



Florida Department of Transportation

RICK SCOTT
GOVERNOR

605 Suwannee Street
Tallahassee, FL 32399-0450

ANANTH PRASAD, P.E.
SECRETARY

September 26, 2011

Ananth Prasad, P.E.
Secretary of Transportation
Florida Department of Transportation
605 Suwannee Street, MS 57
Tallahassee, FL 32399-0450

Dear Secretary Prasad:

I am pleased to submit our Annual Report on the activities of the Office of Inspector General (OIG) for the fiscal year ended June 30, 2011, as required by Section 20.055(7), Florida Statutes.

The value and services of the OIG can never be fully reflected in an annual report. The tangible results such as cost covered, dollar impact, recoveries made, employees disciplined or individuals convicted can be readily reported. However, our intangible services and deterrent effect are not evident in an annual report. As you read this report, I hope you will recall the broad spectrum of services we provided the department and the professionalism of the OIG team.

We look forward to working with you and our fellow employees in meeting the challenges and opportunities that face the department. Thank you for your continued support.

Respectfully submitted,

Robert E. Clift
Inspector General

REC:pp

Enclosure

OFFICE OF INSPECTOR GENERAL FLORIDA DEPARTMENT OF TRANSPORTATION



ANNUAL REPORT 2010-2011

ANANTH PRASAD, P.E., SECRETARY • ROBERT E. CLIFT, INSPECTOR GENERAL

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INTRODUCTION



OFFICE INFORMATION

INTRODUCTION

HISTORICAL PERSPECTIVE

The concept of an Inspector General is not a new one. The first known Inspector General was designated by King Louis XIV of France in 1668 to review his troops and report to him the condition of the army. The first Inspector General in what would become the United States was appointed by General George Washington during the Revolutionary War, because he was not satisfied with the disparate training or readiness of troops provided by the Colonies.

In the 1970s Congress adopted the idea and created civilian inspectors general in federal agencies. Their responsibilities included conducting and supervising audits and investigations relating to programs and operations.

An audit function was established in the Florida Department of Transportation (department) in the 1960s. This function evolved into audits and investigations and in the 1980s was designated the Office of Inspector General (OIG). Following the tenure of Secretary Kay Henderson (1987-1989) the office became known again as the Chief Internal Auditors Office. In 1994, Section 20.055, Florida Statutes (F.S.), required an Office of Inspector General in each state agency, which is assigned specific duties and responsibilities. Previous department Inspectors General include; Cris Speer, Jim Ely, Pedro Gonzales, Lowell Clary, Cecil Bragg and Ron Russo.

BACKGROUND

The role of the OIG is to provide a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in the department. Section 20.055, F.S., defines the duties and responsibilities of agency inspectors' general.

The Statute requires that each inspector general shall submit to the department head an annual report, not later than September 30 of each year, summarizing its activities during the preceding state fiscal year. This report includes, but is not limited to:

- A description of activities relating to the development, assessment and validation of performance measures.
- A description of significant abuses and deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities during the reporting period.
- A description of recommendations for corrective action made by the Inspector General during the reporting period with respect to significant problems, abuses, or deficiencies identified.
- The identification of each significant recommendation described in previous annual reports on which corrective action has not been completed.
- A summary of each audit and investigation completed during the reporting period.

This document is presented to the Secretary of the Florida Department of Transportation in accordance with the statutory requirements and to describe how the OIG accomplishes its mission as defined by Florida law.

MISSION STATEMENT

The mission of the Office of Inspector General is to promote integrity, accountability and process improvement in the Department of Transportation by providing objective fact-based assessments to the DOT Team.

VISION

Our vision is to be:

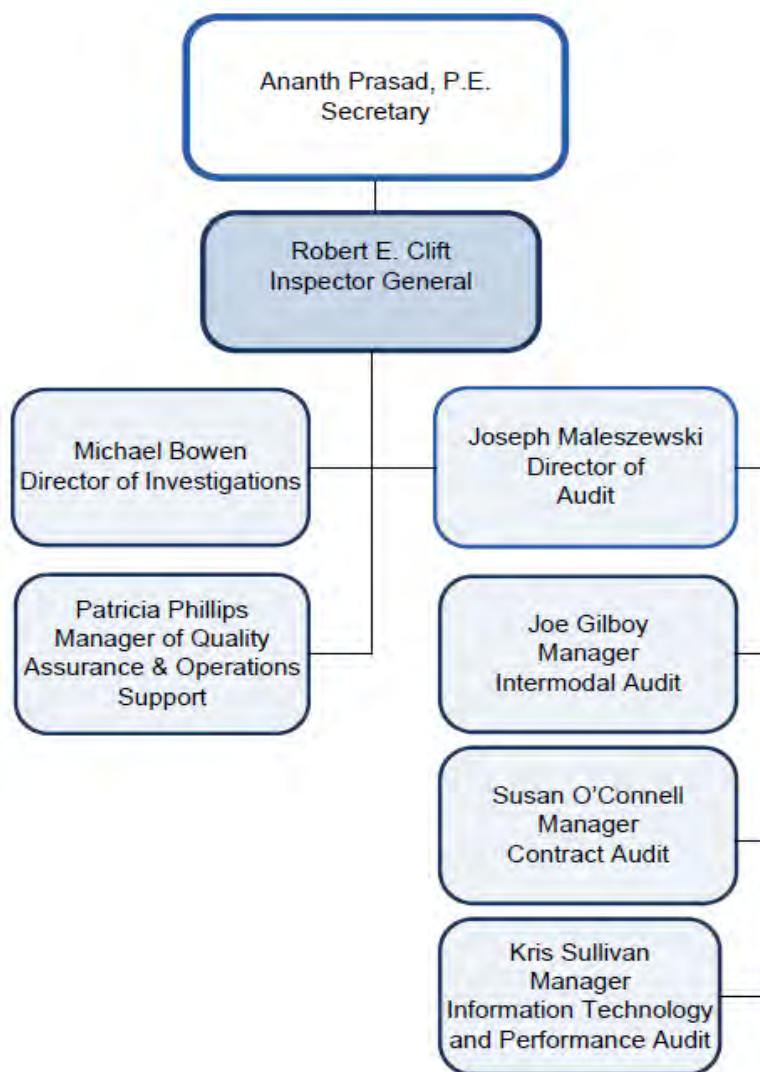
- Championed by our customers,
- Benchmarked by our counterparts, and
- Dedicated to quality in our products and services.

OIG DUTIES & RESPONSIBILITIES

- Providing direction for and coordinating audits, investigations and management reviews relating to the programs and operations of the agency.
- Keeping the agency head informed concerning fraud, abuses and deficiencies relating to programs and operations administered or financed by the state agency, recommended corrective action concerning fraud, abuses and deficiencies and report on the progress made in implementing corrective action.
- Reviewing the actions taken by the state agency to improve program performance and meet program standards and making recommendations for improvement, if necessary.
- Advising in the development of performance measures, standards and procedures for evaluating agency programs; reviewing actions taken by the agency to improve performance to meet program standards.
- Ensuring an appropriate balance is maintained between audit, investigative and other accountability activities.

ORGANIZATIONAL STRUCTURE

The Inspector General reports to the Secretary as prescribed by statute. The OIG office structure is comprised of three main operational units that work together to fulfill its primary mission. The three operational units are: Audit, Investigations and Quality Assurance and Operations Support (QAOS).



The OIG has 48 positions: 31 of which are in the Audit Section; 10 are in the Investigative Section; 5 are in the Quality Assurance and Operations Support Section; along with the Inspector General and executive assistant.

LEADERSHIP TEAM

Robert E. Clift – Inspector General

Bob has worked in federal law enforcement and state of Florida accountability assurance positions for more than 35 years. Bob began his state career in 1997 as the Director of Investigations for the department's OIG. In June 2007 Bob was appointed as the Inspector General for the Florida Department of Financial Services and in March 2011 he returned to the department as the Inspector General. Bob is a graduate of Florida State University with a Bachelor in criminology. He has received the Certified Inspector General and Certified Inspector General Investigator designations from the Association of Inspectors General and currently serves the Association as the Chairman of the Professional Certification Board and as President of the Association's Florida Chapter.

Michael K. Bowen – Director of Investigations

Mike has worked in federal law enforcement and state of Florida accountability assurance positions for more than 36 years. Mike began his state career in 1998 as an Investigator for the department's OIG. In April 2008 Mike was appointed as the Director of Investigations in the OIG. Mike was formerly a Special Agent with the Air Force Office of Special Investigations and has received the Certified Fraud Examiner and Certified Inspector General Investigator designations from the Association of Certified Fraud Examiners and the Association of Inspectors General.

LEADERSHIP TEAM (continued)

Joseph K. Maleszewski – Director of Audit

Joe has 20 years of progressively responsible audit, management and information technology experience with the state of Florida. He began his state career in 1991 and has served in various audit and management positions. Joe has been the Director of Audit since 2004 and has served as Interim Inspector General at two state agencies since that time. Joe is a graduate of Florida State University with a Master in Business Administration. He is a Certified Inspector General, Certified Information Systems Auditor and Certified Internal Auditor. Joe is active in his profession serving on the board for the local chapter of the Institute of Internal Auditors and the Florida Audit Forum.

Patricia P. Phillips – Quality Assurance and Operations Support Manager

Patricia has over 21 years of public service; four of those serving as an elected official. Patricia began her state career at the department working in the Office of Information Systems (OIS), where she served as their Contracts Administrator and later as the Budget and Planning Administrator. While working in OIS she also served as the Assistant Security Administrator for the department. In 2002 Patricia transitioned to the OIG as the manager of the Quality Assurance and Operations Support section. In this position, and under her leadership, this section has grown to become an integral part of the office's operations.

Kris Sullivan – Information Technology and Performance Audit Manager

Kris began his state career in 1997 as an information technology auditor for the department's OIG. Since 1997, Kris has held positions as the Performance Audit Manager, Information Technology Audit Manager and most recently as the Policy and Operations Audit Manager. Kris is a graduate of Florida State University with a Master in International Affairs. He earned designations as a Certified Information Systems Auditor from the Information Systems Audit and Control Association and a Certified Internal Auditor from the Institute of Internal Auditors.

LEADERSHIP TEAM (continued)

Joe Gilboy – Intermodal Audit Manager

Joe has worked for the state of Florida for more than 20 years and held audit positions for more than 17 years. Joe began his state audit career in 1993 as a tax auditor for the Florida Department of Revenue. In August 2009 Joe was appointed as the Director of Auditing for the Florida Department of State's OIG. In October 2010 his service with the department started as Performance and IT Audit Manager within the OIG. Joe is a graduate of Florida State University with a Bachelor in Finance. He has received the Certified Internal Auditor and Certified Government Auditing Professional designations from The Institute of Internal Auditors.

Susan O'Connell – Contract Audit Manager

Susan has worked for the state of Florida for more than 17 years and has held various audit positions for over 13 years. Since 1998 Susan has progressed through the audit profession serving as a Bureau Chief with the Department of Education, managing compliance reviews for the Division of Vocational Rehabilitation, Auditor in Charge with the Agency for Health Care Administration and the Department of Legal Affairs and most recently, Quality Assurance reviewer for the Office of Inspector General. Susan is a graduate of Valdosta State College with a bachelor of fine arts degree. She has earned designations as a Certified Government Auditing Professional from the Institute of Internal Auditors and Certified Public Manager from Florida State University. Susan is a member of the Tallahassee Chapter of the Institute of Internal Auditors and has served as their Vice President of Programs and Treasurer.

CERTIFICATIONS

Expertise within the OIG covers a variety of disciplines. Employees are technically qualified in auditing, accounting, investigations and information technology. Staff members continually seek to augment their credentials, further enhancing their abilities and contributions to the OIG and the department. The accomplishments of staff members obtaining certifications represent significant time and effort, reflecting positively on the individual as well as the department. The list below summarizes the most recognized professional certifications maintained by OIG staff.

- Certified Inspector General
- Certified Internal Auditors
- Certified Public Accountants
- Certified Government Auditing Professionals
- Certified Fraud Examiners
- Certified Inspector General Investigators
- Certified Information Systems Auditors
- Certified Information Systems Security Professional
- Certified Professional Manager
- Certified Law Enforcement Analyst

AFFILIATIONS

Offices of Inspector General staff members participate in a number of professional organizations to maintain proficiency in their areas of expertise and certification. These associations allow them to maintain currency, establish and advance professional networks and participate in professional community activities.

- Association of Inspectors General (AIG)
- Florida Chapter – (AIG)
- Institute of Internal Auditors – (IIA)
- Tallahassee Chapter – (IIA)
- Information Systems Audit and Control Association – (ISACA)
- Tallahassee Chapter – (ISACA)
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Florida Association of Computer Crimes Investigators
- Florida Audit Forum
- International Government Benchmarking Association
- Southeast Security and Audit Professionals

TRAINING

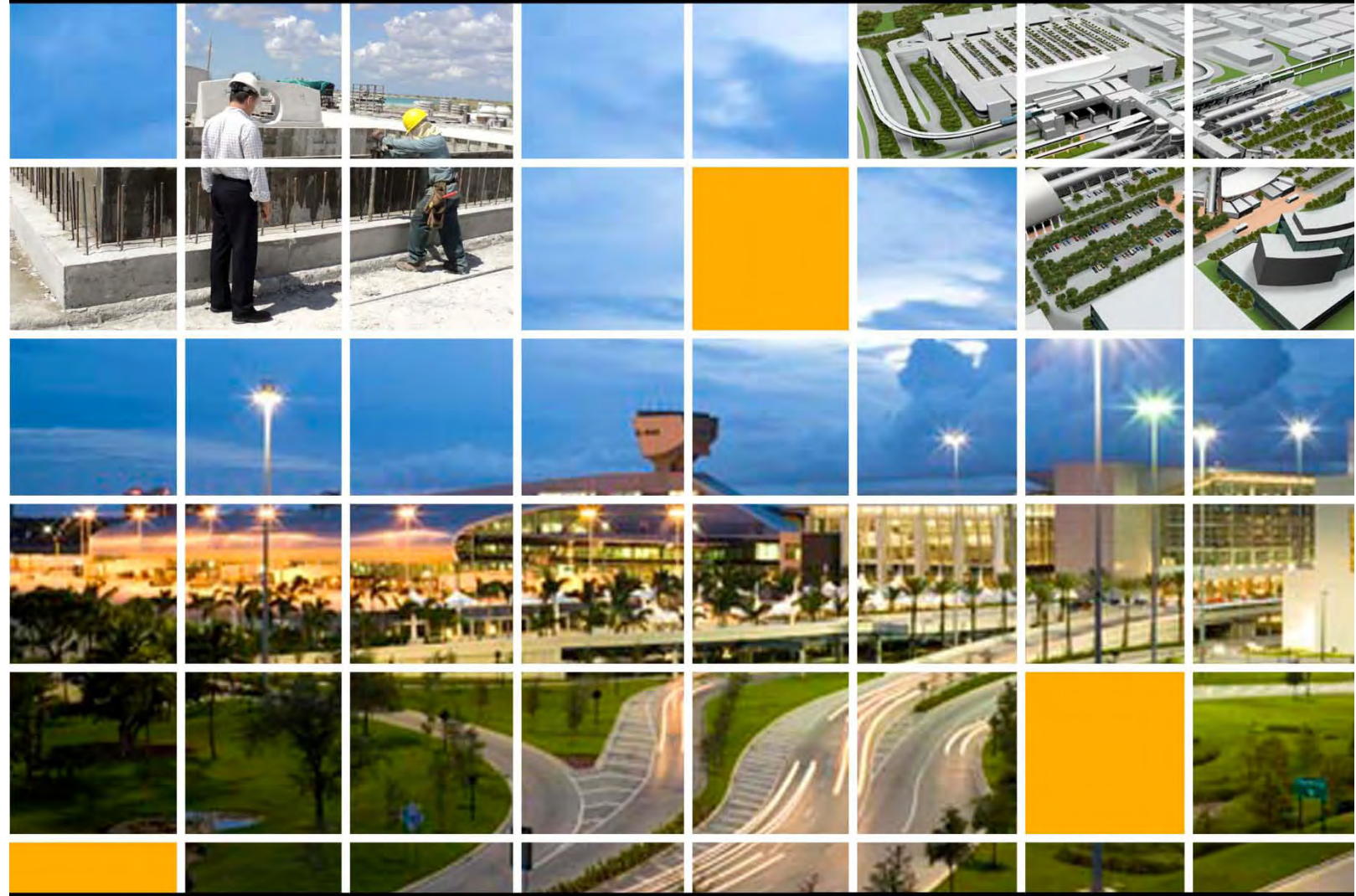
Section 20.055, F.S., requires offices of inspector general to conduct audits and investigations in accordance with professional standards. Specifically, the statute requires that we comply with the General Principles and Standards for Offices of Inspector General as published and revised by the Association of Inspectors General, and that audits are conducted in accordance with the current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc., or, where appropriate, in accordance with generally accepted governmental auditing standards. These standards have specific training requirements.

The Association of Inspectors General specifies that each staff person who performs investigations, audits, investigations, evaluations, or reviews should receive at least 40 hours of continuing professional education every two years that directly enhances the person's professional proficiency.

In addition, the International Standards for the Professional Practice of Internal Auditing and Government Auditing Standards require internal audit unit staff to maintain their professional proficiency through continuing education and training. Each auditor must receive at least 80 hours of continuing education every two years.

To ensure staff are prepared to meet OIG mission requirements and comply with requirements specified in Section 20.055, F.S., we utilize training resources from various professional organizations and associations, agencies and individuals to fulfill training needs.

AUDIT



SECTION ACTIVITIES

Joseph K. Maleszewski • Director of Audit

AUDIT

The mission of the Audit Section is to promote integrity, accountability and process improvement by providing objective, timely and value-added audit services.

SUMMARY OF AUDIT ACTIVITIES

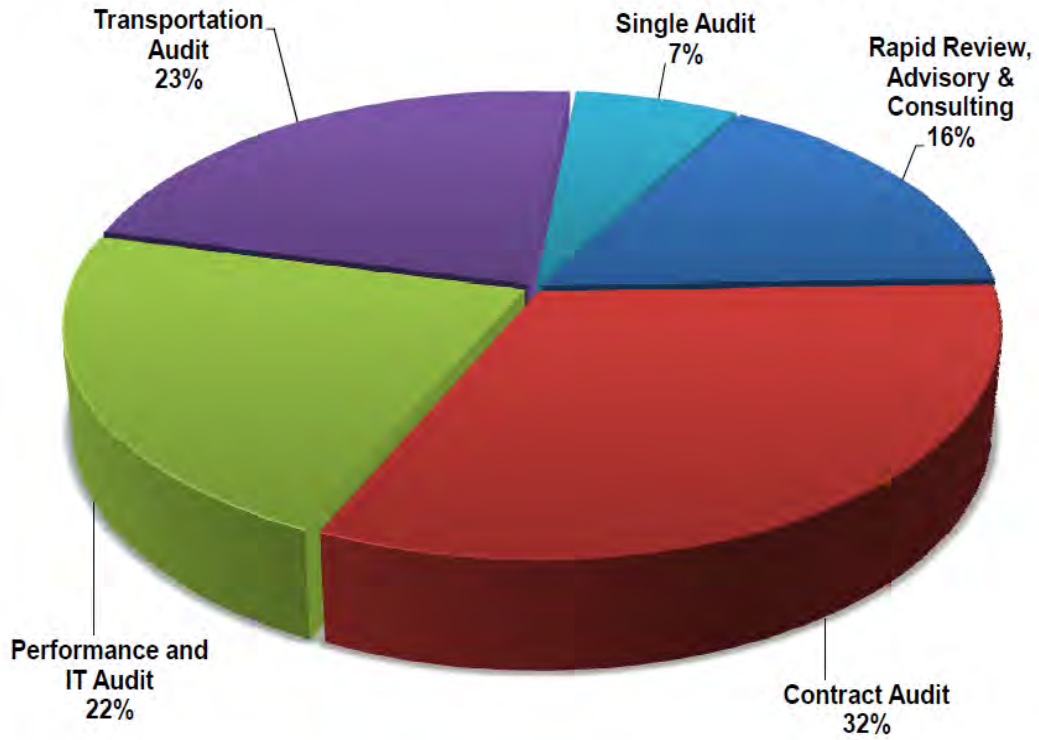
The Audit section provides independent appraisals of the performance of department programs and processes. This includes the appraisal of management's performance in meeting the department's needs, while safeguarding its resources. The Audit section ensures costs proposed and charged to the department through contracts and agreements with external entities are accurate, reasonable and comply with applicable federal and state procurement regulations.

The Audit section provides information to department management so they can make informed decisions, resolve issues, use resources effectively and efficiently, and satisfy statutory and fiduciary responsibilities. The value of our services is often not quantified but is achieved through greater efficiencies, enhanced effectiveness, improved compliance and mitigation of risks. Tangible results can be measured in terms of dollar impact which totaled nearly \$700,000 this fiscal year.

During FY 2010-2011 the Audit section was comprised of two units, Policy and Operations and Acquisition and Procurement. Each of these units was assigned subunits. The Policy and Operations unit consisted of Rapid Review, Advisory and Consulting and Performance and Information Technology Audit. The Acquisition and Procurement unit consisted of Transportation Audit, Contract Audit and Single Audit.

Reports by Section for FY 2010-2011	Number Issued
Performance & Information Technology Audit	4
Rapid Review, Advisory & Consulting	12
Transportation Audit	26
Single Audit	5
Contract Audit	19
Total	66

Usage of Staff Resources FY 2010-2011



POLICY AND OPERATIONS

The Policy and Operations unit provides independent appraisals of how department programs and processes perform, including management's performance in meeting the department's needs while safeguarding its resources. This unit consists of: Performance and Information Technology Audit and Rapid Review, Advisory and Consulting.

Performance and Information Technology Audit

Performance and Information Technology Audit conducts performance audits and management reviews of organizational units, programs, activities and functions in accordance with applicable professional standards. Engagements related to performance audits, financial audits, performance measures assessments, information technology audits and data mining activities are performed by Performance and Information Technology Audit.

Performance Audits

Performance audits provide information to improve program operations, facilitate decision making by parties with responsibility to oversee or initiate corrective action and contribute to public accountability. Specifically, performance audits:

- Evaluate compliance, efficiency, effectiveness of policies and procedures and recommends improvements as appropriate; and
- Evaluate internal controls and recommends improvements as appropriate.

The Performance Audit Unit completed the following engagements.

10P-1001: [Bridge Inspection Program](#)

The purpose of this engagement was to evaluate the department's compliance with department Procedure No. 850-010-030-g, Bridge and Other Structures Inspection Reporting, and Rule 14-48.0011, Florida Administrative Code (F.A.C.).

We determined the department's structures inspection program appears to be well managed and staff work to help ensure goals are met. We determined that all districts were in compliance with Procedure No. 850-010-030-g and Rule 14-48.0011, F.A.C. except as noted below.

Finding—Districts Four and Six did not follow the required procedure for conducting inspection team field visits.

Recommendation—We recommend Districts Four and Six Structures Maintenance Engineers clearly communicate critical quality control requirements for conducting field visits and ensure they are implemented in accordance with department Procedure No. 850-010-030-g.

11P-1002: [Ethics Program Audit](#)

The purpose of this engagement was to evaluate the department's implementation of the Office of the Governor's Executive Order Number 11-03, *Ethics and Open Government*. We also evaluated the design and effectiveness of the department's ethics-related objectives, guidance and activities in order to identify areas of potential weakness and best-practices that could be shared among state agencies.

Finding—We determined the department has substantially complied with the requirements of Executive Order 11-03; however, we identified one deficiency.

Recommendation—We recommend the Ethics Officer work to continuously improve the department's ethics program.

Finding—The Ethics Officer has not implemented either an initial or annual ethics training program. Additionally, the department does not have a training program which fully addresses the topics covered in the Governor's Code of Ethics: public records, open meetings, records retention, equal opportunity and proper personnel procedures.

Recommendation—We recommend the Ethics Officer ensure the CBT is implemented timely and training records are maintained. We also recommended the Ethics Officer coordinate with executive management and appropriate offices to implement an annual training program on the subjects of public records, open meetings, records retention, equal opportunity and proper personnel procedures for department employees and maintain training records.

10P-1006: [Purchasing Card Program](#)

The purpose of this engagement was to fulfill the request made by the Chief Financial Officer (CFO), to review the department's Purchasing Card (P-Card) Program Plan. The results of this engagement were intended to serve as the basis for management representations regarding the P-Card Program internal controls.

We determined the established internal controls related to our agency's P-Card Program provided reasonable assurance we are managing the P-Card Program in compliance with laws and regulations. Of the 10 specific internal control measures stipulated in the CFO letter, we determined that overall the department had established procedures for 9 of the 10 internal controls. To strengthen segregation of duties, the department should require supervisors with direct knowledge of P-Card transactions to review and approve purchases.

In addition, we determined that not all of the established internal control measures had been documented in Procedure No. 375-040-035-e, Purchasing Card (Procedure). The Procedure establishes processes and internal controls for the department's Purchasing Card Program and serves as the department's Program Plan, required by the Department of Financial Services.

Finding–The department’s P-Card internal controls are substantially accurate except for one area and a few internal controls to be strengthened.

Recommendation–The department Secretary in conjunction with the department’s statewide P-Card Administrator execute a representation letter to the Chief Financial Officer based on the results of this engagement.

Finding–The department had completely or partially established all but one of the internal control measures in the Procedure.

Recommendation–The department’s statewide P-Card Administrator should finalize revisions to the purchasing card procedure considering the changes recommended in Table 2 of this report, and communicate and implement the Procedure. Implementing the recommended changes will help make the department’s internal control system stronger and help deter and detect fraud, waste and abuse.

Finding–Engagement testing revealed minor deficiencies in department compliance with the Procedure.

Recommendation–The department’s statewide P-Card Administrator should address all deficiencies as determined during engagement testing.

Performance Measures Assessment

Performance measures assessments are designed to assess the reliability and validity of information related to performance measures and standards, and recommend improvements, if necessary. Section 216.013, F.S., requires state agencies develop long-range plans to achieve goals, provide the framework for development of budget requests and identify and update program outcomes and standards to measure progress toward program objectives. Section 20.055(2), F.S., requires each state agency’s Office of Inspector General to perform a validity and reliability assessment of their agency’s performance measures and, if needed, make recommendations for improvements.

10P-1003: [2009 Performance Measures Assessment](#)

The purpose of this engagement was to assess the validity, reliability and appropriateness of three legislatively approved performance measures as reported in the department’s Long Range Program Plan. The three measures were:

- number of commercial vehicle safety inspections performed;
- percentage increase in number of days required for completed construction contracts over original contract days (less weather days); and
- percentage increase in final amount paid for completed construction contracts over original contract amount.

Finding–We determined all three performance measures were valid, reliable and appropriate. However, the performance measure "percentage increase in number of days required for completed construction contracts over original

contract days (less weather days)" does not match what is actually reported. The measure calculation also subtracts out contractor approved holidays (as well as weather days). We were made aware of this change in methodology by management.

Recommendation—We recommend the Director, Office of Construction work with the Performance Monitoring Coordinator, Office of Policy Planning, to change the performance measure wording to match what is actually reported.

Information Technology Audits

Information Technology Audits are intended to evaluate the integrity and availability of information technology resources. Specifically, information technology audits:

- measure the quality of the department's information technology services;
- evaluate implementation of information technology resource statutes, rules, policies, procedures and industry standards; and
- evaluate internal controls and recommend improvements as appropriate.

Information Technology Audit efforts during this past fiscal year focused on several engagements including:

11P-5002: Personnel Resource Management Office Logical Security Review

The purpose of this review was to determine if the logical security controls for Personnel Resource Management (PRM) were adequate to ensure the confidentiality, integrity and availability of PRM files. Findings are confidential and were provided to Personnel Resource Management Officer and Chief Information Officer for their action.

2010-095: Auditor General Financial Management (FM) System - Information Technology Operational Audit Assistance and Coordination

The Auditor General conducted an extensive review of the logical and physical access control's concerning the department's Financial Management System. In conjunction with their work, our office provided audit and liaison assistance in compiling and analyzing the department's responses to the Auditor General's requests confirmations. The results of this work are confidential.

Additionally, our office has monitored the department's Computing Services Consolidation; participated on the department's Computer Security Incident Response Team; and reviewed Rule 71-A "Florida Information Technology Resource Security Policies and Standards."

Rapid Review, Advisory and Consulting

The Rapid Review, Advisory and Consulting Unit (RRAC) is responsible for performing independent, objective consulting activities designed to add value and improve the department's operations. Audit services add value when applied earlier in the management process, to allow management to be proactive instead of reactive. Our expertise and knowledge of operations help us fulfill an advisory role for management.

Advisory service activities occur prior to or concurrent with department activities to ensure timely management information. With timely information, management can make more informed decisions and avoid costly mistakes, which may expose the department to additional risks (financial, legal, reputation, public perception, etc.). During FY 2010-2011, the RRAC team's primary focus was the American Recovery and Reinvestment Act (ARRA) of 2009.

Data Mining

Data mining is the process of extracting knowledge hidden in large volumes of data. It can be used to evaluate or demonstrate successful business practices. Data mining is used to support OIG staff with data acquisition and analysis. It is also utilized to perform targeted reviews of the department's data to determine trends and potential irregularities (including fraud indicators).

During the past year the office data mining services have been heavily dedicated to meeting the needs of ARRA reporting. These reporting requirements included compiling and analyzing data for monthly and quarterly reports submitted to the Federal Highway Administration, the Executive Office of the Governor, Congress and the federal Office of Management and Budget. Additionally, the office's data mining activities have supported department management and OIG audit and investigative projects.

Completed Project Reviews

10R-0001o: [District Six ARRA LAP Construction Files Review](#)

The purpose of our review was to verify completeness and organization of the files and ensure compliance with applicable state and federal laws, rules and regulations. We conducted a review of 46 construction project files with coverage totaling \$19,857,449. We also reviewed two non-LAP ARRA projects with coverage totaling \$94,694,160.

We identified no findings that would jeopardize federal funding; however, we observed a lack of standardization and recommend district staff create a checklist of critical documents to ensure file inclusion and process consistency.

11R-0011: [Transit Office- ARRA Transit Data Review](#)

The purpose of our review was to assess the Transit Office's data collection and reporting process as well as evaluate data accuracy. We reviewed 63 ARRA transit projects totaling \$17,656,020. We also reviewed the consultant's contract to determine if the University of South Florida's contractual requirements were being met.

Finding–The Transit Office completed and submitted ARRA Section 1512 and Transportation & Infrastructure Committee reports timely. However, the Transit Office had no written documentation for the ARRA data collection or reporting process. Additionally, we identified data quality issues with ARRA Section 1512 and Transportation & Infrastructure Committee reports.

Recommendation–We recommend the manager consult with the department’s Office of Comptroller and reconcile the vendor, recipient and sub-recipient data prior to submitting the required monthly and quarterly ARRA reports.

Federal Post-Authorization and Local Agency Program Reviews

We completed three Federal Post Authorization and Local Agency Program reviews covering 239 ARRA project files with audit coverage of \$407 million. The purpose of these reviews was to ensure compliance with applicable state and federal laws, rules and regulations. Our focus was limited to federal post authorization and local agency program requirements. While there were some administrative findings, there were no findings that would jeopardize federal funding.

- 10R-0001i-1: [District One Federal Post-Authorization and Local Agency Program Review](#)
- 10R-0001j-1: [District Six Federal Post-Authorization and Local Agency Program Review](#)
- 10R-0001i-2: [District Seven Federal Post-Authorization and Local Agency Program Review](#)

Additional ARRA Reviews

We completed a review in each of the department's seven districts covering 117 ARRA project files with audit coverage of \$35 million dollars. The purpose of these reviews was to evaluate compliance with federal laws, rules and regulations related to completed ARRA-funded transportation projects. While there were some administrative findings, there were no findings that would jeopardize federal funding.

- 11R-0008: [District One Completed Projects Review](#)
- 10R-0001k: [District Two ARRA Completed Projects](#)
- 11R-0006: [District Three ARRA Completed Projects Review](#)
- 11R-0013: [District Four ARRA Completed Projects Review](#)
- 10R-0001l: [District Five ARRA Completed Projects Review](#)
- 11R-0014: [District Six ARRA Completed Projects Review](#)
- 11R-0009: [District Seven ARRA Completed Projects Review](#)

ACQUISITION AND PROCUREMENT

The Acquisition and Procurement unit helps ensure costs proposed and charged to the department through contracts and agreements with external entities are accurate, reasonable and comply with applicable federal and state procurement regulations. This unit consists of: Transportation Audit, Single Audit and Contract Audit.

Transportation Audit

Transportation Audit performs audits and reviews to determine the allowability of costs associated with various activities including contracts between the department and railroads, authorities, public transportation entities and utilities companies. Engagements related to rail labor additive rates and invoices; transportation, expressway and bridge authorities; seaport, airport and transit grants; utility relocation costs; indirect cost allocation and fringe benefit rates and various accounting services are performed by Transportation Audit.

Seaport and Airport Grants

Seaport projects that receive funds pursuant to Florida Seaport Transportation and Economic Development Funding are subject to a final audit. The department's aviation funding helps airports build and maintain runways and taxiways, eliminate airport hazards, protect the air space and build terminals and other facilities. Seaport and airport grants typically fall under federal and state Single Audit requirements. Engagements are performed, on a sample basis, to evaluate compliance with the grant provisions.

10T-3006: [Panama City Bay County Airport Authority Joint Participation Agreement AO264](#)

The purpose of the examination was to assess if there was adequate support for the claimed and reimbursed costs for Joint Participation Agreement (JPA) AO264.

We conducted an interim examination of JPA AO264 between the department and the Panama City Bay County Airport Authority (airport). The purpose of the JPA was to provide design, construction and project management services for the new Northwest Florida Beaches International Airport (formerly the Panama City-Bay County Airport).

Finding: Our examination concluded the costs billed to the department were adequately supported and allowable with the exception of several consultant invoices, travel costs and duplicate payments totaling \$436,406. As a result of our examination we found:

- unsupported consultant fees and travel costs for \$378,792;
- unallowable travel costs for \$2,288; and
- duplicate payments to vendors for \$55,326.

Recommendation: We recommend the District Three Modal Development Manager:

- determine if the unsupported consultant fees and travel costs were reasonable, allowable and in accordance with the agreement and pursue recovery of the costs as needed;
- seek recovery of the \$2,288 in unallowable travel costs; and
- seek recovery of the \$55,326 in duplicate payments to vendors.

We completed seven additional examinations with audit coverage of \$88 million. The purpose of these examinations was to assess compliance with the provisions of the Joint Participation Agreements (JPA) and the reasonableness and allowability of the claimed and reimbursed costs. Our examinations concluded the entities complied, in all material respects, with the JPAs and applicable governing authorities. Based upon examinations of the sampled invoices and supporting documentation, costs charged were presented fairly and costs billed to the department were accurately represented by supporting documentation.

10T-3016: [Calhoun County Board of County Commissioners JPA AO966](#)

10T-3015: [City of Tallahassee Joint Participation Agreement AH990](#)

10T-3013: [Port of Miami Joint Participation Agreement AP136](#)

10T-3018: [Charlotte County Airport Authority Joint Participation Agreement AOB50](#)

10T-3017: [Charlotte County Airport Authority Joint Participation Agreement AOR37](#)

10T-3012: [Port Everglades Joint Participation Agreement AO823](#)

10T-3019: [Lee County Port Authority Joint Participation Agreement AH930](#)

Railroad and Transit Grants

Transit grants are funds provided for transportation services under Sections 5303, 5310 and 5311, the Federal Transit Administration's Programs and District Discretionary Funds. Rail grants are provided by various federal and state resources. Rail and transit grants typically fall under federal and state Single Audit requirements. Engagements are performed, on a sample basis, to evaluate compliance with the grant provisions.

Railroad Grants Reviews

We completed two examinations with audit coverage of \$437 thousand. The purpose of these examinations was to assess reasonableness and allowability of the claimed and reimbursed costs for the Railroad Reimbursement Agreements (RRA). Our examinations concluded that CSXT complied, in all material respects, with the terms of the RRAs.

08T-1001: [CSX Transportation, Agreement AOE16](#)

08T-1002: [CSX Transportation Agreement Number AOG83](#)

Transit Grants Reviews

11T-4002: [Bay Area Commuter Services](#)

The purpose of this review was to assess if there was adequate support for the claimed and reimbursed costs. We conducted an interim compliance review of JPA AP860 between the department and Bay Area Commuter Services (BACS). The purpose of the JPA was to provide commuter assistance funds of \$850,000.

Finding—Based on our review, we identified costs billed to the department were adequately supported with the exception of:

- expenses of nearly \$35,000 were billed to the department for costs incurred prior to the execution of the JPA; and
- duties related to purchasing were not adequately segregated.

Recommendation—We recommend the District Seven Intermodal Systems Development Manager require BACS to:

- bill only expenses incurred after the execution date of the JPA, determine the costs billed prior to the JPA execution date and return those funds to the department. Alternatively, the district may require BACS to bill other eligible costs incurred under the terms and period covered by JPA AP860; and
- strengthen its internal controls related to purchasing by implementing adequate segregation of duties.

We completed six additional examinations with audit coverage of \$185 million. The purpose of these examinations was to assess compliance with the provisions of the Joint Participation Agreements (JPA) and the reasonableness and allowability of the claimed and reimbursed costs. Our examinations concluded the entities complied, in all material respects, with the JPAs and applicable governing authorities.

11T-4001: [Miami-Dade Transit Agency Joint Participation Agreement ANW95](#)

10T-4004: [South Florida Regional Transportation Authority \(SFRTA\) Joint Participation Agreement AOM88](#)

10T-4003: [SFRTA Joint Participation Agreement AOH38](#)

10T-4005: [Volusia County Council Joint Participation Agreement AOV13](#)

11T-4006: [Tri-County Community Council Joint Participation Agreement AOJ58](#)

11T-4007: [Tri-County Community Council, Inc. Joint Participation Agreement API47](#)

Additional Review

10T-4002: [Public Transportation](#)

The purpose of this review was to summarize the results of previous Joint Participation Agreement (JPA) examinations and provide feedback to the State Public Transportation and Modal Administrator regarding the controls associated with department-funded JPAs.

The Office of Inspector General performed examinations of 14 department JPAs with various transit, aviation and seaport entities between October 14, 2009 and June 30, 2010. These examinations represent state and/or federal pass-through funding totaling approximately \$126 million. The questioned costs totaling \$6,101,844 resulted from examinations of four transit JPAs totaling \$8,270,437.

Finding—For the 14 examinations we found:

- seven (50%) where project costs were not adequately segregated;
- four (29%) where costs were not sufficiently supported;
- two (14%) where accounting of fuel tax refunds was not conducted; and
- one (7%) where questionable expenses (i.e., bad debts expenses, traffic fines and border crossing fees) were billed to the JPA.

Recommendation—We recommend the State Public Transportation and Modal Administrator work with the districts to:

- require that all project managers attend the Best Practices for Contract and Grant Management and Contract/Grant Monitoring - Steps for Success training classes presented by the Department of Financial Services;
- obtain a written narrative, prior to entering into an agreement, of the external agency's project cost accounting system and/or a certification from the external agency's independent accounting firm stating the accounting system can adequately account for and segregate project-related expenses by contract;
- obtain sufficient supporting documentation with each invoice so that a detailed review can be performed, prior to approving the invoice;
- authorize and approve invoices only for costs that are actual, allowable and were incurred within the scope of the agreement;
- verify that any costs with special requirements (i.e., prior departmental approval) have been met prior to approving the invoices; and
- ensure all applicable certifications, such as the Consultant's Competitive Negotiations Act, are provided as required.

Utility Relocation Costs

Reviews of the department's utility relocation contracts are performed to evaluate the allowability of charges in accordance with state and federal requirements. As part of our efforts to monitor compliance with federal requirements, we requested assurance certifications from entities that were awarded more than \$300,000 in utility relocation fees from the department between July 1, 2008 and June 30, 2009. The assurances certify that unallowable costs, as defined in Part 23, Section 645.117(d)(2), Code of Federal Regulations, were not billed directly or indirectly to department utility relocation projects. We received certifications from all thirteen entities identified. We completed one engagement.

10T-5001: [Utility Overhead Certification](#)

Indirect Cost Allocation and Fringe Benefit Rates

The FHWA has prescribed policies and procedures for reimbursing allowable administrative and overhead costs for federally funded highway construction projects. The department has an approved Indirect Cost Allocation Plan which conforms to the requirements of OMB Circular A-87 (2 CFR Part 225) and provides a method for calculating future rates for federal projects, other projects and other government agencies. The OIG annually examines the proposed Indirect Cost Allocation and Fringe Benefit Rates prepared by the Office of Comptroller in accordance with the Indirect Cost Allocation Plan. We completed two engagements.

10T-6003: [Indirect Cost Allocation Rates Fiscal Year 2009-2010](#)

We conducted an examination of the department's proposed indirect cost allocation rates for fiscal year 2009-2010. These rates were prepared by the Office of Comptroller and are based on a three-year average of indirect costs from FYs 2006-2007, 2007-2008 and 2008-2009.

Our examination found the indirect cost allocation rates, as recalculated, were:

- developed in accordance with federal guidance and department procedures;
- based on actual incurred costs; and
- calculated using an adequate and reliable process for entering costs and statistical data in the indirect cost allocation system.

The indirect cost plan conforms to the requirements of 2 C.F.R. 225, and provides a method for calculating indirect cost rates for federal projects, other projects and other government agencies.

11T-6001: [Fringe Benefit Rates for Fiscal Year 2010/2011 Based on Fiscal Year 2009/2010](#)

The purpose of this examination was to determine whether the fringe benefit rates were:

- developed in accordance with Title 2, Part 225;
- developed using the methodology established in the Office of Comptroller's Fringe Rate Development Desktop Handbook; and

- based on actual amounts and were correctly calculated.

Finding—Our examination disclosed that the control process, for entering cost data into fringe benefit rate spreadsheets and calculating the rate, is adequate and reliable.

Recommendation—We recommended the Office of Comptroller submit these rates to the Federal Highway Administration for approval.

The rates proposed and examined were:

- Employee Benefit Rate 67.62%
- Employee Leave Rate 18.43%

Additional Reviews

We compiled the accompanying proprietary fund financial statements of Santa Rosa Bay Bridge Authority (the Authority) for the years ended September 30, 2009 and September 30, 2010. These compilations were performed at the request of department management and conducted in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of the Authority's management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance. We completed two compilations.

10T-7001: [Santa Rosa Bay Bridge Authority F.S. Compilation – FYE 9/30/09](#)

11T-7007: [Santa Rosa Bay Bridge Authority F.S. Compilation – FYE 9/30/10](#)

Single Audit

The Single Audit Coordinator provides oversight for the department's compliance with state statutes and federal circulars for recipients of federal and state financial assistance.

Federal and state financial assistance provided by the department, as the "pass through" entity, to local governments, nonprofit organizations and for profit organizations (state only) normally require an annual independent CPA audit. These audits must be performed in accordance with OMB Circular A-133 or Section 215.97, F.S. The audit reports are submitted to district program staff for review and evaluation as to content and timeliness. District staff also ascertains if there are any reported questioned costs or material findings that need to be resolved by the department's program manager. Quality reviews are then performed to determine each district's compliance with department procedures, Section 215.97, F.S., and OMB Circular A-133.

The following engagements were completed by the Single Audit Coordinator.

Single Audit Compliance Reviews

We completed 5 compliance reviews with audit coverage of \$206 million. The purpose of these reviews was to determine if the districts complied with the requirements of federal and state regulations related to monitoring and oversight of financial assistance provided under OMB Circular A-133, the Federal Single Audit Act; Section 215.97, F.S., Florida Single Audit Act; and Procedure No. 450-010-001-h, Federal and Florida Single Audit Act.

- 10T-8007:** [District One Single Audit Compliance Review](#)
- 10T-8004:** [District Four Single Audit Compliance Review](#)
- 10T-8006:** [District Five Single Audit Compliance Review](#)
- 10T-8005:** [District Six Single Audit Compliance Review](#)
- 10T-8008:** [District Seven Single Audit Compliance Review](#)

Contract Audit

Contract Audit performs audits, examinations, reviews to include accounting system reviews, agreed upon procedures and special analyses of contracts and agreements between the department and external entities to ensure costs proposed and charged to the department by consultants, contractors and other external groups are accurate, reasonable and comply with applicable federal and state regulations. Engagements related to professional services consultants and contractors are conducted by Contract Audit.

Contract Audit completed the following engagements.

Construction Contracts

Our annual risk assessment and review of contract modifications identifies those modifications exceeding five percent of the total construction dollars and/or total contract time. We selected and examined contract modifications meeting these criteria. Construction Contract Modification engagements evaluate contract modifications to ensure proper documentation to support the change, including justification, value determination and appropriate managerial review and approval.

Construction Contract Claim engagements determine if the dollar value of damages claimed by contractors are adequately documented, appear reasonable, are consistent with project records and justified based on federal and state statutes, rules and regulations, contract provisions and accounting standards.

10C-2006: [District Two Contract Modification - Contract T2260](#)

The purpose of this examination was to determine whether there was sufficient documentation to support the fair and equitable value and cost of the work to be performed.

We conducted an examination of Contract T2260, draft Supplemental Agreement (SA) No. 34, between the department and Hubbard Construction Company. The contract change is for \$1,009,576 and no additional days. Our examination of SA No. 34 indicates the department will receive fair and equitable value for the work that will be performed. The costs that will be incurred are adequately supported and the contract change is in compliance with department policies and procedures and state regulations.

At the time of our review, we noted the unexecuted SA No. 34 had not been reviewed by legal and the funds had not yet been encumbered by the department's Comptroller.

11C-2001: [District Five Contract Modification Examination Contract T5102](#)

The purpose of this examination was to determine whether there was sufficient documentation to support the fair and equitable value and cost of the work performed.

We conducted an examination of Contract T5102, Supplemental Agreement (SA) No. 40, between the department and PCL Civil Constructors, Inc. of Tampa, Florida. The SA

settles outstanding issues between the department and the contractor. The contract change was for \$2,102,621 and 19 additional days.

Finding–District Five received fair and equitable value for the work performed and the costs incurred.

10C-3001: Miami Intermodal Center Guaranteed Maximum Price Proposal #3

The purpose of this engagement was to determine compliance with department policies, procedures and requirements of the Miami Intermodal Center (MIC) project component Guaranteed Maximum Price Proposal #3.

We conducted an examination of Contract BD734, a Construction Management at Risk contract between the Florida Department of Management Services as agent for the department and Turner Construction Company. The contract is for the Miami Intermodal Center program, a large transportation hub being developed across from the Miami International Airport. The scope of our examination was limited to Guaranteed Maximum Price Proposal #3, for the construction of the MIA Mover Guideway foundations.

Finding–We conclude the department received fair and equitable value for the work performed. Issues were noted in relation to invoice processing and project documentation.

Recommendation–We recommend the District Six Secretary require the project manager to review and document approval of all applications for payment before submittal. The District Six Financial Services Office should reject any application for payment missing the project manager’s signature. The District Six Secretary should require that AECOM maintain adequate and organized records relating to the MIC project, allowing retrieval of documents and adequate support for costs in an effective and efficient manner.

10C-2005: Granite Construction

The Office of Inspector General (OIG) conducted a review of Granite Construction Company’s (Granite) calculation of overcharges to the department related to contracts from 1996 through the present. We prepared this assessment for the Office of General Counsel to utilize in determining an appropriate settlement with Granite.

Finding–We determined the estimated amount due to the department of \$77,818, was appropriate based on the sampled items, was mathematically sound and was adequately supported in the working papers prepared by Granite’s independent accountant.

Professional Services Consultants

Consultant contract final/interim engagements determine whether costs billed to the department are accurate, reasonable, in accordance with contract provisions and in compliance with federal and state procurement requirements. We published the following three final/interim reports.

10T-9001: TBE Group, Inc.

Finding—Our examination did not identify any questioned costs. The amount billed was allowable and consistent with the terms of the agreement. The operating margin used in negotiations was 27 percent of direct labor. The earned operating margin, based on actual direct labor, was 67.21 percent.

10C-5001: Deloitte & Touche, LLP

Finding—Our review determined there was sufficient documentation to indicate the audit was conducted in accordance with generally accepted government auditing standards for financial and compliance audits and applicable requirements of Parts 30 and 31 of the Federal Acquisition Regulations. Our review did not disclose any conditions we believe to be a material weakness in PBS&J's system of internal accounting controls or in its system for preparing estimates. Based on our review of the Independent Auditor's Report and supporting documentation, it appears PBS&J's accounting system is adequate for job cost accounting in accordance with the applicable Parts of the Federal Acquisition Regulations and their method of estimating costs for proposal is consistent with the accounting system.

11C-5003: Gord & Associates, Inc.

The purpose of the review was to determine the department's compliance with the requirements of applicable state laws and department rules, regulations and procedures regarding consultant selection and to determine if certain costs on contract C8G22 were reasonable.

Finding—During our review, the following was observed:

- the department complied with procedures for consultant selection in instances where Gord was added as a subconsultant;
- the department complied with procedures in the selection of Gord as the prime consultant for contract C8G22; and
- costs for work performed on contract C8G22 appear reasonable.

These reviews are not linked to the report because they may contain cost and rate information subject to certain disclosure requirements contained in 23 U.S.C. s112 (b)(2). Release of this information (in response to a public information request) must be coordinated with the Florida Department of Transportation, Office of General Counsel to ensure that appropriate steps are taken to ensure compliance with these requirements and the requirements of state law.

Accounting System Reviews

As part of the qualification process, engineering and architect firms are required, according to Rule Chapter 14-75, Florida Administrative Code (F.A.C.), to have an accounting system that adequately accumulates and records costs using a job cost method that allows for accurate billings to the department. Accounting system reviews ensure that engineering and architect firms establish and maintain accounting systems in compliance with Rule Chapter 14-17, F.A.C. We issued the following 13 reports.

- 10C-1006:** Heidt Design, LLC
- 10C-1018:** Hayes Consulting Services, LLC
- 11C-1001:** Engineering & Applied Science, Inc.
- 11C-1002:** OM Engineering Services, Inc.
- 11C-1003:** Vertical V-Southeast, Inc.
- 11C-1005:** F&J Engineering Group Inc.
- 11C-1006:** TPGC, LLC
- 11C-1008:** TLP Engineering Consultants, Inc.
- 11C-1009:** Collins Survey Consulting, LLC
- 11C-1010:** Omni Communications, LLC
- 11C-1011:** Eptisa Engineering, Inc
- 11C-1012:** AES Engineering, Inc.
- 11C-1013:** METRO Consulting Group, LLC

These reviews are not linked to the report because they may contain cost and rate information subject to certain disclosure requirements contained in 23 U.S.C. s112 (b) (2). Release of this information (in response to a public information request) must be coordinated with the Florida Department of Transportation, Office of General Counsel to ensure that appropriate steps are taken to ensure compliance with these requirements and the requirements of state law.

Transition of Accounting System Reviews

In December 2009, work related to the establishment of professional services consultant billing rates was moved to the Procurement Office. The establishment of billing rates is operational and presents the potential for impairments to the OIG's ability to fully comply with Section 20.055, Florida Statutes and professional audit standards.

In 2011, the Audit Director reviewed the operations of the Audit section and determined that Accounting System Reviews constitute work that is not essential to meeting the requirements of Section 20.055, Florida Statutes and which is operational in nature. After discussion with the Inspector General and Procurement Office management, it was determined that Accounting System Reviews would be more appropriately performed by the department's Procurement Office. The Accounting System Review responsibilities were transferred to the Procurement Office and were absorbed among existing staff.

SUMMARY OF AUDIT RECOMMENDATIONS AND FOLLOW-UP

Section 20.055, F.S., requires the identification of each significant recommendation described in previous annual reports on which corrective action has not been completed. We will continue to follow-up on these outstanding items below until all corrective actions have been completed. The following table lists reports with recommendations open 12 months or more:

05I-0002: Central Office Anti-Virus

Issued by: Office of Inspector General on December 30, 2005

Of the recommendations made, one remains open.

Recommendation: The Chief Information Officer should assign a higher priority for completion of the Computer Security Incident Response Team (CSIRT) procedure to Computer Security Administration. The department should develop its CSIRT procedure based on the Carnegie Mellon standard.

Current Status: The CSIRT policy has been developed and is currently proceeding through internal review. The CSIRT procedure is still being drafted and developed.

07F-0009: Rest Area Security Contracts

Issued by: Office of Inspector General on June 18, 2007

Of the recommendations made, three remain open.

Recommendation: The districts should make appropriate contract changes to include standard language. These changes should be implemented for short-term contracts upon renewal and for long-term contracts by amendment.

Recommendation: The districts should improve monitoring activities and supporting documentation; consistently complete a uniform checklist to improve contract accountability and performance.

Recommendation: We recommend the Office of Maintenance formally document the 16-hour rest areas security requirement in Department policy or procedure. We also recommend the Office of Maintenance ensure requirements for security services are effectively communicated to districts as rest area security policies, procedures, and other related documentation are finalized.

Status: The State Maintenance Office has advised that recommendations will be completed by mid 2012.

07I-1003: End User Application Development

Issued by: Office of Inspector General on April 10, 2008

Of the recommendations made, three remain open.

Recommendation: The Chief Information Officer should develop a strategy and coordinate with Central Office and District management to develop and maintain strong partnerships between business units and OIS personnel. The following practices could assist with building relationships and enhance communications to facilitate business and OIS strategic alignment.

Recommendation: The Chief Information Officer should ensure an application initiation and approval template is developed and implemented to ensure project managers develop an application proposal.

Recommendation: The Chief Information Officer should ensure a system development methodology for end user applications is developed and implemented for department use.

Status: The Computer Applications policy, which addresses above recommendations, is still pending executive management approval through the Standard Operating procedure for policies and procedures. Upon approval of the policy a subsequent procedure will be developed. The Chief Information Officer has advised that recommendations will be completed by December 2011.

08P-0001: 2007 Performance Measures Assessment

Issued by: Office of Inspector General on January 29, 2008

Of the recommendations made, both remain open.

Recommendation: The Commission for Transportation Disadvantaged should request the "Average cost per requested one-way trip for the transportation disadvantaged" measure be changed from requested to provided one-way trips.

Recommendation: The Commission for Transportation Disadvantaged should update the performance measure desk procedures to reflect the current Annual Operating Reporting system and provide a detailed process for verifying the accuracy of the measures data.

Status: We have received no status for these recommendations. We will renew our efforts with the new Chairman for the Transportation Disadvantaged and the interim Executive Director.

08P-0005: Outdoor Advertising Operational Review

Issued by: Office of Inspector General on October 1, 2008

Of the recommendations made, four remain open.

Recommendation: The Director of the Office of Right of Way should review and establish a resolution related to the database issues. Since the database is over eight years old, it may be more cost efficient to replace rather than conduct a system re-write of the existing Outdoor Advertising Information System (ODAIMS) database.

Status: The need for enhancement to this system continues to be recognized. However, there is presently no opportunity to address this need because of lack of funding. Estimated completion date 6/30/2012.

Recommendation: The Director of the Office of Right of Way should replace the current GPS technology before it becomes obsolete. Replacement technology could integrate the functionality of data gathering system (measurements, digital photographs, GPS coordinates, etc.) currently used by consultants.

Status: Revisions to the field system to address hardware compatibility issues are currently underway.

09P-0001: 2008 Performance Measures Assessment

Issued by: Office of Inspector General on July 8, 2009

Of the recommendations made, one remains open.

Recommendation: We determined the validity, reliability and appropriateness of the Florida's Turnpike Enterprise (FTE) performance measures could be improved through seeking a resolution regarding the inclusion of non-SunPass toll transactions in the FTE measures. FTE staff and Florida Transportation Commission (FTC) staff should meet to discuss a resolution for this issue.

Status: Due to the recent retirement of the FTC staff involved with reviewing this outstanding item, FTE will contact the FTC staff who will be picking up the performance measure monitoring/reporting responsibilities with the goal of seeking resolution during FY 2012.

2006-087-Selected State Agencies' Public Web Sites

Issued by: Auditor General on January 23, 2006

Of the recommendations made, two remain open.

Recommendation: All agencies should establish and maintain a management-approved written response strategy, consistent with the requirements of Florida law, to be followed if the security over confidential personal identification information is breached.

Status: The Computer Security Incident Response Team (CSIRT) policy is currently proceeding through internal review. The CSIRT procedure is still being drafted and developed.

2009-017–Florida Department of Transportation Information Technology Audit

Issued by: Auditor General on October 6, 2008

Of the recommendations made, one remains open.

Recommendation: The Department should document all Laboratory Information Management System (LIMS) program changes to provide management the ability to identify all changes made to the system and ensure that changes are properly authorized, tested, and approved for implementation in a manner consistent with its Information Systems Development Methodology (ISDM).

The Department should also consider assigning OIS the responsibility for maintaining LIMS because of the systems Department wide significance.

Status: OIS has initiated a joint application development effort. We are investigating what will be needed to replace the current LIMS and trying to determine if the Trns*port product can meet these needs. It appears that Trns*Port would need significant custom programming to meet current FDOT needs. BSSO will pursue developing a user requirement document. LabManager iLIMS 9.3, our current system, is being upgraded to LabManager iLIMS 10.1.1 which will be covered by vendor's technical support through 12/30/2015.

2010-095–IT Audit-FM System

Issued by: Auditor General on February 10, 2010

Of the recommendations made, all remain open.

Recommendation: The Department should update its IT policies and periodically review the ongoing appropriateness of the policies to ensure that management's current expectations regarding IT controls are being communicated to employees. The Department should also establish written emergency program change procedures to ensure that management's expectations for performing emergency changes are clearly understood and consistently followed.

Status: Work is still being done to develop a series of Computer-Based Training Modules that will provide ongoing security awareness training for current and new employees. OIS plans to have the security awareness program developed and approved by executive management by December 2011.

Recommendation: The Department should, as a part of its review of policy regarding positions of special trust, consider designating other IT positions with sensitive responsibilities and elevated access privileges as positions of special trust.

Status: The matter is still pending a decision by department management on expanding the current number of positions of special trust within the agency.

Recommendation: The Department should continue with its efforts to implement an ongoing comprehensive security awareness training program to ensure that all employees and contractors are aware of the importance of information handled and their responsibilities for maintaining its confidentiality, integrity, and availability. Additionally, the Department should require all employees and contractors to acknowledge their understanding and acceptance of security-related responsibilities on an annual basis.

Status: Work is still being done to develop a series of CBTs that will provide ongoing security awareness training for current and new employees. OIS plans to have the security awareness program developed and approved by executive management by December 2011.

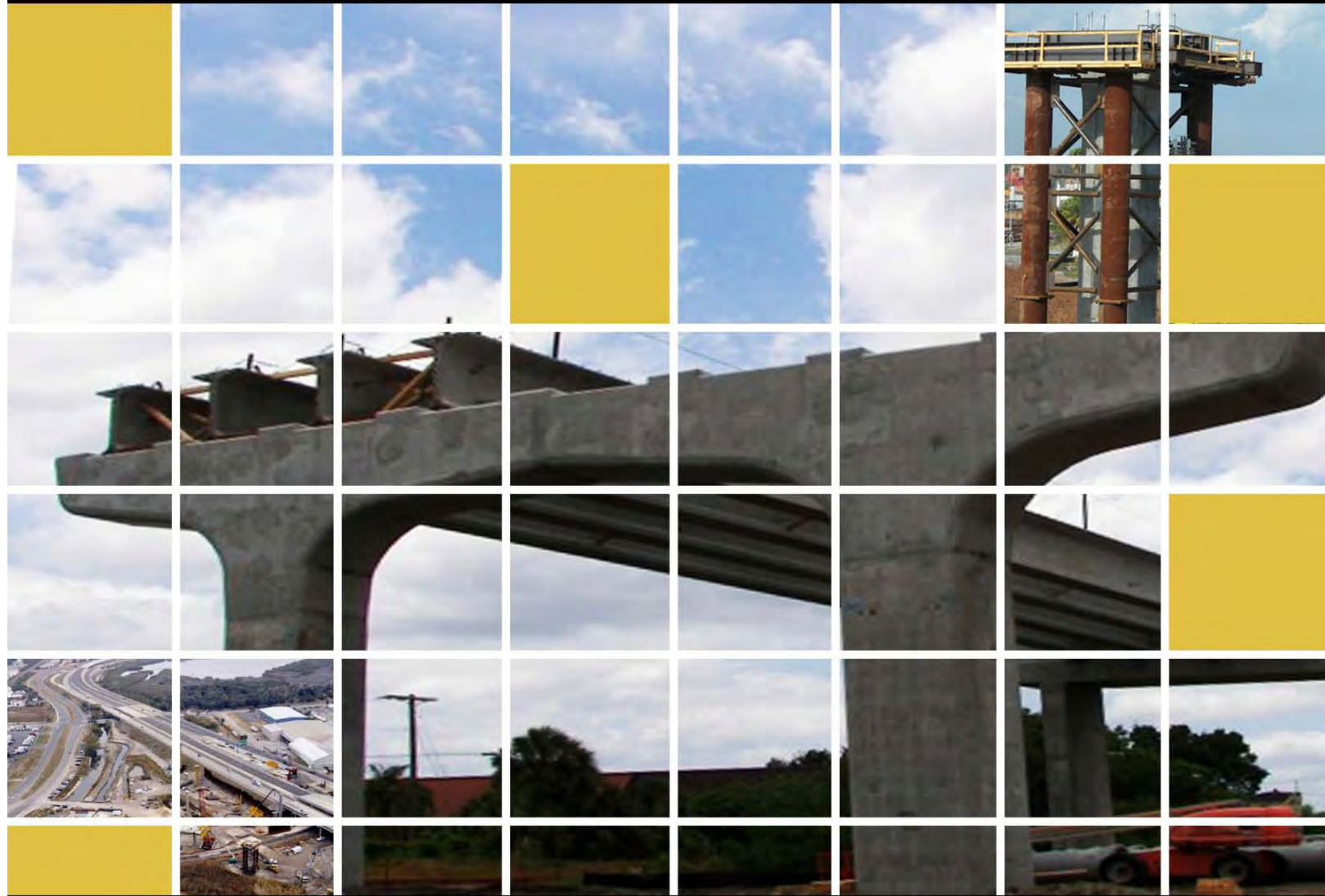
Recommendation: The Department should improve its network and mainframe security controls to ensure the continued confidentiality, integrity, and availability of Department data and IT resources.

Status: OIS recently began utilizing Event Tracker to validate user requests in Automated Access Request Form (AARF) with active directory. OIS is also working on establishing the same type of alerts and reports for Resource Access Control Facility using Vanguard Analyzer. These efforts address user creation and to a small degree accesses however it does not address access at the application efforts. Information Technology Assurance & Security Management (ITASM) is creating a Quality Review plan that would encompass AARF documented authorizations at the application points. Lastly, OIS will work with managers to recertify employee access on (at least) an annual basis.

Recommendation: The Department should periodically review the ongoing appropriateness of access to the database and the production-level object libraries to ensure that access privileges are timely removed or adjusted as necessary.

Status: ITASM is creating a Quality Review plan that would encompass AARF documented authorizations and records. Also, OIS will work with managers to recertify employee access on (at least) an annual basis.

INVESTIGATIONS



SECTION ACTIVITIES

Michael K. Bowen • Director of Investigations

INVESTIGATIONS

The mission of the Investigations Section is to deter, detect and investigate internal and external fraud or employee misconduct impacting the Florida Department of Transportation.

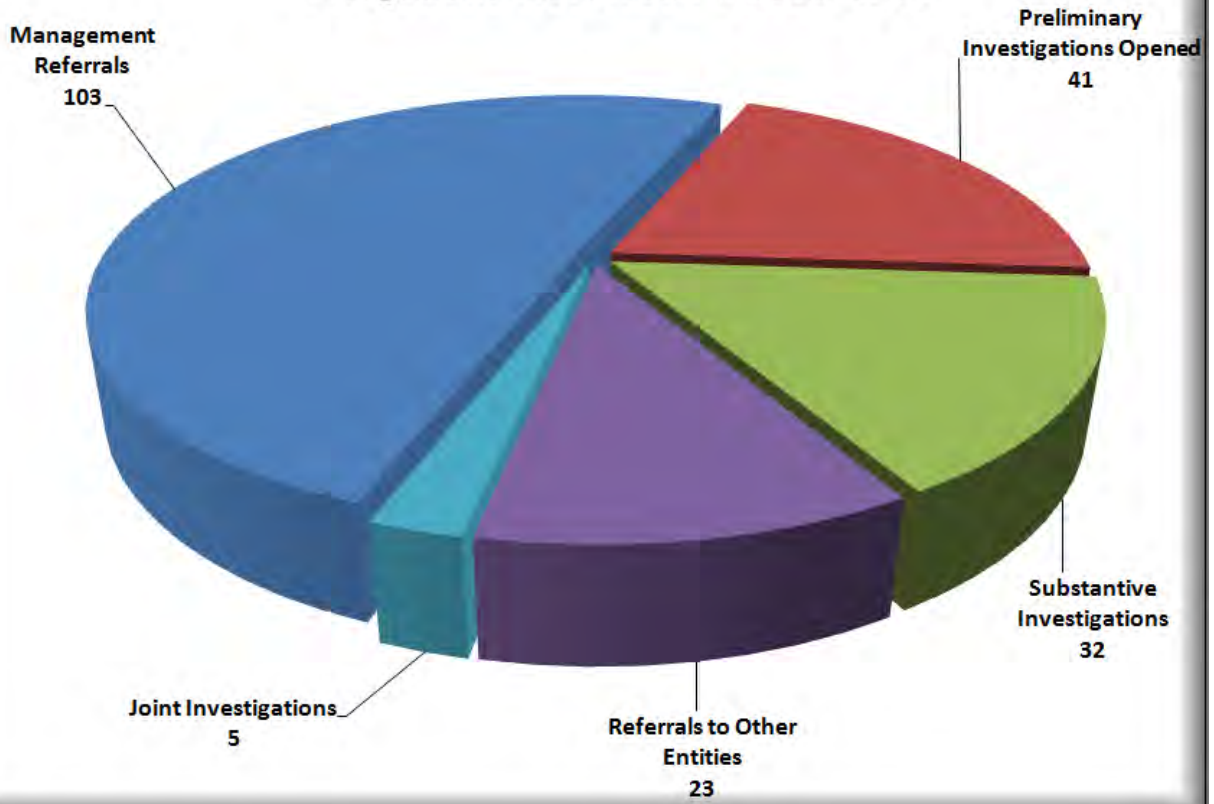
SUMMARY OF INVESTIGATION ACTIVITIES

The investigative duties and responsibilities of the Inspector General (Section 20.055, F.S.) include:

- Receiving complaints and coordinating activities of the department as required by the Whistle-blower's Act pursuant to Sections 112.3187 – 112.31895, F.S.
- Receiving and considering the complaints which do not meet the criteria for an investigation under the Whistle-blower's Act and conducting, supervising, or coordinating such inquiries, investigations, or reviews as the Inspector General deems appropriate.
- Reporting expeditiously to the Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law.
- Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the OIG. This includes freedom from any interference with investigations and timely access to records and other sources of information.
- Submitting in timely fashion final reports on investigations conducted by the Inspector General to the department head, except for Whistle-blower's investigations, which are conducted and reported pursuant to Section 112.3189, F.S.

Investigations Activity for FY 2010-2011	Allegations Received
Preliminary Investigations Opened	41
Substantive Investigations Opened	32
Allegations Referred to Agency Management	103
Allegations Referred to Other Entities	23
Worked Jointly With Law Enforcement	5
Total	204

Allegations Received FY 2010-2011



Results of Investigations for FY 2010-2011

Cases with Substantiated Allegations	18
Criminal Convictions Resulting from Cases	1
Other Disciplinary and Administrative Actions	22
Terminations or Resignations Resulting from Cases	15

Types of Investigations

The Office of Inspector General uses several types of cases: substantive investigations, management referral, memorandum to file, preliminary inquiry and joint investigations.

Substantive Investigations cases typically stem from complaints involving alleged contractor or employee misconduct, which, if proved, would result in significant action against the contractor or employee. The conduct may include alleged violations of applicable laws, rules, policies and procedures. These may result in criminal convictions or terminations.

Management Referral cases are opened when the Office of Inspector General receives complaints which do not rise to the level of significance to warrant a substantive investigation. These complaints are referred to management and are monitored until a report of the outcome is received and reviewed by the OIG.

Memorandum to File cases arise when the Office of Inspector General receives a complaint and the subject of the complaint is not either about an operational department issue, such as a citizens concern for traffic signalization, or something addressed by the Department of Transportation. The complaints are referred to either the appropriate department business unit or the agency having jurisdiction over the matter.

Preliminary Inquiry cases are opened when the Office of Inspector General is not certain whether a full investigation is warranted. In these type cases, some fact-gathering is conducted and a determination is made whether to proceed with a substantive investigation.

Joint Investigations cases are those reported to the Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law. Our partners most often are the US Department of Transportation Office of Inspector General, the Florida Department of Law Enforcement as well as federal and state prosecutors.

Contract Fraud Case Examples

Contract fraud typically takes the form of providing a product that is sub-standard or does not meet the agreed-upon specification, failing to perform assignments or tasks or making false certifications or representations about those products or services. Summaries of some representative contract fraud cases are below:

150-10018: False Certifications

This investigation was initiated based on allegations that a contractor submitted false certifications to the department regarding payment to subcontractors.

Determination—The investigation disclosed that the contractor submitted forms to the department certifying they had paid all of their subcontractors, vendors and/or suppliers, when in fact they had not.

Results—The contractor was suspended from doing business with the department for three years and was declared non-responsible.

150-10160: Collusion

This investigation was initiated based on allegations of collusion between two contractor companies who were owned by the same individuals; however, each contractor had unique Federal Employers Identification Numbers.

Determination—The investigation determined that the president of both companies submitted two Request for Proposals to the department, one for each company, in violation of Rule Chapter 14-22, Florida Administrative Code, which prohibits affiliated contractors from submitting more than one proposal for the same work.

Results—The contractor entered into an agreement with the department which suspended their contract relationship as a bidder, subcontractor or supplier for a period of six months.

150-10255: Bid Rigging

This investigation was based on allegations of contract fraud, bid rigging and misconduct by department employees. The complainant reported he presented a bid on a District Four project and his bid information was publicly announced.

Determination—This investigation did not disclose any information indicating that department employees mishandled bid proposal documentation presented by the complainant or acted inappropriately during the letting of such bids.

Results—The investigative report was referred to District Four Management for informational purposes only.

Employee Misconduct Case Examples

Employee misconduct typically take the form of failure to meet department expectations, failure to perform assigned duties, misuse of department resources for or providing false statements or information. Summaries of some representative employee misconduct cases are below:

152-10183: Theft

This investigation was initiated based on notice from the Comptroller's office, who reported that during an audit of travel records, they discovered a suspicious entry regarding the purchase of a rental car with a department purchase card (P-card) While questioning the department employee responsible for reconciling the P-card payments, they discovered the employee had attributed the rental car charge to another employee who had not received approval or filed for a rental car on their official travel voucher. Upon further questioning by Comptroller staff, the employee stated they had made a mistake and had mistakenly represented the charge.

Determination—The investigation confirmed that the employee rented a vehicle for personal use and charged it to their department P-card then attempted to cover the transaction by attributing it to another employee.

Results—The employee pled guilty to charges of Official Misconduct and Theft and was sentenced to one day in jail and 300 hours of community service. The employee resigned from their position with the department during the investigation.

152-10153: ITR Misuse

This investigation was initiated based on a review of e-mails associated with an OIG investigation. During the review, it was discovered that a department employee sent 324 non-work related e-mails 30 of which contained inappropriate or obscene content.

Determination—The investigation confirmed that the employee had sent inappropriate e-mails from a department computer.

Results—The employee resigned from their position with the department during the investigation.

152-11033: Providing False Information

This investigation was initiated based on an allegation that a department employee received gratuities from a department supplier.

Determination—The investigation did not identify that the employee accepted gratuities; however, a review of the employee's personnel records identified false information regarding job history and criminal violations. Further review of criminal history records revealed the employee failed to list criminal convictions on four state of Florida employment applications.

Results—The employee was terminated from their position with the department.

Summary of Case Closures

Investigative activity is conducted to identify facts and circumstances to prove or disprove each allegation. The results of investigative activity are documented within Reports of Investigation published by the Inspector General and are disseminated to internal and external customers. The table below depicts the identification of a case number, a brief summary of allegations and the investigative outcome for cases completed during the FY 2010-2011.

Investigations Completed – Contract Fraud

- **150-09008**—Accusations were made a prime contractor submitted false claims for the removal of soil material and possibly inappropriately billed for barrier walls. The allegations were proved and a settlement with the department was negotiated.
- **150-10018**—An accusation was made a prime contractor submitted false documentation requesting final payment. It was determined the prime contractor had submitted false Certification - Disbursement of Previous Periodic Payment to Subcontractors forms and a notarized Contractor's Affidavit and Surety Consent form. The allegation was proved and the prime contractor was suspended by the department.
- **150-10067**—An accusation was made a contract employee failed to complete required site visits, associated sampling and knowingly falsified department Concrete Plant Visit Report forms. The allegation was proved and department procedures were changed.
- **150-10121**—Accusations were made that a contractor's management had instructed their employees to alter batch plant quality control reports on a regular basis, and the contractor had used non-compliant recycled rock for their department concrete mixes. The allegations were disproved.
- **150-10129**—An accusation was made a supplier provided non-certified aggregate material to a department project. It was determined that the delivery tickets produced by the supplier were inaccurate and non-certified aggregate was delivered. The allegation was proved and the department received a credit for delivered non-certified aggregate.
- **150-10142**—An accusation was made a vendor granted Disadvantaged Business Enterprise designation misrepresented their Disadvantaged Business Enterprise utilization. Investigative activities were coordinated with the U.S. Department of Transportation, Office of Inspector General and the department's Equal Opportunity Office. The allegation was disproved.
- **150-10158**—Accusations were made the department was billed for work not associated with the contract and welds on a bridge were not inspected as required. The allegations were disproved.
- **150-10160**—Accusations were made two firms owned by the same individuals and sharing employees had colluded to submit bids as though they were separate entities. The allegations were proved and the contractors voluntarily agreed not to bid, or act as a

subcontractor, nor supply any materials on any department projects for a period of six months.

- **150-10168**—Accusations were made a contractor had a financial interest and ownership in a sub-consultant, a certified bridge inspector allowed unrestricted access to confidential bridge inspection results and another certified bridge inspector did not have the required experience. The allegations were disproved.
- **150-10177**—Accusations were made a contractor did not bill the department for actual hours worked and did not meet qualifications to maintain Disadvantaged Business Enterprise designation. The allegations were disproved.
- **150-10212**—An accusation was made toll plazas built by the Florida's Turnpike Enterprise had electrical design deficiencies and Electronic Review Comments entries made by one of the contractor's employees had been removed. The allegation was disproved.
- **150-10255**—An accusation was made district employees mishandled a contract bid proposal and acted inappropriately during the bid letting. The allegation was disproved.
- **150-10316**—An accusation was made two Road Ranger Service Patrol providers had not accurately disclosed two individuals' level of involvement with the providers and the two individuals involved had a criminal background. The allegation was disproved.
- **150-10317**—Accusations were made a contractor falsified bridge inspection reports on bridges in various districts and proper bridge inspections may not have been conducted based on insufficient scheduling of Maintenance of Traffic and resources. The allegations were disproved.
- **150-11006**—An accusation was that a contractor had been verbally threatened by another contractor that was not awarded the contract on which they had both bid. The allegation was disproved.
- **150-11036**—An accusation was made that when project dollars were completely exhausted from one project, a contractor's employee instructed other contractor employees to charge their work against projects that still had project dollars available, even though those projects were not the projects being worked. The allegation was disproved.
- **150-11067**—An accusation was made a contractor had submitted a Disadvantaged Business Enterprise program application that contained fraudulent ownership information. The allegation was disproved, as the Equal Opportunity Office resolved the differences and approved the subsequent Disadvantaged Business Enterprise program application.

Investigations Completed – Misconduct

- **152-10013**–Accusations were made indicating department employees assigned to Central Office claimed items on travel vouchers which they were not authorized to receive in association with official department travel. In addition, the same department employees were accused of accepting tickets to sporting events which had allegedly been purchased with grant funds. The allegations were disproved.
- **152-10021**–An accusation was made two central office employees utilized department resources and work hours to conduct personal business. The allegation was proved; one employee was counseled and the other was suspended for a period of two weeks.
- **152-10093**–Accusations were made that central office employees did not properly notify a vendor that grants they had historically received had been awarded to someone else, and that the central office employees’ solicitation and awarding of the grants violated Code of Federal Regulations, Statutes and Administrative Code. The allegation was disproved.
- **152-10097**–Accusations were made that a department employee assigned to Central Office inappropriately acted in relation to the termination of a grant funded contract employee. Allegedly, the department employee reviewed the contract employee’s computer and found images that he felt were inappropriate and then influenced the termination of the contract employee who worked for the local college who received the grant. The allegation was disproved. The contract employee resigned from his position.
- **152-10100**–An accusation was made central office managers improperly hired an employee and transferred the employee’s wife to another position. The allegation was disproved.
- **152-10143**–An accusation was made a central office manager circumvented the hiring process and hired an unqualified applicant based on a request by another central office employee, the applicant’s mother. The allegation was proved. The manager was suspended for two weeks, the employee was counseled and the applicant was not hired.
- **152-10152**–An accusation was made a central office employee misused department Information Technology Resources and other department equipment. The allegation was disproved.
- **152-10153**–An accusation was made a central office employee sent e-mails that contained inappropriate or obscene material. The allegation was proved and the employee resigned.
- **152-10159**–An accusation was made a district manager had a personal relationship with a co-located contract employee and the manager utilized their position to ensure the contract employee’s continued assignment at the district office. The allegation was disproved.

- **152-10167**—An accusation was made a district employee failed to secure their personal cell phone while supervising an inmate, and the inmate utilized the employee’s cell phone. The allegation was proved and the employee resigned.
- **152-10173**—An accusation was made a central office employee did not disclose their criminal record on a state of Florida Employment Application. The allegation was disproved.
- **152-10178**—Accusations were made that a district employee sold items from a personal business to co-workers and contract employees during work hours and another district employee misused their Information Technology Resources. The allegations were proved. Both employees were suspended for two weeks.
- **152-10183**—An accusation was made a central office employee processed and attributed their own personal car rental expenses to another employee’s official business travel. The allegation was proved and the employee resigned.
- **152-10208**—An accusation was made a central office employee forwarded an e-mail that contained obscene images. The allegation was disproved..
- **152-10209**—An accusation was made a central office employee forwarded an e-mail that contained an inappropriate image. The allegation was disproved.
- **152-10211**—An accusation was made a district employee had a conflict of interest due to a personal relationship with a department contractor. The allegation was disproved.
- **152-10229**—An accusation was made a district employee, during working hours and while driving a department vehicle, traveled to and patronized an adult entertainment establishment. The allegation was disproved.
- **152-10233**—An accusation was made a district employee violated department policy in association with vehicle crashes and the reporting of said accidents. The allegation was disproved.
- **152-10235**—Accusations were made that a department employee assigned in a district office hired an individual into a position without following department hiring policy or procedures. The investigation determined the hiring process used by the department employee did not violate department policy; however, Central Office personnel managers determined that the successful candidate’s KSAs were not consistent with the requirements for the position. The allegation was proved.
- **152-10241**—Accusations were made a central office employee had: committed timesheet and travel fraud; conducted personal business at work, utilizing department resources; had an inappropriate relationship with a consultant; financially benefited from department projects; and had a perceived protected status. The allegations were disproved.
- **152-10311**—An accusation was made district employees had participated in bid rigging, contract fraud and misconduct. The allegation was disproved.

- **152-10315**—An accusation was made two district employees had utilized department resources and work hours to conduct personal business. The allegation was disproved.
- **152-11012**—An accusation was made that a department employee assigned to a District office misused their department information technology resources for personal use when contacting or communicating with a former spouse. The allegation was disproved.
- **152-11018**—An accusation was made a district employee used department Information Technology Resources to access, store or display non-work related images, to include sensitive and/or sexually explicit materials. The allegation was proved and the employee was suspended for two weeks.
- **152-11023**—Accusations were made district employees utilized department funds to order items, such as weed eater line and tools, for personal use; had stolen the fuel, paper towels, plywood, trash bags and tools; and allowed department employees to leave work without appropriately recording their leave time. The allegations were disproved.
- **152-11027**—An accusation was made a district employee had an inappropriate relationship with or was receiving a financial incentive from a department supplier/vendor. The allegation was disproved.
- **152-11033**—An accusation was made a district employee accepted and solicited bribes or gratuities from entities completing permit work associated with department projects. The allegation was disproved. However; it was determined the employee had provided false information on four state of Florida Employment Applications submitted to the department, thus the employee's actions were contrary to Rule 60L-36.005, Disciplinary Standard (Conduct Unbecoming), Florida Administrative Code. This violation was proved and the employee resigned.
- **152-11039 - 152-11056**—An accusation was made 18 central office employees used department resources to send e-mails that contained inappropriate or obscene material. The allegation was proved against seven employees. Additionally, one was suspended for two weeks, three received a written reprimand and 11 received a verbal counseling.
- **152-11064**—An accusation was made a central office employee intercepted a gift card that had been mailed via the central office mail room and utilized the gift card. The allegation was proved and the employee resigned.
- **152-11080**—Allegations of misconduct were made against two district employees. Allegedly one employee failed to disclose two felony and two misdemeanor convictions on four employment applications submitted to the department. This allegation was proved.
Provided false information in regard to possessing a high school diploma or GED certificate on employment applications submitted to the department. This allegation was disproved.

Misused department vehicles to transport his 10 year old son to-and-from childcare, school and relative's residences. This allegation was proved.

Used department resources to conduct a background check on a gentleman associated with his former wife. This allegation was disproved.

The district employee was terminated.

- **152-11089**—Accusations were made a district employee had improperly intervened in the hiring process by providing answers to the interview questions prior to the interviews and the employee's comments influenced the selection process regarding a coordinator position. The allegations were disproved.
- **152-11100**—An accusation was made two district employees had discriminated against a business and attempted to direct department business to another firm whose staff had personal relationships with one of the employees. The allegation was disproved.
- **152-11132**—An allegation was made a district employee provided inside information to the competing consultants that he favors during the cone of silence and receives illegal monetary compensation from several consultants after being awarded the job. The allegation was disproved.

REPORT FRAUD OR MISCONDUCT WITHIN DOT

CALL WHEN YOU THINK ...

...SOMEONE IS USING DOT PROPERTY OR PEOPLE FOR PERSONAL GAIN;

...SOMEONE IS INTENTIONALLY MISLEADING DOT FOR FINANCIAL GAIN;

...SOMEONE IS TAKING SOME BENEFIT TO "LOOK THE OTHER WAY;" OR

...YOU'RE NOT SURE IF YOU SHOULD CALL TO REPORT SUSPICIONS.

**1-800-255-8099 OR
WWW3.DOT.STATE.FL.US/FRAUD**

QAOS



SECTION ACTIVITIES

Patricia P. Phillips • Quality Assurance & Operations Support Manager

QAOS

The mission of the Quality Assurance and Operations Support Section is to ensure quality audit and investigative products that fully comply with all professional and office standards and support the operations of the Office of Inspector General.

SUMMARY OF QUALITY ASSURANCE AND OPERATIONS SUPPORT ACTIVITIES

The Quality Assurance and Operations Support (QAOS) section fulfills the following statutory requirements of Section 20.055, Florida Statutes (F.S.): liaison to external agencies; audit recommendation follow-up; development of the annual audit work plan based on the findings of periodic risk assessments; quality assurance and review to ensure adherence to required professional standards; and annual report development. This section also provides media production, maintenance of the office Web sites, administration of the project tracking system, and administrative services for the OIG.

Statutory Activities

Liaison to External Agencies

Florida Statutes require the OIG to ensure effective coordination and cooperation between the Auditor General, federal auditors and other governmental bodies with a view toward avoiding duplication. The QAOS section provides a single point of contact for external agencies auditing the department. The section provides coordination of the required 30-day response to preliminary and tentative findings and the required six-month response on the status of corrective actions taken by the department on any audit findings and recommendations issued by the Auditor General.

Audit Recommendation Follow-up

Florida Statutes, as well as the professional standards, require monitoring and follow-up of any audit findings and recommendations made by any external audit agency or by the Office of Inspector General. To accomplish this requirement, the QAOS section ensures management and tracking of all audit findings and recommendations, using the Recommendations and Action Management System (RAMS). Using RAMS, responsible managers provide a status of actions that have been taken every six months. The OIG reviews the responses and then reports the status of all recommendations and findings to senior management.

Annual Risk Assessment and Work Plan Development

Section 20.055 F.S., requires the inspector general to conduct and analyze the results of an annual risk assessment and assist in the development of an annual Audit Work Plan. This year's risk assessment survey was sent to everyone with a valid department e-mail address (approximately 8,600 people). The survey response rate was 16% with 459 manager responses and 926 staff responses (1,385 total responses).

The Audit Work Plan was developed based upon risks identified through the risk survey and OIG staff; which were then ranked by senior management. The plan dedicates resources to providing audit coverage of department expenditures; contracts/agreements between the department and construction contractors; professional services consultants; intermodal projects; utility companies; transit providers, local governments and others, providing broad audit coverage while focusing resources on areas with the greatest known risks. In addition, approximately 20% of the audit resources were allocated to state of Florida enterprise audit initiatives.

In addition to identifying risk, the survey collected cost saving ideas. The 1,385 survey respondents provided 842 potential cost saving ideas (245 ideas from managers and 597 ideas from staff). These ideas were provided to the Secretary for assessment. Certain ideas were recommended for near term implementation while others were identified as needing further analysis.

Quality Assurance Activities

Florida Statutes require audits to be conducted in accordance with professional standards. The QAOS section performs periodic assessments to ensure the engagement process is performed in compliance with Government Auditing Standards and the International Professional Practice Framework, published by the Institute of Internal Auditors.

Quality assurance activities consist of reviews of hyperlinked draft reports and reviews of completed engagements. There were six reviews of hyperlinked draft reports conducted to ensure links were working properly, the appropriate work paper was linked to the draft report and the work papers supported statements made by the auditor in the draft report. There were five reviews conducted on completed engagements to ensure compliance in all phases with specified professional standards and OIG procedures. In addition, reviews were conducted on engagement work papers, at the request of the audit manager, to assist in the completion of an engagement.

Lastly, all draft and final reports, whether audit or investigation, are reviewed to ensure adherence to standards for report writing, clarity, consistency and use of proper grammar and tone. The QAOS section reviewed 66 audit reports prior to publication and approximately 70 closed investigation reports and memorandums prior to release.

Annual Report

Florida Statutes require each inspector general to prepare an annual report summarizing the activities of the office during the immediate preceding fiscal year no later than September 30 of each year. The final report is to be furnished to the Secretary. The QAOS section is responsible for compiling and producing the annual report. The report includes statistics regarding cost coverage and cost avoidance; summaries of significant audits and investigations; and identifies each significant recommendation described in previous annual reports, in which corrective action has yet to be completed.

Support Activities

Media Production

In addition to the production of the annual report, the QAOS section compiles and produces the OIG newsletter, *Inside the OIG*. The office uses the newsletter to provide opportunities to share information, alerts and latest developments with management, staff and district personnel.

Recurring sections of the newsletter include: IG's Corner, a message from the Inspector General; Audit Efforts, updates from the Audit section; Investigations—Agency Impact, updates from the Investigations section; Beyond Audits & Investigations, discusses quality assurance and development of the Annual Work Plan; and OIG Bulletin Board News, provides news and pictures regarding the OIG staff. The Single Audit News, which has recently become its own section, is distributed to a specific group and discusses Single Audit issues.

Systems Administration

The QAOS section provides ongoing administration and maintenance of Replicon, the OIG's project management system. This system provides information for the Chief Inspector General quarterly reporting, project/budget hours tracking to comply with professional standards and during the Auditor General's Quality Review.

Training

The QAOS section is responsible for the tracking of all staff training. All training is designed to ensure staff are trained to meet the mission of the OIG and are in compliance with applicable professional standards as required by statute. These standards have specific requirements, thus the need for tracking and verification. The training database is also used by audit and investigative staff to maintain applicable certifications. Reports obtained from this database are also used during the Auditor General's Quality Review.

Administrative Support

The QAOS section is responsible for all budget, information technology infrastructure, inventory management, records retention, purchasing and support activities for the Office of Inspector General. This section also oversees all activities related to the vehicles assigned to the office.

OFFICE OF INSPECTOR GENERAL FLORIDA DEPARTMENT OF TRANSPORTATION



ANNUAL REPORT WORKGROUP

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