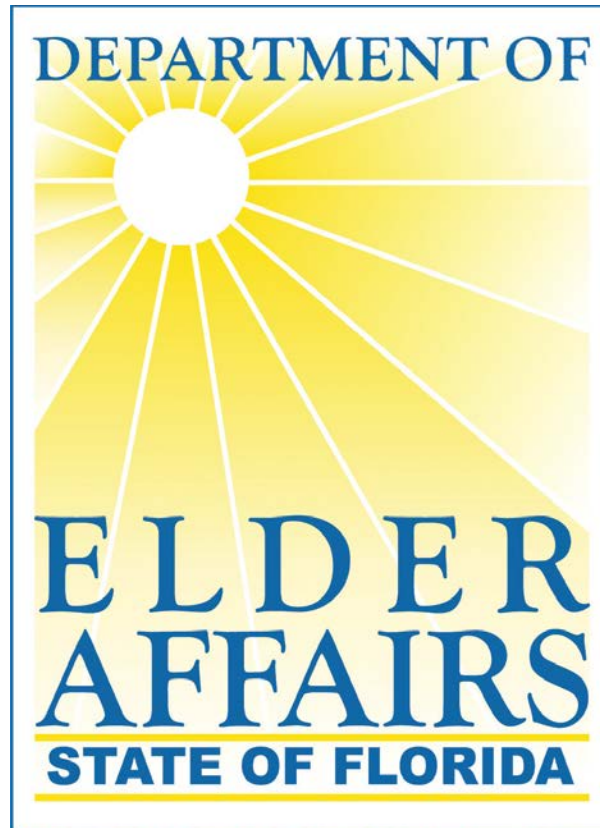


# FLORIDA DEPARTMENT OF ELDER AFFAIRS

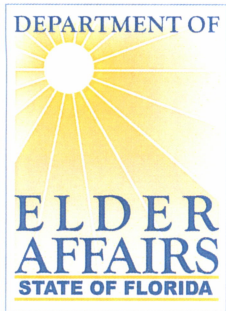


## ANNUAL REPORT FISCAL YEAR 2012-2013

TAROUB J. KING  
INSPECTOR GENERAL

CHARLES T. CORLEY  
SECRETARY

OFFICE OF INSPECTOR GENERAL



**RICK SCOTT**  
GOVERNOR

August 26, 2013

Mr. Charles T. Corley, Secretary  
Florida Department of Elder Affairs  
4040 Esplanade Way  
Tallahassee, Florida 32399-7000

Dear Secretary Corley:

In accordance with Section 20.055, Florida Statutes, I am pleased to submit the Office of Inspector General's Annual Report for the Fiscal Year 2012-2013 to highlight the major work efforts and activities of my office.

We remain committed in our work with Departmental management and staff to promote our mission of providing independent, objective assurance and consulting services designed to add value and improve the Department's operations. Thank you for your continued support of our efforts.

**CHARLES T. CORLEY**  
SECRETARY

Sincerely,

Taroub J. King  
Inspector General

Enclosure

Tam:TK

cc: David W. Martin, Auditor General  
Melinda M. Miguel, Chief Inspector General

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## INTRODUCTION

Section 20.055, Florida Statutes, requires that each Inspector General submit to the Department Secretary 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 summary of each audit and investigation completed during the reporting period;
- 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; and
- A description of recommendations for corrective action made by the Office of Inspector General (OIG) during the reporting period with respect to significant problems, abuses, or deficiencies identified.

This report is presented to the Secretary in accordance with the statutory requirements and to describe how the OIG accomplished its mission during Fiscal Year 2012-2013.

## BACKGROUND

The Florida Department of Elder Affairs (Department) is the agency designated to “serve as the primary state agency responsible for administering human services programs for the elderly...” (Section 430.03, Florida Statutes). Its purpose is to ensure that Floridians age with dignity, purpose, and independence.

The Department administers a variety of innovative programs and services that empower elders to age in place with dignity, security, and purpose in an elder-friendly environment.

The majority of programs administered by the Department are privatized. Over 95 percent of its budget went to services provided primarily by non-profit agencies and local governments under contract through 11 Aging and Disability Resource Centers (ADRCs), which are mandated by the federal Older Americans Act.

## OFFICE OF INSPECTOR GENERAL

On October 1, 1994, Chapter 94-235, Laws of Florida, took effect and created in all state agencies an Office of Inspector (OIG). The qualifications for the Inspector General, and the specific duties and responsibilities of the OIG, are mandated and described in Section 20.055, Florida Statutes.

The Office of Inspector General is an essential component of executive direction in the Department; it provides independent, objective assurance and consulting services designed to add value and improve agency operations.

The OIG provides a central point for coordination of, and responsibility for, activities that provide accountability, integrity, and efficiency in government. This is accomplished by the OIG conducting independent audits, investigations, and other accountability activities for the purpose of promoting economy and efficiency to prevent and detect fraud or abuse in programs and operations carried out or financed by the Department.

The OIG ensures effective coordination and cooperation between the Florida Auditor General, the Office of Program Policy Analysis and Government Accountability (OPPAGA), and federal auditors to avoid duplication of services.

Pursuant to statute, the Inspector General reports directly to the Department's Secretary. The OIG has full, free, and unrestricted access to all Departmental activities, records, data, and property, and may request any other information deemed necessary to carry out audit assignments or investigations as needed. This direct report to the Secretary and unrestricted access ensures audits, investigations, and other activities are independent and that results are communicated in accordance with professional standards.

## **INSPECTOR GENERAL RESPONSIBILITIES**

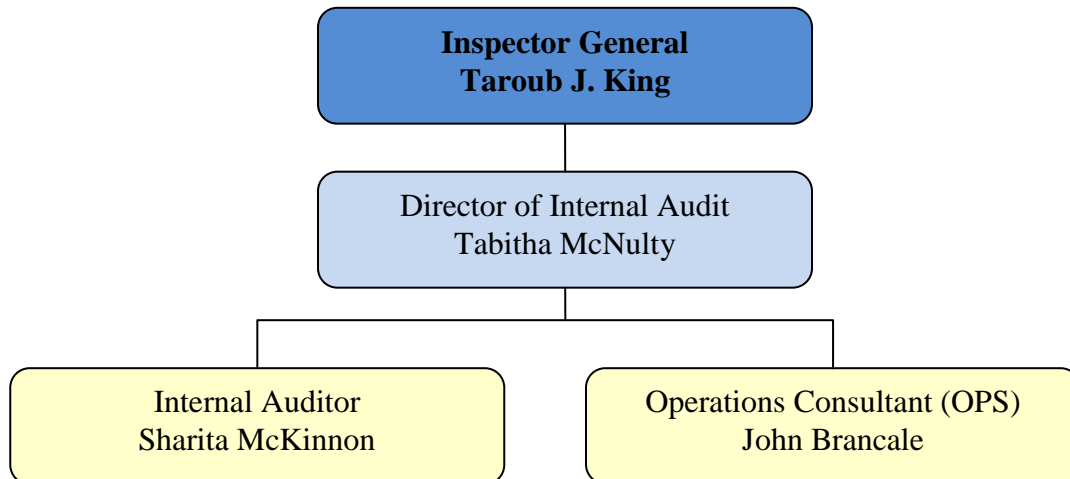
The specific duties and responsibilities of the Inspector General according to Section 20.055, Florida Statutes, include:

- To assess the reliability and validity of the information provided by the Department on performance measures and standards and make recommendations for improvement, if necessary;
- To review actions taken by the Department to improve program performance, to meet program standards, and, if necessary, make recommendations for improvement;
- To supervise and coordinate audits, investigations, and management reviews relating to the programs and operations of the Department;
- To conduct, supervise, or coordinate other activities carried out or financed by the Department for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations;

- To keep the Secretary informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the Department; recommend corrective action; and report on the implementation of the corrective actions;
- To review, as appropriate, rules relating to the programs and operations of the Department and make recommendations concerning their impact;
- To maintain an appropriate balance between audit, investigative, and other accountability activities;
- To monitor the implementation of the Department's response to external audits; and
- To receive complaints and coordinate Department activities as required by the Whistle-blower's Act and/or the Chief Inspector General.

## ORGANIZATION PROFILE

To carry out our duties and responsibilities, as of June 30, 2013, the OIG had a staff of four professional/technical positions. Our structure was as follows:



## **STAFF QUALIFICATIONS**

OIG staff members have background and experience in a wide variety of disciplines in both the public and private sectors. These disciplines include accounting, auditing, program evaluation, management, law enforcement, and communications. They possess professional certifications and participate in a number of professional organizations. Below is a summary of the professional certifications and affiliations maintained by OIG staff members:

### **CERTIFICATIONS**

Professional certifications held by the staff include:

- 1 Certified Inspector General
- 1 Certified Inspector General Investigator
- 1 Certified Information Systems Auditor
- 2 Notaries Public
- 1 Certified Law Enforcement Officer

### **PROFESSIONAL ORGANIZATION AFFILIATIONS**

OIG employees are affiliated with:

- The Association of Inspectors General
- The Institute of Internal Auditors, Inc.
- Association of Government Accountants
- Information Systems Audit and Control Association
- Florida Chapter, Association of Inspectors General
- Tallahassee Chapter, The Institute of Internal Auditors, Inc.
- Tallahassee Chapter, Association of Government Accountants

OIG employees stay current with trends in internal auditing and investigations to maintain professional proficiency through membership in these various professional organizations. The required training hours are met through participation in conferences and attendance in relevant training or through continued professional education programs.

## MAJOR ACTIVITIES AND FUNCTIONS

To carry out its mission the OIG performs the following:

### INTERNAL AUDIT

The purpose of the Internal Audit Section is to help the Department accomplish its objectives by providing management with independent and objective audits, reviews and consultations regarding risk management, governance, and control processes. The Internal Audit Section evaluates the reliability and integrity of financial and operational information, information technology, compliance with laws, policies, and procedures, and other relevant areas. Analyses, appraisals, and recommendations related to reviews of program areas and processes are furnished to management and other Department employees to assist them in effectively managing their areas of responsibility.

Internal audit activities are conducted in accordance with *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors, Inc. and *General Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General.

### RESPONSIBILITIES AND FUNCTIONS OF THE INTERNAL AUDIT SECTION

- Conducting **performance audits** to ensure the effectiveness, efficiency, and economy of the Department's programs;
- Assessing the reliability and validity of information provided by the Department on **performance measurement** and standards;
- Conducting **compliance audits** to ensure that the Department's programs are following prescribed statutes and rules;
- Providing **management assistance services** that involve consulting and advising management on Departmental policies and procedures and the development of performance measures; and
- Coordinating **audit responses** and conducting **follow-ups** to finding and recommendations made by the Auditor General, Office of Program Policy Analysis and Government Accountability (OPPAGA), internal audits, and other oversight units.



## INTERNAL INVESTIGATIONS

The Investigations Section is responsible for management and operation of administrative investigations designed to detect, deter, prevent, and/or eradicate fraud, waste, mismanagement, misconduct, and other abuses involving the Department's employees, contractors, and vendors. Investigations are conducted in accordance with the *General Principles and Standards for Offices of Inspector General*, published by the Association of Inspectors General.

Inquiries and complaints regarding Department activity are received from many sources, including the Whistle-blower's Hotline, the Chief Financial Officer's Get Lean Hotline, the Attorney General's Office, the Office of the Chief Inspector General, and the Executive Office of the Governor. Complaints are also received from clients, family members, others doing business with the Department, senior leadership, and Department employees.

Inquires and complaints received are reviewed, and a determination is made on each case type. Case types are defined as follows:

- Investigation – Systematic examination conducted in an effort to determine if an employee has been involved in conduct that would be a violation of agency policy and/or procedure or possible violation of state or federal law that would result in the Department imposing disciplinary action.
- Management Review – Formal review of an issue that is possibly systemic in nature or a specific program area to determine whether or not it is operating within accepted, written procedures or contract. These may be initiated in response to a complaint or expressed concerns that does not name a specific subject or at the request of management as a tool for program improvement.
- Preliminary Inquiry – An examination conducted based on limited information in an effort to verify the veracity of a complaint or allegation. The inquiry should determine if evidence is available to indicate the need for a complete investigation.
- Referral – The OIG may refer a complaint to management, another agency if the subject is out the OIG's jurisdiction, or to law enforcement for criminal violations.

Investigative reports contain the allegations made in the complaint and are classified subsequent to the conclusion of fact, based on a thorough and competent investigation as follows:

- Exonerated – The allegation is true; however, the action of the Department or the employee was consistent with Department policy.

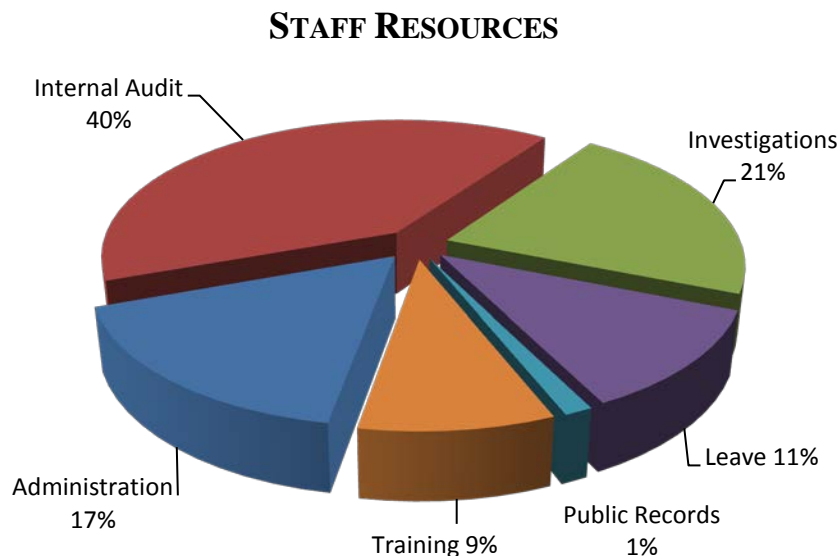
- **Unfounded** – The complaint was clearly false, or there is no credible evidence to support the complaint.
- **Not Sustained** – There is insufficient proof to confirm or refute the allegation.
- **Sustained** – The allegation is true; the action of the Department or the employee was inconsistent with Departmental policy.
- **Policy Failure** – The allegation is true. The action of the Department or employee was consistent with Departmental policy; however, the policy was deficient.

Once investigations are completed, case dispositions are reported to the Secretary and appropriate managers. Additionally, when allegations are sustained involving possible disciplinary action, the OIG provides the necessary facts to management to assist them in taking the appropriate disciplinary actions.

## SUMMARY OF ACTIVITIES AND ACCOMPLISHMENTS

The Office of Inspector General maintains an activity tracking system in the “Integrated Internal Audit Management System” housed at the Florida Department of Children and Families in the Northwood Data Center. This database is used to record and manage all OIG activities and has enabled our office to go paperless.

In accordance with Section 20.055(2)(i), Florida Statutes, the Inspector General ensures that an appropriate balance is maintained between audit, investigations, and other accountable activities. The pie chart below illustrates how personnel resources were used to complete the activities for Fiscal Year 2012-2013.



The OIG completed the following activities during Fiscal Year 2012-2013:

Function	Number
Complaints Received	59
Investigations Opened	6
Investigations Closed	2
Consulting Projects Completed	2
Internal Audits Completed	1
Public Records Requests	17
Performance Measures Reviewed	3
Recommendations Followed-up On	9

## SUMMARY OF ACTIVITIES

The following is a highlight of the reports issued during the past year.

### AUDITS

#### *Audit of Succession Planning - Report # A-1213DEA-026*

The overall objective of this audit was to evaluate whether the Department had adequate and effective controls for current and future personnel needs. The purpose of succession planning is to ensure that the Department is able to operate effectively and to ensure that strategic goals are met after key individuals leave.

Our audit found that the Department had not developed a succession plan to address future staffing needs. However, we found that portions of a succession planning process were implemented. Without a formally developed succession plan, the Department will not adequately be prepared to operate as efficiently or meet its strategic goals. Therefore, to ensure the Department has an adequately prepared workforce to meet its future needs, *we recommended* that the Department create and implement a succession plan that is aligned with the Department's strategic plan.

## CONSULTING ENGAGEMENTS

### ***Serving Health Insurance Needs of Elders (SHINE) - Report # A-1112DEA-026***

The Secretary requested the OIG to examine and review the SHINE program to identify options for reducing costs and improving the current model of providing information, counseling, and enrollment assistance to Medicare beneficiaries. The primary objective of the engagement was to provide agency management with a range of alternatives for managing the SHINE program, including options from enhancing the current program to a centralized operational model managed by the Department.

We weighed the advantages and disadvantages of the current cost-reimbursement structure, a unit-cost reimbursement methodology, and in-sourcing the entire SHINE program. Additionally, we examined the current operational structure of the SHINE program. A significant amount of resources were expended in contract administration, management, and monitoring of current agreements. This appeared to be a distraction from focusing on recruitment of volunteers and attaining or surpassing the increasing federal performance measures for the program. *We recommended* that agency management consider in-sourcing SHINE operations to improve efficiencies and effectiveness.

### ***Statewide Public Guardianship Office (SPGO) - Report # A-1213DEA-013***

The Secretary requested that the OIG examine and review SPGO operations to identify options for expanding the program and improving the monitoring of contractors. The primary objective of the engagement was to provide Department management with a range of alternatives for administering the SPGO program.

Seventy percent (\$2,083,700) of the funds were allocated for contracted services. The funds the guardianship contractors received were based on historical distribution. One contractor received 29 percent (\$601,000) of SPGO's contracted dollars but only served 10 percent (228 wards) of SPGO's total wards. However, there were some contractors that served a significantly higher amount of wards but received less funding than other contractors. Additionally, there did not appear to be any consistency or uniformity when the providers submitted their requests for payment. Some providers submitted requests for payment for budgeted amounts rather than their actual expenditures.

The Program Monitor received and reviewed all reports submitted by each Office of Public Guardian (OPG) including a 45-day report, 6-month report, quarterly ward visits report, annual report, as well as monthly invoices and budgets. The Program Monitor also performed on-site

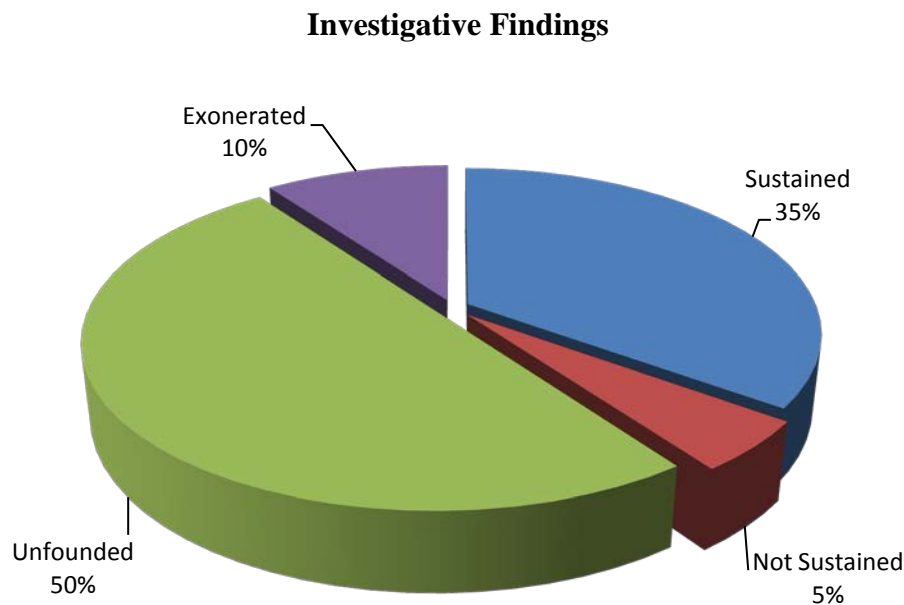
visits which required the review of the financial records, the monitoring report, and individual visits to the selected wards. Although SPGO has a monitoring tool in place, the Program Monitor is not able to monitor all OPGs or wards as frequently as needed. The Program Monitor visits each OPG approximately once every year and a half.

Therefore, *we recommended* that management:

- Develop a formula utilizing certain factors and weights to distribute funds among the public guardianship offices;
- Require public guardianship offices to submit detailed invoices and supporting documentation to ensure requests for payment are for actual and allowable expenses;
- Create a standard reporting template for providers to submit their monthly activities; and
- Increase the frequency of on-site and wards visits performed by the Program Monitor.

## INVESTIGATIONS

The Investigations Section closed two investigations during the year. The two investigations contained 20 allegations. The allegations were classified as the following:



***Monitoring and Quality Assurance Unit (MQA) – Report #I-1213DEA-031***

The OIG received a complaint letter from a member of the MQA against their supervisor. The complainant made four allegations:

- False accusations by their supervisor that the complainant was discourteous;
- The supervisor accused the complainant of taking leave without approval;
- Racial discrimination; and
- Retaliation.

Based on witness interviews and associated evidence, three allegations were unfounded and one was sustained.

***Comprehensive Assessment and Review for Long-Term Care Services (CARES) PSA 3 – Report #I-1213DEA-033***

The Department received a complaint from an anonymous individual who later revealed that they were a former employee. The complainant listed multiple allegations of unacceptable behavior and inappropriate conduct by a program operations administrator. A total of 15 allegations were identified in addition to another allegation revealed during the course of the OIG investigation.

Of the 16 allegations, 6 were classified as sustained, 1 was not sustained, 7 were unfounded, and 2 were exonerated because there were no violations of policy, procedure, rules, or regulations.

As a result of the investigation, the OIG made several recommendations to management. Additionally, the program operations administrator was subsequently dismissed by the Department.

**PRELIMINARY INQUIRIES**

Inquiries may be initiated as a result of information from state employees, private citizens, federal agencies, legislators, the Department Secretary, or any other person with concerns about the integrity of the Department's operations, contractors, or employees.

***New Horizons Community Mental Health Center - #P-1213DEA-015***

The Department of Financial Services (DFS) contacted the Department concerning New Horizons Community Mental Health Center (CMHC). CMHC is a contractor with the

Department. According to DFS, allegations were made to the Department of Juvenile Justice (DJJ) that CMHC may be submitting falsified service and client eligibility information to DJJ. The Department conducted an unannounced inspection of the facility, which included reviewing client eligibility and services. As a result, no issues were identified; CMHC was in compliance with its contractual agreement.

***Public Records and Public Guardian - #P-1213DEA-016***

The Department received a complaint alleging that the Statewide Public Guardianship Office (SPGO) sequestered subpoenaed documents and alleged that the guardianship of the complainant's father, by a public guardian, was patently illegal but was allowed to proceed for months. The public guardian continued to provide private professional guardianship services. It was determined the Department no longer had a contract or jurisdiction over the particular public guardianship service; therefore, any concerns would have to be addressed by the courts. It was also determined the Department and SPGO fulfilled all public record requests from the complainant.

***Burglarized Vehicle - #P-1213DEA-017***

The Department received a complaint from a Department supervisor about a burglary to a car belonging to another employee. Items stolen from the car were a state-owned laptop and five client case files. Appropriate Health Insurance Portability and Accountability Act (HIPAA) disclosure measures were taken, and free credit monitoring was offered to the affected clients. The burglarized employee received a verbal counseling.

***Registration - #P-1213DEA-018***

The Department received a complaint from a public guardian who was trying to get their registration updated in the SPGO database. They claimed that since their registration had not been updated in the system, they were unable to represent a client and that they were "getting the runaround from SPGO to correct the problem." The OIG addressed the matter with SPGO and rectified the situation.

***Gulf-Coast Community Care - #P-1213DEA-019***

The Department received a complaint about a case worker from Gulf Coast Community Care. The complainant alleged the case worker carelessly completed paperwork that held up the benefits process for a senior citizen. The Department contacted the complainant although the

concerns fell under the jurisdiction of the Department of Children and Families (DCF). The complaint was subsequently referred to DCF.

***Employee Behavior - #P-1213DEA-020***

The Department received an internal complaint from an employee. The complainant alleged hostile and disparate treatment by a co-worker. The OIG made several recommendations to management about both the complainant and the co-worker.

***University of South Florida (USF) - Assisted Living Core Competency Testing Program (ALFCT) - #P-1213DEA-021***

The Department received a complaint from an individual who was terminated from USF/ALFCT. The complainant expressed concerns over USF's College of Education's use of program revenues for travel expenditures, that residual funds were not appropriately utilized, and that ALFCT may not be fair, balanced, unbiased, and free of flaws. The Department has a non-funding contract with ALFCT and does not control use of its monies that come from testing fees and has no jurisdiction to investigate USF. Additionally, the matter had already been previously investigated by USF's Audit and Compliance office.

***Unfair and Discriminatory Action - #P-1213DEA-022***

The Department received a complaint from Elder Services Home Care. The complainant alleged they had been denied participation in government-funded services to the elderly by a County Council on Aging. The Department has a contract with the Area Agency on Aging (AAA), which sub-contracts with the County's Council on Aging. At the request of the OIG, the AAA reviewed the complaint and determined that there was no wrongdoing on the part of the County Council on Aging. Additionally, the complainant refused to provide information requested by the AAA for further follow-up.

***Alliance for Aging - #P-1213DEA-027***

The Department received an anonymous complaint letter alleging irregularities by the Alliance for Aging, Inc., including providing false and misleading information to the Internal Revenue Service (IRS), misuse of Alliance letterhead, and Medicaid Waiver contract favoritism. The OIG does not have the jurisdiction to review the allegations concerning the IRS and alleged misuse of Alliance letterhead by their personnel, and these allegations were referred as appropriate.



The matter concerning the allegations of Medicaid Waiver contract favoritism was reviewed by the OIG and the Division of Statewide Community-Based Services. It was determined that the alleged entity was not awarded a Medicaid Waiver contract. Additionally, they were not a provider to the Area Agencies on Aging network and were not listed as a Florida Medicaid provider.

***Comprehensive Assessment and Review for Long-Term Care Services (CARES) 7A - #P-1213DEA-028, #P-1213DEA-029, #P-1213DEA-030***

Several complaints from the Department's CARES 7A employees were received by the OIG as a result of a management review conducted by Human Resources. The review was a result of complaints from a staff member regarding inappropriate photographs in an office. The complainants alleged that Human Resources conducted an unfair review and that two supervisors were being investigated because of race. The OIG conducted a review of the report and made several recommendations regarding the Human Resources review process and Department-wide complaint intake and assignment process.

**OTHER ACTIVITIES**

***Quality Assessment Review - #S-1213DEA-014***

Once every three years the Auditor General performs a Quality Assessment Review of each agency's Office of Inspector General. This review is to evaluate the extent of each OIG's compliance with applicable professional auditing standards. During the year, the Auditor General performed a Quality Assessment Review on the operation of the Department's OIG. The Auditor General concluded that the quality assurance program, related to the OIG's internal audit activity, was adequately designed and complied with during the review period to provide reasonable assurance of conformance with the applicable professional auditing standards. Also, the OIG generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' Offices of Inspectors General internal audit activities.

***Response Coordination and Follow-up on External Audits***

The OIG is tasked with coordinating external audit engagements to ensure adequate audit coverage and to minimize a duplication of efforts. In addition, it monitors and assesses any corrective action taken by the Department in response to recommendations made by the Auditor General, the Office of Program Policy Analysis and Government Accountability (OPPAGA), and federal auditors. The OIG coordinated information and/or responses for two Auditor

General audits, one OPPAGA review, and two monitoring reviews. These reports contained two recommendations to the Department.

In addition to the coordination duties, the OIG followed up on nine recommendations from two previous audits, we found that seven of the recommendations were implemented. The remaining recommendation will continue to be tracked and reviewed for implementation.

***Performance Measurement Review – #S-1213DEA-024***

During the year the OIG reviewed three of the performance measures contained in the Long-Range Program Plan for Fiscal Years 2013-2014 through 2017-2018. The OIG ensured that the new measures were valid and reliable and, that the requested changes were both supported and justified.

***A Risk Based Program – #S-1213DEA-036***

To ensure that we provide adequate coverage of the many Departmental activities and adequate support to management, the OIG performs an annual risk assessment of all Department activities. This ensures that that the OIG is responsive to management concerns and that those activities with the greatest risks are identified and scheduled for review. However, the Secretary may at anytime request the OIG to perform an audit of a program, function, or organization unit.

## **ANNUAL WORK PLAN FOR FISCAL YEAR 2013-2014**

Section 20.055(5)(i), Florida Statutes, requires that annual and long-term audit plans be developed based on the findings of periodic risk assessments. The purpose of developing the Annual Work Plan is to identify, select, and plan the allocation of resources for the upcoming year based on the periodic risk assessment. The overriding consideration during the development of our Annual Work Plan is to provide the greatest benefit to the Department with our limited resources.

The Annual Work Plan was submitted and signed by Secretary Corley on July 17, 2013. The 8,320 hours are allocated to the following:

### Audit Plan for Fiscal Year 2013-2014

Audit/Program Evaluation	Hours
CARES – Human Resource Function	600
Personal Vehicle Use, Rental Cars, and Purchasing State Vehicle	400
Contract Management Function	400
Information Systems Risk and Security Assessment Reviews	300
Performance Measure Review	250
Audit Follow-up Activities	40
<b>Subtotal</b>	<b>1,990</b>

Investigation Activities	Hours
Complaint Intake, Preliminary Inquiries, and Investigations	<b>1,400</b>

Enterprise Audits	Hours
Requested Hours by the Chief Inspector General for Projects	1,046
Work in Progress	
Enterprise Background Screening	100
Assessment of Managed Care Organizations Anti-Fraud Process	300
<b>Subtotal</b>	<b>1,446</b>

Management Assistance Services	Hours
Reserved for requested projects	611
Public Records Requests	150
<b>Subtotal</b>	<b>761</b>

Internal Reports	Hours
Annual Risk Assessment and Work Plan	200
Annual Report	100
Schedule IX	25
<b>Subtotal</b>	<b>325</b>

Office Management	Hours
Inspector General Duties	500
Administrative Duties	200
Staff Meetings	200
Personnel Issues	150
<b>Subtotal</b>	<b>1,050</b>

OFFICE OF INSPECTOR GENERAL  
ANNUAL REPORT  
FISCAL YEAR 2012-2013

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<b>Training</b>	<b>Hours</b>
Professional Training	160
Staff Development	100
<b>Subtotal</b>	<b>260</b>

<b>Holiday and Leave</b>	<b>Hours</b>
Annual Leave	456
Sick Leave	312
Holiday	320
<b>Subtotal</b>	<b>1,088</b>

<b>Total Hours Available</b>	<b>8,320</b>
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