

OFFICE OF INSPECTOR GENERAL

Angela H. Roddenberry, Inspector General

**ANNUAL REPORT**  
FISCAL YEAR 2018-2019



**NICOLE "NIKKI" FRIED**  
**COMMISSIONER OF AGRICULTURE**



FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES  
COMMISSIONER NICOLE "NIKKI" FRIED

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September 25, 2019

The Honorable Nicole Fried  
Commissioner of Agriculture  
Florida Department of Agriculture and Consumer Services  
The Capitol, Plaza Level 10  
Tallahassee, Florida 32399-0810

Dear Commissioner Fried,

In accordance with Section 20.055(8), Florida Statutes, I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2018-2019. This report summarizes our audit and investigative activities and accomplishments for the 12-month period ending June 30, 2019.

The Office of Inspector General is committed to promoting accountability, integrity and efficiency in state government by preventing and detecting fraud, waste, abuse and mismanagement within the Department.

On behalf of my staff, I would like to thank you for your support and leadership, and Department management and staff for their ongoing assistance and cooperation.

Sincerely,

Angela H. Roddenberry  
Inspector General

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## INTRODUCTION

**“The Office of Inspector General is hereby established in each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government...”**

**Section 20.055(2), Florida Statutes**

## EXECUTIVE SUMMARY

The Office of Inspector General (OIG) has prepared this annual report, which covers the period from July 1, 2018, to June 30, 2019, pursuant to the provisions of §20.055, Florida Statutes, commonly referred to as the Inspector General Act. The report is organized to reflect the responsibilities and accomplishments of the OIG.

During this reporting period, we completed significant audit, special project, and investigative work to promote the effectiveness, efficiency and economy of the department’s programs and operations.

The Audit Section conducted 17 projects, which included assurance audits, internal consulting, and external audit coordination. These projects provided department leadership with an objective assessment of the issues, while offering specific recommendations to correct deficiencies and improve program effectiveness.

The Investigative Section received 302 complaints resulting in 244 investigations and multiple personnel actions.

## MISSION, VISION AND VALUE

The OIG promotes the effective, efficient, and economical operation of department programs, provides the highest quality work product and services that facilitate positive change. The OIG values making a positive difference through the work we do. We are committed to constantly improving how we operate, embracing innovation, and using persistence and determination to achieve results.

## RESPONSIBILITIES

The duties and responsibilities of the OIG include:

- Assess the validity and reliability of the information provided by the department on performance measures and standards and make recommendations for improvement, if necessary. Provide direction for, supervise, and coordinate audits and management reviews relating to the programs and operations of the department.



- Keep the Commissioner of Agriculture informed, recommend corrective action, and report on progress of corrective action concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the department.
- 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, department programs and operations.
- Receive complaints and coordinate all activities of the department as required by the Whistle-blower's Act, §§112.3187-112.31895, Florida Statutes.
- Conduct criminal and administrative investigations of matters relating to the department, as required by §570.092, Florida Statutes.

## STAFF QUALIFICATIONS

Employees within the OIG possess a wide variety of expertise in areas such as auditing, accounting, investigations, and information technology. Employees continually seek to further enhance their abilities and contributions to the OIG and the department. Additionally, employees within the OIG participate in a number of professional organizations to maintain proficiency in their areas of expertise and certification. These accomplishments represent significant time and effort, reflecting positively on the employee as well as the department.



**The following summarizes the professional certifications maintained by OIG employees:**

Five Certified Law Enforcement Officers

Three Certified Public Accountants

Two Certified Internal Auditors

Two Certified Public Managers

Two Certified Law Enforcement Instructors

One Certified Inspector General Auditor

One Certified Inspector General Investigator

One Certified Field Training Officer

One Certified Information Systems Auditor

One Certified Thermographer

**Professional association memberships held by OIG employees include:**

Institute of Internal Auditors

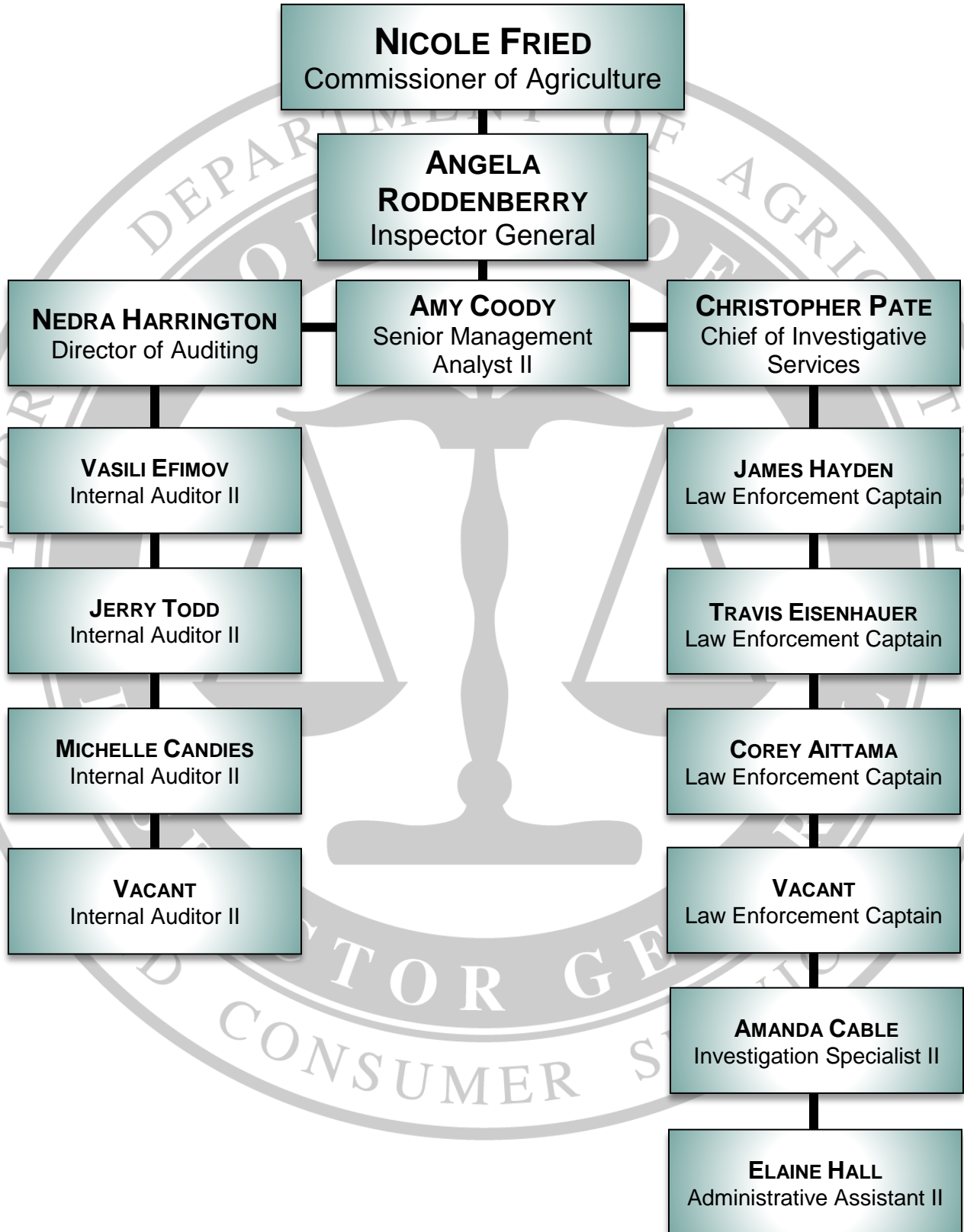
Association of Certified Fraud Examiners

Association of Inspectors General

Association of Government Accountants

Florida Agricultural Crimes and Intelligence Unit

**ORGANIZATIONAL CHART**



## TRAINING ACCOMPLISHMENTS

The OIG has outlined a training assessment plan in Policy and Procedure 2-01, OIG Operations Manual, which provides for training for new and existing OIG staff members. This continuing staff development helps ensure the highest quality audit and investigation products. Staff members utilize training resources from various organizations.

In accordance with the International Standards for the Professional Practice of Internal Auditing, internal auditors are responsible for continuing education to maintain proficiency and satisfy requirements related to professional certifications held by completing 80 hours of training every two years.

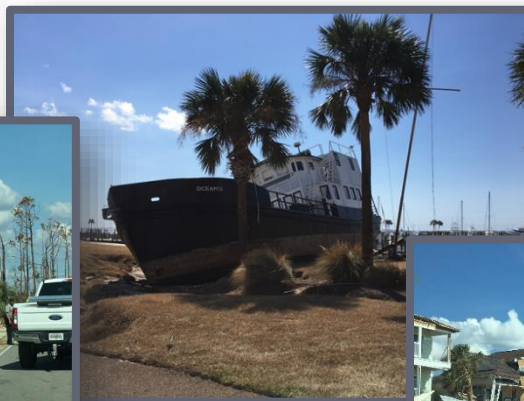
In accordance with Section 943.135, Florida Statutes, and law enforcement accreditation standards, sworn law enforcement officers are required to complete 40 hours of law enforcement-related continuing education training every two years. Also, officers are required to qualify annually with assigned firearms and encouraged to complete a minimum of 12 hours of firearms training.

## DISASTER ASSISTANCE

On October 10, 2018, Hurricane Michael devastated the central panhandle of Florida. Losses to the agricultural producers in both Florida and southwest Georgia were nothing short of catastrophic.

Losses in Florida alone totaled nearly \$1.5 billion, according to the University of Florida Institute of Food and Agricultural Sciences.

The OIG participated in disaster relief and assistance operations during the aftermath of Hurricane Michael. Sworn staff deployed to the areas of Mexico Beach and rural Bay County to aid in recovery efforts. Personnel distributed water, food, gasoline and other supplies to the outermost residents in rural areas.



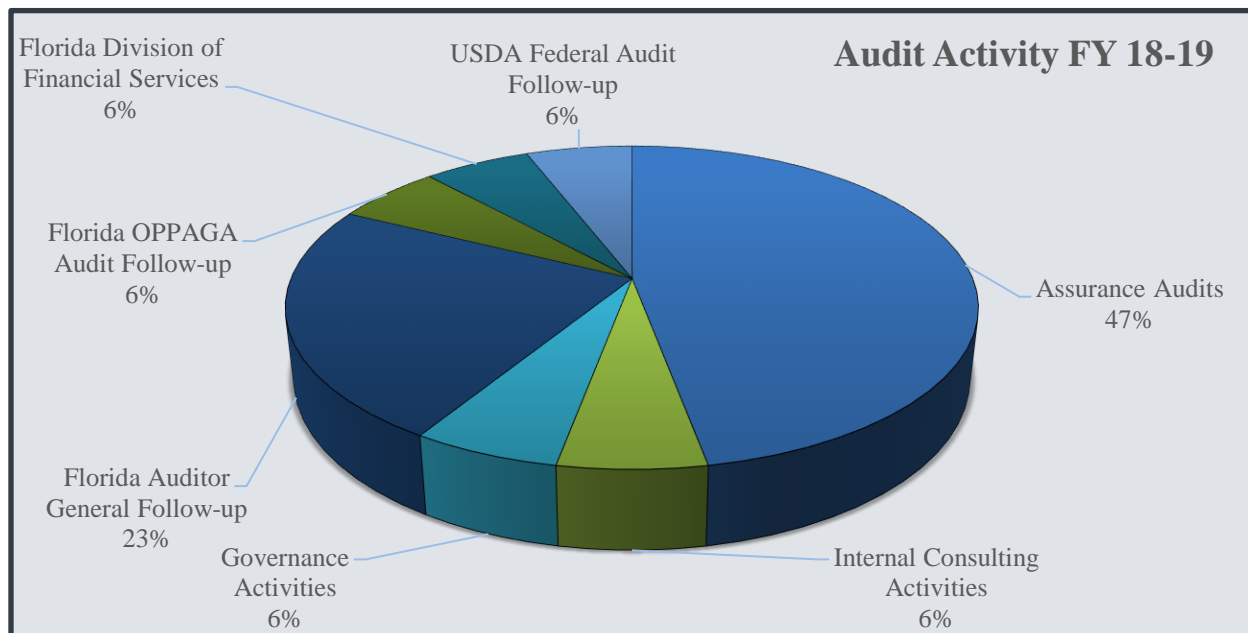
# AUDIT

**“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, controls, and governance processes.”**

**International Standards for the Professional Practice of Internal Auditing  
as published by the Institute of Internal Auditors**

## AUDIT SECTION OVERVIEW

The Audit Section provides an independent, objective assurance and consulting function designed to add value and improve department operations. The Audit Section has assisted the department in accomplishing its goals by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, controls and governance processes. The activities of the Audit Section can be seen in the accompanying chart.



## PROFESSIONAL STANDARDS

Pursuant to §§20.055(2)(j) and 20.055(6)(a), Florida Statutes, internal audit activities are performed in accordance with the General Principles and Standards for Offices of Inspector General and International Standards for the Professional Practice of Internal Auditing, as published by the Association of Inspectors General and the Institute of Internal Auditors, respectively. Audit projects involving information technology (IT) are also conducted in accordance with Information Systems Auditing Standards, as published by the Information Systems Audit and Control Association.



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## PROFICIENCY

The professional standards referenced require that staff (individually and collectively) possess the knowledge and skills to perform their responsibilities. A high level of proficiency has been achieved for the Audit Section through education, professional certifications, and other continuing professional development activities.

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## QUALITY ASSURANCE PROGRAM

The Audit Section continues to implement and employ a number of internal audit best management practices. These include partnering with management, increasing staff performance through the use of computer-assisted auditing techniques, developing staff professionally, maintaining IT audit staff, and providing a balanced combination of assurance and consulting services.

As part of the Quality Assurance Program, the Audit Section:

- Reviews professional standards and internal policies and procedures;
- Participates in various training and development activities; and,
- Continues to improve audit techniques, tools, and technology.

The Audit Section also periodically reviews audit programs and report formats and performs internal peer reviews for the completeness of work papers. Additionally, pursuant to Section 20.055, Florida Statutes, the Audit Section is evaluated every three years by the Auditor General's Office. In 2018, the Auditor General conducted a quality assessment review of the OIG's internal audit activity for the period July 2017 through June 2018. The Auditor General concluded that the OIG's internal audit activity was adequately designed and complied with during the review period to provide reasonable assurance of conformance with professional auditing standards and the Code of Ethics issued by the Institute of Internal Auditors. 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.



## INTERNAL ASSURANCE AND CONSULTING SERVICES

The OIG initiated or completed eight assurance engagements and two internal consulting engagements during Fiscal Year 2018-2019, as reflected in the following table. Assurance engagements are based on the OIG's annual risk assessment, annual Audit Plan, and/or special request by department management. Consulting engagements are based on requests from department management, as well as through joint projects with department personnel and are designed to enhance internal controls or organizational governance. Consulting engagements include providing ongoing governance activities to monitor current information technology issues for the department. The table on the following page enumerates all projects for the fiscal year and is followed by a summary of each project.

ASSURANCE AND CONSULTING ENGAGEMENTS FOR FY 2018-2019			
REPORT NUMBER	TITLE	ASSURANCE / CONSULTING	PAGE
IA 1718-01	Follow-up to the Audit of the Department's Cloud Information Resources	Assurance	7
IA 1819-01	Performance Measure – Division of Plant Industry Accuracy of Reported Number (Percentage change in number of new harmful exotic organism detections)	Assurance	15
IA 1819-02	2018 Florida State Fair Attendance and Gate Admission Revenue	Assurance	16
IA 1819-03	Audit of the Office of Agricultural Law Enforcement's Evidence Handling	Assurance	18
IA 1819-04	Performance Measure Accuracy Audit– Accuracy of Reported Number - Office of Energy (Number of Grants and Financial Incentives Processed and Percentage of Grants and Financial Incentive Awards Processed)	Assurance	23
IA 1819-05	Audit of the Purchasing Card Process	Assurance	24
IA 1920-01	2019 Florida State Fair Attendance and Gate Admission Revenue (In Progress)	Assurance	25
IA 1920-02	Audit of Contract Monitoring (In Progress)	Assurance	25
No Report Issued	Performance Measure–Review of Validity and Reliability Statements	Consulting	25
Ongoing	Technology Governance Committee	Consulting	25

## **FOLLOW-UP TO THE AUDIT OF THE DEPARTMENT'S CLOUD INFORMATION RESOURCES (REPORT NUMBER IA 1718-01)**

As part of the follow-up to the Audit of the Department's Cloud Information Resources, the OIG interviewed the Office of Agriculture Technology Services (OATS) personnel and Division Information Officers (DIOs), and reviewed documentation to support the corrective actions taken.

### ***CONTINUITY OF OPERATIONS PLANNING [COOP]***

**Finding:** The department COOPs do not provide for the availability of the department's mission critical cloud applications, as required by Florida Statutes and the best practices.

**Recommendation:** The OATS and the divisions should update their COOPs to include the mission critical cloud information resources.

**Management Response:** The OATS and the divisions will update their COOPs to include the mission critical cloud information resources.

**Status:**

The OIG determined that the mission critical cloud applications identified during the audit have been included in the Information Technology Disaster Recovery Plan maintained by OATS. The OIG also determined that after the release of the audit report, the department acquired four cloud applications that are not mission critical and therefore do not require inclusion in the COOPs.

**CORRECTED**



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***PROCUREMENT AND CONTRACTING OF CLOUD SERVICES***



One best practice states that the department's IT security section should be involved in the procurement of all cloud services utilized by the department, while a related best practice states that the IT security section should review the contract provisions for cloud services.

**Finding:** The OIG determined the OATS IT security section was involved in the procurement and review of contract provisions for the OATS-managed cloud applications, but not for the division-managed applications and for applications with accounts created by individual users.

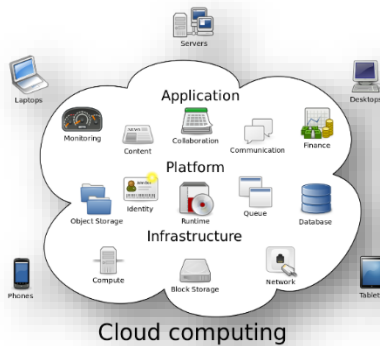
The OIG identified 13 data security controls that cloud customers must contractually require providers to establish and maintain. If the controls are not included in a contract, the OATS and divisions must conduct and document due diligence to establish whether providers maintained the specified controls.

**Finding:** The department's contracts did not include all the controls recommended by the best practices and the due diligence performed by the OATS and divisions did not document all the controls recommended by best practices.

**Recommendations:** The OATS IT security section should be involved in the procurement and review of contract provisions for all cloud services utilized by the department.

In addition, for instances in which the desired security controls are not specified in a contract, the OATS should conduct due diligence to determine whether the appropriate security controls are established and maintained by the provider. Documentation to support the performance of due diligence activities should be maintained.

**Management Response:** The OATS will draft a cloud policy stating, “All divisions will be required to obtain the OATS approval of the procurement and contract provisions for all cloud services.”



The OATS will add a section in the security plan template for cloud application contract security controls. This section will outline the recommended 13 best practices noted in this audit.

All cloud contract provisions must meet all 13 recommended controls for cloud providers, where technically feasible. If all security controls are not specified in a contract, the divisions, with the assistance of the OATS, will be required to document due diligence activities.

**Status:**

The OIG determined that the department’s cloud policy has not been drafted. The OATS management stated that a cloud policy will be established by December 2019. The OIG reviewed the contracts for the four cloud applications acquired after September 27, 2017, and determined the contracts were not approved by OATS, did not list the security controls recommended by the best practices, and due diligence activities were not performed. The OATS management stated that a security plan update will occur after the establishment of the department’s cloud policy.

**NOT CORRECTED**



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***INVENTORY OF CLOUD SERVICES***

One best practice states the department should maintain an inventory of all services provided via the cloud. In addition, Administrative Policies and Procedures (AP&P) 8-4, Access Control, states, “Access to systems used for official FDACS’s business that are external to the department’s infrastructure, referred to as “Cloud” accounts, will be documented.” In addition, the policy states, “CAPAS [COOP and Personal Asset System] shall be used to track all accounts related to cloud-based information resources.”

**Finding:** During the audit, a survey completed by the divisions determined 107 active accounts were not documented in CAPAS. The OIG also reviewed the cloud application user lists and determined 328 accounts managed by OATS and divisions were not documented in CAPAS.

**Recommendation:** The OATS and divisions should ensure all active cloud accounts are documented in the CAPAS database, in accordance with the department’s AP&P.

**Management Response:** The OATS will continue to remind the DIOs in each division to complete a CCR [Create, Change, Remove] user access form to ensure all active cloud accounts are documented in the CAPAS database, in accordance with the department’s AP&P. This



reminder will be delivered at the monthly AGTech and the DIO's PPMO [Project and Portfolio Management Office] meetings.

**Status:**

The OIG reviewed the agendas for the AGTech meetings held on January 10, February 14, May 20, August 8, 2018, and January 9, 2019, and determined the agendas included a reminder to complete a CCR user access form to ensure all active cloud accounts are documented in the CAPAS database.

**CORRECTED**



The OIG also reviewed the agendas for the PPMO meetings held on February 12, April 9, July 9, 2018, and January 14, 2019, and determined the agendas did not include such reminders.

**NOT CORRECTED**



The OIG also reviewed the 435 undocumented accounts identified during the audit and determined 257 are still being utilized by current employees. Of the 257 user accounts, 140 (54%) accounts were documented in CAPAS as of June 6, 2019.

**PARTIALLY CORRECTED**



The divisions also reported they acquired 61 cloud accounts after June 1, 2016. Of these, the OIG determined 20 accounts were not documented in CAPAS as of June 6, 2019.

**PARTIALLY CORRECTED**



**Finding:** The OIG determined that 52 of the 78 accounts created by individual users were not documented in CAPAS. The OIG also determined that of the 26 accounts that were documented in CAPAS, the URLs and the usernames for two accounts were not documented in CAPAS, as required by the department AP&P.

**Recommendation:** If the accounts created by users continue to be utilized for official business, divisions should ensure that all cloud accounts created by individual users for official business are documented in CAPAS. The OATS should ensure the URLs and usernames of all accounts created by individual users are documented in CAPAS.

**Management Response:** The divisions are required to use the CCR form to document the URLs and usernames for all cloud accounts. The Help Desk is required to enter this information into CAPAS. If the CCR form does not have all fields completed correctly, the Help Desk will notify the divisions of the missing information and will not enter the cloud account data into CAPAS until all information has been correctly entered into the CCR form and submitted to the Help Desk.

**Status:**

The OIG reviewed the two accounts created by individual users identified during the audit for which the URLs and usernames were not documented in CAPAS and determined that the URLs and usernames were documented in CAPAS as of June 6, 2019.

**CORRECTED**



The divisions reported they acquired 23 accounts created by individual users after June 1, 2016. The OIG determined that, as of June 6, 2019, 17 accounts were documented in CAPAS with the URLs documented for all 17 accounts while the usernames were documented for 16 accounts.

**PARTIALLY CORRECTED**



**Finding:** The OIG researched the policies and procedures of in-state and out-of-state organizations regarding the use of self-provisioned no-cost cloud accounts for official business and determined that usage for storing institutional data is not permitted. However, we determined other organizations allow such use for non-confidential data if there is a contract with the provider and if the cloud service and the data it stores are reviewed by the organization’s IT security prior to cloud service acquisition.

**Recommendation:** The department should consider revising its policy and discontinue the use of self-provisioned no-cost cloud accounts for storing department data. The department should consider utilizing paid versions of the same cloud services to mitigate the risks associated with free services.

**Management Response:** The OATS will add the statement, “The department prohibits the use of self-provisioned no-cost cloud accounts created by individual users to store confidential department data.”

**Status:**

The OIG determined the department’s policies have not been revised to include the prohibition against the use of accounts created by individual users to store confidential data. However, the OATS and divisions reported the accounts created by individual users after June 1, 2016, do not store confidential department information.

**NOT CORRECTED**



**USER ACCESS MANAGEMENT**

*Spidertracks (Florida Forest Service)*

**Finding:** A best practice related to the management of user access to cloud services recommends the establishment of procedures for cloud account management. The Florida Forest Service’s user account management procedures are not in a written format.



**Recommendation:** The Florida Forest Service should consider formalizing into a written policy the procedures for managing Spidertracks user accounts.

**Management Response:** The Florida Forest Service will formalize its procedures for managing the Spidertracks accounts into a written policy by December 31, 2017.

**Status:**

Written user account management procedures have been established for Spidertracks in the Florida Forest Service's AP&P 406.019.

**CORRECTED**



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*Accounts Created by Individual Users for Official Business*



**Finding:** The procedures for user account management for accounts created by users are established by the cloud services providers. The users request the issuance or closing of accounts while the cloud services providers implement the requests. Providers can also close, suspend, or modify the accounts at their own convenience or upon the user's failure to follow the provider's terms of service.

In some instances, the department's employees obtain authorization from management to request that providers create the user accounts. In other instances, authorization is not obtained. Based on the OIG's review of the division survey, we determined that the following authorizations were granted:

- division directors authorized 30 accounts;
- supervisors authorized 12 accounts; and
- no authorization was provided for the remaining 36 accounts.

**Recommendation:** If the accounts created by individual users continue to be utilized, the divisions should establish procedures for requesting and authorizing the creation and utilization of these accounts. The procedures should specify the department data that is authorized to be stored in the accounts and the handling of data after employee separation.

**Management Response:** In a new cloud policy, the OATS will include the requirement that divisions establish procedures for requesting and authorizing the creation and utilization of accounts created by individual users. The policy will specify that confidential department data cannot be stored in these accounts.

**Status:**

The OIG determined that the department's cloud policy has not been drafted. The OATS management stated that a cloud policy will be established by December 2019.

**NOT CORRECTED**



## ***PERFORMANCE OF USER ACCOUNT REVIEWS***

The department AP&P 8-10, Identification and Authentication, requires periodic monitoring of user accounts by the application owner or his/her designee. Monitoring is required to ensure the user is still employed with the department and the user's access privileges are based on the user's current duties and responsibilities.

**Finding:** The OIG's review of the documentation for the seven OATS-managed and three division-managed cloud applications determined that:

- for two applications, the user account reviews were performed; and
- for seven applications, the user account reviews were not performed [five managed by OATS and one each by Florid Forest Service and the Division of Aquaculture].

**Recommendation:** The OATS and division management should ensure user account reviews are performed for all accounts granting access to cloud applications, as required by the department's AP&P.

**Management Response:** The OATS will ensure that user account reviews are conducted by January 31, 2018, for all OATS-managed mission critical applications.

The Florida Forest Service and the Division of Aquaculture will perform a user account review by December 31, 2017, and January 1, 2018, respectively.

### **Status:**

The OIG assessed the documentation submitted to support the performance of user account reviews for applications that are currently mission critical and for which it had been determined during the audit that such reviews were not performed. The OIG determined that a user account review was performed for one of the cloud applications, the documentation was insufficient to substantiate that user account reviews were performed for two cloud applications, and a user account review was not performed for the remaining cloud application.

**PARTIALLY  
CORRECTED**



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## ***ENHANCEMENTS IN CLOUD GOVERNANCE***

**Finding:** The OIG reviewed the department's policies and procedures governing the use of cloud services. Our review determined that enhancements could be made to the department's AP&P to include:

- Guidelines for the types of data that can be stored in the cloud, with specifics on:
  - The scope of data: What type of department records can be stored, processed, or accessed through the





- cloud (e.g., confidential or exempt, data received under a non-disclosure agreement).
- The type of contract or Service Level Agreement (SLA) provisions that are commensurate with the type of data.
- The minimum terms and conditions that must be contained in the contract or SLA. For example:
  - Encryption of confidential data.
  - Requirements for records to be maintained within specified jurisdictional boundaries, if required.
- Guidelines for self-provisioned cost-free accounts. Specifically:
  - The authorization necessary to create an account (e.g., from supervisor, department Information Security Manager, department Chief Information Officer (CIO)).
  - The type of data permitted to be stored.
  - Procedures to ensure the accessibility of data after employee separation.
- Guidelines for selecting cloud services providers, including for cost-free services. Specifically:
  - The personnel involved in the selection process (e.g., department IT security, General Counsel, business analysts, division personnel).
  - The minimum level of data security controls that must be maintained by the cloud services provider, as required by laws, regulations, contracts, etc.
  - The issues to be considered when vetting cloud service providers.
  - A checklist of issues that must be addressed when vetting cloud services providers (e.g., can the provider adhere to the data retention, sanitization and public records requirements).



**Recommendation:** The OATS should amend the AP&P to include the aforementioned guidelines governing the department’s use of cloud services.

**Management Response:** In the cloud policy, the OATS will include the OIG recommended guidelines, as applicable.

**Status:**

The OIG determined that the department’s cloud policy has not been drafted. The OATS management stated that a cloud policy will be established by December 2019.

**NOT CORRECTED**



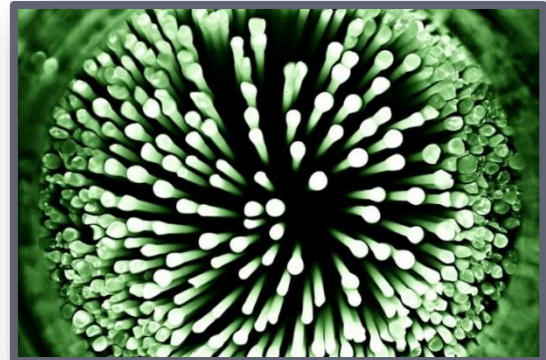
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**PERFORMANCE MEASURE ACCURACY**  
**DIVISION OF PLANT INDUSTRY**  
***PERCENTAGE CHANGE IN NUMBER OF NEW HARMFUL EXOTIC ORGANISM DETECTIONS (REPORT NUMBER IA 1819-01)***

The objective of the audit was to determine if the number reported for actual performance for Fiscal Year 2016-2017 is fairly stated. The scope of the audit was the Fiscal Year 2016-2017 actual performance number reported in the Final Long Range Program Plan on the state of Florida's Fiscal Portal as of September 30, 2017, for the measure *Percentage change in number of new harmful exotic organism detections*.

***ORGANISMS INADVERTENTLY EXCLUDED FROM NUMBER REPORTED***

For a given fiscal year, the performance measure's percentage change is calculated by subtracting the established baseline number of new pest records from the number of new records of harmful exotic organisms for a given fiscal year, and then dividing that difference by the established baseline to obtain the percentage increase or decrease.



The OIG determined that the incorrect date field was used in the query of the division's data system when reporting the number of new records of harmful exotic organisms for Fiscal Year 2016-2017. As a result, three organisms were inadvertently excluded and the baseline number of new organism records based on the ten-year performance average inadvertently excluded 70 organisms. After taking into account the aforementioned errors, the OIG's calculation for actual performance for Fiscal Year 2016-2017 is 3.6%, a variance of 20.2% from the number reported by the division.

**Recommendation:** Management should review the process used to compile the number of new records of harmful and exotic organisms and revise, as necessary, to ensure the accuracy of the number reported.

**Management Response:** The division agrees that the number of records used to determine the percentage change was not correctly stated and included both calendar year totals as well as fiscal year totals. We will review the process for evaluating new records in the future to ensure only records from the fiscal year are used for this performance measure.

***VALIDITY AND RELIABILITY STATEMENT***

*Definition of "new record" does not align with intent of performance measure*

A "new record" is defined in the division's V&R statement as an insect, disease or other organism not known to be established in Florida and/or the United States. However, for reporting purposes, the division considers a new record to be an insect, disease or other organism not known to be established in Florida.

**Recommendation:** Management should consider revising the definition of “new record” to exclude “and/or the United States.”

**Management Response:** The division agrees that the V&R statement for this performance measure can be revised to increase clarity. We will revise the definition of a new record to exclude “and/or the United States.” The new definition will be “an insect, disease, or other organism not known to be established in Florida.”

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## 2018 FLORIDA STATE FAIR ATTENDANCE AND GATE ADMISSION REVENUE (REPORT NUMBER IA 1819-02)



The objectives of the audit were to determine if the reported attendance and gate admission revenue was fairly stated, and to assess the efficiency of the Fair’s fiscal activities. The scope of the audit was the attendance and gate admission revenue of the 2018 Fair held during the period of February 8 - 19, 2018, including advance gate admission sales occurring prior to the Fair’s opening and refunds or credits made through June 30, 2018.

In our opinion, the attendance of 423,726 and gate admission revenue of \$3,268,720 pertaining to the 2018 Fair, as of June 30, 2018, are fairly stated in all material respects.

The OIG staff spent several days at the Fair and observed numerous activities performed by Fair staff, including procedures followed at the entrance gates and in the Fair’s bank. The findings and recommendations from our observations are detailed as follows.

### *RECONCILING TO CASH*

**Finding:** Based on the OIG’s observations, the bank tellers verified that the sellers turned in the amount of expected cash, however, the tellers did not verify that the sellers turned in the number of coupons that were reflected on the sellers’ report. Performing this additional step will help to ensure expected cash is not understated due to an overstatement of coupons recorded in the system.

**Recommendation:** Fair management should ensure pre-Fair training addresses the procedures for balancing the sellers’ activity to sales instead of cash.

**Management Response:** Fair management believes the main issue is that paperwork was completed but not retained once entered in the system. We will address the issue that all paperwork must be maintained and stored.

### *BOTTLENECK DURING CLOSEOUT PROCESS*

**Finding:** Based on the observations of the OIG, it took additional time for the input staff to enter the required information into the system as multiple screens had to be accessed. In addition, the input staff spent a considerable amount of time assisting bank tellers who were having difficulties balancing out the sellers. As a result, the input staff was not able to provide other tellers with their expected and final reports in a timely fashion, resulting in a bottleneck.

**Recommendation:** Review the current entry requirements of the input staff and revise to the extent possible to expedite the process. In addition, assign multiple individuals who are separate from the input function to assist tellers experiencing issues with balancing sellers, if possible.

**Management Response:** Fair management concurs that reducing the complexity and entry time by input personnel is paramount. We planned for a streamlined process in 2018 that relied on Gateway scanning reports to be used by the input personnel. However, midway scanners did not work properly, causing us to switch to a manual counting system. Our primary goal is to get the scanners working in 2019 to avoid a repeat of this issue. We also concur that hiring a few additional individuals to help with assisting tellers or doing more input would be helpful.

***DO NOT REHIRE***

**Finding:** At the end of each Fair, a list is compiled to identify sellers who should not be rehired for subsequent Fairs. Based on our comparison of the individuals contained on the list to the sellers who were employed for the 2018 Fair, we determined that three (3) sellers on the list were hired for the 2018 Fair.

**Recommendation:** To ensure only responsible, proficient individuals are selected for employment, individuals placed on the do not rehire list should not be utilized for subsequent Fairs.

**Management Response:** The controller will request that the HR department send out a list of do not rehires to himself and his staff before hiring begins. He will check the list when doing the final approval of future hires.



***ARMBANDS DISTRIBUTED BY REDEMPTION TEAM***

**Finding:** Fair ride armbands are typically sold at ticket booths located throughout the midway. However, during the busiest times of the day, Fair personnel are placed at various gates to provide patrons with an opportunity to exchange an armband voucher for an armband. Our review determined that the team member

signed the form. However, there was no evidence to support that the number of armbands and vouchers returned was equal to the number of armbands distributed to the team member. In addition, the form was not signed by the individual who balanced out the team member.

**Recommendation:** Fair management should ensure team members are properly balanced out upon their return to the bank. In addition, the individual performing the balancing activities should sign the ticket form or other suitable form of documentation.



**Management Response:** This process and record keeping will be tightened up and follow all requirements of regular sellers.

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## AUDIT OF THE OFFICE OF AGRICULTURAL LAW ENFORCEMENT'S EVIDENCE HANDLING (REPORT NUMBER IA 1819-02)

The objective of the audit was to evaluate the Office of Agricultural Law Enforcement's procedures for handling evidence to assess compliance with standard operating procedures and Florida Statutes.



### *PRIMARY FACILITY ANNUAL INVENTORY*

**Finding:** The OIG reviewed documentation to substantiate performance of the annual inventories for 2015, 2016 and 2017 at the three facilities. We determined the Evidence and Property Reports FDACS-01995 were not available for 2015 for the facilities located at the I-75 and the Tampa primary facilities. In addition, the OIG could not substantiate who performed the inventories.

**Recommendation:** The OALE should ensure inventories are documented in accordance with policy.

**Management Response:** All inventory information is compiled in the Annual Evidence Audit and Inventory memorandum which is provided to the Florida Commission for Law Enforcement Accreditation as proof of compliance. The aforementioned memorandum contains all documentation regarding the inventory process and includes the name of the person conducting the inventory. While FDACS Form 01995 could not be reproduced for two locations in 2015, pertinent information to include all inventory documentation and custodian information as required by Policy 2.06 are accounted for and listed in the final memorandum. OALE will continue to follow existing policy regarding annual inventories and ensure that all required documentation is maintained per written directives including FDACS Form 01995.

### *PRIMARY FACILITY ANNUAL AUDITS*

**Finding:** The OIG reviewed documentation to substantiate the performance of audits for the I-10 East, I 75 and Tampa primary facilities for 2015, 2016, and 2017. We determined the Evidence and Property Reports, FDACS 01995, were not available for 2015 for the I 75 and Tampa primary facilities. For all three facilities, the documentation did not include a detailed description of all items destroyed along with copies of the destruction orders.

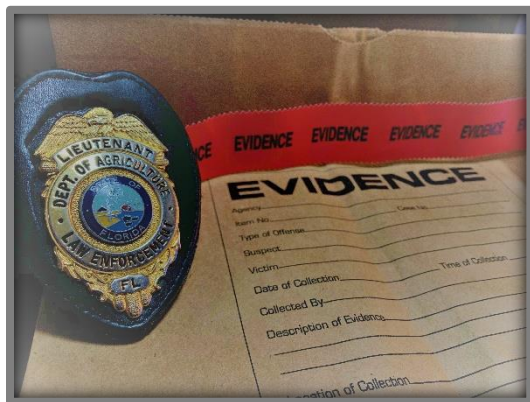
**Recommendation:** The OALE should utilize the Evidence and Property Reports, FDACS 01995, to document all audits in accordance with policy. In addition, the policy should be revised to reflect the current practice of not including a list of destroyed items in the audit documentation, or the policy should be followed.

**Management Response:** All audit information is compiled in the Annual Evidence Audit and Inventory memorandum which is provided to the Florida Commission for Law Enforcement Accreditation as proof of compliance. The aforementioned memorandum contains all documentation regarding the audit process and includes the name of the person conducting the audit. While FDACS Form 01995 could not be reproduced for two locations in 2015, pertinent information to include all audit documentation, custodian information and designee providing oversight as required by Policy 2.06 are accounted for and listed in the final memorandum. OALE will continue to follow existing policy regarding annual audits and ensure that all required documentation is maintained per written directives including FDACS Form 01995.

### ***COMPLETION OF PROPERTY RECEIPTS***

**Finding:** The OIG selected 159 of the items to determine whether a property receipt was completed in accordance with policy. We determined that property receipts were completed for 143 (90%) of the 159 items.

**Recommendation:** The OALE should ensure that property receipts are completed for all evidence items upon collection.



**Management Response:** In 2016, OALE initiated an annual property and evidence refresher training for all OALE personnel responsible for the collection and storage of property and evidence. The training includes examples of properly completed property receipts, proper packaging and policy requirements. For additional oversight, OALE, in 2016, instituted the requirement that all newly submitted property receipts are reviewed by the Property and Evidence Administrator weekly. This process creates an

additional level of quality control concerning property receipts.

### ***SUBMISSION OF EVIDENCE TO THE EVIDENCE CONTROL FUNCTION***

**Finding:** The OIG selected 100 items that were submitted by the seizing officers directly to the primary custodians based on entries in the property receipts. However, during our testing, we determined that 46 of the 100 evidence items were initially submitted into a temporary facility.

**Recommendation:** The OALE should ensure the accurate completion of property receipts by the seizing officers and custodians.

**Management Response:** In 2016, OALE initiated annual property and evidence refresher training for all OALE personnel responsible for the collection and storage of property and evidence. The training provides personnel examples of properly completed property receipts to ensure accuracy. For additional oversight, OALE, in 2016, instituted the requirement that all newly submitted property receipts are reviewed by the Property and Evidence Administrator weekly. This process creates an additional level of quality control concerning property receipts. Future refresher training will continue to focus on the proper completion and accuracy of property receipts.

***ENTERING EVIDENCE INTO THE ACISS WITHIN 48 HOURS OF RECEIPT***

**Finding:** Our testing of the 121 sample items determined that nine items were entered into the ACISS in excess of 48 hours after receipt by the custodian. During our research, we also determined the custodian made the following data entry errors in ACISS:

- For 28 items, the “date collected” as recorded by seizing officers on the property receipt had been entered incorrectly.
- For 18 items, the custodians incorrectly entered the “date received” that was recorded on the property receipt.



**Recommendations:** The OALE should ensure custodians enter all evidence items into the P&E function within 48 hours of receipt, as required by policy.

In addition, the OALE should ensure, when taking possession of an item, custodians enter the correct date on the property receipts and temporary facility logs.

Lastly, the OALE should ensure custodians enter the dates into ACISS as recorded on the property receipts and logs.

**Management Response:** In 2016, OALE initiated annual property and evidence refresher training for all OALE personnel responsible for the collection and storage of property and evidence. The training provides personnel examples of properly completed property receipts to ensure accuracy. Future refresher training will focus on the 48-hour entry requirement and ensure that dates are accurately recorded on hard copy property receipts and in ACISS.

***CONSISTENCY BETWEEN HARD COPY CHAIN OF CUSTODY AND ACISS CoC***

**Finding:** A comparison of the hard copy chain of custody (CoC) to the ACISS CoC for 38 items determined the chain of custody records were inconsistent for 35 items.

**Recommendation:** The OALE should ensure the entire chain of custody is recorded for all evidence items.

**Management Response:** In 2016, OALE initiated annual property and evidence refresher training for all OALE personnel responsible for the collection and storage of property and evidence. Future training will include the proper procedures for ensuring that the full chain of custody is maintained on all items taken into the property and evidence function.

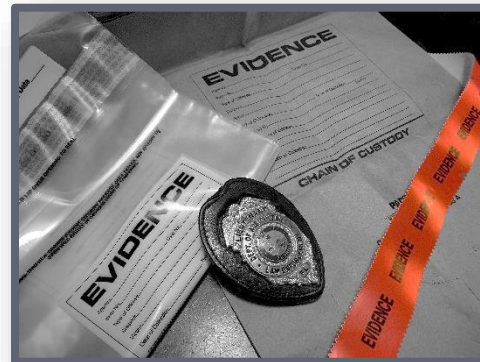
As noted in the OIG report, there is a system limitation within the ACISS program which may lead to a chain of custody gap reflected in the ACISS record. OALE will conduct additional research to identify other IT-based solutions regarding case management to include property and evidence.

## *CUSTODIAN'S INVOLVEMENT IN CoC*

**Finding:** The OIG determined that for all 38 sampled items, the custodians were recorded in the CoC as the individuals who released the item from, and received the item back into, the primary storage facility. However, the time when the change of custody occurred was not recorded in the hard copy, as required by policy.

**Recommendation:** The OALE should ensure the time the change of custody occurred is entered on the hard copy CoC records.

**Management Response:** In 2016, OALE initiated annual property and evidence refresher training for all OALE personnel responsible for the collection and storage of property and evidence. Future training will include the proper procedures for ensuring that time is properly documented on the hard copy chain of custody.



## *DISPOSING OF EVIDENCE ITEMS*

**Finding:** OALE's P&P 2.06 states the Property and Evidence administrator shall approve a list of the items pending destruction prior to the actual destruction. The OALE management indicated that in lieu of the Property and Evidence administrator's approval, the custodian's supervisor approves items pending destruction. The items are listed either on a disposal batch or an ACISS Change of Custody document.

Based on our review of the 75 sampled items, we determined the following:

- supervisory approval was contained on disposal batches for 14 items;
- supervisory approval was contained on Change of Custody documents for 56 items; and
- no documentation to substantiate supervisory approval was available for the remaining 5 items.

**Recommendation:** The OALE management should revise the policy to reflect the OALE's practice of supervisory approval of evidence items pending destruction and ensure that documentation is available for all destroyed items.

**Management Response:** OALE intends to enforce the policy as currently written, which requires the Property and Evidence Administrator to approve the list of items pending destruction. The policy will not be revised to allow the custodian's supervisor to approve the list of items to be destroyed. The policy as written will be monitored and all custodians will be notified of the policy requirements effective immediately.



**Finding:** OALE's P&P 2.06 states any item of disposed evidence shall be documented using the Property Release/Disposal Receipt generated by ACISS.

Based on our review, we determined that the disposal of all 75 items were documented using the Property Release/Disposal Receipts. According to management, it is the OALE's practice for the document to be signed by a witness. We determined that 48 (68%) of the 75 Property Release/Disposal Receipts were signed by a witness.

**Recommendation:** The OALE should comply with its established practice and ensure that the Property Release/Disposal Receipts are signed by a witness for all destroyed items.

**Management Response:** There is no policy requirement nor CFA accreditation standard requiring a witness signature on the Property Release/Disposal Receipt. In any case of contraband destruction, all witnesses sign the court order return affidavit for all items destroyed. OALE will take this recommendation under advisement for potential update during the upcoming property and evidence policy and procedure review, which will be completed by October 2019.

**Finding:** OALE's P&P 2.06 states for the drugs ready to be purged that are included in the computer-generated list, the drugs and the receipt(s) will be compared for quality control. Packaging will be inspected to ensure that drugs have not been tampered with.

The OALE management stated that for all items ready to be purged, custodians inspected the item's packaging for evidence of tampering and compared the item's description contained on the property receipt with the description on the packaging. However, documentation was not maintained to substantiate the performance of the activities.

**Recommendation:** The OALE should ensure documentation to support the performance of quality control activities is maintained.

**Management Response:** OALE will review the policy and determine if such documentation is warranted.

### ***P&E [PROPERTY AND EVIDENCE] ADMINISTRATOR'S ASSIGNMENT AS A PRIMARY CUSTODIAN***

**Finding:** The OIG determined that the P&E administrator is also assigned as primary custodian of a P&E storage facility. However, the P&E administrator, in accordance with P&P 2.06, is responsible for oversight of the agency property and evidence system, and as such, has the following responsibilities:



- Approving a list of the items pending destruction prior to the actual destruction;
- In the event that evidence has been determined to be lost, missing or stolen, it will immediately be reported to the P&E administrator, who will forward the information to the Inspector General’s Office for a follow-up investigation;
- P&E administrator shall generate a memorandum to the Accreditation Manager indicating the inventory results.

These duties are incompatible with the duties assigned to custodians. For example, custodians performing inventories are required to generate a memorandum, via their chain of command, to the P&E administrator indicating the inventory results.

**Recommendation:** In light of the aforementioned policy provisions, the duties of the P&E administrator are incompatible with the duties of a custodian. The P&E administrator should not be assigned the duties of a custodian to avoid the improper segregation of duties.

**Management Response:** OALE will be conducting a thorough review of the property and evidence function. Upon completion, policies, procedures and operational roles will be discussed. This recommendation will be taken under advisement for potential update during this policy review.

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## PERFORMANCE MEASURE ACCURACY – OFFICE OF ENERGY (REPORT NUMBER IA 1819-04)



The objective of the audit was to determine if the number reported for actual performance for Fiscal Year 2017-2018 is fairly stated. The scope of the audit was the Fiscal Year 2017-2018 actual performance number reported in the Final Long Range Program Plan on the state of Florida’s Fiscal Portal as of September 30, 2018, for the measures, Number of grants and financial incentives processed, and Percentage of grants and financial incentive awards processed.

### *NUMBER OF GRANTS AND FINANCIAL INCENTIVES PROCESSED*

**Finding:** The OIG determined that the number reported of 60 for actual performance for Fiscal Year 2017-2018, is not fairly stated. The OIG reviewed documentation to support the 60 grants and financial incentives reported for Fiscal Year 2017-2018 and determined the number reported should have been 43, which is a variance of 28%. We determined 16 natural gas vehicle rebates and one grant were inadvertently included in the number reported.

**Recommendation:** Management should ensure that grants and financial incentives are reported in the appropriate fiscal year.

**Management Response:** The OOE [Office of Energy] will ensure that, for performance measure reporting, grants are counted as processed based on the date awarded (i.e. fully executed), and

financial incentives are counted as processed based on the date the final payment is made to the recipient.

### *PERCENTAGE OF GRANTS AND FINANCIAL INCENTIVE AWARDS PROCESSED*



**Finding:** The OIG did not assess the accuracy of the number reported of 100% for actual performance for the measure, Percentage of grants and financial incentive awards processed, due to issues we identified regarding the methodology used to derive the number.

To calculate the percentage of grants and financial incentives processed, both the number of grants and financial incentives processed (incentives processed), and the number of grants and financial incentives available based on funding (incentives

available) are counted by OOE staff. The methodology utilized by the OOE to calculate the incentives available is to divide the total funding available for each incentive program by the minimum funding available to a recipient. The resulting number would then be divided into the incentives processed. However, by using this methodology, the incentives available may be inaccurate because the actual funds provided to the recipient may be higher than the minimum amount used in the calculation.

According to the OOE, the intent of this performance measure is to indicate how timely the OOE is processing the available funds, with the goal being 100% of the funds being awarded or processed within the fiscal year. Therefore, a more accurate indicator of OOE's performance would be a performance measure that calculates the amount of funds available during the fiscal year and divide that amount by the amount of funds awarded or processed by the OOE.

**Recommendation:** Management should consider replacing the measure with a new measure more indicative of OOE's actual performance.

**Management Response:** The OOE finds this measure does not accurately reflect actual program performance and therefore will be deleting it. A determination will be made in the future on whether to create a new measure in replacement. OOE will ensure that any new performance measure and methodology will be a more accurate indicator of the program's performance.

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### **AUDIT OF THE PURCHASING CARD PROCESS (REPORT NUMBER IA 1819-05 – IN PROGRESS)**

The objective of this audit is to assess whether select P-Card processes, including the approval of charges and associated reconciliations, complied with state laws, state policies and procedures, and Department Administrative Policies and Procedures.

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## **2019 AUDIT OF FLORIDA STATE FAIR ATTENDANCE AND GATE ADMISSION REVENUE (REPORT NUMBER IA 1920-01 – IN PROGRESS)**

The objectives of the audit are to determine if the reported attendance and gate admission revenue were fairly stated, and to assess the efficiency of the Fair's fiscal activities.

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## **AUDIT OF CONTRACT MONITORING (REPORT NUMBER IA 1920-02–IN PROGRESS)**

The objective of this audit is to assess the adequacy of monitoring activities performed by the Department's contract managers.

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## **PERFORMANCE MEASURES – REVIEW OF VALIDITY AND RELIABILITY STATEMENTS (NO REPORT ISSUED)**

The Audit Section reviewed the addition, deletion, or modification of the Long Range Program Plan Exhibit IV: Performance Measure Validity and Reliability statements, to assess the validity and reliability of the information contained in the Exhibit, and to make recommendations for improvement, if necessary.

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## **TECHNOLOGY GOVERNANCE COMMITTEE**

The Audit Section takes an active role in advising and consulting with department management in the information technology arena by serving as a member on the Information Technology Life Cycle Review Panel.

As an advisory member, the Director of Auditing attends panel meetings to participate in discussions concerning issues associated with the development and deployment of new applications, including the infrastructure requirements and the necessary security controls.

## **EXTERNAL AUDIT/REVIEW ACTIVITIES**

The OIG is the coordinator for external audits or reviews conducted by the Auditor General, the Office of Program Policy Analysis and Government Accountability (OPPAGA), federal auditors, and other governmental entities. As such, the Audit Section also evaluates findings and the department's responses. In addition, the Audit Section performs follow-up activities to determine the status of corrective action for findings contained in reports issued by the Auditor General or the OPPAGA. The OIG also monitors reviews performed by other external entities, such as the federal auditors, and other governmental entities.

The Audit Section coordinated seven external audits or reviews conducted by federal or state agencies during Fiscal Year 2018-2019 as reflected below and made a determination regarding the status of corrective action, where appropriate.

<b>EXTERNAL REVIEW ACTIVITIES FOR FY 2018-2019</b>			
<b>AGENCY</b>	<b>REPORT NUMBER</b>	<b>REPORT TITLE / ENGAGEMENT'S FOCUS</b>	<b>PAGE</b>
Auditor General	N/A	Financial Statements FY Ending 06/30/18	26
Auditor General	AG 2019-186	Federal Awards FY 2017-2018	26
Auditor General	AG 2019-164	Administration of Private Investigator, Security Officer, Recovery Agent, and Concealed Weapon Licenses and Prior Audit Follow-up	26
Auditor General	In Progress	Federal Awards FY 2018-2019	34
OPPAGA	N/A	2019 Florida Government Program Summaries	34
DFS	N/A	Financial Statements FY Ending 06/30/18	35
USDA	In Progress	Florida's Control Over Summer Food Service Program	35

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## **OFFICE OF THE AUDITOR GENERAL**

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### **FINANCIAL STATEMENTS FY ENDING 06/30/18 (FLORIDA'S COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING 06/30/18)**

This project concerned the state of Florida's Basic Financial Statements to include an annual fraud inquiry, financial noncompliance disclosure, legal representation letter, management representation letter, or a reconciliation of the State Expenditures for Federal Awards.

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### **FEDERAL AWARDS FOR FY 2017-2018 CHILD NUTRITION-REPORT NO. AG 2019-186**

The audit procedures were limited to a test of a FNS-10 report to follow-up on a finding contained in Auditor General Report No. 2016-006. The FNS-10 report is used by states to provide the USDA with certain school meal data each month.

There were no findings noted for the Division of Food, Nutrition and Wellness.

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### **ADMINISTRATION OF PRIVATE INVESTIGATOR, SECURITY OFFICER, RECOVERY AGENT, AND CONCEALED WEAPON LICENSES AND PRIOR AUDIT FOLLOW-UP-REPORT NO. AG 2019-064**

The audit focused on the Department's administration of private investigator, security officer, recovery agent, and concealed weapons licenses; selected administrative issues; and follow-up of the Department's corrective actions for Auditor General Report Nos. 2015-016 and 2015-182. The status of corrective actions as reported by Department management are summarized below.

## ***CONCEALED WEAPON OR FIREARM LICENSE APPLICATION PROCESSING CONTROLS***

**Finding:** Department controls for processing concealed weapon license applications need enhancement. Additionally, data publicly reported by the Department regarding Division of Licensing (Division) actions was not always complete or accurate.

**Recommendation:** The Auditor General recommends that Division management enhance concealed weapon license application processing controls, including revising policies and procedures to require, before licenses are issued, that all NICS reports be retrieved and added to applicant records. In addition, to better ensure that the Legislature and the public can appropriately assess Division performance, the Auditor General recommends that Division management ensure that complete and accurate data regarding Division licensing actions is reported. Further, to promote government accountability, any identified weaknesses pertinent to internal controls subject to audit should be timely communicated to external auditors.



**Status: Corrected.** On October 17, 2018, the Division began to automatically index NICS Index results to all packages based on the daily manual reports retrieved from the Florida Department of Law Enforcement (FDLE) Firearms Eligibility System. Subsequently, on October 31, 2018, event code programming was put in place that required staff to add an event code certifying review of either NICS eligible or NICS ineligible prior to moving to either issuance or denial, respectively.

The Division will review its current reporting metrics to ensure compliance with applicable statutes, and additionally, review non-standard data reporting techniques to ensure error free calculation for future data subsets.

During future audits, any identified weaknesses pertinent to internal controls will be timely communicated to external auditors.

### ***MANAGEMENT OVERSIGHT***

**Finding:** Department management oversight controls for administering the concealed weapon licensing process were not always adequate or effectively implemented.

**Recommendation:** The Auditor General recommends that Division management enhance oversight controls for the concealed weapon licensing process. Such enhancements should include:

- Thorough review of management reports to determine the extent of employee performance deficiencies and whether any deficiencies may have resulted in the issuance of a concealed weapon license in error.
- Division records evidencing that management addressed potential performance deficiencies with both Division employees and contracted employees.



- Employee evaluations that better reflect employee performance issues noted in management reports and periodic documented evaluations of contracted staff performance.

**Status: Corrected.** Beginning June 18, 2018, the Division revised its weekly “Not Viewed” reports to print daily. The reports continue to be provided to Bureau of License Issuance (BLI) management and are reviewed daily before any license can be printed. Management notes on each report whether an entry constitutes a processing error requiring administrative action, a processing error not requiring administrative action, or a determination that no error has occurred. The Division will be implementing printer hardware and software changes to prevent the printing of a license if all required information is not viewed during processing.

The Division takes action regarding employees who appear more than once on the “Not Viewed” report. Beginning in Fiscal Year 2019-2020, performance expectations will be added to each processing and verification employee’s performance plan regarding review of all applicant information in the Division’s possession. The Division maintains copies of all daily reports generated along with management review notes citing actions taken, including referrals to the Bureau of Regulation and Enforcement (BRE) or for disciplinary action or additional training.

Future Division employee evaluations will better reflect employee performance issues noted in management reports.

#### ***ERROR OR OMISSION LETTERS***

**Finding:** The Department did not always timely notify applicants for private investigator, security officer, recovery agent, and concealed weapon licenses of application errors or omissions.

**Recommendation:** The Auditor General recommends that Division management enhance controls to ensure that license applicants are timely notified of application errors or omissions.

**Status: Corrected.** Application errors and omissions are most common within paper-based applications as opposed to those submitted electronically. The Division has taken multiple steps to reduce paper-based applications, including the introduction of electronic renewal application processing in September 2015 for tax collector offices. Additionally, the Division introduced online concealed weapon license renewal submissions in September 2016. In December 2017, the Division introduced the ability to file new concealed weapon license applications online. The Division will continue to seek ways to further reduce paper license applications and error and omission letters.

#### ***TIMELINESS OF INVESTIGATIONS***

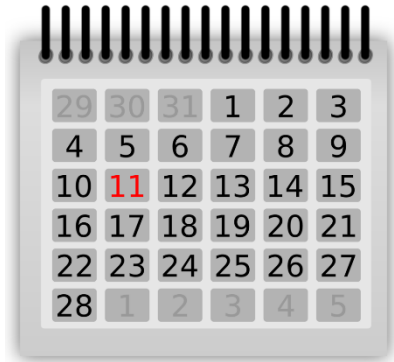
**Finding:** The Department had not established time frames for completing investigations of complaints related to possible noncompliance by individuals advertising as providing or performing private security, private investigative, or recovery activities.

**Recommendation:** To ensure that complaints are timely investigated, the Auditor General recommends that Office of Agricultural Law Enforcement (OALE) and Bureau of Regulation and Enforcement management establish time frames for completing investigation activities.

**Status: Corrected.**

*Division*

The BRE Regulatory Compliance Section has established policy and procedure to assign complaints to the OALE within three business days of the receipt of the complaint.



The BRE Regulatory Oversight Section has established policy and procedure to assign completed investigations to attorneys within three business days of the date the investigative report is received from OALE.

*OALE*

The Regulatory Investigative Section’s Standard Operating Procedures (SOP) were updated to specify that the employee taking the information will complete the initial report as soon as possible. In all cases, documentation shall be completed within three business days. In addition, the SOP states that the investigator should endeavor to complete investigations within 60 days of assignment.

***MATCH REPORTS***

**Finding:** Department controls for ensuring that licenses are only held by persons who possess the qualifications provided in State law could be enhanced to specify time frames for reviewing disqualifying information and appropriately documenting the basis for Department actions.

**Recommendation:** The Auditor General recommends that Division management revise policies and procedures to establish time frames for reviewing match reports and take steps to ensure that Division records include sufficient documentation evidencing the basis for not taking action regarding potential licensee disqualifying events or conditions.

**Status: Corrected.** The BRE has established written policy and procedure such that match reports received on a daily basis (e.g., Domestic Violence) are expected to be completed on the date received. Reports received weekly (e.g., Florida Mental Competency) are expected to be completed within the week the report is received. Reports received monthly (e.g., Department of Corrections) are expected to be completed before the close of the month.

The BRE has established policy and procedure requiring records, such as CCIS records, to support a “no further action” recommendation. The Division’s Quality Assurance Unit (QAU) also conducts checks to see if records, such as CCIS, should have been added to a match report as part of the routine assessments of the Bureau.

***QUALITY ASSURANCE REVIEWS***

**Finding:** Department controls for conducting quality assurance reviews of processed license applications and match reports previously reviewed by Division staff need enhancement to ensure that the reviews are timely and independently conducted, review results are adequately documented, and corrective actions are timely implemented.

**Recommendation:** The Auditor General recommends that Quality Assurance management enhance controls to prevent LICG and IPM application update privileges for staff responsible for conducting quality assurance reviews. The Auditor General also recommends that Quality Assurance, Bureau of License Issuance, and Bureau of Regulation Enforcement management ensure quality assurance reviews are timely completed and appropriately supported and corrective actions are timely implemented in accordance with established policies and procedures.



**Status: Partially corrected.** QAU staff privileges in the License Manager and Reflections databases have been modified to provide read-only access. System limitations of the Image Processing Management database prevent limiting users to read-only access.

Time frames for completing routine assessments and for the receiving bureaus to review and respond to the routine assessment reports were established in Division policy 1.12 and Bureau Standard Operating Procedure 5.3 in September 2017. The Division has established a 30-day time frame for completion of reports by the QAU after receipt of the dataset. Within 30 days of receipt of findings, bureau chiefs shall review the findings, take appropriate corrective action if needed, and provide feedback on the QAU Routine Assessment Report.

### *LICENSE REVENUES*

**Finding:** Department controls for the timely deposit of license fees and reimbursement of overpayments need enhancement.

**Recommendation:** The Auditor General recommends that Division management enhance controls to ensure that fees received are timely deposited in the State Treasury and applicant and licensee overpayments are promptly reimbursed.

**Status: Corrected.** In October 2018, the DOL implemented a new process whereby all checks and money orders received in regional offices are electronically deposited remotely the day after received. This initiative effectively eliminates the possibility of any check or money order received at a regional office being deposited outside statutory requirements. The initiative also substantially reduces the volume of negotiable instruments being shipped to Tallahassee, resulting in a significantly reduced processing time.

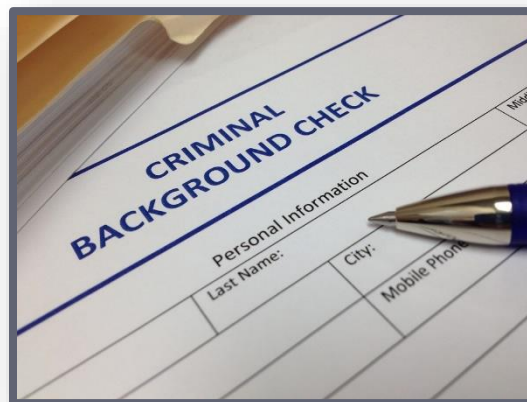
The BLI generates refund forms and has implemented internal controls for review of license application files so that overpayments will generate refund forms for mailing as required.

### *BACKGROUND SCREENINGS*

**Finding:** The Department did not always ensure that employee background screening results were timely conducted and the results adequately reviewed when individuals were employed in positions of special trust. Additionally, the Department did not always ensure that periodic screenings were performed after employment.

**Recommendation:** The Auditor General recommends that Department management ensure level 2 background screenings are timely conducted and the results adequately reviewed when individuals are employed in positions of special trust. The Auditor General also recommends that Department management subject applicable Department employees to periodic level 2 background screenings as a condition of continued employment.

**Status: Partially corrected.** The Department changed its process to a pre-employment screening in 2016. In addition, the Department requires all employees to acknowledge receipt and review of Administrative Policies and Procedures No. 5-3, Disciplinary Policy and Employee Standards of Conduct, and relies on those employees to comply with Section III., F., which states, in part, that a Department employee shall report any arrest, criminal citation and/or notice to appear to their supervisor within two business days of occurrence.



### ***IT ACCESS PRIVILEGE CONTROLS***

**Finding:** As similarly noted in the Auditor General's Report No. 2015-016, the Department did not always timely deactivate information technology (IT) user access privileges upon an employee's separation from Department employment. Additionally, Department policies and procedures still do not appropriately reduce the risk that unauthorized access may occur.

**Recommendation:** The Auditor General recommends that Department management ensure that periodic reviews of IT system user access privileges are performed. In addition, the Auditor General again recommends that Department management ensure that IT system user access privileges are timely deactivated upon a user's separation from employment.

**Status: Corrected.**

#### *Division*

The DOL has implemented periodic reviews of its systems to ensure user access privileges are deactivated as appropriate. The procedure includes a Division level annual audit which includes supervisory review of all assigned staff and staff access levels. Additionally, the Division sends Division IT personnel a copy of all resignation letters and prepares a separation report for separating employees. IT personnel document the separation date and schedule account disability for 5:00 p.m. on the date of separation. Dismissal separations are processed by the director's office and coordinated with IT personnel to immediately disable access pending approval per Division policy. Additionally, IT personnel forward documentation to the Department's Office of Agriculture Technology Services (OATS) to disable agency access.

#### *Division of Consumer Services (DCS)*

A form was developed in the DOCS database that allows the DCS personnel liaison to enter the separation date of an employee once a notice of separation is submitted. The system then sets the

user to an inactive status at the end of the day the employee separates. This is accomplished in a system batch job which runs each day during off hours. This change will ensure access to the DOCS database will occur within the prescribed time period.

### *Enterprise*

Daily, upon receipt of either an employee separation report or appointment request which includes effective dates from the Bureau of Personnel, the OATS Help Desk Manager will perform appropriate actions to either disable or change accounts, respectively. The OATS Help Desk Manager also runs a daily query to find users with active access but marked with an end date from PeopleFirst, then performs actions to disable those accounts.

The logic for the generation of the Coop and Personal Asset System separation report was corrected to include all separated employees in the report, including those whose supervisory position is vacant. Further, the OATS Help Desk Manager also added a daily report process that finds any assigned Oracle account that is not recorded in the database. If found, the help desk will then record the Oracle account assignment. This is done to ensure the help desk will get notified to close Oracle accounts when an employee is separated. In the event of an immediate dismissal, divisions call the OATS Help Desk to have the account disabled at a specific time; the appropriate accompanying paperwork and separation report from the Bureau of Personnel follows.

### ***IT CHANGE MANAGEMENT CONTROLS***

**Finding:** Department IT change management controls continue to need enhancement to ensure that responsibilities for all IT resource program changes are appropriately separated and program changes are documented in accordance with Department policies and procedures.

**Recommendation:** The Auditor General again recommends that Department management separate, to the extent possible, responsibilities for all IT resource program changes and ensure that program changes are documented in accordance with established Department policies and procedures. If the separation of incompatible duties is not practical, compensating controls, such as documented supervisory review of the change management process, should be implemented.



**Status: Corrected.**

*Division of Fruit and Vegetables (DFV)*

The DFV has implemented a change in the process which ensures proper segregation of duties exists in regard to program changes. Upon notification from the industry or staff of issues, DFV staff document the issue or request and submit the proper form following the change management workflow process for all changes to the Brix Acid Unit system or Citranet. These requests are to be approved by the DFV information officer or designee.



### *Division of Aquaculture (DAQ)*

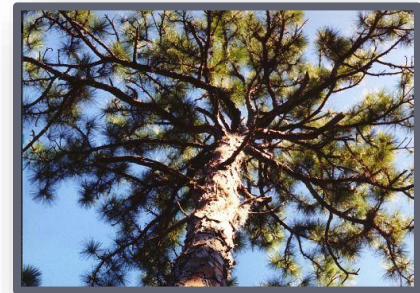
The DAQ has limited IT FTEs. Therefore, to enhance the DAQ's current management controls, the DAQ proposes that the distributed systems administrator notify the DAQ director for approval and change oversight each time a database change is requested and again notify the DAQ director for final review and functionality testing prior to implementation within the DAQ's information management systems.

### *Division*

The Division does not currently have multiple programmers available to adequately separate certain duties. Therefore, an updated Division IT project request form will include supervisory oversight and review of the change management process. This review will be evident by a signature block on the IT project request.

### ***TRANSFER OF TIMBER SALES PROCEEDS***

**Finding:** To facilitate State agency compliance with statutory deposit requirements and reduce the risk of theft or loss, Department controls continue to need enhancement to ensure that checks for timber sales proceeds are timely transferred to the Department of Environmental Protection (DEP) and the Fish and Wildlife Conservation Commission (FWCC).



**Recommendation:** To facilitate State agency compliance with statutory deposit requirements and reduce the risk of theft or loss, the Auditor General again recommends that Department management take steps to ensure that checks for timber sales proceeds are timely transferred to the DEP and the FWCC.

**Status: Corrected.** To expedite the transfer of checks for proceeds of timber sales to other state agencies, the Florida Forest Service (FFS) has changed the processing procedures. The FFS field units which receive the proceeds now forward those checks directly to the recipient, which will assist in ensuring compliance with statutory requirements.

### ***INSPECTION DOCUMENTATION***

**Finding:** The Department did not always ensure that large cannery citrus regrade inspections were properly conducted or adequately documented in accordance with established administrative rules. A similar finding was noted in the Auditor General's [R]eport No. 2015-182.

**Recommendation:** The Auditor General again recommends that Department management ensure that inspections are conducted and documented in accordance with established administrative rules.

**Status: Corrected.** The DFV implemented a revised policy and procedure regarding Regrade Certificates to ensure inspections are conducted and documented in accordance with established administrative rules.

## ***INSPECTION TIMELINESS***

**Finding:** The Department had not established time frames for performing re-inspections of facility petroleum and scale devices to ensure that corrective actions for stop use orders were timely and appropriately taken. Additionally, as similarly noted in the Auditor General’s report No. 2015-182, the Department did not always timely conduct re-inspections of facility petroleum and scale devices.

**Recommendation:** To ensure that corrective actions for stop use orders are timely and appropriately taken, the Auditor General recommends that Division management establish time frames for performing re-inspections of facility petroleum and scale devices. Division records should demonstrate that such re-inspection time frames appropriately minimize the safety and economic risks posed to consumers from violations.

**Status: Corrected.** In the Bureau of Standards procedural guide, timelines for follow-up inspections of correction notices issued for violations of devices that do not pose a risk of harm are addressed and compliance is assured. In the case of violations of devices that do pose a risk of harm, the issuance of a “Stop Use Order” removes the violative device from service and thus the threat of harm, both safety and economic, has been eliminated.

As long as the device remains out of service, there is no requirement on the business to repair the device. Before a device is placed back in service, the business is required to notify the Department and the device will be re-inspected at that time. The device is placed on a Reinspection Report so the DCS is aware of any devices that are placed out of service. Inspectors monitor out of service devices periodically and during the next scheduled inspection to ensure the device remains out of service until brought into compliance. Additionally, supervisors also review the Reinspection Report and follow-up with inspectors regarding the status of devices that have been out of service for more than 60 days.

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## **FEDERAL AWARDS FOR FY 2018-2019 CHILD NUTRITION (IN PROGRESS)**

This audit is designed to express an opinion on the department’s compliance with requirements applicable to federal programs for funds awarded for fiscal year ending June 30, 2019.

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## **OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY (OPPAGA)**

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### **2019 FLORIDA GOVERNMENT PROGRAM SUMMARIES (REPORT MAINTAINED ELECTRONICALLY)**

This was an annual update of the department’s information contained on the Office of Program Policy Analysis and Government Accountability’s website.

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## DEPARTMENT OF FINANCIAL SERVICES

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### FINANCIAL STATEMENTS FY ENDING 06/30/18 (FLORIDA'S COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING 06/30/18)

This was a request for completion of the Consideration of Fraud in Financial Reporting Certification form by the Commissioner. It acknowledges agency management's responsibility to prevent and detect fraud in regard to its own agency financial information included in the statewide financial statements.

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## UNITED STATES DEPARTMENT OF AGRICULTURE

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### FLORIDA'S CONTROLS OVER SUMMER FOOD SERVICE PROGRAM (IN PROGRESS)

The USDA Office of Inspector General is conducting an audit to determine whether Florida has adequate controls in place to reasonably ensure the Summer Food Service Program (SFSP) is operating under program requirements. Specifically, the objective is to (1) evaluate the adequacy of the State agency's controls over SFSP sponsors, and (2) determine if selected sponsors and distribution sites are in compliance with program requirements.

## OPEN AUDIT FINDINGS FROM PRIOR ANNUAL REPORTS

Timely analysis and appropriate corrective actions should result from any findings and recommendations made in conjunction with internal or external assurance services. Many of the significant audit findings previously reported through the Fiscal Year 2017-2018 Annual Report have been resolved. Follow-up during Fiscal Year 2019-2020 was conducted for one project, Florida State Fair Attendance and Gate Admission Revenue. Issues were noted which will be re-assessed during follow-up activities in Fiscal Year 2020-2021. In addition, if supported by our annual risk assessment, an audit of the department's inventory tracking of sensitive property items may be performed to assess actions taken to address issues identified in our report issued in August 2018.



It takes less time to do things right than to explain why you did it all wrong.

-- Henry Wadsworth Longfellow

## INVESTIGATIVE SERVICES

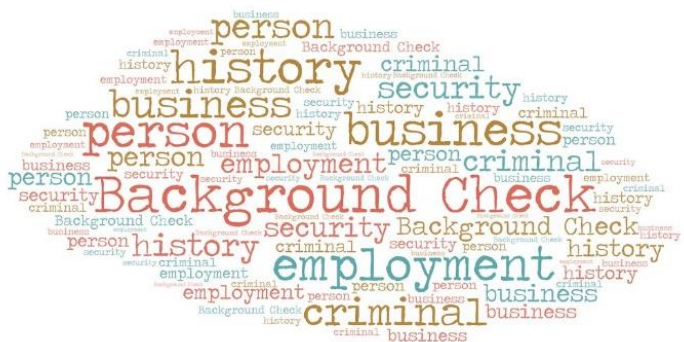
The Investigative Section is comprised of sworn law enforcement professionals who conduct investigations of alleged criminal and administrative misconduct relating to the department. Investigators routinely conduct sworn interviews, collect items of evidence, implement technological investigative measures, and produce comprehensive investigative reports. Investigations may be broad in nature, requiring coordination with federal, state or local law enforcement partners, or may concern narrow issues associated with the alleged actions of a single department employee. The Investigative Section works with federal and state prosecutors, when necessary, to prepare an investigation for trial, or communicates with division and personnel management in cases of administrative misconduct. Complaints can be received from any source: department employees; whistle-blowers as defined by §112.3187, Florida Statutes; business entities regulated by or doing business with the department; or private citizens.

## ORGANIZATION

The Investigative Section conducts statewide investigations and has offices in Tallahassee and Tampa. The daily operations are the responsibility of the Chief of Investigative Services, who supervises a team of two majors, two captains, one investigator and an administrative assistant. The Investigative Section collectively possesses over eighty years of law enforcement experience. This combination of experience brings a broad range of knowledge and professionalism to the Investigative Section.

## BACKGROUND REVIEW

The OIG has instituted a pre-employment criminal history background screening program throughout the department. The OIG receives and reviews criminal history reports of applicants selected to fill positions of special trust and notifies division personnel liaisons (usually within one day) if an applicant has no criminal history or if the record requires review. Criminal convictions which prohibit employment in a position of special trust are brought to the attention of the division for review and any action deemed appropriate. Pre-employment reviews conserve administrative and investigative time, money, and staff resources: hiring managers can select other qualified candidates and investigations can be concluded upon conviction review. During FY 18-19, the OIG conducted 642 background reviews, 46 of which required further analysis.





## ACCREDITATION



Wednesday, June 26, 2019

L to R: Amy Coody, Assistant Accreditation Manager and OIG Office Manager; Christopher Pate, Chief of Investigative Services; Captain Corey Aittama, Accreditation Manager; Angela Roddenberry, Inspector General; Nedra Harrington, Director of Auditing

The OIG continues to maintain full accreditation status, initially awarded in 2010. The OIG was reaccredited in 2013, 2016, and, most recently, 2019, by the Commission for Florida Law Enforcement Accreditation (CFA). The accreditation process is voluntary, with benchmarks which consist of compliance with 46 significant standards, a detailed on-site review by the CFA assessment team, and inspection of the OIG facilities. Proof of compliance is submitted annually with re-accreditation occurring every three years. The OIG team demonstrates outstanding professionalism and dedication by consistently exceeding the challenging standards set forth by the CFA.

## FOREIGN TRAVEL BRIEFINGS AND SECURITY ASSESSMENTS

The OIG provides an exhaustive evaluation to department members who are assigned foreign travel in furtherance of the department's mission. The assessment includes an in-depth evaluation of each of the cities, regions and countries on the proposed itinerary, and concludes with a threat level rating of low, moderate, high or critical.

The briefing includes information most useful to the traveler: logistics of entering and exiting the country, national and local information, and emergency information such as the address and contact number for the U.S. Embassy in each country. Health and safety information is provided with local hospital and police contact numbers, as well as the regional health concerns, regional crime analyses, and any threat of political, economic, religious or ethnic violence. Local laws of particular interest are outlined for the traveler's awareness.

The report offers an evaluation as to the overall safety risk for the department member while in travel status and highlights the most likely threats the traveler will encounter. The assessments have proved useful for numerous divisions and are a value-added service which the OIG performs supplemental to its investigative activity.



# THE INVESTIGATIVE PROCESS

## COMPLAINTS

The OIG receives complaints and correspondence through a variety of means: letter, telephone, facsimile, email, online or in person. All complaints, questions, and requests, whether received from a complainant or a division, are systematically reviewed and evaluated. In the event the issue is outside the purview of the OIG or does not pertain to the department, the OIG works with the complainant in directing the issue to the appropriate venue. During FY 18-19, the OIG received 299 complaints.

## INVESTIGATIVE ACTIVITY

OIG investigations may fall into one of the following six categories, depending on the nature of the allegations and the evidence contained in the complaints. The number of investigations resulting from complaints can be found in the proceeding diagram.

**Referral:** Documented complaint or allegation which does not initially warrant an investigation. These complaints are referred to the appropriate division director for resolution, often with a request the division inform our office of any action taken. The referral is a valuable tool which enables the OIG to ensure divisions are accountable and responsive to the complainant’s concerns.

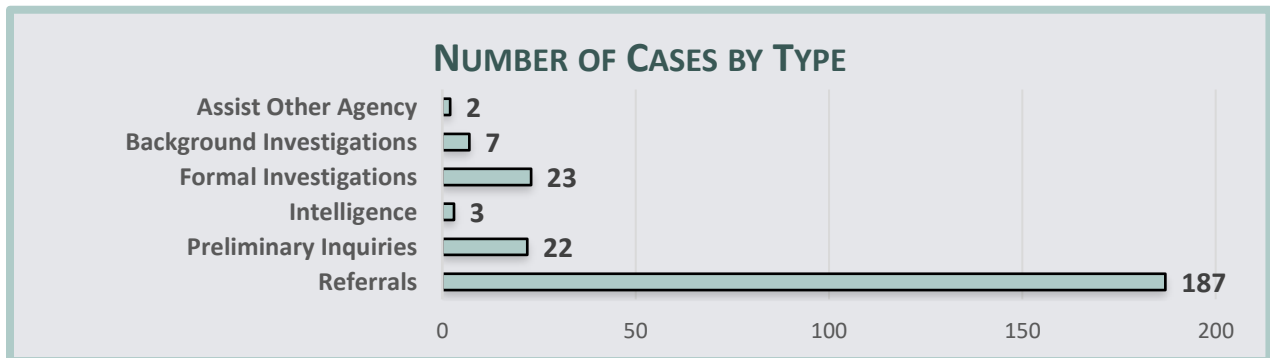
**Preliminary Inquiry:** Investigation conducted when it is necessary to determine the validity of a complaint and to expand upon initial information to determine if a formal investigation is warranted.

**Intelligence:** Information which does not meet the requirements to open a preliminary inquiry but has potential future investigatory or reference value.

**Formal Investigation:** Investigation in which a systematic collection and evaluation of evidence results in a conclusion or finding. Such investigations are conducted in accordance with law, Administrative Policies and Procedures, Principles and Standards for Offices of Inspector General and/or CFA standards, and include violations of law, sexual harassment, discrimination, and whistle-blower investigations.

**Background Investigation:** Review of the criminal history of an applicant or employee when the criminal history appears to be in conflict with the requirements of the position.

**Assist Other Agency:** Case which involves significant investigative activity in support of another state, federal or local agency.



## INVESTIGATIONS BY DIVISION/OFFICE AND COUNTY

The table below illustrates investigative activities for FY 18-19 by county and division/office.

	OATS	Division of Administration	Division of Consumer Services	Division of Fruit and Vegetables	Division of Licensing	Other	OALE	Food, Nutrition and Wellness	FFS	Division of Food Safety	Division of Aquaculture	Division of Animal Industry	Division of Plant Industry	Marketing and Development	Agricultural Environmental Svcs
Alachua													2		
Broward										2					
Charlotte									1						
Franklin											1				
Hamilton							2							1	
Hernando									1	1					
Hillsborough			1				1								
Holmes									1						
Jackson												2			
Leon	1	4	47		88	2	23	5	10	6	1	1	7	1	12
Miami-Dade					1			1		1					
Nassau							1								
Okeechobee									1						
Orange							1								
Osceola												1			
Palm Beach					1	1				1					
Polk				2					1						
Sumter												1			
Suwannee									2						
Taylor									1						
Union									1						
Volusia									2						

### FORMAL INVESTIGATIONS

An investigation of a violation of Administrative Policies and Procedures 5-3, Disciplinary Policy and Employee Standards of Conduct, is referred to as a formal investigation. Once the investigative process is complete, an investigative report is completed. The report gives an overview of the investigation conducted: the initial allegation(s), all individuals involved, a summary of the interviews conducted, and an overview of all evidentiary support.

If, during the course of a formal investigation, a violation of criminal statutes or federal laws is identified, the OIG will coordinate with state and federal prosecutors and other law enforcement agencies, when necessary, to appropriately address the violation and pursue formal charges, if applicable.

Based on an evaluation of the case in its totality, one of the following findings are reported for each allegation.

- **Sustained:** Evidence is sufficient to prove the allegation.
- **Not Sustained:** Insufficient evidence available to prove or disprove the allegation.
- **Exonerated:** Alleged actions occurred but were lawful and proper.
- **Unfounded:** The allegation was false or not supported by fact.
- **Policy Failure:** The alleged action occurred and could have caused harm; however, the actions taken were not inconsistent with department policy.

The table below summarizes the violations which were sustained. It is important to note that numerous investigations involved multiple violations.

ALLEGATION	NUMBER SUSTAINED
Conduct Unbecoming a Public Employee <i>AP&amp;P 5-3, V., F.</i>	15
Misconduct <i>AP&amp;P 5-3, V., G.</i>	1
Negligence <i>AP&amp;P 5-3, V., B.</i>	3
Poor Performance <i>AP&amp;P 5-3, V., A.</i>	3
Violation of Law or Agency Rules <i>AP&amp;P 5-3, V., E.</i> <i>Violations in this category fall into one of three areas: violation of Florida state statute, agency policy or division policy. Sustained violations of this nature are below.</i>	37
112.313(7) Conflicting Employment or Contractual Relationship	1
790.01 Unlicensed carrying of concealed weapons or concealed firearms	1
812.014 Theft	6
839.13 Falsifying Records - Offenses by Public Officers and Employees	1
AP&P 1-1 VII., C. Conflict of Interest	3
AP&P 4-25 VIII, B Vehicle Use	2
AP&P 5-1 Attendance and Leave	5
AP&P 5-21 Sexual Harassment	1
AP&P 5-22 Workplace Violence	1
AP&P 5-3 III, E Failure to Report an Arrest	1
AP&P 5-5 Outside Employment, Dual Employment, Compensation and Other Activities	3
AP&P 8-15 Information Technology Resource Security Policies and Standards	2
Violation of Division Policy	7

## INVESTIGATIVE CASE SUMMARIES

Of the 244 cases completed during the reported fiscal year, the following is a brief summary of the significant investigations.

### IG 2018-0042

Investigation was conducted into the allegation a DCS employee submitted fraudulent administrative leave associated with the mentoring program. The investigation concluded the employee submitted timesheets falsely attributing time to mentoring/volunteering, therefore the allegations for Violation of Law or Agency Rule, to wit: Attendance and Leave Policy, Theft, and Conduct Unbecoming a Public Employee, were **SUSTAINED**.

*Personnel Action: Employee was terminated.*



### IG 2018-0044

Investigation was conducted into allegations a DFV employee submitted inaccurate timesheets for a co-worker, possible outside employment violations, and misconduct. The testimony and evidence obtained during this investigation were not sufficient to conclude that the employee knowingly submitted inaccurate timesheets, therefore the allegation of Violation of Law or Agency Rules, to wit: Attendance and Leave, was **NOT SUSTAINED**. The testimony and evidence obtained during this investigation were sufficient to conclude that the employee had a personal financial interest with a business entity where

the employee performed regulatory inspections, misused a state vehicle to facilitate that personal financial interest, failed to report outside employment, demonstrated inappropriate conduct, and failed to report a suspicious baggie which was found in a state vehicle and believed to contain an illegal controlled substance. The allegations against the employee of Violation of Law or Agency Rules, to wit: Code of Ethics, Misuse of a State Vehicle, Failure to Report Outside Employment, as well as Misconduct and Poor Performance, were **SUSTAINED**.

*Personnel Action: Employee was terminated.*

### IG 2018-0046

Investigation was conducted after receiving a request from the Division of Animal Industry to investigate allegations that a DAI employee was engaged in outside employment that constituted a conflict of interest. The investigation found that the employee performed inspections for FDACS while also employed by a business entity regulated by FDACS and the employee failed to submit the required documentation seeking authorization for outside employment. The allegations of Violation of Law or Agency Rule, to wit: Conflicting Employment or Contractual Relationships and Outside Employment, Dual Employment, Dual Compensation, and Other Activities, Section IV, are **SUSTAINED**.

*Personnel Action: Five-day suspension.*

### IG 2018-0051

Investigation was conducted after receiving a request from the FFS to investigate the circumstances surrounding damage to private property, alleged to have occurred while FFS personnel assisted in suppressing a wildfire. The investigation concluded that the evidence and

testimony were insufficient to conclude that the FFS employee caused the damage or that the employee lied to avoid the consequences. No witnesses who were at the scene corroborated the complainant's testimony. The allegations of violation of AP&P No. 5-3., V., B., Negligence, and AP&P No. 5-3, Conduct Unbecoming a Public Employee, were **NOT SUSTAINED**.

#### **IG 2018-0052**

Investigation was conducted into allegations that a FFS employee produced a handgun while on duty in the office and passed it around to other co-workers, which led to a developed allegation against another employee for discourteous and disrespectful behavior. The testimony and evidence obtained during this investigation were sufficient to establish the FFS employee carried a concealed firearm in a zippered compartment of a lunchbox without a concealed weapon license, and that a second employee failed to be courteous, considerate and respectful to a co-worker. The investigation concluded that the allegation against the employee for carrying a concealed firearm without a legal permit and displaying it in the workplace was **SUSTAINED**. The developed allegation against the second employee for Conduct Unbecoming a Public Employee was also **SUSTAINED**.

*Personnel Action: The employee who displayed the concealed firearm was terminated. The second employee received a written reprimand.*



#### **IG 2018-0054**

Investigation was conducted into allegations of conflicts of interest against two Division of Plant Industry employees. The investigation found that one employee was involved in conflicts of interest by authorizing department employees to purchase equipment and/or supplies from a relative's apiary business. The allegations of Violation of Law or Agency Rule, to wit: Conflicts of Interest and Conduct Unbecoming a Public Employee were **SUSTAINED**.

A second employee engaged in conflicts of interest by conducting regulatory activities related to the apiary business of a personal acquaintance and failed to obtain approval before engaging in outside employment activities. The allegations against this employee of Violation of Law or Agency Rule, to wit: Conflicts of Interest and Failure to Obtain Approval for Outside Employment Activities were **SUSTAINED**.

*Personnel Action: The employee authorizing purchases resigned; the second employee received a written reprimand.*

#### **IG 2018-0057**

Investigation was conducted into allegations an employee of OATS made inappropriate comments of a sexual nature to co-workers regarding another FDACS employee. The testimony and evidence obtained during this investigation were not sufficient to conclude the employee made pervasive comments of a sexual nature directed towards the other employee; however, there were sufficient testimony to conclude the employee made discourteous and disrespectful comments concerning the other employee, therefore, the allegation of Violation of Department Policies and Procedures,



Sexual Harassment, was **NOT SUSTAINED**. However, the allegation for Conduct Unbecoming a Public Employee was **SUSTAINED**.

*Personnel Action: Three-day suspension.*

#### **IG 2018-0065**

Investigation was conducted into allegations that an OALE employee targeted and harassed private citizens during inspections, as well as excessive use of force. The investigation concluded that the allegation of Violation of AP&P 5-3, V., E., Violation of Law or Agency Rules, to wit; OALE Policy No. 2.01, Use of Force, was **NOT SUSTAINED**. The testimony and evidence obtained were not sufficient to conclude the employee targeted and/or harassed private citizens, therefore the allegation of Violation of AP&P 5-3, V., E., Violation of Law or Agency Rules, to wit; OALE Policy No. 1.02, Conduct, was **NOT SUSTAINED**. The testimony and evidence obtained during this investigation were sufficient to conclude that the employee failed to be courteous to the public and failed to be tactful and exercise the utmost patience and discretion even in the face of provocation. The allegation of Violation of AP&P 5-3, V., E., Violation of Law or Agency Rules, to wit; OALE Policy No. 1.02, Conduct, Section 3.7, and Conduct Towards the Public, was **SUSTAINED**.

*Personnel Action: Employee received a written reprimand.*

#### **IG 2018-0072**

Investigation was conducted into allegations that an OALE employee used a racial epithet during a phone conversation which was overheard by coworkers. The testimony and evidence obtained during this investigation were sufficient to conclude that the employee used inappropriate and disrespectful language in the workplace. The allegation of Conduct Unbecoming a Public Employee was **SUSTAINED**.

*Personnel Action: Employee resigned.*

#### **IG 2018-0073**

Investigation was conducted due to a reported altercation that occurred in the Terry Rhodes Building between two DCS employees. The evidence and testimony obtained during this investigation were not sufficient to conclude that one employee intentionally made physical contact with the other, however, were sufficient to conclude that the employee did not exhibit respectful conduct during the incident. The allegation against the employee of Violation of AP&P No. 5-22, Workplace Violence, was **NOT SUSTAINED**, but the allegation of violation of AP&P No. 5-3, Disciplinary Policy and Employee Standards of Conduct, Section V., F., Conduct Unbecoming a Public Employee, was **SUSTAINED**.

*Personnel Action: Employee received a written reprimand.*

#### **IG 2018-0074**

Investigation was conducted into allegations a Division of Licensing (DOL) employee inappropriately accessed and shared criminal history information. The investigation found that the employee, while on duty, accessed the Florida Association of Court Clerks and Comptroller Comprehensive Case Information System and conducted searches for personal benefit, which violated the CCIS User Agreement. The allegations of Violation of Law or Agency Rules, to wit:

THOSE WHO CONDUCT  
THEMSELVES WITH  
MORALITY, INTEGRITY AND  
CONSISTENCY NEED NOT  
FEAR THE FORCES OF  
INHUMANITY AND CRUELTY.

Nelson Mandela

AP&P No. 8-15, Department Information Resource Security Program-Personal Security and Acceptable Use, and the CCIS user agreement, were **SUSTAINED**.

*Personnel Action: Employee was terminated.*

### **IG 2019-0016**

Investigation was conducted upon receiving a request from the DOL to investigate the circumstances surrounding two employees who submitted nearly identical work samples during a promotional process. The evidence and testimony obtained during this investigation were sufficient to conclude that neither employee maintained a high standard of honesty or integrity when both submitted work samples they did not complete themselves during a promotional process. Therefore, the allegation of Violation of AP&P No. 5-3, Conduct Unbecoming a Public Employee, was **SUSTAINED**.

*Personnel Action: Both employees were terminated.*

### **IG 2019-0025**

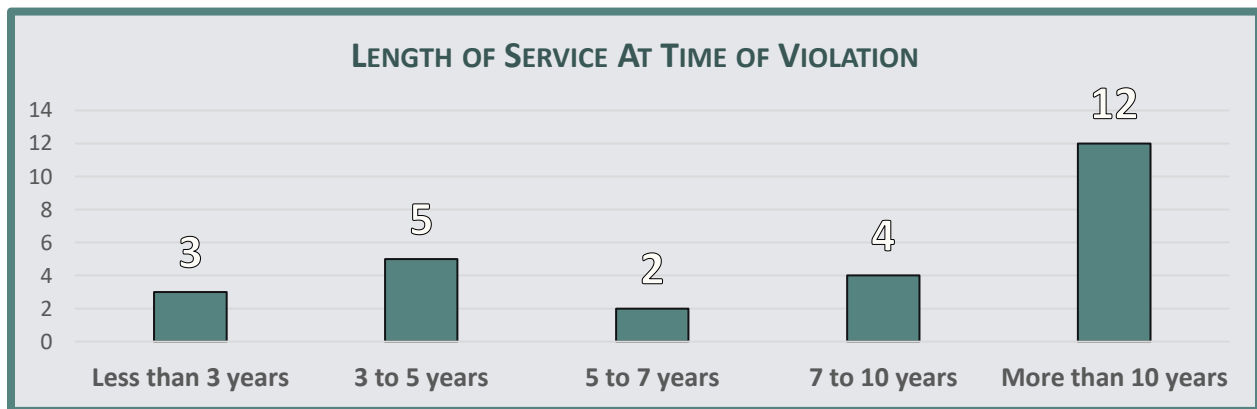
Investigation was conducted when the FFS notified the OIG of an allegation that an employee had acted in a discourteous and disrespectful manner to a coworker in the workplace. The evidence and testimony obtained were sufficient to conclude the employee was intentionally discourteous and disrespectful, therefore the allegation of Conduct Unbecoming a Public Employee, was **SUSTAINED**.

*Personnel Action: Employee was terminated.*

## **DISCIPLINARY ACTIONS**

Upon completion of an investigation, the results are forwarded to the Commissioner of Agriculture, appropriate managers, and the Bureau of Personnel Management for review and a determination of disciplinary action, each of which are noted above in the individual case summaries.

Employees found in violation of law or agency rule have been employed by the department for varying lengths of time. For FY 18-19, the average length of employment at the time of violation is 12.13 years; the majority of employees with a sustained violation have been employed with the department for more than ten years. The time in service of employees with a sustained violation during the fiscal year can be found in the following table.





**Florida Department of Agriculture and Consumer Services**  
**Office of Inspector General**  
**2601 South Blair Stone Road**  
**Tallahassee, Florida 32301**  
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**Email: [OIG@FDACS.gov](mailto:OIG@FDACS.gov)**  
**[www.FDACS.gov](http://www.FDACS.gov)**

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Amanda Cable