

Office of Inspector General

Charlie Crist, Governor
Linda H. South, Secretary

2010.

ANNUAL REPORT

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Governor Charlie Crist

Secretary Linda H. South

September 24, 2010

Linda H. South, Secretary
Department of Management Services
4050 Esplanade Way, Suite 285
Tallahassee, Florida 32399-0905

Dear Secretary South:

I am pleased to submit our annual report on the activities of the Office of Inspector General for the fiscal year ended June 30, 2010, as required by Section 20.055, Florida Statutes.

The annual work plan portion of the report includes planned projects for the current fiscal year and our projected activities for the next two fiscal years. Our work plan is risk-based to provide the most effective coverage of the department's programs, processes, systems, and contracts with outside entities. Our risk analysis is based on surveys and meetings with key department managers and a risk assessment performed by Office of Inspector General staff.

The activities outlined in our work plan for Fiscal Year 2010-11 address the major operations of the department and optimize the use of our resources. We have reserved approximately 9 percent of internal audit time for management assistance projects, including those that may be requested by your office.

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,

A handwritten signature in black ink, appearing to read 'SR', written over a horizontal line.

Steve Rumph
Inspector General

SR/jwd/crb

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INTRODUCTION

Section 20.055, Florida Statutes, establishes the Office of Inspector General (OIG) within each state agency to provide a central point for coordination of, and responsibility for activities that promote accountability, integrity, and efficiency in government.

This annual report is presented to the secretary to comply with statutory requirements and to provide department staff and interested parties with information on the OIG's progress in accomplishing its mission as defined by Florida law.

Mission Statement

Our mission is to promote effectiveness, efficiency and quality within the Department of Management Services. We provide independent reviews, assessments and investigations of department programs, activities and functions to assist the department in accomplishing its overall mission "to provide smarter, better, faster services" to its customers.

Duties and Responsibilities

In accordance with Section 20.055, Florida Statutes, the inspector general's duties and responsibilities include the following:

- Advise in the development of performance measures, standards and procedures for the evaluation of agency programs;
- Assess the reliability and validity of performance measures and standards and make recommendations for improvement;
- Review actions taken to improve program performance, meet program standards and make recommendations for improvement;
- Provide direction for, supervise and coordinate audits, investigations and management reviews related to department programs and operations;
- Keep the department secretary informed of, and recommend corrective action concerning fraud, abuse and deficiencies relating to agency programs and operations; monitor and report to the secretary on progress made in implementing corrective action;
- Review rules relating to agency programs and operations;
- Receive complaints and coordinate all activities of the agency as required by the Whistle-blower's Act; for complaints that do not meet the criteria for an investigation under the Whistle-blower's Act; conduct, supervise, or coordinate such inquiries, investigations, or reviews, as appropriate;
- Initiate, conduct, supervise and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government;
- Ensure that an appropriate balance is maintained between audit, investigative and other accountable activities; and
- Comply with the *General Principles and Standards for Offices of Inspector General* as published by the Association of Inspectors General.

Department Services Are Diverse

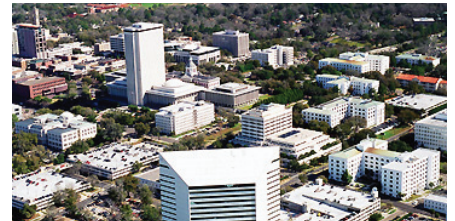
The Department of Management Services is a customer focused agency responsible for providing a diverse complement of products and services to state agencies, employees and other entities that serve the citizens of Florida. As the administrative arm of state government, the department has responsibility to:

- Consolidate the state's buying power for the purchase of commodities and services;
- Serve as the centralized authority for operation, maintenance and construction of state-owned facilities and oversight of the state's process for leasing privately-owned space;
- Manage the acquisition, use, operation, maintenance and disposal of state-owned and operated aircraft, motor vehicles, watercraft and heavy equipment;
- Coordinate the procurement and distribution of available federal surplus assets;
- Contract for, and monitor the effective and efficient operation and maintenance of private correctional facilities;
- Develop human resource policies, practices and strategies designed to attract and support the employees who serve the people of Florida;
- Provide a high-quality, competitive portfolio of insurance products and services for the state workforce;
- Administer the state-wide retirement program and monitor the actuarial soundness of local government retirement plans; and
- Provide quality and cost-effective telecommunications and radio services statewide to public entities that serve Florida's citizens.

The varied nature of department programs and activities requires a unique approach to conducting OIG reviews and investigations. While some agencies audit the same subject matter from year to year, our auditors and investigators are engaged in different functional areas from one review to the next. This diverse operational environment fosters a continual learning and educational process for OIG staff.

A Risk Based Program

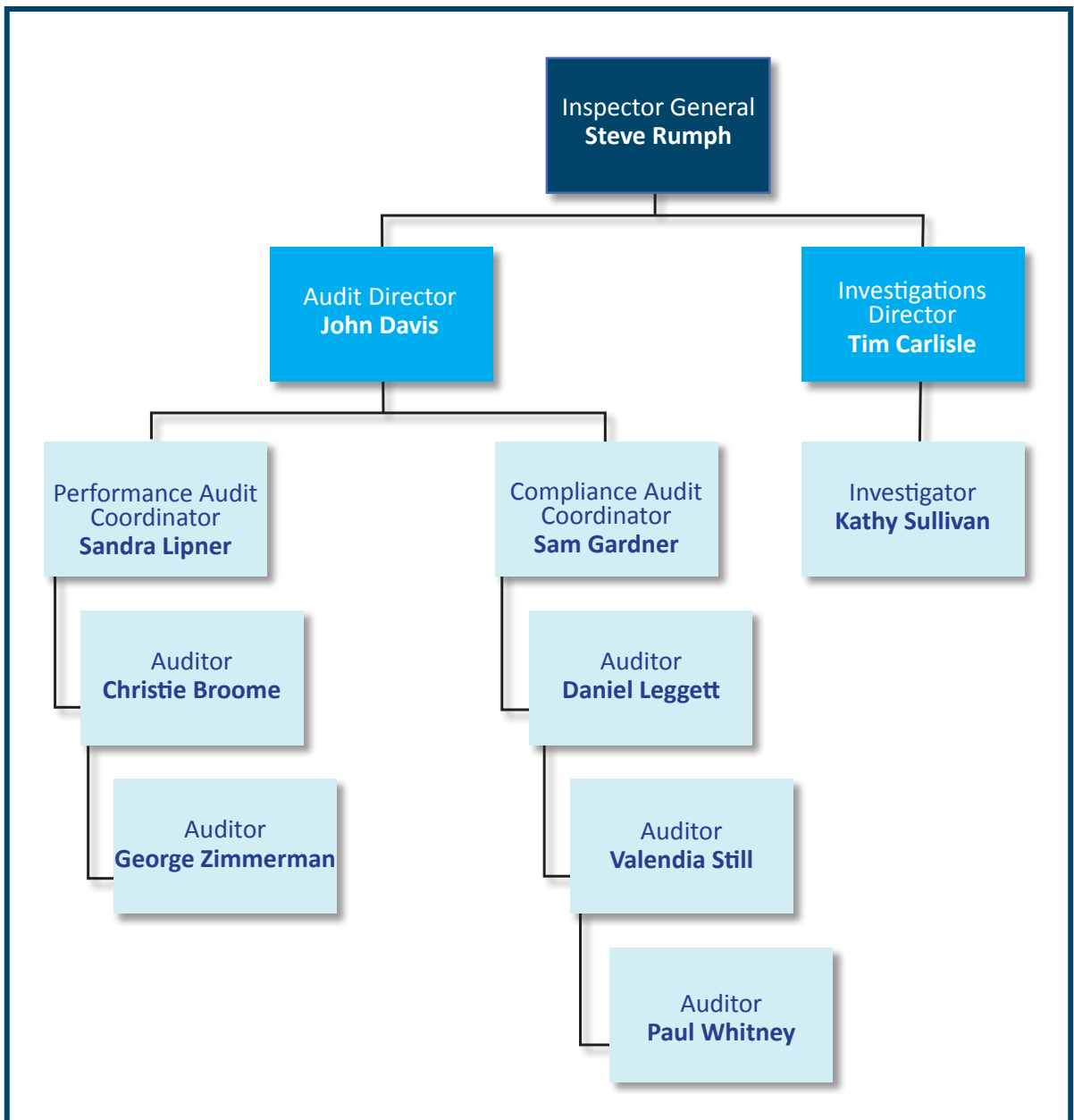
The OIG conducts a comprehensive, annual risk assessment to help ensure that we provide adequate audit coverage of the department's many programs and activities. The risk assessment helps ensure that we remain responsive to management issues and concerns and identify and schedule for review those programs and activities that pose the greatest risk to the department.



OIG Organization and Staff

To carry out our duties and responsibilities, the OIG is organized into two sections: Internal Audit and Investigations.

The OIG has a staff of 11 professional/technical positions. Our organizational structure is shown below:



OIG employees have a wide range of experience in both the public and private sectors. Staff members have supervised and conducted audits or investigations at the federal, state and local levels. OIG staff have backgrounds and experience in accounting, auditing, law enforcement, program evaluation, management, computer science and communications.

OIG Staff Certifications

OIG staff hold the following professional certifications:

- 3 - Certified Inspectors General
- 1 - Certified Public Accountant
- 1 - Certified Information Systems Auditor
- 1 - Certified Government Financial Manager
- 2 – Certified Inspector General Investigators
- 1 – Certified Government Auditing Professional
- 1 – Certified Internal Auditor

Organization and Functions

Internal Audit

Internal audit staff perform independent audits, reviews and examinations to identify, report and recommend corrective action for control deficiencies or non-compliance with applicable laws, policies and procedures. Staff also conduct performance audits to evaluate and make recommendations to improve the effectiveness and efficiency of department programs, activities and functions.

Audits are conducted in accordance with the current ***International Standards for the Professional Practice of Internal Auditing*** established by the Institute of Internal Auditors (IIA), Inc. Financial audits may be subject to the standards for generally accepted auditing principles promulgated by the American Institute of Certified Public Accountants. OIG audit reports are submitted to the department secretary and Auditor General and distributed to the Office of the Chief Inspector General, department managers and others, as appropriate.



The Internal Audit Section's major functions are to:

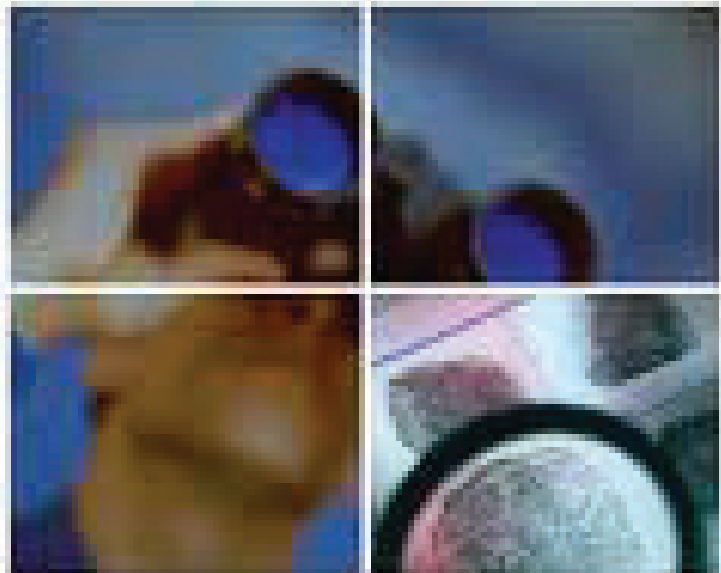
- Conduct *Performance Audits* to ensure the effectiveness, efficiency, and economy of department programs. Elements of financial, compliance and information systems audits are often included within the scope of such audits;
- Conduct *Compliance Audits* to assess external agencies' compliance with statutes and rules pertaining to participation in the Florida Retirement System (FRS). This activity includes providing technical assistance to agencies in meeting FRS participation and reporting requirements;
- Provide *Management Assistance Services* to advise management on emergent issues and concerns;
- Coordinate *Audit Responses and Conduct Follow-ups* to findings and recommendations made internally by the OIG and externally by the Auditor General, Office of Program Policy Analysis and Government Accountability (OPPAGA), and other oversight units; and
- Assist management with the development of *Performance Measures* and assess the reliability and validity of information provided by the department on performance measurement and standards.

Internal Investigations

The Internal Investigations Section works to deter, detect, and investigate crimes or misconduct impacting the department. The section receives inquiries or complaints regarding departmental activity from many sources, including the Whistle-blower's Hotline, the Comptroller's Get Lean Hotline, the chief inspector general's office, and the governor's office. Complaints are also received from people who do business with the department and from upper management or line personnel within the agency. Some complaints are broad and address entire programs while others have a more limited scope.

Investigations staff monitor and track all cases.

- All case dispositions are reported to the secretary and appropriate managers.
- When allegations are sustained involving possible disciplinary action, the OIG provides the necessary facts to the department's human resources office, the Office of the General Counsel, and division managers to assist them in taking the appropriate disciplinary actions.
- Cases involving criminal activity are referred to the appropriate law enforcement agency.

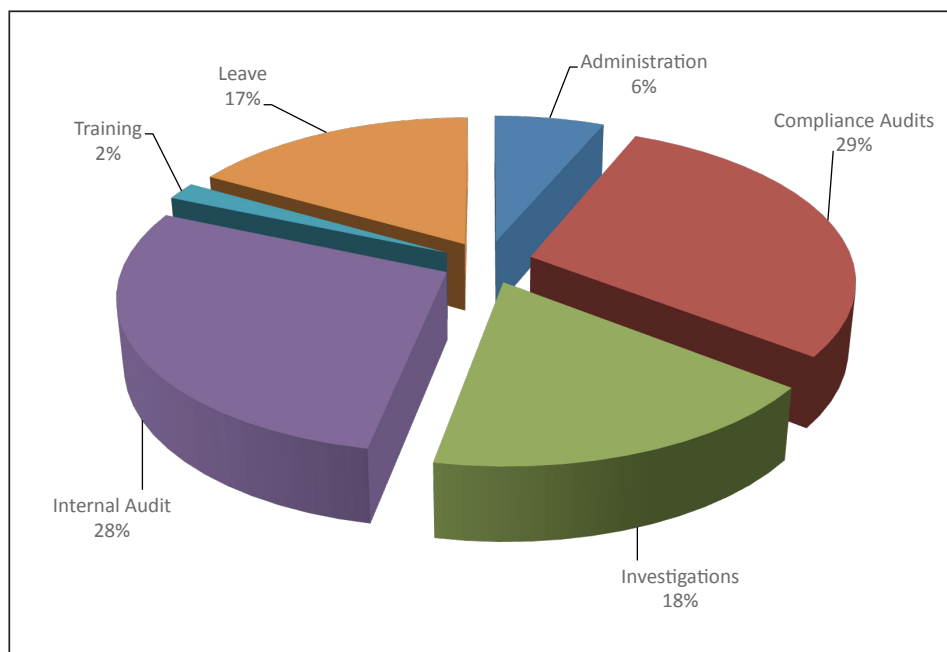


Accomplishments

During Fiscal Year (FY) 2009-10, the OIG accomplished the following work:

Function	Number	Potential Cost Savings/Recovery/Avoidance/Questioned Costs
Compliance Reviews	87	\$503,811.37
Performance Audits	2	
Management Advisory Reviews	2	
Response Coordination	14	
Audit Follow-ups	5	
Investigations	12	
Background Inquiries	3,456	
Public Entity Crime Cases	1	

To accomplish our goals, personnel time resources were used as shown in the following chart:



Quality Assessment Review

Once every three years the Auditor General performs a Quality Assessment Review of each agency's Office of Inspector General. This review evaluates the extent of each Office's compliance with applicable professional auditing standards. In FY 2009-10, the Auditor General performed a Quality Assessment Review of our office's operations.

The Auditor General concluded that for the period reviewed, the operations of the Office of Inspector General within the Department of Management Services provided reasonable assurance of conformance to applicable professional auditing standards and complied with the provisions of Florida Statutes 20.055 governing the operations of state agencies' offices of inspectors general and internal audit activities.

Summary of Major Activities

Performance Audits

The internal audit section completed two performance audits in FY 2009-10. Our reports are available online at http://dms.myflorida.com/agency_administration/inspector_general/publications/audit_reports.

Following are highlights of the reviews completed during the past fiscal year.

Internal Quality Assurance Review of the Internal Audit Function **Report No. IA 2009-764**

The Office of Inspector General operates under the *International Standards for the Professional Practice of Internal Auditing (Standards)* issued by the Institute of Internal Auditors (IIA). The Standards require that internal audit departments develop and maintain a quality assurance and improvement program that provides for both internal and external assessments of the efficiency and effectiveness of the internal audit activity and opportunities for improvement. The quality assurance program must provide for both on-going and periodic self-assessments as well as an external assessment conducted at least once every five years.

In July 2009, OIG staff performed an internal quality assurance review in accordance with OIG policies and procedures and the guidelines for conducting self-assessments, as published in the IIA's *Quality Assessment Manual*, (Fifth edition). The review was generally limited to internal audit operations in Fiscal Year 2008-09 and Fiscal Year 2007-08, as appropriate.

The reviewers concluded that the policies, procedures and practices of the OIG's internal audit function provide reasonable assurance of complying with applicable standards, state law, and internal policies and procedures. The reviewers reported that the OIG needed to revise its *Policy and Procedures* manual to incorporate a few recent changes in state law. The reviewers also suggested that the OIG enhance the manual's usefulness to staff by revising certain sections related to audit procedures.

The reviewers identified and discussed a number of challenges the internal audit function must address, including the significant increases in the level of management assistance services provided, in the number of external reviews requiring OIG coordination and in the number of required follow-up responses.

Follow-up Audit of OIG Advisory Report on Oversight of Local Government Pension Plans **Report No. IA 2010-155**

The OIG conducted an in-depth follow-up audit to assess the status of corrective actions taken to implement the recommendations made in the OIG's *Advisory Report on Oversight of Local Government Pension Plans* (Internal Audit Report Number 2008-21, May 16, 2008). The auditors determined the department had satisfactorily addressed most of the eleven recommendations in the advisory report. However, three recommendations remained open, as discussed on the next page.

1. **Recommendation: Establish and maintain a formal triennial review schedule.** The auditors determined the department was actively working to develop the management information system capabilities and internal operating procedures needed to support the scheduling function. At the time the auditors completed their fieldwork program staff had tested and were in the process of implementing system upgrades. The auditors deferred additional review to give program staff time to correct any system problems identified during the implementation phase and to modify operating procedures in accordance with system changes.
2. **Recommendation: Take immediate action to resolve pending matters.** The auditors determined the program had implemented the OIG's recommendation to resolve matters pending as of publication of the advisory report. However, the program had not established the internal operating procedures or promulgated the rules necessary to ensure timely resolution of pending matters in the future (see the associated recommendation, below).
3. **Recommendation: Promulgate rules to implement the enforcement provisions of Section 112.63, Florida Statutes.** The auditors determined the department had not fully implemented the recommendation.

The OIG will continue to monitor the status of actions taken to address these recommendations.

Compliance Audits

During FY 2009-10, the OIG completed 87 compliance reviews of local government participants in the State of Florida Retirement System. These reviews resulted in revenue adjustments of nearly \$504,000 to the retirement system trust fund. Compliance audits consisted mainly of reviews of payroll records, personnel files, and earnings records.

Compliance reviews are performed at participating entities such as:

- County Commissions
- County Property Appraisers
- County Tax Collectors
- County School Boards
- County Clerks
- County Comptrollers
- County Sheriffs
- County Supervisors of Elections
- Community Colleges

Compliance audit staff also completed five special reviews. These reviews identified payee and joint annuitant deaths from the biannual death match, the continued eligibility of payees and joint annuitants age 100 and older, terminated vested members who have reached retirement age and have not applied for retirement, and the eligibility of payees and joint annuitants living outside of the U.S.

Management Advisory Services

The OIG reserves staff time to review issues or matters of concern to department management. During FY 2009-10, the internal audit staff performed several reviews. These reviews addressed issues such as the following:

Governance Review

Report No. IA 2010-198

At the secretary's request, the OIG conducted a limited review of other states' models for providing state infrastructure services and back office functions. We determined that in each of the fifty states, the department's counterpart agency is responsible for functions similar to those carried out by our Division of State Purchasing (including establishing state purchasing policy, state term contracts, etc.). Our counterpart agency is responsible in nearly all states for management and construction of state facilities, fleet management, and the federal surplus property program. We also noted that our counterpart is responsible for the state's accounting function in 26 states and for the state's risk management program in 27 states. In 26 states, it appeared that our counterpart had state budgeting responsibilities similar to those carried out by the Florida Governor's Office of Policy and Budget.

Our counterpart entities in five states also provide administrative and business services to external entities including other state agencies, boards and commissions. Services provided include human resource, financial management and business support services, contracting and legal services. Services are provided to client entities on a fee for service basis. The OIG concluded that while DMS offers such services to entities administratively housed within the department, we could also offer these services on a fee basis to other external organizations. Providing administrative/business services to additional small agencies, boards and commissions would help to: 1) reduce service costs to all DMS clients; and 2) reduce duplicative positions and functions across state entities.

Assistance with Investigations

The internal audit section provided assistance to investigations section staff on matters involving retirement benefits, minority vendor procurement and state term and other contracts.

Continuing Projects

OIG staff also assist the department in other ways. For example, staff participated in the following departmental activities during the past year:

Computer Security Incident Response Team (CSIRT)

Project No. IA 2008-215

The CSIRT is a first responder unit that performs vital functions in regards to mitigating and investigating an apparent information security incident to minimize damage to the department's computer systems, networks and data. CSIRT activities are available 24 hours per day and seven days a week.

The OIG is a core member of the CSIRT teams for the department and the SouthWood Shared Resource Center (SSRC). As part of this response team our duties include the following:

- Report incidents to the Office of Information Security within the Agency for Enterprise Information Technology;
- Convene as required upon notification of a reported computer security incident;
- Respond to activities that might interrupt the IT services of the area for which the team is responsible during duty and non-duty hours;
- Classify agency security incidents;
- Maintain confidentiality of information related to computer security incidents; and
- Perform all investigation activities.

Public Records

Project No. IA 2009-961

The OIG provides management advisory services associated with the Public Records Management System (PRMS) and the electronic record keeping of public records. These management advisory services include the following activities:

- Facilitate the quarterly Public Records Information Sharing meetings;
- Participate as a team member of the Executive Records Management Team;
- Assist divisions with determining which requests are entered into PRMS;
- Coordinate PRMS user training; and
- Maintain the Public Records Information Sharing distribution list for the department.

American Recovery and Reinvestment Act of 2009

Project No. IA 2010-72

The American Reinvestment and Recovery Act (ARRA) of 2009 (Public Law 111-5) was enacted on February 17, 2009. A goal of the recovery act is to expand access to broadband services in the United States. This is to be accomplished by supporting the deployment of broadband infrastructure, enhancing and expanding public computer centers, encouraging sustainable adoption of broadband service, and developing and maintaining a nationwide public map of broadband service capability and availability.

Florida Senate Bill No. 2626, signed into law in June 2009, designates and authorizes the department to assess the need for broadband internet service in the state, plan for such service, and encourage the statewide deployment of such service. The bill authorizes the department to apply for and accept certain funds; enter into contracts; establish committees or workgroups; and adopt rules.

The department was awarded an ARRA broadband mapping grant of \$2.6 million in 2009. These funds will be used to create a geographic inventory that will refine data about the location of Florida's un-served and underserved areas broadband service.

The OIG conducted a risk readiness review of department processes involved in administering the grant. The OIG conducts continuous monitoring of the State of Florida Broadband Initiative Program to include:

- Reviewing the procurement process in regards to the broadband initiative;
- Attending monthly broadband workgroup meetings; and
- Reviewing the quarterly program reports submitted to the federal government.

Response Coordination and Follow-up

In FY 2009-10, we coordinated the department's response to six audits issued by the Auditor General and fourteen reviews issued by the Office of Program Policy and Government Accountability (OPPAGA). These 19 reports, which contained a total of 32 recommendations to the department, are listed in Appendix A. We also performed statutorily required follow-up reviews of the status of implementation of 37 recommendations contained in four Auditor General reports and one OPPAGA report (see Appendix B).

In addition to statutorily required follow-ups, we periodically review unresolved audit recommendations (see Appendix B). In FY 2009-10, we followed up on 79 outstanding internal and external audit recommendations from 12 previous reports, resulting in the resolution of 58 of the recommendations. It is the OIG's practice to continue to monitor outstanding recommendations until implemented or until management accepts the risk of not implementing the recommendations.

Performance Measurement and Sunset Review

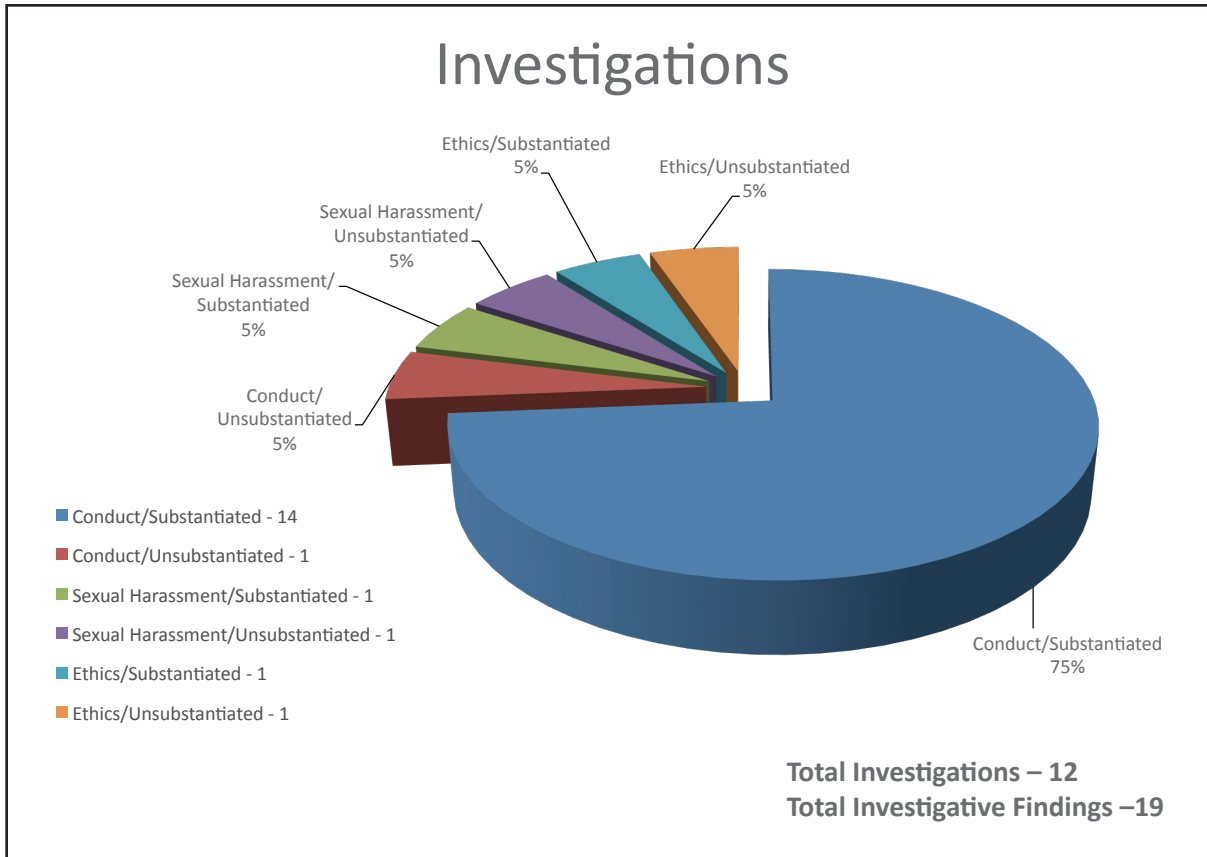
The Florida Government Accountability Act, Sections 11.901-11.920, Florida Statutes, established a sunset review process for the Legislature to use to determine if a public need exists for the continuation of a state agency, its advisory committees, or its programs. In accordance with the Act, the department submitted its **Report to the Sunset Advisory Committee** on June 30, 2008. The Act required the Inspector General to validate information and data reported by the department before its submission to the legislature.

The Act scheduled the department for sunset review by July 1, 2010. In Fiscal Year 2009-10, OIG staff continued to coordinate, review and validate department data and information submitted to the legislature as part of the sunset review process. Legislation enacted by the 2010 legislature would have established the head of the department as the governor and cabinet. Because this legislation was vetoed by the Governor, the department remains under sunset review. The OIG will continue to validate department data and information prior to its submission to the legislature as required during the department's on-going sunset review.

The OIG continues to review and advise department programs on the development of performance measures and standards. OIG staff assess the reliability and validity of performance measurement information and make recommendations to improve program performance and meet standards, as appropriate.

Investigations

The Internal Investigations Section closed 12 cases during the year. Three cases involved potential fraud and nine cases centered mainly on employee misconduct and administrative issues.



Classifications Of Investigative Findings

1. Substantiated – Allegation supported by sufficient evidence to justify a reasonable conclusion that the actions occurred.
2. Unsubstantiated – Insufficient evidence available to prove or disprove allegations.

Representative examples of the 12 investigations were:

Alleged Employee Misconduct **Report No. II 2010-340**

The investigation was initiated on receipt of information that a department facilities manager had used a state issued purchase card to purchase power tools for personal use. Investigation disclosed that the facilities manager did have the authority to purchase power tools for use at state facilities. An audit of the facilities manager’s purchase card activity revealed that the manager had purchased power tools that were not accounted for in state facilities. The facilities manager was subsequently interviewed and related that the power tools were located at the manager’s personal residence. The power tools were subsequently recovered and the facilities manager was dismissed.

Alleged Sexual Harassment

Report No. II 2010-350

The investigation was initiated after a state employee alleged that a department maintenance mechanic had made comments the employee considered sexually harassing. Although the investigation did not substantiate the complainant's allegation, it did reveal acts of improper professional conduct and improper supervision that were addressed by department senior management.

Alleged Employee Misconduct

Report No. II-2010-621

This investigation was initiated when a Department of State (DOS) employee made a complaint of sexual harassment against a Department of Management Services employee. The DOS employee reported that the department's employee had made suggestive sexual comments and advances on several occasions. Interviews were conducted with the complainant and other DOS employees. The allegation of sexual harassment was substantiated and the department employee was administratively disciplined.

Background Screening

Investigations staff conducted background screenings for 613 state employees and 2,843 contract employees. As a result of these reviews, 138 of the contract employees were denied access to department facilities.

On June 28, 2010, equipment was installed to allow the OIG to perform fingerprinting of individuals and preparation of fingerprint cards within the office. This will allow the OIG to provide a quicker turnaround for conducting background screenings.

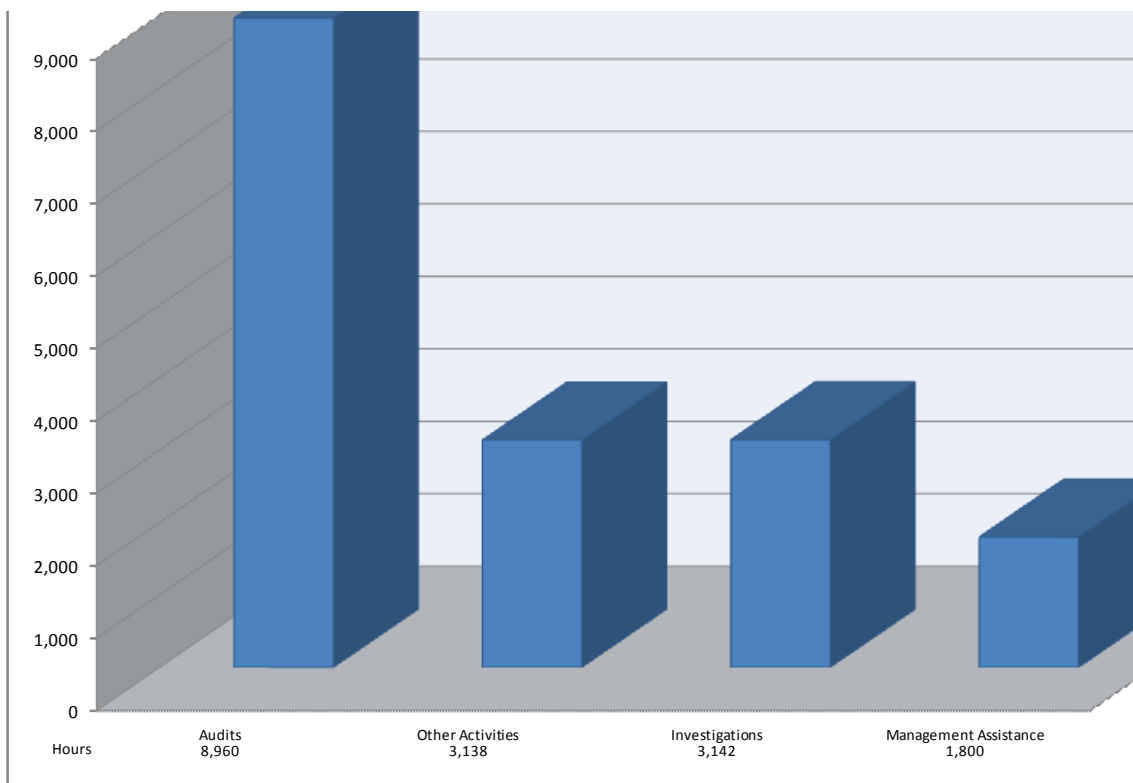


Annual Work Plan FY 2010-11

The annual work plan is based on the results of the annual risk assessment. The purpose of developing the plan is to identify, select and plan the allocation of resources for the upcoming year. Our overriding consideration is to provide the greatest benefit to the department with our limited resources.

This work plan details products to be delivered. For the upcoming year, we plan to continue devoting the majority of our resources to internal audits and investigations. Based on current staffing, the OIG expects to have approximately 17,000 hours available for projects.ⁱ The resource allocation depicted in the following chart represents an appropriate balance between audit, investigative, and other accountability activities at the Department of Management Services.

ANNUAL WORK PLAN – FISCAL YEAR 2010-11



Allocation of staff resources for FY 2010-11 is shown in the following table by category.

ⁱTotal available hours of 20,416 less holiday and leave time of 3,376 hours

Allocation of Time Resources for FY 2010-11

Audit/Program Evaluation	Hours
Minority Vendor Certification Mgt. Svcs.	800
Staff Augmentation Contracts	800
Performance Measures/Sunset Review	400
Work in Progress (Service Fund Operations & Fact System)	650
Subtotal	2,650

Holidays and Leave	Hours
Holidays	800
Annual Leave	1,376
Sick Leave	1,040
Other Leave	160
Subtotal	3,376

Internal Management/Support	Hours
Personnel Issues	200
Staff Meetings	260
Timekeeping System	260
Management/Coordination	78
Subtotal	798

Response Coordination	Hours
Response Coordination	200
Six-Month Follow-ups	320
Eighteen-Month Follow-ups	320
Internal Follow-ups	240
Subtotal	1,080

Investigation Projects	Hours
Get Lean Hotline Complaints	200
Security Assessments	400
Agency Investigations	2,542
Subtotal	3,142

Special Projects	Hours
Single Audit Act Coordination	50
Schedule IX Preparation	80
Other	150
Subtotal	280

Audit Compliance	Hours
Compliance Reviews	5,000
Special Retirement Projects	1,310
Subtotal	6,310

Professional Training	Hours
Staff Development	80
Professional Training	400
Subtotal	480

Internal Process Analyses/Report	Hours
Annual Work Plan/Report	200
Annual Risk Assessment	300
Subtotal	500

Management Assistance Services	Hours
Reserved	1,800
Subtotal	1,800

Total Available Hours 20,416

Long Term Plan for FY 2011-12 and 2012-13

Our long-term plan is to ensure that the services of the OIG provide the most benefit to the department. Our goal is to achieve and maintain an appropriate balance between audit, investigative, and other accountability activities.

Based on the FY 2010-11 Annual Work Plan, approximately 20,416 work hours will be available for the OIG. The OIG expects to expend the number of hours outlined below for each category during FY 2011-12 as well as FY 2012-13.

ACTIVITY	HOURS
Audit/Program Evaluations	2,650
Compliance Reviews	5,000
Investigations	3,142
Management Assistance	1,800
Response Coordination/Follow-up	1,080
Internal Process Analyses/Reporting	500
Holidays and Leave	3,376
Management and Support	798
Special Projects	280
Professional Training	480
Special Retirement Projects	1,310
Total Available Hours	20,416

Distribution List

David W. Martin, CPA, Auditor General

*Gary VanLandingham, Director
Office of Program Policy Analysis and Government Accountability*

*Kathy DuBose, Director
Joint Legislative Auditing Committee*

*Melinda Miguel, Chief Inspector General
Executive Office of the Governor*

*Kim Mills, Audit Director
Executive Office of the Governor*

Department of Management Services Staff:

David Faulkenberry, Deputy Secretary

Debra Forbess, Director of Administration

Elizabeth Boyd, Director of Legislative Affairs

Linda McDonald, Director of Communications

APPENDIX A

Department of Management Service • Office of Inspector General
External Audits Coordinated for 2009-2010

Office of the Auditor General		
Number	Audit Subject	Report Date
2009-210	Emergency Communications Number E911 System Fund – Operational	6/19/2009
2010-031	Office of Inspector General’s Internal Audit Activity – Quality Assessment Review	10/16/2009
2010-165	State of Florida – Compliance and Internal Controls over Financial Reporting and Federal Awards	3/26/2010
2010-173	Southwood Shared Resource Center – Data Center Operations – Information Technology Operational Audits	3/29/2010
2010-188	Department of Management Services – MyFloridaMarketPlace – Information Technology Operational Audit	4/15/2010
2010-196	Department of Management Services – Emergency Communications Number E911 System Fund	5/25/2010

Office of Program Policy Analysis and Government Accountability		
Number	Audit Subject	Report Date
Research Memorandum	Prison Construction	2/2010
Research Memorandum	While State’s Leasing Process Uses Reasonable Processes, Centralizing Responsibility for Real Estate Management and Implementing Other Improvements Would Generate Savings	2/2010
Sunset Memorandum	The Legislature Could Consider Several Options to Reorganize the Department of Management Services	3/2010
Research Memorandum	Private Prisons Exceed Savings Requirements	4/2010
09-43	Several Options Exist for Streamlining State Agency Contact Centers	12/2009
10-04	Some Alternative Work Arrangements Can Reduce Costs and Provide Employee Benefits	1/2010
10-12	911 Call Center Training in Florida Varies; Options Exit for Creating Minimum Standards	1/2010
10-15	Several Options Are Available for Modifying the Florida Retirement System’s Class Structure to Reduce System Costs	1/2010
10-19	Florida Retirement System Funds and Investment Returns Decline with the Economy; The SBA Reports That Its Investment Strategy is Designed to Withstand Losses	2/2010
10-28	DROP Could Be Improved by Defining Its Purpose, Standardizing Requirements, and Ensuring That Benefits Are Equitably Funded	3/2010
10-29	FRS Contribution Plan Costs Are Typically More Predictable; Fiscal Impact of Requiring New Employees to Join the Plan Is Influenced by Many Factors	3/2010
10-31	The Legislature Could Consider Several Options For Modifying State Employee Compensation	3/2010
10-46	Florida Retirement System Pension Plan Valuation Met Standards	6/2010

APPENDIX B

Department of Management Service • Office of Inspector General External Audits Follow-ups for 2009-2010

Office of the Auditor General		
Number	Audit Subject	Report Date
2006-087	Selected State Agencies' Public Web Sites – Information Technology Audit	1/24/2006
2007-071	Department of Management Services – Selected Administrative Functions and Follow-up on Selected Prior Audit Findings – Operational Audit	12/18/2006
2007-076	Department of Management Services; MyFloridaMarketPlace – Information Technology Audit	1/8/2007
2007-087	Department of Management Services and Selected State Agencies – PeopleFirst – Operational Audit	1/25/2007
2007-182	Department of Management Services – Wireless Emergency Telephone System Fund – Operational Audit	5/3/2007
2009-078	Department of Management Services and Related Entities – Nonpublic Information Safeguards and Revenue and Cash Receipts – Operational Audit	12/23/2008
2009-144	State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards	3/5/2009
2009-200	Department of Management Services – Emergency Communications Number E911 System Fund – Operational Audit	6/19/2009
2010-011	Agency for Workforce Innovation – Southwood Shared Resource Center – Unemployment Insurance Program – Information Technology Audit	9/8/2009

Office of Program Policy Analysis and Government Accountability		
Number	Audit Subject	Report Date
06-39	While Improving PeopleFirst Still Lacks Intended Functionality Limitations Increase State Agency Workload and Costs	4/17/2006
08-71	While DMS Has Improved Monitoring, It Needs to Strengthen Private Prison Oversight and Contracts	12/8/2008

Department of Emergency Management		
Number	Audit Subject	Report Date
04-DS 1N-13-00-16-290	Report of Department of Management Services Monitoring Visit – November 14-15, 2007	5/23/2008

Internal Audits		
Number	Audit Subject	Report Date
2007-25	Audit of Property Accountability	5/17/2007
2007-52	Operational Review of the Technology Resource Center	4/18/2008



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