not supported by prior-approval documentation.

- ❖ CHD Business Manager and the Pharmacy Manager add a control to verify that such quarterly inventory counts of “high-risk” pharmaceuticals are timely conducted at each pharmacy and maintain such documentation.
- ❖ Hillsborough CHD ensure purchases of pharmaceuticals are coded to correct OCAs in FLAIR to accurately reflect the program areas for which the pharmaceuticals were purchased and dispensed.

AUDIT REPORT # AC-07-007

Purchases, Distributions, and Dispensing of Pharmaceuticals at Duval County Health Department

HIG performed an audit of controls established by Duval CHD related to the movement of controlled substances during the period July 1, 2005 through June 30, 2006. HIG’s objective was to determine the extent to which controls are in place at the DOH (including CHDs) so that sites under its control can accurately account for controlled substances.

SUMMARY OF FINDINGS

- ❖ Some pharmaceuticals were missing and unaccounted for.
- ❖ Actual ending inventories did not agree with amounts reported and input into FLAIR.

- ❖ Adjustments to inventory were not supported by sufficient documentation.
- ❖ Pharmaceuticals were not timely counted at some pharmacies.

- ❖ CHD Business Manager and the Pharmacy Manager add a control to verify that such quarterly inventory counts of “high-risk” pharmaceuticals are timely conducted at each pharmacy and maintain such documentation.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Pharmacy management include a procedure to routinely reconcile beginning to ending inventory; accounting for purchases, dispensing, transfers, returns, and other adjustments; and determine whether calculated quantities agree with the ending physical inventory count. Discrepancies should be investigated.
- ❖ Pharmacy management ensure the fiscal year-end physical inventory count for each pharmacy is completed and any adjustments required to make the inventory system agree with the physical count be made before the summary reports with valuations are reported to Headquarters on Form FI-*Inventory*.
- ❖ Management improve its process to include prior signed approval by a second, upper-level staff person, by specific pharmaceutical, with a pre-numbered identifier that would be referenced in the inventory record when such an adjustment is necessary so the inventory control record matches a physical inventory count. Such documentation should include an appropriate explanation substantiating why the adjustment is necessary. Inventory records by specific drug should then be periodically and regularly examined by management as its process to identify any adjustments that may have been made in the inventory system that are not supported by prior-approval documentation.

AUDIT REPORT # AC-07-008

Purchases, Distributions, and Dispensing of Pharmaceuticals at Central Pharmacy

HIG performed an audit of controls established by Central Pharmacy related to the movement of controlled substances during the period July 1, 2005 through June 30, 2006. HIG’s objective was to determine the extent to which controls are in place at the DOH (including CHDs) so that sites under its control can accurately account for controlled substances.

SUMMARY OF FINDINGS

- ❖ An individual inventory control record was not able to be produced at CHDs for each pharmaceutical in stock that included beginning balance, purchases, adjustments, returns, and dispensing, to reconcile to an ending balance.
- ❖ Actual ending inventories did not agree with amounts reported and input into FLAIR.
- ❖ Separate DOH written procedures related to medication errors provide differing guidance.

RECOMMENDATIONS

HIG recommended the following:

- ❖ As DOH management continues to develop or purchase one common pharmaceutical inventory system for DOH, including its CHD pharmacies, management ensure such

system has the capability to easily generate reports (by individual drug) that include beginning balance for a given parameter of time, purchases, dispensing, adjustments, transfers, etc. to reconcile to an ending balance for that parameter of time.

- ❖ Pharmacy management ensure the fiscal year-end physical inventory count for each pharmacy is completed and any adjustments required to bring the inventory system into agreement with the physical count be made before the summary reports with valuations are reported to Headquarters on Form FI-*Inventory*.
- ❖ Management compare its intended policy to both policy documents. Policy documents inconsistent with management's intent should then be revised to reflect DOH policy.

AUDIT REPORT # AC-08-001

Review of Department of Health's Policy & Procedures for the Assignment and Use of Motor Vehicles by Employees

HIG performed a review of DOH's policy and procedures for the assignment and use of motor vehicles by employees. Pursuant to Chapter 2007-327, *Laws of Florida*, the objective was to determine whether DOH's policy and procedures for the assignment and use of motor vehicles by employees meet the criteria specified in Section 287.17, *Florida Statutes* and are consistent with rules adopted by the Department of Management Services under Section 216.262, *Florida Statutes*.

SUMMARY OF FINDINGS

- ❖ DOH's policy did not sufficiently explain that the term "official state business" may not be

construed to permit the use of a vehicle for commuting purposes.

- ❖ DOH policy did not adequately address assignment of vehicles.

RECOMMENDATIONS

HIG recommended the following:

- ❖ DOH's *Management of Vehicles* policy be amended to sufficiently explain that the term "official state business" does not include the use of a vehicle for commuting purposes.
- ❖ Management amend its policy to make clear vehicles may only be assigned if an employee is projected to drive a minimum of 10,000 miles on official state business, with preference to those who drive over 15,000 miles on official state business.
- ❖ Management amend its policy to make clear an agency head must annually provide written justification should an assignment of a vehicle be made where anticipated mileage is less than 10,000 miles.

AUDIT REPORT # AC-08-002

Environmental Health Accounts Receivable

HIG performed an audit to review controls in place at Headquarters and CHDs (on a selected basis) as relates to various environmental health accounts receivable captured in the Comprehensive Environmental Health Tracking System (CENTRAX) as of and for the year ended June 30, 2007. The objective was to develop an understanding of environmental health accounts receivable captured in CENTRAX. HIG also wanted to determine the extent to which controls are in place so that amounts captured in CENTRAX accurately reflect receivables.

SUMMARY OF FINDINGS

- ❖ Headquarters reports Environmental Health Aged Accounts Receivable balances as reported by CHDs, but has not developed and finalized its policy on whether such balances are, in fact, receivables.
- ❖ Aged Accounts Receivable data as received by the Bureau of Finance & Accounting is formatted differently than the data as submitted to that Bureau by the Division of Environmental Health.
- ❖ Accounts receivable data as collected by the Division of Environmental Health in CENTRAX for reporting to the Bureau of Finance & Accounting included illogical financial relationships in the aging of receivables at each CHD.
- ❖ Accounts receivable data submitted by the Division of Environmental Health for publication may not accurately reflect data at the CHD level.
- ❖ Management correct coding so the columns related to specific time periods in the aging of accounts receivable accurately reflects the true periods as reported by CHDs.
- ❖ Division of Environmental Health management determine and address the cause of illogical financial relationships in the aging of Environmental Health accounts receivables data.
- ❖ Division of Environmental Health management develop a control to determine and verify, on at least a selected test basis, that Environmental Health accounts receivables data is accurate.
- ❖ We recommended Division of Environmental Health management determine and address the cause of differing data at Alachua CHD.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Management timely conclude regarding its policy of accounts receivable related to fees, permits, and licenses, so that program offices and CHDs may adopt and follow related procedures.
- ❖ Should DOH management determine that uncollected fees associated with Environmental Health permits are in fact accounts receivable, the Division of Environmental Health take an active role in the accuracy and reliability of all such related data collected in its CENTRAX system, including amounts.

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, 2008, the following corrective actions were still outstanding:

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

HIG performed an audit of the 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 OCAs.
- ❖ The Bureau did not have a monitoring process in place associated with administering the approval of Emergency Medical Technician (EMT) and Paramedic training programs to ensure fees did not exceed costs.

- ❖ The Office of Trauma has 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 Emergency Medical Service (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 *DCA 1L000-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-06-002

Primary 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 CHDs. The intent was 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) the 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 Surveys with the Provider where this developed as an issue.

- ❖ There are not clear definitions for Case Management and Client Eligibility to apply to services at the DOH sufficient to distinguish between Vendors or Recipients.
- ❖ 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 Noncompetitive Procurement forms were not always completed.

RECOMMENDATIONS

HIG recommended the following:

- ❖ Contract Managers at Manatee CHD monitor to enforce terms of the agreements.
- ❖ 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 Office of Contract Administrative Monitoring (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 it relates to services provided by DOH. Where Providers are in fact Recipients, such guidance would aid in uniform application.

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

- ❖ 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.

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.
- ❖ 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.

RECOMMENDATIONS

HIG recommended the following:

- ❖ The Division of MQA assume control over its accounts receivable, including those accounts related to returned checks for board fees and renewals.
- ❖ The Division of MQA track cumulative accounts receivable related to Outstanding Fines, Costs, and Citations and ensure such balance is recorded into FLAIR each fiscal year end.
- ❖ The Division of MQA prepare a schedule of aged accounts receivable for all accounts.

- ❖ The Children's Medical Services Newborn Screening Program 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.

- ❖ While training is being conducted, the CMS nurses inspect the specimen cards currently used by that entity to ensure they are the most current.

- ❖ The Newborn Screening Program 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.

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. We 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.

RECOMMENDATIONS

HIG recommended the following:

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 it relates to Section 395.4036, *Florida Statutes*. The objective was to determine whether the 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, on which distributions are to be based.

SUMMARY OF FINDINGS

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

RECOMMENDATIONS

HIG recommended the following:

- ❖ 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. 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.

AUDIT REPORT # AC-07-004 Revenue Contracts

HIG performed an audit to determine the extent of controls in place at the 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 the DOH 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 Major Activities: Investigations

The following is a sampling of various FY 2007-08 investigation summaries. For a complete listing of all investigative activity refer to Appendix C.

INVESTIGATION # 07-054

Alleged Improper Use of Job Title – Miami Laboratory, Bureau of Laboratories

This investigation was initiated based upon management concerns that a book written by a Miami Laboratory, Bureau of Laboratories contract employee for personal gain, and not while in the capacity of a DOH employee, contained specific job-related information within the book which conveyed the appearance that the Department sanctioned the book.

Specifically, it was alleged that the book contained the subject's job title, laboratory, and Department name on the title page and that this gave the appearance that the book was sanctioned by the DOH. The allegation was substantiated. It was determined that the subject did in fact include the subject's job title, laboratory name, and Department name on the title page at the suggestion of the book's publisher and without the permission of the Department. The subject stated that it was not the intent to reference the job-related information in the book as a means of influencing sales or to infer the DOH endorsed the book.

This practice was found to violate Chapter 112.313 (6), Florida Statutes, which states,

“MISUSE OF PUBLIC POSITION – No public officer, employee of an agency, or local government attorney shall corruptly use or attempt to use his or her official position or any property or resource which may be within his or her trust, or perform his or her official duties, to secure a special privilege, benefit, or exemption for himself, herself, or others.”

Furthermore, the following additional issues arose during the investigation:

Employment Contract – The subject was initially employed with the University of Florida (UF) from April 2004 through August 2006 while working at the Miami Laboratory. A new contract between DOH and the University of South Florida (USF) went into effect August 2006. The book was submitted to the publisher in December 2006. It appears the subject's employer, USF, retains an interest in the book via contract language regarding the publication, royalties, etc. Likewise, UF may also have claims regarding royalties since the book appears to have been partially written while employed by UF.

Advertising the Book while on Duty – Part of the subject's responsibilities include teaching first responders about chemical, biological, and radiological response activities. An inference was made that the subject's teaching responsibilities provided an opportunity to advertise the subject's book. However, no evidence was found to indicate that the subject mentioned the book during these training activities.

Misuse of office computer and printers – During the investigation, an email was discovered on the subject's office

computer via the Department's electronic mail system on May 15, 2007, that related to the publisher's advertising of the book. Use of Department computer equipment and system for personal gain is a violation of DOH Policies 60-30-04, VII, J, and 50-10c-05. However, according to the USF contract, the subject is an employee of USF and not the DOH. Consequently, any disciplinary or employment concerns must be coordinated through USF.

RECOMMENDATIONS

- ❖ The Department's Ethics Officer should contact the book's publisher to determine the possibility of changes to the title page of the book or the inclusion of a disclaimer.
- ❖ The Chief, Bureau of Laboratories, in consultation with the Miami Laboratory Acting Director, should contact USF to discuss disciplinary or employment considerations.
- ❖ The Inspector Generals of USF and UF should be provided a copy of the DOH investigation report for review of employment related issues, such as royalty provisions expressed in their respective contracts with the subject.

INVESTIGATION # 07-069

Alleged Violation of Rights – Palm Beach CHD

This investigation was based upon a complaint from a Palm Beach County Health Department (CHD) employee on April 11, 2007, that alleged a violation of rights. Specifically, the complainant alleged that a surgery appointment for a Workers' Compensation covered injury was changed to a different date by a member of the Palm Beach CHD Human Resources Section without the knowledge or approval of the complainant.

During the investigation, it was determined that the Palm Beach CHD Human Resources Director was responsible for the decision to change the date of the complainant's surgery so that matters related to an HIG investigation of the complainant could be resolved prior to the complainant's surgery.

The allegation was substantiated. While there was no specific violation of written regulation related to these facts, it was concluded by multiple sources that an employer should not interfere with an employee's treatment schedule and cause delay of medical care without the employee's knowledge or approval.

RECOMMENDATIONS

- ❖ The Palm Beach CHD Director should review the findings of the investigation report and take appropriate action.
- ❖ The Chief, Bureau of Personnel and Human Resource Management, should review the facts in this case and provide appropriate guidance to the Department's personnel managers.

INVESTIGATION # 07-096

Alleged Violations of Law and Policy; Endangerment of Public Health and Safety – Duval CHD

This investigation was predicated upon a complaint referral from the Office of the Chief Inspector General, dated May 30, 2007, alleging a hygienist failed to properly clean dental instruments used in a clinic that serves HIV positive patients and non-HIV positive patients at the Duval CHD Dental Program, Boulevard Comprehensive Care Clinic (BCCC).

The specific allegations and results of investigation are as follows:

Allegation #1: Alleged failure of hygienist to properly clean dental instruments. This allegation was partially substantiated. HIG concluded that while the evidence to prove the subject was not properly cleaning dental instruments was inconclusive, the subject did not demonstrate sufficient knowledge of the steps for cleaning, disinfecting, and sterilizing dental instruments. Additionally, the results of the scientific tests conducted on the subject's dental instruments in a microbiology laboratory were suspicious. HIG further concluded that the clinic dentist was not adequately accountable for the clinical actions of staff. During the investigation, the clinic dentist admitted to a lack of carefully monitoring the hygienist's actions. Additionally, HIG concluded that the clinic dentist did not appear to have adequate controls in place to ensure acceptable standards of cleanliness of the dental instruments.

Allegation #2: An additional allegation resulting from the investigation was that of an improper placement of a panoramic radiograph machine and potential harmful exposure. This allegation was substantiated. It was determined that the machine was located in the reception area without lead panels surrounding it, thus exposing clients and employees to harmful radiation. HIG concluded that immediate action should be taken to correct the improper placement and use of the panoramic radiograph machine. This issue was referred to Duval CHD management for immediate action.

Allegation #3: An additional allegation resulting from the investigation was a violation of dental practice standards. This allegation was partially substantiated. As a result of testimony from a former administrative supervisor within the clinic, it was revealed that the clinic does not treat patients immediately who are in pain, instead referring them for pain medication and/or antibiotics and scheduling a return visit to the clinic at a later date. This practice may be a violation of dental practice standards. This issue was referred to Duval CHD management for immediate action.

Allegation #4: An additional allegation resulting from the investigation was a violation of dental program policy. This allegation was substantiated. It was determined during the course of the investigation that the BCCC violated DOH policy for testing the autoclave. The autoclave was tested monthly, as evidenced by the log sheet kept next to the autoclave. DOH policy requires testing every two weeks.

RECOMMENDATIONS

- ❖ The Deputy State Health Officer, in conjunction with the Dental Program Office, Division of Family Health, provide technical assistance and comprehensive training to the dentist and staff to ensure proper cleaning and sterilization of dental instruments and the dental operatories, and proper testing of the autoclave.
- ❖ The Deputy State Health Officer, in conjunction with the Dental Program Office, Division of Family Health, conduct follow-up monitoring within 15 days of the receipt of the investigation report to ensure proper dental instrument and operator cleaning and sterilization procedures are being followed and maintained, the

autoclave is being tested according to DOH policy, and that the dental practice standards governing patients who are in pain or discomfort are being adhered to.

- ❖ Duval CHD management take immediate action to correct the improper placement and/or radiation protection of the panoramic radiograph machine in the BCCC reception and clinic area.

INVESTIGATION # 07-103

Alleged Illegal Services by Employees – WIC Program, Miami-Dade CHD

This investigation was based on a complaint received by the HIG on June 10, 2007 that claimed a Women, Infants, and Children (WIC) employee within the Miami-Dade CHD improperly certified entitlements to a relative.

Specifically, the complaint alleged that the subject improperly certified a relative as eligible for WIC benefits and issued WIC checks to the relative. The allegation was substantiated. HIG determined that the subject violated DHM 150-24 on at least three occasions by completing the WIC application documentation of the subject's daughter-in-law and the daughter-in-law's child, which is an essential step in the certification process. DHM 150-24 establishes guidelines for WIC participation, including the requirement that "WIC staff...cannot certify themselves or their immediate or extended family members including their child, spouse, cousin, daughter-in-law,..." This also violated DOH Policy 30-2-07, Code of Ethics.

Additionally, while the daughter-in-law and the daughter-in-law's child appear to be eligible to receive WIC benefits, the "household size" and income amounts should require recertification based on the father's apparent relationship to the family economic unit. This may constitute Medicaid fraud.

RECOMMENDATIONS

- ❖ The Miami-Dade CHD Administrator, in consultation with the Miami-Dade CHD WIC management team, should determine the appropriate disciplinary actions in accordance with DHM 150-24 and DOH Policy 60-8-02.
- ❖ The Miami-Dade CHD WIC Manager should verify the client's current address and telephone number at the January 25, 2008, appointment and update the client's case file.
- ❖ The DOH WIC Program Office should initiate action to verify the household size and income amount for the client. If evidence of fraud is detected, the information should be reported to the appropriate law enforcement authority.

INVESTIGATION # 07-105

Alleged Illegal Drug Dispensing – Seminole CHD

This investigation was initiated based upon a complaint by a Seminole CHD administrator. Specifically, the complaint alleged that two Seminole CHD Pharmacy employees provided a patient with relabeled prescription medications in violation of DOH Pharmacy Services Policy 150-1-01.

The allegation was substantiated. The results of the investigation found the two Pharmacy employees guilty of:

- 1) *Negligence:* The two subjects were negligent when they combined two abandoned bottles of identical prescription medications, relabeled, and provided them to a client.
- 2) *Violation of Law and Agency Rule:* The two subjects falsified records by relabeling the prescription medications with the client's chart label. One subject also stored patient medications in the HIV/AIDS office area, collected abandoned medications from the patients, failed to discard prescription drugs after the expiration date or change in prescription, and kept controlled substances in the office area.
- 3) *Conduct Unbecoming a Public Employee:* The two subjects failed to conduct themselves, on and off the job, in a manner that will not bring discredit or embarrassment to the State.

RECOMMENDATIONS

The Seminole CHD should:

- ❖ Store all medications used to fill client medication cassettes in the Pharmacy area.
- ❖ Establish a protocol for filling client medication cassettes, if the practice continues.
- ❖ Transfer client records to the central records storage.
- ❖ Request technical assistance of the Office of Public Health Nursing, as deemed necessary.

INVESTIGATION # 07-108

Alleged Inappropriate Conduct – DOH Headquarters

This investigation was based on an incident reported to the Department of Management Services (DMS) on June 19, 2007. The incident involved a DOH contract employee working as a Security Officer for National Command Link Network 20 ((NCLN20) and a DMS contract employee working for 3R, a sub-contractor hired by General Building Maintenance, Inc. (GBM), the on-site custodial services provider.

It was alleged that a contract employee with GBM reported an inappropriate act by a DOH contract employee while performing custodial services at a DOH headquarters building. Specifically, it was alleged the DOH contract employee entered a restroom that was being cleaned by the GBM contract employee, disregarding the "restroom closed" sign placed outside of the restroom door, exposed himself and used the urinal.

The specific policies cited as being violated and the results of investigation are as follows:

DOH Policy 60-8-02, Section VII, D, (6)(f) Conduct Unbecoming of a Public Employee, Inappropriate Conduct

"Conduct, whether or off the job, that adversely affects the employee's ability to continue to perform his or her current job; adversely affects the department's ability to carry out its assigned mission; or negatively reflects on the department, its agents, or employees."

This allegation was substantiated. HIG's investigation revealed the male subject ignored the "restroom closed" sign, proceeded into the restroom, and used the urinal while a female custodian hid in a bathroom stall. However, it was also

determined that the subject did not expose himself to the custodian. It was concluded that the subject showed a lack of respect and disregard for the female custodian.

DOH Policy 60-8-02, Section VII, D, (6)(e) Violation of Law or Agency Rules, Sexual Harassment

“Any form of unwelcome sexual advance, request for sexual favors, and other verbal or physical conduct of a sexual nature when:

(c) such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile, or offensive work environment.”

This additional allegation, uncovered during the investigation, was substantiated. HIG concluded the subject violated this policy by admitting, in taped testimony, to making unwelcome verbal conduct of a sexual nature.

RECOMMENDATIONS

- ❖ Appropriate action be taken against the subject for violation(s) of DOH policy.
- ❖ All security personnel are properly trained in sexual harassment as stipulated in the NCLN20 contract.
- ❖ GBM require all personnel to utilize the spring bar sign to close restrooms during cleaning. This bar will provide a better barrier to keep employees from entering a closed restroom.
- ❖ Whenever, possible, female GBM employees clean the ladies restroom and male GBM employees clean the men’s restroom.

INVESTIGATION # 07-114

Alleged Forged Signature – Children’s Medical Services, Palm Beach Office

This investigation was predicated upon a complaint referral from the Bureau of Human Resource Management dated June 21, 2007, alleging a forged prescription for a narcotic drug by a DOH employee located in the Palm Beach Children’s Medical Services (CMS) Office.

The allegation was substantiated. Based upon a preponderance of the evidence, HIG concluded that the subject either wrote the forged prescription or participated in the writing of the forged prescription. HIG found that the subject was familiar with the physician appearing on the evidence document; possessed the blank, outdated forms on which the prescription was written; and possessed among contacts the name and incorrect Drug Enforcement Authority number of the physician as it appeared on the evidence document.

Furthermore, law enforcement found the subject’s handwriting had “consistencies” with the handwriting on the evidence document and the subject’s testimony regarding familiarity with the physician was consistent with documented evidence.

HIG concluded the subject violated DOH Policy 60-8-02, VII, D, (6)(e) “Violation of Law or Agency Rules, Failure to Respond or Provide Truthful Information During an Internal Investigation”. HIG also concluded the subject may be in violation of DOH

Policy 6D-8-02, VII, D, (6)(g) "Misconduct, Falsification or Records or Statements" as well as other policies, rules, or laws as management and legal counsel may determine.

HIG also concluded the administrative controls for the prescription pads were insufficient. It was determined that Palm Beach CMS does not track distribution of the prescription pads and does not require nursing staff to account for the pads they obtain. Furthermore, Palm Beach CMS management stated there was no policy requirement to document and track prescription pad distribution.

RECOMMENDATIONS

- ❖ Palm Beach CMS management, in conjunction with legal counsel, take appropriate personnel action against the subject of this investigation.
- ❖ Palm Beach CMS management, in conjunction with headquarters CMS personnel, review the current administrative controls for prescription pad distribution and take appropriate action, as needed.
- ❖ Palm Beach CMS management, in conjunction with legal counsel, consider referring the subject to the Board of Nursing for possible action.

INVESTIGATION # 07-145

Alleged Misuse of State Computer – Children’s Medical Services, Jacksonville Office

This investigation was predicated upon information received that an inappropriate email was received and forwarded to employees of the Children’s Medical Services (CMS) office in Jacksonville. The email appeared to be in violation of DOH Policy 5D-10c-05, Misuse of the Computer.

The allegation was substantiated. The email in question was found to contain ethnic and racially offensive language and profanity. A review of computer records identified five CMS employees who were involved in the circulation of the inappropriate email. Two employees were found to have forwarded the email while the other three responded to the sender that they felt the email was offensive.

RECOMMENDATION

- ❖ CMS management should take appropriate disciplinary actions against the two individuals who were found to have forwarded the inappropriate email.

INVESTIGATION # 07-178

Alleged Conduct Unbecoming A Public Employee – Broward CHD

This investigation was initiated based upon a complaint filed by a Broward CHD employee that alleged a Broward CHD employee engaged in behavior defined in DOH Policy 6D-8-02 as Conduct Unbecoming a Public Employee.

Specifically, it was alleged that the complainant was forced to leave the work area on August 15, 2007 after the subject used profanity in statements made about the complainant while the subject was talking on the telephone with another senior pharmacist. The allegation was substantiated. After interviewing the senior pharmacist that was on the telephone call with the subject, it was confirmed that the subject used profanity in describing actions by the complainant.

RECOMMENDATION

- ❖ Broward CHD management should take appropriate action, as deemed necessary, in regards to the conduct of the subject.

INVESTIGATION # 07-204

Alleged Conduct Unbecoming a Public Employee – Nassau CHD

This investigation was predicated based upon a complaint that a DOH contractor was harassed by a Nassau CHD, Onsite Sewage and Treatment Disposal System Program employee.

The specific allegations and results of investigation are as follows:

Allegation #1: The subject verbally abused the complainant with profanity in March 2007 and illegally recorded the incident. This allegation was substantiated. HIG concluded that the subject did use profanity in an argumentative verbal exchange with the complainant and did illegally record and disclose the verbal exchange. HIG reached its conclusion based upon the evidence of witness testimony, an audio/video clip of the incident on the subject's computer, colleague testimony and characterization of the subject, and the subject's own testimony declaring that he did record the verbal exchange and may have used profanity.

Allegation #2: The subject unfairly failed the complainant's work inspections. This allegation was unsubstantiated due to insufficient evidence. Based upon available evidence, HIG could not determine whether or not the subject "unfairly" failed the inspections. It was determined that the subject did fail the complainant's inspections on multiple occasions. HIG also found that the subject made mistakes that caused the complainant to stop work or to expend additional resources. Since the Bureau of Onsite Sewage Programs recently completed an evaluation of the Nassau CHD, it was concluded that a program review of each case the subject was involved with could result in more conclusive findings as to the "fairness" of the subject's actions.

RECOMMENDATIONS

- ❖ The Nassau CHD Director, in consultation with the Office of the General Counsel and the servicing human resource office, take appropriate personnel action against the subject for using profanity in a verbal exchange with the complainant, and for recording and disclosing a conversation with the complainant without the complainant's knowledge or permission.
- ❖ The Bureau of Onsite Sewage Programs review and take appropriate action relating to all of the subject's inspections that the complainant cited as inappropriate and unfair.

INVESTIGATION # 08-019

Alleged Possible Security Breach – Okaloosa CHD

This investigation was predicated on an Incident Report, dated February 13, 2008, alleging that an Okaloosa CHD employee breached confidential patient information.

The specific allegations and results of investigation are as follows:

Allegation #1: The subject disclosed confidential information to a friend. This allegation was substantiated. The subject was found to routinely work with patient information and had access to patient information systems, including information about HIV/AIDS patients. The subject maintained a personal relationship and lived with a friend, whom the subject was found to have disclosed HIV/AIDS and sexually transmitted disease information with, concerning several Okaloosa CHD clients. This action violated Sections 384.29 (1) and 383.004 (1)(e), *Florida Statutes*; DOH Policies 50-10h-07, Section VI, E, (8); 50-10f-07, Section I; and 50-10g-07, Section I; as well as 45 *Code of Federal Regulations*, Sections 160-164. HIG based its conclusion on the corroborated testimony of two witnesses and the consistent testimony of a third witness. HIG further based its conclusion on the subject's deceptive behavior during the subject interview.

Allegation #2: An additional allegation resulting from the investigation was that the subject used a DOH computer and email resources for personal financial gain. This allegation was substantiated. During the investigation, it was discovered that the subject violated DOH computer use policy by selling designer purses on her DOH computer and utilizing a DOH email account. Furthermore, pictures of the purses were found on a DOH computer. This violated DOH Policies 50-10c-07, Section VII, A; 50-10c-07, Section VII, D, (3); and 50-10c-07, Section VII, D, (5)(i). Furthermore, the subject had previously signed the Employee Acknowledgement form that stated the subject had reviewed and understood the Department's email use policy.

Allegation #3: An additional allegation resulting from the investigation was that the subject used DOH email resources to possess and distribute inappropriate sexually suggestive images. This allegation was substantiated. During the investigation, it was discovered that the subject violated DOH computer use policy by possessing pictures of nude men and men in sexually suggestive poses in emails discovered on the subject's DOH email account. Furthermore, these pictures were forwarded to several other Okaloosa CHD employees from the subject's computer. This violated DOH Policies 60-8-02, Section VII, D, (6)(e); 50-10c-07, Section VII, D, (5)(e); and 50-10c-07, Section VII, D, (6),

RECOMMENDATIONS

- ❖ Okaloosa CHD management take appropriate personnel action against the subject, consistent with the findings of the investigation report and the stated DOH, state, and federal policies.
- ❖ Okaloosa CHD management determine if other employees who received inappropriate emails violated the DOH Computer Use Policy and, if so, take appropriate action.

INVESTIGATION # 08-021

Alleged Failure to Report a Crime; Unfairly Disciplined Employee - Leon CHD

This investigation was predicated upon an anonymous letter received by the Office of the Inspector General on February 6, 2008, regarding the theft of \$500 in cash from a deposit at the Leon CHD on December 24, 2007.

The specific allegations and results of investigation are as follows:

Allegation #1: The Leon CHD dismissed an employee who had stolen \$500 from the Health Department receipts for December 24, 2007. The employee was not charged with grand theft and no other charges were pressed. This allegation was substantiated without violation. HIG concluded that the alleged theft occurred. However, there was no guidance in Department policy regarding contacting law enforcement to report a theft. The Leon CHD decided that since the employee who stole the money came forward, the crime would not be reported to law enforcement.

Allegation #2: The individual who stole the money implicated another Leon CHD employee, alleging this employee did not lock the money bag used to transfer deposits. This allegation was substantiated without violation. HIG concluded that the key used to lock the deposit bag was not limited to one individual. This did not represent a violation of law, rule, or policy by the Leon CHD. However, as a result of the investigation, the Leon CHD developed and implemented new procedures for deposits and for safeguarding keys to the deposit bag.

Allegation #3: The implicated Leon CHD employee (the employee mentioned in Allegation #2) received written disciplinary action and the document was placed in the employee's personnel file. This allegation was unsubstantiated. A Leon CHD supervisor indicated that the DOH Bureau of Human Resources stated both employees (the employee who prepared the deposit bag and the employee who eventually admitted to stealing the money) needed to be disciplined. The employee who prepared the deposit bag was then given a documented counseling by a Leon CHD supervisor. The employee refused to sign the document, insisting no involvement with the theft of the money. Another Leon CHD supervisor again contacted the Bureau of Human Resources and was told the implicated employee did not have to receive counseling and the earlier statement suggesting both employees should be "written up" was only a recommendation. The document for the implicated employee was eventually withdrawn, shredded, and was not placed in the employee's personnel file.

RECOMMENDATION

- ❖ The Office of the General Counsel recommended that the DOH Bureau of Human Resources develop and implement training for supervisors regarding theft and other serious incidents.

INVESTIGATION # 08-033

Alleged Breach of Confidentiality – Indian River CHD

This investigation was predicated upon an Incident Report, dated February 29, 2008, alleging an Indian River CHD employee breached confidential patient information by disclosing such information to a friend.

This allegation was substantiated. HIG determined that the subject knew the family of a particular client and, according to client family members, told a relative of the client that the client had an infectious or contagious disease. Other family members stated the relative told them that the client was sick and had the human immunodeficiency virus (HIV). HIG also

found the subject to be untruthful during her sworn testimony in her relationship with a family friend and familiarity with the client's family. HIG concluded that the subject either disclosed confidential patient information or was involved with the disclosure of confidential patient information.

HIG determined that this incident violated Sections 384.29 (1) and 381.004 (1)(e), *Florida Statutes*; DOH Policies 50-10h-07, Section VI, E, (8); 50-10f-07, Section I; 50-10g-07, Section I; and 60-8-02, Section VII, D, (6)(e); as well as 45 *Code of Federal Regulations*, Sections 160-164.

RECOMMENDATIONS

- ❖ Indian River CHD management take appropriate personnel action against the subject for failing to provide truthful information during an internal investigation.
- ❖ Indian River CHD management take appropriate personnel action against the subject for disclosing or being involved with the disclosure of confidential patient information, consistent with the findings of this report and the stated DOH, state, and federal policies.

INVESTIGATION # 08-058

Alleged Hostile, Harassing, Rude Behavior with Derogatory Remarks – Palm Beach CHD

This investigation was based on allegations that a Palm Beach CHD employee engaged in behavior defined as conduct unbecoming a public employee.

Specifically, the complainant alleged that on March 25, 2008, the subject called the Department of Business and Professional Regulation Customer Contact Center (DBPR Call Center), identifying oneself as a DOH employee, and was persistently and extremely hostile, harassing, and rude to DBPR Call Center employees. This allegation was substantiated. Witnesses testified that the subject, while making a call to the DBPR Call Center, was "very demanding," "very persistent," and "displayed a lot of disrespect" for the DBPR Call Center representative and the DBPR Call Center procedure. Additionally, one witness claimed the subject's actions rose to the level of harassment. The subject admitted during testimony that the subject's tone is "often direct and to the point" and the subject's behavior can be "misconstrued". HIG concluded that the subject violated DOH Policy 60-8-02, Section VII, D, (6), and 60L-36.005 (3)(f), *Florida Administrative Code*.

During the investigation, HIG also noted the following additional misconduct on the part of DOH employees:

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

One of the examples of poor performance stated in this policy is:

"Loafing – Idleness during work periods that result's in the employee's failure to perform assigned tasks. This includes, but is not limited to, deliberately wasting time, engaging in idle talk or gossip, conducting personal business during work periods, excessive personal telephone calls or excessive personal emails, or taking unauthorized breaks other than the allotted 15 minute morning and 15 minute afternoon breaks."

HIG concluded the subject violated this policy by using a work phone to conduct personal business during working hours on March 25, 2008.

DOH Policy 60-8-02, Section VII, D, (G)(c) Inefficiency or Inability to Perform Assigned Duties

This policy states:

“Employees shall, at a minimum, be able to perform duties in a competent and adequate manner.”

HIG concluded the subject’s supervisor violated this policy by approving the subject’s time sheet where compensatory leave and time was reported in a manner not allowed by the *State of Florida Employee Handbook*, Attendance and Leave, and “Instructions for Time Entry in People First” located on the DOH intranet.

DOH Policy 60-8-02, Section VII, D, (G)(e) Violation of Law or Agency Rules

One of the examples given in this policy is:

“Rules, Regulations, Policies, or Laws Violated – An act that results in an unintentional violation of a rule, regulation, policy, or law.”

HIG concluded the subject violated this policy by not following proper procedure in reporting compensatory leave and time worked on the subject’s time sheet as instructed by the *State of Florida Employee Handbook*, Attendance and Leave, and “Instructions for Time Entry in People First” located on the DOH intranet. The subject followed the supervisor’s instructions and did not intentionally falsify the time sheet. However, DOH Policy was not followed.

RECOMMENDATIONS

- ❖ Palm Beach CHD management take appropriate action, as deemed necessary, in regards to the subject’s conduct.
- ❖ Palm Beach CHD management take appropriate action, as deemed necessary, in regards to reminding all employees of proper Attendance and Leave procedures.

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 2007-08 fiscal year.

Continuity of Operations Plan (COOP)

During the 2007-08 fiscal year, the HIG participated as a member of the COOP Executive Workgroup for the Executive Management Team, which consists of the offices of the State Surgeon General, Chief of Staff, Deputy Secretaries, Communication Director, General Counsel, and Inspector General.

The workgroup is charged with identifying the following for each of the reporting areas under the State Surgeon General: point of contacts, order of succession, mission essential services, essential staff, alternate site, how communication will occur with staff, back-up of critical files, and contents of drive-away kits. In addition, the workgroup is involved in preparing the Standard Operating Guide and COOP Activation Procedures. This effort has resulted in the development of a COOP for the Executive Office, which will be used to continue priority agency services across a wide range of potential emergencies, specifically when the primary facility is inaccessible due to actual or threatened disaster. The workgroup members continue to participate in planning meetings and training exercises.

Central Office Performance Improvement Advisory Council

During the 2007-08 fiscal year, the HIG participated as a member of the Central Office Performance Improvement (COPI) Advisory Council. The purpose of the COPI Advisory Council is to develop a process to support and increase each Central Office program's ability to systematically improve performance and impact health outcomes through the identification of program needs, improvement of business processes, and efficient allocation of financial and human resources.

The initial tasks of the COPI Advisory Council were to:

- 1) Determine the process goals,
- 2) Define the process,
- 3) Identify the functions and our customers, and
- 4) Determine the performance measurements.

Performance measurements were established within seven categories of the Sterling Criteria: Products and Services; Customer Focused; Financial and Market; Workplace Focused; Process Effectiveness; and Leadership and Social Responsibility. With the implementation of the COPI process, the Central Office program and support areas will be able to better sustain performance improvement; measure, improve and compare performance; drive statewide initiatives; and account for outcomes and results.

Performance Measure Review

Pursuant to Section 20.055, *Florida Statutes*, the HIG Internal Audit Unit assesses the reliability and validity of the information provided by DOH programs on performance measures and standards, and makes recommendations for improvement, if necessary, prior to submission of those measures and standards to the Executive Office of the Governor pursuant to Section 216.013 (1)(g), *Florida Statutes*.

During the 2007-2008 fiscal year, the following two measures were analyzed by the Internal Audit Unit:

- DOH, Community Public Health, Family Health Services, Women, Infants, and Children (WIC) Program:
 - ❖ Replace: "Percentage of Low Birth Weight Births Among WIC Clients".
 - ❖ New: "Percentage of WIC Clients Who Are Initially Breastfed".

- ✦ DOH, Community Public Health, Infectious Disease Control, Bureau of Sexually Transmitted Diseases (STDs):
 - ❖ Replace: "Chlamydia Case Rate Per 100,000".
 - ❖ New: "STD Case Rate Among Females Aged 15-34 Per 100,000".

APPENDIX A
Department of Health
Office of the Inspector General
Completed Internal Audit Engagements for FY 2007-08

Number	Audit Subject	Date Issued
AC-07-003	Office of Emergency Operations' Award, Execution, and Monitoring of the Purchase and Maintenance of Emergency Radio Equipment for Counties	8/28/07
AC-07-005	Purchases, Distributions, and Dispensing of Pharmaceuticals at Broward County Health Department	11/07/07
AC-07-006	Purchases, Distributions, and Dispensing of Pharmaceuticals at Hillsborough County Health Department	11/07/07
AC-07-007	Purchases, Distributions, and Dispensing of Pharmaceuticals at Duval County Health Department	11/07/07
AC-07-008	Purchases, Distributions, and Dispensing of Pharmaceuticals at Central Pharmacy	11/07/07
AC-08-001	Review of Department of Health's Policy & Procedures for the Assignment and Use of Motor Vehicles by Employees	12/18/07
AC-08-002	Environmental Health Accounts Receivable	1/09/08

APPENDIX B
Department of Health
Office of the Inspector General
External Audits Coordinated by HIG for FY 2007-08 ³
(includes initial audits and follow-ups)

Office of the Auditor General		
Number	Audit Subject	Report Date
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
2008-015	State Health Online Tracking System – Division of Information Technology	9/10/07
2008-141	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards	3/24/08

Office of Program Policy Analysis and Government Accountability		
Number	Audit Subject	Report Date
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

³ HIG tracks progress on corrective action at six, 12, and 18 months intervals on all external audits. HIG suspends tracking corrective actions not completed within 18 months of the report issue date.

APPENDIX C

Department of Health Office of the Inspector General Closed Complaints for FY 2007-08

Number	Type	Alleged Subject	Disposition
06-068	WB	Alleged gross mismanagement	Unsubstantiated
06-215	IN	Alleged hostile work environment and racial slurs	Substantiated
06-244	IN	Alleged differential treatment	Unsubstantiated
07-007	IN	Alleged purchasing rule violations/time and attendance fraud	Unsubstantiated
07-030	PI	Alleged identity theft	Referred to Law Enforcement
07-032	IN	Alleged disparaging remarks about minority groups	Unsubstantiated
07-035	PI	Alleged computer security violation	Unsubstantiated
07-046	MA	Alleged misconduct and abuse of authority	Referred to Management
07-050	IN	Alleged racial discrimination	Unsubstantiated
07-052	IN	Alleged improper business practices/conduct unbecoming a public employee	Unsubstantiated
07-054	IN	Alleged improper use of job title	Substantiated
07-057	IN	Alleged age, sex, and retaliation discrimination	Unsubstantiated
07-058	IN	Alleged retaliation	Unsubstantiated
07-059	IN	Alleged violations of rules and statutes	Unsubstantiated
07-060	PI	Alleged national origin and race discrimination/retaliation	No Jurisdiction
07-061	IN	Alleged discrimination	Unsubstantiated
07-065	IN	Alleged gender discrimination and favoritism	Unsubstantiated
07-069	IN	Alleged violation of rights	Substantiated
07-070	WB	Alleged retaliation	Unsubstantiated
07-072	PI	Alleged inappropriate email	Substantiated
07-076	IN	Alleged racial discrimination	Unsubstantiated
07-077	PI	Alleged misconduct by an employee	Substantiated
07-078	IN	Alleged discrimination based on age, gender, and disability	Unfounded
07-079	PI	Alleged possible security violation	Substantiated
07-083	IN	Alleged discrimination based on race	Unsubstantiated
07-088	PI	Alleged wrongful termination due to age	Unsubstantiated
07-090	IN	Alleged sexual harassment	Partially Substantiated
07-092	IN	Alleged falsification of records	Unsubstantiated
07-096	IN	Alleged violation of law and policy/endangerment of public health and safety	Substantiated
07-097	IN	Alleged retaliation and sexual harassment	Unsubstantiated
07-098	IN	Alleged dismissal based on national origin	Unsubstantiated
07-099	IN	Alleged harassment due to race, age, and sex	Unsubstantiated
07-100	PI	Alleged fraudulent billing	Unsubstantiated
07-102	IN	Alleged fraudulent documents	Unsubstantiated
07-103	IN	Alleged illegal services by employee	Substantiated
07-104	PI	Alleged wrongful termination as a result of involvement with an EEOC complaint	Unsubstantiated
07-105	IN	Alleged illegal drug dispensement	Substantiated

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

Number	Type	Alleged Subject	Disposition
07-107	PI	Alleged travel irregularities	Unsubstantiated
07-108	IN	Alleged inappropriate conduct	Substantiated
07-110	MA	Alleged difficulty in receiving immunization records	Referred to Management
07-112	IN	Alleged inappropriate conduct by employees	Unsubstantiated
07-113	PI	Alleged lost/stolen client records	Unsubstantiated
07-114	IN	Alleged forged signature	Substantiated
07-115	PI	Alleged discrimination	Unsubstantiated
07-116	MA	Alleged discrepancies with employment	Referred to Management
07-117	PI	Alleged concerns with medical practices	Unsubstantiated
07-118	PI	Alleged misuse of state property (vehicle)	Unsubstantiated
07-119	MA	Alleged misuse of state property (vehicle)	Referred to Management
07-120	IN	Alleged retaliation	Substantiated
07-121	WB	Alleged fraud/hostile work environment	Partially Substantiated
07-122	IN	Alleged discrimination due to age and sex	Unsubstantiated
07-123	NF	Alleged racial discrimination and wrongful termination	Information Only
07-124	MA	Alleged unnecessary examinations	Referred to Management
07-125	MA	Alleged denial of maternity services	Referred to Management
07-126	MA	Alleged misuse of state time and equipment	Referred to Management
07-127	PI	Alleged missing dental log book	Substantiated
07-128	PI	Alleged employee misconduct	Unsubstantiated
07-129	MA	Alleged waste of state funds	Referred to Management
07-130	IN	Alleged discrimination	Unsubstantiated
07-131	IN	Alleged irregularities	Unsubstantiated
07-132	PI	Alleged mismanagement	Unsubstantiated
07-133	IN	Alleged retaliation/termination	Unsubstantiated
07-134	MA	Alleged mismanagement	Referred to Management
07-135	IN	Alleged wrongful termination	Unsubstantiated
07-136	MA	Alleged harassment	Referred to Management
07-137	INA	Alleged misuse of fiscal appropriation	Assisted IG in Miami-Dade County
07-138	IN	Alleged failure to promote based upon race discrimination	Unsubstantiated
07-140	PI	Alleged possible misconduct by a state employee (vehicle)	Substantiated
07-141	MA	Alleged improper business practices/conduct unbecoming a public employee	Referred to Management
07-142	MA	Alleged unsanitary lab conditions/work violence/conduct unbecoming	Referred to Management
07-143	MA	Alleged inappropriate bid/purchasing process	Referred to Management
07-145	IN	Alleged misuse of state computer	Substantiated
07-146	PI	Alleged retaliation/conduct unbecoming a public employee	Unsubstantiated
07-147	MA	Alleged outstanding vouchers for Incentives Enablers program	Referred to Management
07-148	IN	Alleged sexual harassment	Unsubstantiated
07-149	MA	Alleged mishandling of animal bites	Referred to Management
07-150	IN	Alleged discrimination based on age and disability	Unsubstantiated
07-152	PI	Alleged discrepancies based on prior employment	Unsubstantiated
07-153	MA	Alleged fraudulent documentation	Referred to Management
07-154	IN	Alleged discrimination based on race and sex/retaliation	Unsubstantiated
07-155	PI	Alleged discrimination	Unsubstantiated
07-156	PI	Alleged failure to perform contracted services	Substantiated
07-157	PI	Alleged misuse of computer	Substantiated

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

Number	Type	Alleged Subject	Disposition
07-158	IN	Alleged disability discrimination/retaliation	Unsubstantiated
07-159	PI	Alleged race discrimination	Unsubstantiated
07-160	PI	Alleged misuse of computer/violation of confidentiality laws	Substantiated
07-161	IN	Alleged hostile work environment/conduct unbecoming a public employee	Unsubstantiated
07-162	PI	Alleged employee holding local public office	Substantiated
07-163	IN	Alleged conduct unbecoming a public official/abuse of position	Unsubstantiated
07-165	PI	Alleged complaint inquiry against DOH Office of the Inspector General	Unsubstantiated
07-167	MA	Alleged time and attendance fraud	Referred to Management
07-168	WB	Alleged misuse of authority/misconduct	Substantiated
07-169	IN	Alleged travel, time, and attendance fraud	Unfounded
07-171	PI	Alleged travel fraud and conduct unbecoming a public employee	Unfounded
07-172	PI	Alleged fraud/conduct unbecoming a public employee – dereliction of duty	Unsubstantiated
07-173	PI	Alleged fraud/conduct unbecoming a public employee	Substantiated
07-174	PI	Alleged wrongful termination	Unsubstantiated
07-176	NF	Alleged fraudulent representation (Info Only)	No jurisdiction
07-177	MA	Alleged conduct unbecoming a public employee	Unsubstantiated
07-178	IN	Alleged conduct unbecoming a public employee	Substantiated
07-179	MA	Alleged wrongful termination	Referred to Management
07-180	PI	Alleged employee misconduct	Unsubstantiated
07-182	MA	Alleged previous arrest records of a medical doctor	Referred to Management
07-183	IN	Alleged time fraud/malfeasance	Partially Substantiated
07-184	IN	Alleged discrimination	Unsubstantiated
07-185	PI	Alleged discrimination	Unfounded
07-186	PI	Alleged inappropriate use of computer	Unsubstantiated
07-187	PI	Alleged denial of medical services due to national origin	Unfounded
07-188	PI	Alleged misuse of computer	Unsubstantiated
07-189	PI	Alleged irregularities/bribe of an OSTDS Inspector	Unfounded
07-190	IN	Alleged time and attendance fraud/WIC fraud	Partially Substantiated
07-191	IN	Alleged discrimination based on age	Unsubstantiated
07-192	PI	Alleged violation of contract requirements by Healthy Start	Unsubstantiated
07-193	PI	Alleged failure to report suspected healthcare practitioner criminal conduct	Unsubstantiated
07-194	PI	Alleged discharge due to gender	Unsubstantiated
07-195	PI	Alleged dissatisfaction with outcome of practitioner complaint	Unsubstantiated
07-196	PI	Alleged improper review of complaint	Unsubstantiated
07-197	MA	Alleged discriminatory practices	Referred to Management
07-198	PI	Alleged violation of septic system policies/conduct unbecoming a public employee	Unsubstantiated
07-199	IN	Alleged harassment/retaliation	Unsubstantiated
07-200	PI	Alleged race/gender discrimination	Unsubstantiated
07-201	PI	Alleged receipt of services not financially entitled to	Unsubstantiated
07-202	PI	Alleged misuse of computer	Unsubstantiated
07-203	IN	Alleged race discrimination	Unsubstantiated
07-204	IN	Alleged conduct unbecoming a public employee	Substantiated
07-205	PI	Alleged discrimination/fraud	Unfounded
07-206	IN	Alleged sex discrimination/retaliation	Unsubstantiated
07-207	MA	Alleged improper hiring practices	Unfounded
07-209	MA	Alleged conflict of interest/unethical behavior	Unfounded

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

Number	Type	Alleged Subject	Disposition
08-002	RF	Alleged malpractice	Referred to AHCA
08-003	PI	Alleged compromise of confidential information	Unsubstantiated
08-004	PI	Alleged possible violations at a CHD	Unsubstantiated
08-005	PI	Alleged dissatisfaction with determination process	Unfounded
08-006	MA	Alleged problem in reviewing network log-in	Referred to Management
08-007	WB	Alleged discrimination/retaliation	Unsubstantiated
08-008	IN	Alleged discrimination/retaliation	Unsubstantiated
08-009	MA	Alleged falsification of time	Unsubstantiated
08-010	NF	Alleged inappropriate endorsement	Information Only
08-012	PI	Alleged discrimination	Unsubstantiated
08-013	PI	Alleged neglect of duty	Unsubstantiated
08-014	PI	Alleged concerns about obtaining/renewing a nursing license	Unfounded
08-015	MA	Alleged misconduct by state employees	Referred to Management
08-017	IN	Alleged conduct unbecoming a public employee	Unsubstantiated
08-019	IN	Alleged possible security breach	Substantiated
08-021	IN	Alleged failure to report a crime/unfairly disciplined employee	Substantiated
08-022	MA	Alleged denial of services/discrimination	Referred to Management
08-023	NF	Alleged retaliation	Information Only
08-024	IN	Alleged discrimination	Unsubstantiated
08-025	IN	Alleged abuse of power by public employee	Substantiated
08-026	MA	Alleged incorrect vaccine given by a Registered Nurse	Referred to Management
08-027	PI	Alleged concerns about an internal investigation	Unsubstantiated
08-028	PI	Alleged retaliation	Unsubstantiated
08-029	IN	Alleged discrimination based on sex and age	Unsubstantiated
08-031	NF	Alleged issue of incentive gift cards	Information Only
08-033	IN	Alleged breach of confidentiality	Substantiated
08-034	MA	Alleged misuse of state funds	Referred to Management
08-035	NF	Alleged irregularities with policies	Information Only
08-036	NF	Alleged misuse of travel	Information Only
08-037	NF	Alleged Medicaid acceptance	Information Only
08-038	PI	Alleged discrimination/harassment/retaliation	Unsubstantiated
08-039	NF	Alleged unethical hiring practices	Information Only
08-040	PI	Alleged access to computer without permission	Substantiated
08-041	MA	Alleged inadequate assistance from MQA – Board of Massage Therapy employees	Referred to Management
08-042	MA	Alleged misuse of state funds	Referred to Management
08-043	PI	Alleged improper purchasing requirements	Unsubstantiated
08-045	MA	Alleged discrimination	Referred to Management
08-046	PI	Alleged discrimination based on disability	Unsubstantiated
08-047	IN	Alleged misconduct/falsification of records or statements	Unfounded
08-048	IN	Alleged misuse of state equipment (computer)	Substantiated
08-049	IN	Alleged discrimination based on race and national origin	Unsubstantiated
08-051	NF	Alleged conduct unbecoming a public employee	Information Only
08-052	PI	Alleged dissatisfaction with outcome of investigation	Unsubstantiated
08-053	IN	Alleged discrimination	Unsubstantiated
08-055	PI	Alleged discrimination	Substantiated
08-058	IN	Alleged hostile, harassing, rude behavior with derogatory remarks	Substantiated

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

Number	Type	Alleged Subject	Disposition
08-059	PI	Alleged discrimination	Unsubstantiated
08-062	RF	Alleged inappropriate incident relates to AFSCME	Referred to Management
08-063	NF	Alleged discrimination	Information Only
08-064	PI	Alleged access to confidential database	Unsubstantiated
08-065	IN	Alleged travel reimbursement fraud	Unsubstantiated
08-066	MA	Alleged issues with septic tank	Referred to Management
08-067	IN	Alleged discrimination	Unfounded
08-070	IN	Alleged discrimination	Unsubstantiated
08-073	IN	Alleged discrimination/retaliation	Unfounded
08-075	MA	Alleged violation of final order by Division of Administration	Referred to Management
08-078	NF	Alleged stolen prescription medication	Information Only
08-079	IN	Alleged discrimination	Unsubstantiated
08-080	MA	Alleged inconsistencies with renewal fees	Referred to Management
08-082	MA	Alleged dissatisfaction with services provided	Referred to Management
08-083	IN	Alleged discrimination based on retaliation	Unsubstantiated
08-089	MA	Alleged violation of state vehicle use	Referred to Management
08-090	IN	Alleged discrimination/harassment	Referred to Management
08-092	PI	Alleged conduct unbecoming a public employee/misuse of state equipment	Assisted FDLE
08-094	INA	Alleged misuse of state equipment	Substantiated
08-098	NF	Alleged inappropriate activities of a DDH contractor	Information Only
08-100	NF	Alleged denial of medical records	Information Only
08-101	PI	Alleged discrimination	Unfounded
08-103	NF	Alleged complaint for contract services received	Information Only
08-109	MA	Alleged concerns regarding groundwater contamination	Referred to Management
08-112	MA	Alleged concerns about obtaining proper medical services	Referred to Management
08-113	MA	Alleged improper action taken by Board of Chiropractic	Referred to Management
08-121	NF	Alleged conduct unbecoming a public employee	Information only
08-128	PI	Alleged obstruction by Consumer Services Unit staff	Unfounded

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



OFFICE OF THE INSPECTOR GENERAL
4052 Bald Cypress Way, Bin #A03
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**To report instances of fraud, waste, mismanagement,
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DOH Office of the Inspector General (850) 245-4141
Whistle-blower's Hotline (800) 543-5353