

EXECUTIVE OFFICE OF THE GOVERNOR

OFFICE OF THE CHIEF INSPECTOR GENERAL



2011-2012 Annual Report

Presented

September 26, 2012

The Honorable Rick Scott
Governor of Florida

Melinda M. Miguel
Chief Inspector General



RICK SCOTT
GOVERNOR

STATE OF FLORIDA

Office of the Governor

THE CAPITOL
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September 26, 2012

The Honorable Rick Scott
Governor of the State of Florida
The Capitol, PL 05
Tallahassee, Florida 32399-0001

Dear Governor Scott:

In accordance with Section 20.055, Florida Statutes, I am pleased to submit the Chief Inspector General's Annual Report for Fiscal Year 2011-2012 to highlight our efforts and activities during the year.

We are committed to providing leadership in the promotion of accountability and integrity and it is a privilege to serve in our effort to enhance public trust in government.

Sincerely,

A handwritten signature in blue ink that reads "Melinda M. Miguel".

Melinda M. Miguel
Chief Inspector General



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EXECUTIVE SUMMARY



In accordance with Sections 14.32 and 20.055, Florida Statutes (F.S.), the Office of the Chief Inspector General is responsible for promoting accountability, integrity, and efficiency in the Executive Office of the Governor and in agencies under the direction of the Governor.

Consistent with these responsibilities, the Office of the Chief Inspector General completed the following activities during Fiscal Year 2011-2012:

- Received and processed 1496 complaints by Florida's citizens and government employees and closed 1469 complaints and requests;
- Reviewed 234 whistle-blower recommendations made by Agency Inspectors General for compliance with Sections 112.3187-112.31895, F.S., the Whistle-blower's Act, resulting in 34 individuals meriting whistle-blower designation;
- Provided oversight for 13 whistle-blower investigations completed by Agency Inspectors General, including reviews of final investigative reports for compliance with statutes;
- Conducted 10 investigations, reviews and audits that resulted in recommendations for improvement of efficiency, effectiveness and accountability in state programs;
- Reviewed a significant number of investigative reports for sufficiency and accuracy at the request of Agency Inspectors General;
- Contacted 116 local governmental entities to determine their financial emergency status in accordance with the provisions of Section 218.503, F.S.;
- Collaborated with Agency Inspectors General and Audit Directors in the performance of an Enterprise Risk Assessment, developed the Fiscal Year 2012-2013 Enterprise Audit Plan related to audit topics applicable to multiple state agencies, and coordinated two enterprise projects;
- Led a team of Inspectors General to evaluate the State Agency Inspector General investigative function within State Agencies and submitted a report and recommendations to the Law Enforcement Consolidation Task Force;
- Collaborated with Agency Inspectors General regarding legislation affecting Inspectors General;



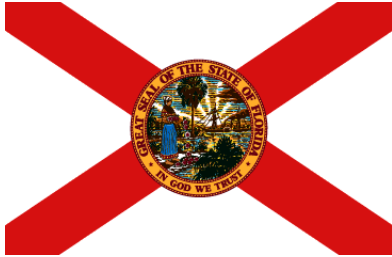
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- Served as a liaison between the Executive Office of the Governor and external auditors;
- Participated in the development of the first Practical Skills for Auditors Training course;
- Continued to host quarterly meetings with Inspectors General, the Federal Bureau of Investigation representatives, and other federal and state agency partners to discuss common audit and investigative interests; and
- Provided training for trade associations such as the National Association of Inspectors General, the Florida Audit Forum, Florida Government Finance Officers Association, and the Tallahassee Chapter of the Association of Government Accountants.



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INTRODUCTION



The Chief Inspector General has a broad range of responsibilities outlined in Sections 14.32 and 20.055, Florida Statutes (F.S.) including a duty to perform certain liaison and monitoring responsibilities relating to the agencies under the jurisdiction of the Governor. These responsibilities include: providing leadership on preventing and detecting fraud, waste and abuse; investigating; coordinating Whistle-blower's Hotline activities; internal auditing; monitoring Inspectors General activities; and conducting reviews at the request of the Governor. The Chief Inspector General also assists Agency Heads with the selection of Agency Inspectors General.

Our mission is to assist the Executive Office of the Governor in the accomplishment of its objectives by the conduct, supervision and coordination of accountability activities in order to enhance public trust in government. During the past year, the Office of the Chief Inspector General has worked diligently to meet statutory mandates and to ensure standards of excellence are applied consistently across state agencies by Agency Inspectors General. This report details our efforts toward achieving our mission.

INDEPENDENCE

According to Sections 14.32(3) and 20.055(3), F.S., the Chief Inspector General serves as the Inspector General for the Executive Office of the Governor and reports directly to the Governor to ensure audits, investigations and other activities are independent and that results are communicated in accordance with professional standards. Additionally, by Statute, the agency head or staff shall not prevent or prohibit the Chief Inspector General from initiating, carrying out or completing any audit or investigation.

PROFESSIONAL STANDARDS AND CODE OF ETHICS

Pursuant to Section 20.055(2)(j), F.S., the Office of the Chief Inspector General complies with the *Principles and Standards for Offices of Inspector General* published by the Association of Inspectors General. Staff abide by the Florida Code of Ethics for Public Officers and Employees as codified in Sections 112.311-112.326, F.S. and Governor Scott's Executive Order Number 2011-03.



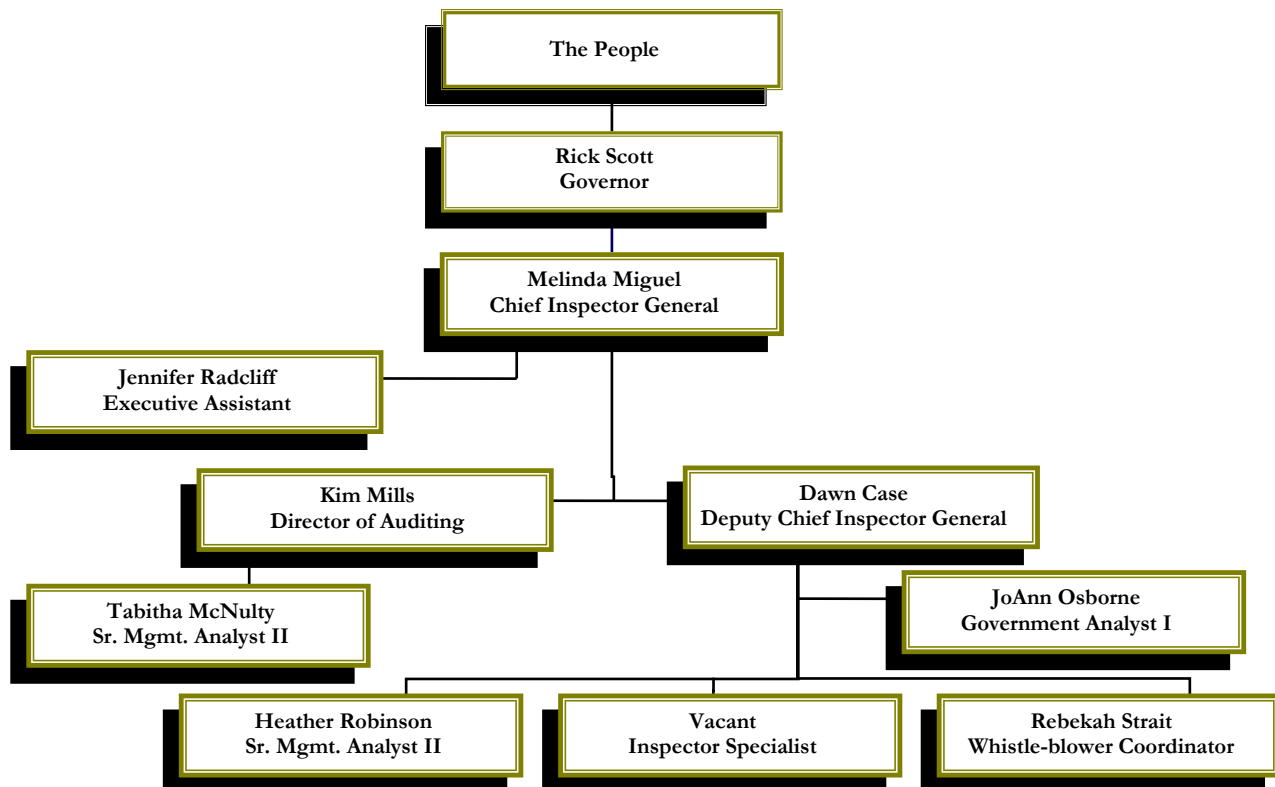
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Internal audits are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and *Code of Ethics* published by The Institute of Internal Auditors, Inc. Staff within the Office of the Chief Inspector General holding professional certifications and licenses are also held to the standards of those various governing authorities.

ORGANIZATION AND STAFFING

The Office of the Chief Inspector General staff include the Chief Inspector General, the Deputy Chief Inspector General, the Director of Auditing, two Senior Management Analysts, a Government Analyst, an Executive Assistant, an Inspector Specialist (vacant) and a Whistle-blower's Hotline Coordinator.

Office Organizational Chart





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Professional Certifications

Staff of the Chief Inspector General's Office hold the following professional certifications:

- Certified Inspector General (3);
- Certified Public Accountant (1);
- Certified Fraud Examiner (1);
- Certified Information Systems Auditor (1);
- Certified Government Financial Manager (2);
- Certified Project Management Professional (1);
- Certified Financial Services Auditor (1);
- Certified Business Manager (1);
- Certified Internal Controls Auditor (1); and
- Notary Public (2).



Professional Organization Affiliations

Members of the Chief Inspector General's Office are affiliated with the following professional organizations:

- National Association of Inspectors General;
- Florida Chapter of the Association of Inspectors General;
- The Institute of Internal Auditors, Inc.;
- Tallahassee Chapter of The Institute of Internal Auditors, Inc.;
- Association of Government Accountants;
- Tallahassee Chapter of the Association of Government Accountants;
- Florida Audit Forum; and
- National Association of Social Workers.



Leadership in Professional Organizations

The Chief Inspector General staff served in the following leadership roles in professional organizations during the fiscal year:



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- President of the National Association of Inspectors General;
- First Vice-President of the Florida Chapter of the Association of Inspectors General;
- Members on the Board of Directors for the Florida Chapter of the Association of Inspectors General;
- A member on the Standards Review and Interpretations Committee for the Commission for Florida Law Enforcement Accreditation;
- Members on the Chapter Executive Committee for the Tallahassee Chapter of the Association of Government Accountants; and
- Co-chair of the Association of Government Accountants' Fraud Prevention Toolkit Workgroup.



CHIEF INSPECTOR GENERAL INITIATIVES

During the fiscal year, the Office of the Chief Inspector General performed the following liaison and monitoring responsibilities relating to the State Agency Inspectors General.

Enterprise Projects

To gain efficiencies of working together, the Chief Inspector General and Agency Inspectors General implemented an Enterprise Audit Plan for Fiscal Year 2011-2012. The following enterprise projects were completed.



- **Information Technology (IT) Mobile Computing** - The project objectives were to identify mobile computing trends within Florida's state government, identify best practices and assess the effectiveness of the enterprise mobile computing governance framework. Chief Information Officers and 25,960 agency staff from 23 state agencies were surveyed to solicit information about mobile device controls, guidance, configurations, training and the storage of confidential or exempt information on agency-owned and personally-owned devices.

Corrective actions were recommended and, to assist the enterprise with mitigating the risks identified, an IT Mobile Assessment Toolkit was developed by the assessment team for use by State Agencies.



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- **Contract Monitoring** - The audit objectives were to determine if agencies' contract monitoring policies and procedures were adequate and in compliance with state laws, rules, and other regulatory requirements; assess the adequacy of contract manager training and development; and to identify potential best practices by evaluating contract monitoring processes. Fifteen agencies participated in the project which included surveys of 1,390 contract managers. The audit results and recommendations were presented in individual agency reports. A summary of the results was provided to Executive Office of the Governor senior staff and the Department of Financial Services.

The results of each project are detailed on the Florida Inspectors General website at www.floridaoig.com.

Development of the Enterprise Audit Plan For Fiscal Year 2012-2013

Agency Inspectors General, with input from their agency heads, identified 27 programs and functions crossing agency lines which were ranked in an annual enterprise-wide risk assessment process. The six top ranking projects were included in the State of Florida Inspectors General Enterprise Audit Plan for Fiscal Year 2012-2013 which was approved by the Governor and the Chief Inspector General. The topics identified for review are:

- Managed Care Organizations' Anti-Fraud Processes;
- Background Screenings;
- Computer Security Incident Response Teams;
- Cyber Security;
- Disaster Recovery Plans at Shared Resource Centers; and
- Service Level Agreements at Shared Resource Centers.

Law Enforcement Consolidation Task Force

On May 26, 2011, Governor Rick Scott signed Senate Bill 2160 that established a statewide Law Enforcement Consolidation Task Force (Task Force). Specifically, the legislation directed the Task Force to "evaluate any duplication of law enforcement functions throughout state government and identify any functions that are appropriate for possible consolidation. The Task Force was also tasked to evaluate administrative functions including, but not limited to, accreditation, training, legal representation, vehicle fleets, aircraft, civilian-support staffing, information technology, and geographic regions, districts, or troops currently in use." The legislation further directed the Task Force to submit a plan to the Florida Senate and House of Representatives with



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recommendations on how to achieve the consolidation of state resources, if appropriate. As part of this statutory mandate, on July 14, 2011, the Task Force chaired by Julie Jones, Executive Director, Florida Department of Highway Safety and Motor Vehicles, established thirteen teams based on specific subject matter to review various functions of state law enforcement and submit reports and recommendations to the Task Force. Given the role of State Agency Inspectors General as the internal affairs function in nine of the ten State Agencies with a law enforcement component, Chair Julie Jones appointed a team led by the Chief Inspector General to evaluate the State Agency Inspector General investigative function within State Agencies. The team addressed multiple objectives and identified a number of recommendations that would strengthen the independence of and improve the efficiency and effectiveness of Offices of Inspectors General.

This report can be located at <http://www.flhsmv.gov/LECTaskForce/IGReport.pdf>.

Accreditation

With changes to the Florida Inspector General Act in 2008, the Chief Inspector General's Office and Agency Inspectors General, in collaboration with the Commission for Florida Law Enforcement Accreditation, Inc. (Commission), continue efforts to enhance the professionalism of investigations conducted by Agency Inspectors General. These activities enhance compliance with the *Principles and Standards for Offices of Inspector General* through the advancement of the accreditation program. During the fiscal year, the Department of Health's Office of Inspector General attained accreditation status from the Commission.

Additional information can be found at <http://flaccreditation.org/>

INVESTIGATIVE ACTIVITY

Summary of Investigative Activity



Many investigations begin with allegations received by telephone, letter, fax, website or e-mail. Additionally, in accordance with Sections 112.3187 – 112.31895, F.S., the Whistle-blower's (WB) Act, the Office of the Chief Inspector General maintains a statewide Whistle-blower's Hotline where employees of the state or contract providers may disclose allegations of misconduct or other activities prohibited by the Act.



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During Fiscal Year 2011-2012, this office received 2,256 complaints or requests for assistance from various sources as follows:

Complaints or Requests By Source

Source	Number
Telephone/ WB Hotline	1,032
Email	415
Letter	346
Fax	56
Website	214
Walk-in	7
Referral from IG Office	51
Referral from Other	135
Total	2,256

Any complaint or request for assistance received which required additional action was recorded in our case management tracking system. Overall, 1,496 complaints were recorded and 1,469 complaints and requests were closed during the fiscal year as outlined below.

**Summary of Complaint Activity by Quarter
Fiscal Year 2011-2012**

	Q1	Q2	Q3	Q4	TOTAL
Number of Complaints Opened	425	339	352	380	1,496
Number of Complaints Closed	397	343	372	357	1,469
Number of Whistle-blower Hotline Calls Received	58	112	80	109	359
Number of Complaints Referred for Handling or Review	327	280	274	321	1,202

Summary of Whistle-blower Activity

During the fiscal year, this office played a vital role in processing requests for whistle-blower protection in accordance with the Whistle-blower's Act (Act). This office, in cooperation with Agency Inspectors General, reviewed the final whistle-blower determinations to ensure a consistent assessment process for applying statutory requirements by Agency Inspectors General and to provide coordination and oversight of investigative activities involving the most serious allegations of gross mismanagement and public safety violations.





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The 1,496 complaints were screened for compliance with the provisions of the Act. A total of 234 complaints warranted a more in-depth review resulting in 34 individuals being designated as whistle-blowers by Agency Inspectors General in consultation with this office. Allegations made included serious law violations or gross mismanagement of agency resources or funds.

During the fiscal year, Agency Inspectors General closed 13 cases that included allegations made by 16 individuals designated as whistle-blowers. The 13 cases involved serious allegations such as falsification of official records, mishandling of cases and safety issues. This office monitored each case for completion and compliance with statutory timeframes and granted extensions when circumstances warranted. In addition, the majority of these investigative reports were submitted to and independently reviewed by this office for investigative sufficiency prior to final release. Whistle-blower cases which produced evidence of criminal violations were referred, as required in statute, to the Florida Department of Law Enforcement.

Whistle-blower Case Highlights

The following two case summaries represent examples of the types of investigations conducted in accordance with the Act:



Whistle-blower Case Summary #1

On November 2, 2011, the Office of Inspector General for the Department of Transportation initiated an investigation pursuant to the Act in response to allegations about safety violations, falsification of records and waste by employees of the Gainesville Operations Center. The Inspector General's investigation included a review of six allegations in which concerns of falsification of records and safety violations were supported. The final report contained a recommendation to management to address the noted violations.

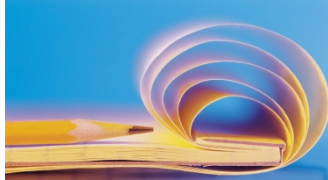
Whistle-blower Case Summary #2

On November 2, 2011, the Office of Inspector General for the Department of Economic Opportunity initiated an investigation in accordance with the Act in response to concerns that a Workforce Development Board improperly received reimbursements for services to participants of the Displaced Homemaker Program. The Inspector General's investigation did not find indicators of falsification or fraudulent billing, but noted deficiencies in file documentation. The final report contained recommended actions as appropriate.



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Investigative Summaries



The following case summaries provide an overview of investigations or investigative reviews completed by this office or cases in which we played a significant role:

Completed Investigations or Investigative Reviews

Case #	Date Received	Date Closed	Allegations	Nature of Complaint
201107110005	6/24/2011	10/24/2011	Non-compliance with Standards, Rules, and Procedures	A review was conducted to examine the circumstances surrounding the Department of Juvenile Justice's role in the release of a youth to home detention. This review found that Department staff violated certain policies and procedures and that Department management had taken corrective action.
201107150002	7/15/2011	2/9/2012	Mishandling of Case	Conducted a review of the Department of Environmental Protection Inspector General's report for investigative sufficiency. No evidence was found to indicate that the investigation was conducted outside the parameters of law or that the matter was not conducted professionally or thoroughly.
201112060003	12/6/2011	2/14/2012	Misconduct	Anonymous complainant alleged that the pre-employment background screening of an Alcoholic Beverages & Tobacco employee was not conducted in accordance with state law and Florida Administrative Code. An inquiry revealed that the allegation was not sustained and the subject employee was exonerated.



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Case #	Date Received	Date Closed	Allegations	Nature of Complaint
201106210008	6/21/2011	11/16/2011	Mismanagement Misconduct	Anonymous complainant expressed concerns about misconduct and mismanagement by a Capital Collateral Regional Counsel. A review did not identify any statutory or policy violation.
201104180012	4/18/2011	10/18/2011	Misconduct	Complainant alleged that a Florida Fish and Wildlife Conservation Commission Commissioner threatened him during a commission meeting. An initial inquiry did not find sufficient evidence to initiate an investigation.
201103110002	3/11/2011	2/2/2012	Misuse of State Equipment Employee Misconduct	Anonymous complainant alleged various concerns about staff within the Department of Elder Affairs' Offices of General Counsel and Human Resources. The investigation supported that an employee conducted private business using state equipment.
201101130003	1/13/2011	1/18/2012	Misconduct Misrepresentation	A review by this office of the Florida Fish and Wildlife Conservation Commission's (FFWCC) Office of Inspector General's handling of a complaint identified three additional issues requiring further investigation. FFWCC Office of Inspector General, with assistance by this office, determined the additional issues were unfounded.



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AUDIT ACTIVITY

Summary of Audit Activity



During Fiscal Year 2011-2012, this office completed two internal audits, monitored the status on the implementation of audit recommendations and coordinated audit communications between the Executive Office of the Governor and external auditors. Additionally, we provided audit assistance to other Agency Inspectors General and fulfilled our responsibilities related to local governmental entities meeting financial emergency conditions. The annual risk assessment for the Executive Office of the Governor was completed and the results were used in the development of the Audit Plan for Fiscal Year 2012-2013. The following summaries provide an overview of the activities completed by the audit section:

Audit of the Florida Commission on Community Service (Report Number 2011-12)

We conducted an audit of the Florida Commission on Community Service (also known as Volunteer Florida). The audit focused on the effectiveness of established internal controls in achieving compliance with controlling laws, administrative rules, and other guidelines; the economic and efficient operation of the organization; the reliability of records and reports; and the safeguarding of assets.



We noted that Volunteer Florida's operating structure is unlike any other administratively housed state entity. Their independent nature does not take advantage of the benefits gained through the state's fiscal oversight. We found that Volunteer Florida was not sufficiently prepared to assume fiscal agency responsibilities after they terminated their contract with Tallahassee Community College which had previously performed those duties. We also found that staff did not always document compliance with the Administrative Procedures Act and that improvements were needed for grant records and subgrantee reporting.

In addition to recommending corrective actions to address each deficiency noted, we recommended that Volunteer Florida's management contact staff at state agencies with oversight responsibilities (such as the Department of Financial Services, Office of the Auditor General and the Department of Management Services) for assistance in determining if there are any additional functions and processes required by law or rules



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to be in place at a state entity which would lead to greater operational efficiency and effectiveness. We also recommended that management request a federal compliance audit and institute procedures to seek an annual independent audit of internal controls and financial operations by the Office of the Auditor General or an independent accounting firm to provide assurance that actions taken and transactions processed are in compliance with applicable laws, rules, policies and procedures.

Audit of the Contract Management Process (Report Number 2012-12)



As part of the Enterprise audit efforts, we conducted an internal audit of the Contract Management Process within the Executive Office of the Governor (EOG). The audit focused on the EOG's policies and procedures for managing contracts.

Our review disclosed that EOG contract managers received one-on-one guidance and training, as needed, to ensure contracts were properly managed from initiation to closeout. However, we noted that key aspects of contract management, such as closeout procedures, the requirement to review state and federal convicted vendor lists, and the use of memoranda of agreement, were not addressed in written guidelines.

We recommended that current guidelines be enhanced and consolidated into comprehensive written policies and procedures which include all aspects of contract management.

Review of Performance Measures

Our review of performance measures is incorporated into our internal audits. Neither of the areas audited in Fiscal Year 2011-2012 had performance measures.

Review of Corrective Actions for Prior Audits

In accordance with auditing standards and Florida Statutes, we monitored the implementation of the recommendations from the following two prior audits:

- *Audit of the Local Government Financial Reporting System* – Report Number 2011-196 was issued by the Auditor General in June 2011. Finding Number 2 was applicable to the Executive Office of the Governor. Corrective action was completed in July 2012.



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- *Audit of the Ethics Program* – Report Number 2010-17 was issued by the Chief Inspector General's Office in June 2011. Corrective action was completed as of December 31, 2011.

External Audit Liaison Activities

In accordance with 20.055(2), F.S., staff of the Office of the Chief Inspector General served as the liaison between the Executive Office of the Governor and the Auditor General on the following project:

- *Audit of the State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards* – Report Number 2012-142 was issued by the Auditor General in March 2012.



Audit Plan for Fiscal Year 2012-2013

Section 20.055(5)(i), F.S., requires that annual and long-term audit plans be developed based on the findings of periodic risk assessments. Based on the results of a risk assessment, top priorities for audits, reviews and special projects were identified and the audit plan for Fiscal Year 2012-2013 was developed and approved by the Governor in June 2012. The 2,560 staff hours available for audits and audit activities have been allocated as follows:

1,520 staff hours are allocated to the following audits and management reviews:

- Audit of Information Technology Controls – Information Systems Unit;
- Audit of Information Technology Controls – Systems Design and Development Unit;
- Audit of the Personnel Function – Leave Audits and Payroll Reconciliations;
- Enterprise Audits;¹ and
- Advise in the Development of Performance Measures – Enterprise Florida, Inc.²

220 staff hours are allocated to performing duties related to financial emergencies as defined in Sections 218.50 – 218.504, F.S.

¹ Selected audits and reviews from the FY 2012-2013 Enterprise Audit Plan will be conducted within the Executive Office of the Governor and across multiple state agencies.

² As required by Section 14.32, F.S.



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90 staff hours are allocated to follow-up on the following audits and reviews:

- Audit of the Local Government Financial Reporting System (Auditor General Report Number 2011-196);
- Audit of the Florida Commission on Community Service (CIG Report Number 2011-12);
- Audit of the Contract Management Process (CIG Report Number 2012-12); and
- Any audits released by December 31, 2012.

730 staff hours are allocated to:

- Coordinating external audits;
- Assisting the Investigations Section;
- Performing the Internal Audit Function Self-Assessment;
- Preparing the Office of the Chief Inspector General's 2011-2012 Annual Report;
- Preparing the Florida Inspectors General's 2011-2012 Annual Report;
- Performing the 2013-2014 Annual Risk Assessment;
- Preparing of the 2013-2014 Audit Plan; and
- Performing other duties as required and assigned pursuant to Sections 14.32 and 20.055, F.S.

FINANCIAL EMERGENCY RESPONSIBILITIES

Sections 218.50–218.504, F.S., *Local Governmental Entity and District School Board Financial Emergencies Act*, describes the responsibilities delegated to this office by the Governor for determining if state assistance is needed when a local governmental entity meets one or more of the conditions specified in Section 218.503(1), F.S. This office collaborates with representatives from state agencies, the Joint Legislative Audit Committee, and the Auditor General in carrying out these responsibilities.



Local Governmental Entities in Financial Emergency Status

There are over 2,100 local governmental entities³ in Florida. As of June 30, 2012, there were 39 entities in financial emergency status as defined in statutes. They are as follows:

³ Governmental entities include counties, municipalities, and special districts.



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LOCAL GOVERNMENTAL ENTITIES	
1.	Caryville, Town of
2.	Crossings at Fleming Island Community Development District
3.	Disston Island Conservancy District
4.	East Manatee Fire Rescue District (formerly Braden River) *
5.	Eastpoint Sewer and Water District
6.	Eatonville, Town of
7.	Falls Chase Community Development District
8.	Gretna, City of
9.	Hamilton County Development Authority
10.	Hampton, City of
11.	Hawthorne, City of
12.	Hendry County Hospital Authority *
13.	Heritage Harbor Community Development District
14.	Heritage Isles Community Development District
15.	Horseshoe Beach, Town of *
16.	Indian Creek Village
17.	Indian River County Hospital District *
18.	Lanark Village Water and Sewer District
19.	Laurel Hill, City of
20.	Leon County Educational Facilities Authority
21.	Noma, Town of
22.	Ocean Highway and Port Authority of Nassau County
23.	Pahokee, City of
24.	Paxton, City of
25.	Reserve Community Development District
26.	Sebastian River Water Control District *
27.	South Bay, City of
28.	St. John's Water Control District
29.	St. Lucie West Services District
30.	Stoneybrook Community Development District
31.	Suwannee Valley Transit Authority
32.	Suwannee Water and Sewer District
33.	Viera East Community Development District
34.	Wausau, Town of
35.	Webster, City of
36.	Welaka, Town of *
37.	West Palm Beach Downtown Development Authority *
38.	Westville, Town of
39.	Yankeetown, Town of *
*These 8 entities were released from financial emergency status on July 27, 2012.	



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We contacted 116 local governmental entities that met one or more of the conditions specified in Section 218.503(1), F.S., to determine their financial emergency status. During the fiscal year, no new entities were declared to be in a state of financial emergency as defined in Section 218.503(3), F.S. In addition, we gathered information for analysis from 12 entities whose audit reports indicated they met a financial emergency condition subsequent to the reporting period.



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http://wp.flgov.com/inspector_general/