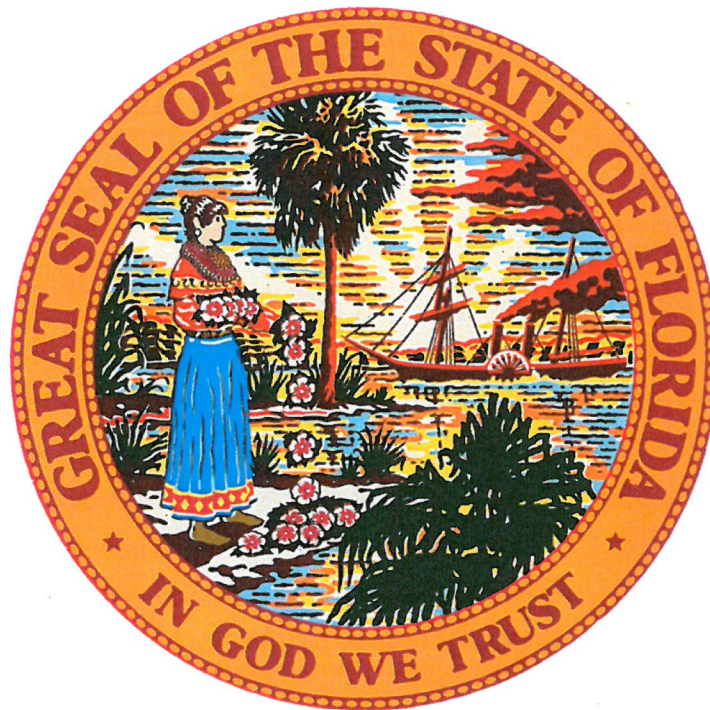


EXECUTIVE OFFICE OF THE GOVERNOR

OFFICE OF THE CHIEF INSPECTOR GENERAL



2015-2016 Annual Report

Presented

August 25, 2016

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
TALLAHASSEE, FLORIDA 32399-0001

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August 25, 2016

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 Office of the Chief Inspector General's Annual Report for fiscal year 2015-2016 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

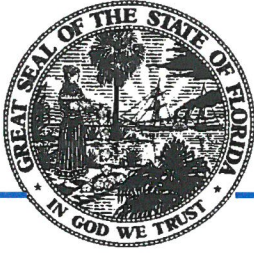


Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

Office of the
CHIEF INSPECTOR GENERAL

TABLE OF CONTENTS

EXECUTIVE SUMMARY.....	1
INTRODUCTION.....	3
INDEPENDENCE.....	3
PROFESSIONAL STANDARDS AND CODE OF ETHICS.....	4
ORGANIZATION AND STAFFING.....	4
CHIEF INSPECTOR GENERAL PROJECTS.....	6
INVESTIGATIVE ACTIVITY.....	10
AUDIT ACTIVITY.....	16
CONCLUSION.....	18



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

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 jurisdiction of the Governor.

Consistent with these responsibilities, the Office of the Chief Inspector General completed the following activities during fiscal year 2015-2016:

- Received, reviewed, and processed 2,813 complaints and requests for assistance by Florida's citizens and government employees and closed 2,924 complaints and requests;
- Received and processed 208 final audit reports and corrective actions, pursuant to Sections 20.055(6)(f) and 20.055(6)(h), F.S., respectively, which requires Inspectors General in agencies under the jurisdiction of the Governor to submit final audit reports and provide information related to significant findings and related corrective action plans to the Chief Inspector General;
- Received and reviewed 18 annual audit plans pursuant to Section 20.055(6)(i), F.S., which requires Inspectors General to develop long-term and annual audit plans based on the findings of periodic risk assessments. In agencies under the jurisdiction of the Governor, Inspectors General are required to submit their annual audit plans to the Chief Inspector General;
- Received, reviewed, and processed 126 notifications pursuant to Section 20.055(2)(f), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to keep the Chief Inspector General informed concerning fraud, abuses, and deficiencies related to programs and operations administered or financed by the state agency, recommend corrective action concerning fraud, abuses, and deficiencies, and report on the progress made in implementing corrective action;
- Reviewed 192 personnel actions pursuant to the Chief Inspector General's protocol and Section 20.055(3)(b), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to consult with the Chief Inspector General prior to taking certain personnel actions, as necessary;



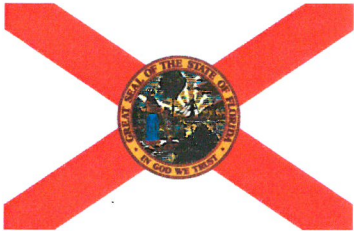
**Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016**

- Reviewed 236 whistle-blower recommendations made by agency Inspectors General for compliance with Sections 112.3187-112.31895, F.S., Florida's Whistle-blower's Act, resulting in 22 approved whistle-blower designations;
- Provided oversight for 23 whistle-blower investigations completed by agency Inspectors General, including reviews of final investigative reports and issuance of 21 final reports to mandatory recipients in compliance with statutes;
- Completed or played a significant role in 14 investigations, reviews and audits that resulted in recommendations for improvement of efficiency, effectiveness and accountability in state programs;
- Reviewed a number of investigative reports for sufficiency and accuracy at the request of agency Inspectors General;
- Contacted 54 local governmental entities to gather information for use in determining their financial emergency status in accordance with the provisions of Section 218.503, F.S.;
- Collaborated with agency Inspectors General regarding the implementation of House Bill 371 which amended Sections 14.32, F.S., to include providing authority for the Chief Inspector General to issue and enforce subpoenas under certain circumstances and 20.055, F.S., to include additional hiring requirements, employment qualifications and certain prohibitions for Inspectors General;
- Served as a liaison between the Executive Office of the Governor and external auditors and investigators;
- Collaborated with the Florida Chapter of the Association of Inspectors General to provide training to Offices of Inspectors General on the elements of writing investigative reports; and,
- Provided consultative services on Florida's Whistle-blower's Act to multiple Offices of Inspectors General.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

INTRODUCTION



The Chief Inspector General has a broad range of responsibilities outlined in Sections 14.32 and 20.055, F.S. These responsibilities include: carrying out activities designed to deter, detect, prevent, and eradicate fraud, waste, abuse, mismanagement, and misconduct in government; initiating, supervising, and coordinating investigations; coordinating complaint handling activities with agencies; coordinating activities of the Whistle-blower's Act and maintaining the Whistle-blower's Hotline; conducting, directing, and supervising audit activities; monitoring activities of agency Inspectors General; issuing and serving subpoenas; and conducting special investigations and management reviews at the request of the Governor. The Chief Inspector General is also responsible for appointing and removing Inspectors General in agencies under the jurisdiction of the Governor. In addition, when a local governmental entity meets statutory conditions specified in Section 218.503(1), F.S., the Governor has delegated responsibilities described within Sections 218.50–218.504, F.S., *Local Governmental Entity and District School Board Financial Emergencies*, to the Office of the Chief Inspector 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(4) 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 results are communicated in accordance with professional standards. Additionally, by Statute, the Chief Inspector General shall not be subject to supervision by any other employee except the Governor, and the agency head or staff shall not prevent or prohibit the Chief Inspector General from initiating, carrying out, or completing any audit or investigation.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

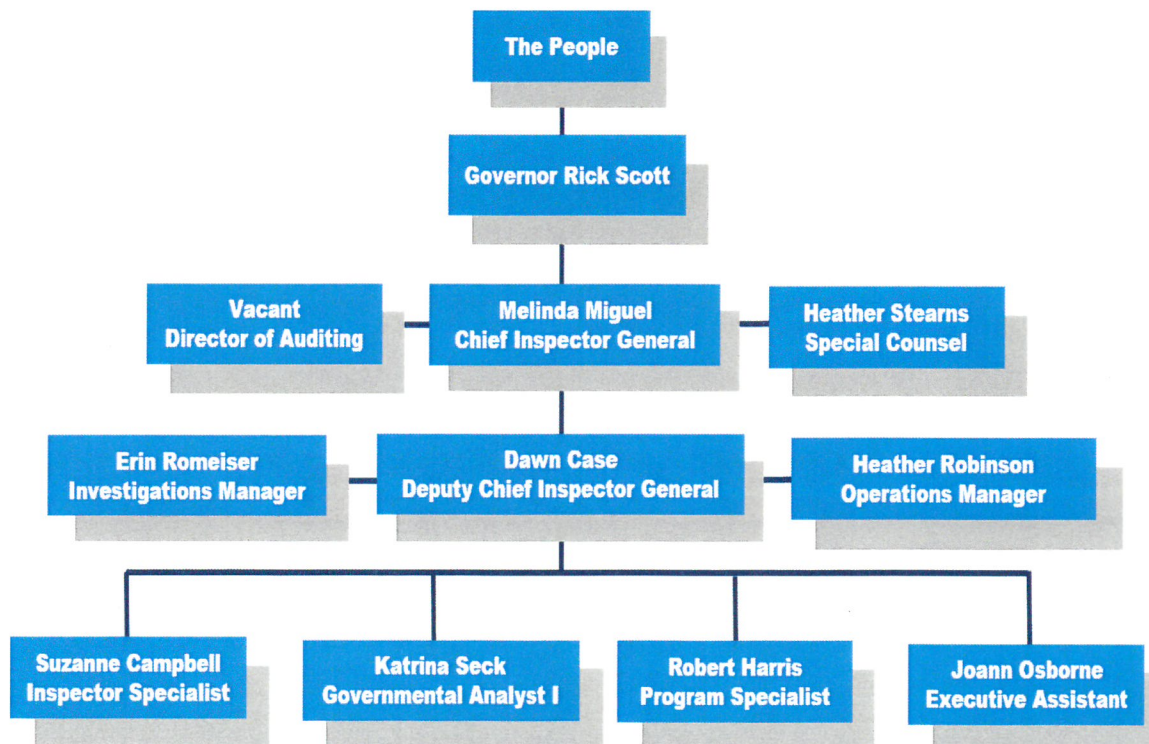
PROFESSIONAL STANDARDS AND CODE OF ETHICS

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* as published and revised 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 the Executive Office of the Governor's Code of Ethics. 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.

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, Special Counsel, two Senior Management Analysts, a Government Analyst, an Executive Assistant, an Inspector Specialist, and a Program Specialist.

Office Organizational Chart



As of June 30, 2016



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

Professional Certifications

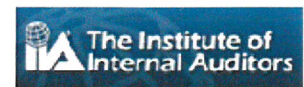
Members of the Office of the Chief Inspector General hold the following professional certifications:

- Certified Inspector General (2);
- Certified Inspector General Investigator (3);
- Certified Fraud Examiner (1);
- Certified Internal Controls Auditor (1);
- Certified Project Management Professional (1);
- Certified Financial Services Auditor (1);
- Certified Cybercrimes Investigator (1)
- Certified Accreditation Manager (3)
- Certified Accreditation Assessor (2)
- Certified Business Manager (1); and,
- Notary Public (3).

Professional Organization Affiliations

Members of the Office of the Chief Inspector General 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;
- International Association of Financial Crimes Investigators;
- The Florida Bar;
- The Federalist Society;
- The William H. Stafford American Inn of Court;
- Florida Audit Forum;
- Association of Certified Fraud Examiners;
- Institute for Internal Controls;
- Association of Professionals in Business Management;
- Project Management Institute; and,
- Association of Financial Services Auditors.





Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

Leadership in Professional Organizations

Members of the Office of the Chief Inspector General served in the following leadership roles in professional organizations during the fiscal year:



- Senior Vice-President at Large for the National Executive Committee of the Association of Government Accountants;
- 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;
- Members of the Association of Certified Fraud Examiners;
- Member of the Partnership Steering Committee for the Association of Government Accountants;
- Commission Member, Commission for Florida Law Enforcement Accreditation, Inc.;
- Member of the Chapter Executive Committee for the Tallahassee Chapter of the Association of Government Accountants;
- Member of the Florida Bar;
- Member of the Federalist Society;
- Member of the William H. Stafford American Inn of Court;
- Member of the Technical Committee for the Association of Government Accountants;
- Trustee of the International Association of Financial Crimes Investigators; and,
- President and member of the Association of the Federal Bureau of Investigations Citizens' Academy Alumni Association, Tallahassee Chapter.

CHIEF INSPECTOR GENERAL PROJECTS

During the fiscal year, the Office of the Chief Inspector General participated in the following activities:

Review of North Broward Hospital District

In January 2016, the Office of the Chief Inspector General initiated a review of the North Broward Hospital District (Broward Health) Board of Commissioners. Broward Health is a special taxing district governed by a seven-member Board of Commissioners, each appointed by the Governor to a four-year term. The Board exercises budgetary authority, selects senior executive management, participates in fiscal management,



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

provides taxing authority and determines the scope of services to be provided to the community. The review is currently ongoing.

City of Opa-Locka Financial Emergency Board

In June 2016, the Governor issued an executive order establishing a Financial Emergency Board to oversee the activities of the City of Opa-Locka until such time as their financial emergency is resolved. The Chief Inspector General is designated by the Governor to chair the Financial Emergency Board.

Enterprise Project – Assessment of Single Audit Act Activities Across Selected Agencies

The Chief Inspector General and several agency Inspectors General initiated an enterprise project to assess Single Audit activities. The purpose of the engagement was to analyze the current processes and procedures used by Governor's agencies to review Single Audit Act financial reporting for compliance with laws and rules, and to determine potential process improvements.

A team led by the Department of Environmental Protection Inspector General, along with staff from various Offices of Inspectors General, conducted this project. The team identified areas where state agencies that provide financial assistance to recipients/subrecipients could improve their Florida Single Audit Act processes and activities.

Enterprise Project – Assessment of the Computer Security Incident Response Teams in Selected Agencies

The Chief Inspector General selected Information Technology security as a topic for an enterprise audit during this fiscal year and appointed a task team of seven agency Inspectors General to determine if gaps exist in Governor's agencies' level of compliance with requirements for Computer Security Incident Response Teams. The objective of the enterprise project was to identify Governor's agencies level of readiness to detect and respond to cybersecurity incidents.

A team led by the Department of Transportation Inspector General, along with staff from various Offices of Inspectors General, directed this project. The team identified specific areas for improvement and made recommendations to ensure processes and procedures comply with rule requirements.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

Enterprise Project – Public Assistance Fraud: Enterprise Review of Successes and Barriers Related to Sharing Information

The Chief Inspector General assembled a multi-agency team to conduct an enterprise assessment to identify challenges and barriers associated with information sharing in the administration of Florida's public benefit programs. The review was designed to examine the findings and recommendations from three reports addressing public assistance programs in Florida and to identify existing information sharing barriers, as well as identifying successful barrier mitigation strategies.

A team led by the Department of Economic Opportunity Inspector General, along with staff from various Offices of Inspectors General, directed this project. The team recommended that agencies administering public assistance programs in Florida develop an enterprise information sharing strategy to assist in detecting and deterring public assistance fraud through the sharing of common data elements and common indicators of fraud.

Advanced Report Writing for Inspectors General Investigations

In October 2015, the Office of the Chief Inspector General, in collaboration with the Florida Chapter of the Association of Inspectors General, presented training to Offices of Inspectors General on the elements of writing investigative reports. The training was held at the Florida Department of Law Enforcement.

Accreditation

The Office of the Chief Inspector General's investigative function is currently accredited by the Commission for Florida Law Enforcement Accreditation, Inc. (Commission). During the fiscal year, the Office of the Chief Inspector General and agency Inspectors General, in collaboration with the Commission, continued efforts to enhance compliance with the *Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General through the advancement and support of the Office of Inspector General accreditation program. Throughout the fiscal year, the Office of the Chief Inspector General provided accreditation related assistance to numerous Offices of Inspectors General, conducted mock assessments for seven Offices of Inspectors General to assist with preparation for their on-site assessments by Commission assessors, and conducted one on-site accreditation assessment.

The following Offices of Inspectors General were granted accredited status by the Commission during the fiscal year: the Department of Corrections Office of Inspector General, the Department of Economic Opportunity Office of Inspector General, the Department of Financial Services Office of Inspector General, and the Lee County Clerk



**Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016**

of the Circuit Court Office of Inspector General. Also, the Department of Children and Families Office of Inspector General, the Department of Environmental Protection Office of Inspector General, the Department of Transportation Office of Inspector General, the Department of Agriculture and Consumer Services Office of Inspector General, the Department of Revenue Office of Inspector General, the Florida Fish and Wildlife Conservation Commission Office of Inspector General, the Miami-Dade County Office of Inspector General, and the Pinellas County Clerk of the Circuit Court Office of Inspector General achieved re-accredited status during the fiscal year.

Implementation of House Bill 371

During the 2015 Florida Legislative Session, Sections 14.32 and 20.055, F.S., were amended and the Governor signed House Bill 371 into law effective July 1, 2015. The passage and signing of House Bill 371 resulted in the following statutory changes:

Section 14.32, F.S.:

- Providing authority for the Chief Inspector General to issue and enforce subpoenas under certain circumstances;
- Providing authority for the Chief Inspector General to hire or retain legal counsel.

Section 20.055, F.S.:

- Providing additional hiring requirements, employment qualifications, terms of employment, political office restrictions, and certain prohibitions for Inspectors General;
- Specifying the duty to cooperate with Inspectors General during any investigation, audit, inspection, review, or hearing.

To ensure compliance with the statutory changes, the Office of the Chief Inspector General developed and disseminated a protocol to Inspectors General in agencies under the jurisdiction of the Governor which establishes guidelines for the issuance, service, and enforcement of subpoenas.

Special Counsel

In May 2016, the Chief Inspector General hired Special Counsel to serve in the Office of the Chief Inspector General. The addition of legal counsel to the Office of the Chief Inspector General was a result of the July 2015 statutory change to Section 14.32(5)(a), F.S., which provides authority for the Chief Inspector General to hire or retain legal counsel.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

INVESTIGATIVE ACTIVITY

Summary of Investigative Activity



Investigations often 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 Act (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 gross mismanagement, gross neglect of duty or other activities prohibited by the Act.

During fiscal year 2015-2016, the Office of the Chief Inspector General received 2,813 complaints and requests for assistance from various sources as follows:

Complaints or Requests By Source

Source	Number
Email	306
Fax	23
Letter	454
Telephone/WB Hotline	1,374
Referral from IG Office	184
Referral from Other	213
Walk-in	7
Website	252
Total	2,813

Any complaint or request for assistance received which required action was recorded in the Office of the Chief Inspector General database. Overall, 2,813 complaints were opened and 2,924 complaints and requests were closed during the fiscal year as outlined below.

Summary of Complaint Activity by Quarter Fiscal Year 2015-2016

	Q1	Q2	Q3	Q4	TOTAL
Number of Complaints and Requests Opened	835	642	665	671	2,813
Number of Complaints and Requests Closed	840	699	692	693	2,924
Number of Whistle-blower Hotline Calls Received	66	56	54	64	240
Number of Complaints Referred for Handling or Review to Other Entities	533	457	470	401	1861



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

Investigative Highlights



The following case summaries provide an overview of investigations or reviews completed by the Office of the Chief Inspector General or cases in which the Office of the Chief Inspector General played a significant role.

Agency for Persons with Disabilities (APD)

CIG Case #201306260001

On June 26, 2013, the APD Inspector General notified the Office of the Chief Inspector General of a complaint from a former APD employee regarding possible fraud, allegations of a cover-up, discrimination, and retaliation. The Office of the Chief Inspector General requested a response from the APD Inspector General regarding the allegations. The Office of the Chief Inspector General conducted a review of the information provided by the APD Inspector General and found no substantive evidence warranting further investigative activity.

Department of Business and Professional Regulation (DBPR)

CIG Case #201311060006

On November 6, 2013, the Office of the Chief Inspector General received a complaint from a former DBPR employee regarding the possible mishandling of an investigation by the DBPR OIG. It was alleged that the DBPR OIG did not meet the preponderance of evidence to sustain an allegation against the former employee and that the DBPR OIG failed to address inconsistencies within witness testimony. The Office of the Chief Inspector General conducted a review of the sufficiency of the evidence, findings, and conclusions within the DBPR OIG investigation and an assessment of whether the investigation was conducted in accordance with Section 20.055, F.S., and found no evidence to suggest that the DBPR OIG investigation was conducted outside the parameters of Section 20.055, F.S.

Department of Corrections (FDC)

CIG Case #201407070001

On July 7, 2014, FDC notified the Office of the Chief Inspector General of a complaint from an FDC OIG employee regarding alleged misconduct by FDC employees, alleged violations of provisions of Florida's Law Enforcement Officers' and Correctional Officers' Rights, and alleged misconduct by management with the FDC OIG. The Office of the Chief Inspector General conducted a review of the concerns reported regarding



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

misconduct by management within the FDC OIG and found no evidence to support the employee's assertions. The Office of the Chief Inspector General requested a response from the FDC Inspector General regarding the alleged misconduct by FDC employees and alleged violations of provisions of Florida's Law Enforcement Officers' and Correctional Officers' Rights. The Office of the Chief Inspector General conducted a review of the information provided by the FDC Inspector General and found no substantive evidence warranting further investigative activity.

Department of Corrections (FDC)

CIG Case #201409240012

On September 24, 2014, the Office of the Chief Inspector General received a complaint from an FDC employee regarding the possible mishandling of a workplace incident and the possible mishandling of an investigation by the FDC OIG. It was alleged that FDC management mishandled an altercation between FDC employees and engaged in retaliation. It was also alleged that the FDC OIG was rude, violated provisions of Florida's Law Enforcement Officers' and Correctional Officers' Rights, falsified documents, and recorded an interview without proper consent. The Office of the Chief Inspector General requested a response from the FDC Inspector General regarding the allegations. The Office of the Chief Inspector General conducted a review of the information provided by the FDC Inspector General and found that each of the employee's concerns was thoroughly addressed by the FDC OIG and further investigative activity was not warranted.

Department of Corrections (FDC)

CIG Case #201409290006

On September 29, 2014, the FDC Inspector General notified the Office of the Chief Inspector General of a complaint received regarding institutions allegedly operating below required staffing levels. The complainant expressed concerns about institutional staffing levels, the condition of FDC's facilities, the condition of the FDC vehicle fleet, compliance with federal Prison Rape Elimination Act (PREA) requirements, capacity of FDC facilities, the budget process, the inmate education program, and the FDC performance measurement program. The FDC OIG conducted a whistle-blower investigation which was overseen by the Office of the Chief Inspector General. The investigation confirmed concerns in each of the matters investigated and provided recommendations for improvement to FDC management.



**Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016**

Department of Corrections (FDC)

CIG Case #201409290008

On September 29, 2014, the Office of the Chief Inspector General received a complaint from a former FDC employee regarding the possible mishandling of a workplace altercation and concerns about the FDC OIG investigation of the altercation. It was alleged that FDC management mishandled an altercation between FDC employees and engaged in retaliation. It was also alleged that the FDC OIG was rude, violated provisions of Florida's Law Enforcement Officers' and Correctional Officers' Rights, falsified documents, and recorded an interview without proper consent. The Office of the Chief Inspector General requested a response from the FDC Inspector General regarding the allegations. The Office of the Chief Inspector General conducted a review of the information provided by the FDC Inspector General and found that each of the former employees concerns was thoroughly addressed by the FDC OIG and further investigative activity was not warranted.

Department of Education (DOE)

CIG Case #201501170001

On January 17, 2015, the Office of the Chief Inspector General received a complaint from an appointed member of the Commission for Independent Education regarding concerns about the Commission for Independent Education. The appointee expressed concerns about practices within the Commission for Independent Education, regulations regarding religious schools, and possible rule violations by commissioners. The Office of the Chief Inspector General requested a response from the DOE Inspector General regarding the concerns. The Office of the Chief Inspector General conducted a review of the information provided by the DOE Inspector General and found that each of the appointee's concerns was thoroughly addressed by the DOE OIG and further investigative activity was not warranted.

Eastpoint Water and Sewer District (EWSD)

CIG Case #201504200006

On April 20, 2015, the Office of the Chief Inspector General received a complaint regarding the EWSD Board. It was alleged that the EWSD Board assessed and charged excessive Equivalent Residential Connection related fees, sent letters demanding monies on properties that already paid, and threatened to shut down businesses. The Office of the Chief Inspector General requested assistance from the Department of Environmental Protection Inspector General in conducting interviews and reviewing the sufficiency of the evidence, findings, and conclusions contained within the EWSD Assessment of Equivalent Residential Connection Determination for Coastline Rentals, LLC. Office of the Chief Inspector General reviewers noted concerns regarding EWSD



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

operating consistently with their 2004 Equivalent Residential Connection Resolution and Chapter 64E-6, Florida Administrative Code, and provided recommendations for improvements to the EWSD Board.

Commission for the Transportation Disadvantaged (CTD)

CIG Case #201508140004

On August 14, 2015, the Department of Transportation Inspector General notified the Office of the Chief Inspector General of a complaint regarding the CTD Executive Director. It was alleged that the CTD Executive Director threatened to withdraw funds from Suwannee Valley Transit Authority (SVTA) unless certain employees were removed, directed SVTA to alter/change billing documents, and authorized transportation for ineligible Medicaid beneficiaries. The Office of the Chief Inspector General requested a response from the CTD Chairman regarding the concerns. The Office of the Chief Inspector General conducted a review of the information provided by the CTD Chairman and found that each of the concerns was thoroughly addressed and further investigative activity was not warranted.

Agency for Health Care Administration (AHCA)

CIG Case #201603020011

On March 2, 2016, the AHCA Secretary notified the Office of the Chief Inspector General of multiple complaints received regarding possible misconduct by an employee of the AHCA OIG. It was alleged that an AHCA OIG employee bullied other employees and engaged in unprofessional conduct. The Office of the Chief Inspector General initiated an investigation and the allegation was not supported.

Summary of Whistle-blower Activity

During the fiscal year, the Office of the Chief Inspector General played a vital role in processing requests for whistle-blower protection in accordance with the Whistle-blower's Act (Act). The Office of the Chief Inspector General, in cooperation with agency Inspectors General, reviewed 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.



Each of the 2,813 complaints and requests for assistance received by the Office of the Chief Inspector General was screened for compliance with the provisions of the Act. A



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

total of 236 complaints warranted a more in-depth review resulting in 22 approved whistle-blower designations by agency Inspectors General.

During the fiscal year, agency Inspectors General closed 23 whistle-blower investigations. The Office of the Chief Inspector General monitored each case for completion and compliance with statutory timeframes and granted extensions in accordance with statutory requirements when circumstances warranted. In addition, the majority of these investigative reports were submitted to and independently reviewed by the Office of the Chief Inspector General for investigative sufficiency prior to final release. Whistle-blower cases which produced evidence of criminal violations were referred, as required by statute, to the Florida Department of Law Enforcement.

Whistle-blower Case Highlights

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



Whistle-blower Case Summary #1

CIG Case #201409030002

On November 3, 2014, the Agency for Health Care Administration (AHCA) OIG initiated an investigation to address allegations of substandard care at an assisted living facility. The AHCA OIG confirmed that AHCA's Division of Health Quality Assurance (HQA) had received the same or similar allegations, conducted site visits, interviews, and records reviews and that none of the allegations reported were substantiated.

Whistle-blower Case Summary #2

CIG Case #201507160007

On July 16, 2015, the Department of Highway Safety and Motor vehicles (DHSMV) OIG initiated an investigation to address concerns that Florida Highway Patrol, Criminal Interdiction Unit canine handlers were required to stay in dorms that contained health threats and that management failed to take action to prevent a health hazard. The DHSMV OIG investigation determined that while the dorms contained mold that could present a health threat, the allegation that management failed to take action to prevent a health hazard was not sustained.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

Whistle-blower Case Summary #3

CIG Case #201601290005

On January 29, 2016, the Department of Business and Professional Regulation (DBPR) OIG initiated an investigation to address multiple allegations involving the Florida State Boxing Commission (FSBC). The allegations included concerns about safety issues, safety equipment rules, conflicts of interest, unearned per diem compensation, integrity of competitor urine samples, and improper access to confidential information. The DBPR OIG determined that the allegation that FSBC executive direction authorized the payment of unearned mileage per diem to two persons was sustained. All other allegations were not sustained or unfounded.

AUDIT ACTIVITY

In accordance with Sections 14.32 and 20.055, F.S., the Office of the Chief Inspector General is responsible for carrying out auditing duties and reviewing, evaluating, and monitoring the policies, practices, and operations of the Executive Office of the Governor. In addition, Section 20.055(2), F.S., includes a description of activities related to the development, assessment, and validation of performance measures. These activities are integrated into the audit process, if applicable. During fiscal year 2015-2016, this office conducted an internal audit, provided audit assistance to other agency Inspectors General, monitored the status of external audits, and performed responsibilities relating to financial emergencies as follows:

Internal Audit Activities

The Office of the Chief Inspector General conducted an audit of the information systems access controls in the Executive Office of the Governor. The audit objectives were to determine if logical access controls related to granting, monitoring, and terminating access to Executive Office of the Governor information systems assets were effective and, where applicable, operating effectively. The objectives also included follow-up on prior audit findings pertaining to information technology access controls.

The results of the audit are confidential in accordance with Section 282.318(4)(g), F.S., *Security of Data and Information Technology*.

External Audit Liaison Activities

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



**Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016**

General on projects related to the Executive Office of the Governor. During fiscal year 2015-2016, there were no external audit report findings requiring follow-up.

Financial Emergency Responsibilities

Sections 218.50–218.504, F.S., *Local Governmental Entity and District School Board Financial Emergencies*, describes the responsibilities delegated to the Office of the Chief Inspector General 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. The Office of the Chief Inspector General collaborates with representatives from the Department of Economic Opportunity, the Department of Financial Services, the Joint Legislative Auditing Committee, the Auditor General, and the Executive Office of the Governor’s Legal Office and Office of Policy and Budget in carrying out these responsibilities.



Local Governmental Entities in Financial Emergency Status

There are over 2100 local governmental entities¹ in Florida. As of July 1, 2015, there were 30 entities in financial emergency status as defined in Section 218.503(3), F.S. During the fiscal year, no local government entities were released from financial emergency status and thirty entities remain in financial emergency status as of June 30, 2016. These are listed in the following table:

LOCAL GOVERNMENTAL ENTITIES IN FINANCIAL EMERGENCY STATUS	
•	Caryville, Town of
•	Crossings at Fleming Island Community Development District
•	Disston Island Conservancy District
•	Eastpoint Sewer and Water District
•	Eatonville, Town of
•	Falls Chase Community Development District
•	Gretna, City of
•	Hamilton County Development Authority
•	Hampton, City of
•	Hawthorne, City of
•	Heritage Harbor Community Development District
•	Heritage Isles Community Development District
•	Indian Creek Village

¹ Local governmental entities, as defined in Section 218.502, F.S., are counties, municipalities, and special districts.



Executive Office of the Governor
Office of the Chief Inspector General
Annual Report 2015-2016

•	Leon County Educational Facilities Authority
•	Noma, Town of
•	Ocean Highway and Port Authority of Nassau County
•	Opa-Locka, City of
•	Pahokee, City of
•	Paxton, City of
•	Reserve Community Development District
•	South Bay, City of
•	St. John's Water Control District
•	St. Lucie West Services District
•	Stoneybrook Community Development District
•	Suwannee Valley Transit Authority
•	Suwannee Water and Sewer District
•	Viera East Community Development District
•	Wausau, Town of
•	Webster, City of
•	Westville, Town of

During the year ended June 30, 2016, the Chief Inspector General received notices from the Auditor General or from local governmental entities that 77 local governmental entities met one or more of the conditions specified in Section 218.503(1), F.S. The Office of the Chief Inspector General requested additional information from 54 entities for use in determining the entities' financial emergency status. The Office of the Chief Inspector General also monitored the financial condition of various local government entities based on concerns discovered through Joint Legislative Auditing Committee meetings, news articles, and correspondence from citizens and questions from state and local government officials. During fiscal year 2015-2016, no new entities were declared to be in a state of financial emergency as defined in Section 218.503(3), F.S.

CONCLUSION

It is an honor and privilege to serve and to provide a report on the accomplishments of the Office of the Chief Inspector General for fiscal year 2015-2016.



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