



RON DESANTIS
GOVERNOR

STATE OF FLORIDA

Office of the Governor

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September 10, 2020

The Honorable Ron DeSantis
Governor of the State of Florida
The Capitol, PL 05
Tallahassee, Florida 32399-0001

Dear Governor DeSantis:

In accordance with section 20.055, Florida Statutes, I am pleased to submit the Office of the Chief Inspector General's Annual Report for fiscal year 2019-2020. This report highlights our efforts and activities during the preceding fiscal year.

As this report demonstrates, the Office of the Chief Inspector General is committed to providing leadership in the promotion of accountability, integrity, and public trust in government.

Sincerely,

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

Melinda M. Miguel
Chief Inspector General

EXECUTIVE OFFICE OF THE GOVERNOR

OFFICE OF THE CHIEF INSPECTOR GENERAL



2019-2020 Annual Report

Presented

September 10, 2020

The Honorable Ron DeSantis
Governor of Florida

Melinda M. Miguel
Chief Inspector General



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Office of the
CHIEF INSPECTOR GENERAL

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EXECUTIVE SUMMARY



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

Consistent with these responsibilities, the Office of the Chief Inspector General completed the following activities during fiscal year 2019-2020:

- Received, reviewed, and processed 2,940 complaints and requests for assistance by Florida's citizens and government employees and closed 2,925 complaints and requests;
- Received, reviewed, and processed 2,770 pieces of additional information for existing correspondences by Florida's citizens and government employees;
- Received and processed 154 final audit reports and corrective actions, pursuant to sections 20.055(6)(f) and 20.055(6)(h), F.S., respectively, which requires Inspectors General in agencies under the jurisdiction of the Governor to submit final audit reports and provide information related to significant findings and related corrective action plans to the Chief Inspector General;
- Reviewed 18 annual audit plans pursuant to section 20.055(6)(i), F.S., which requires Inspectors General to develop long-term and annual audit plans based on the findings of periodic risk assessments. In agencies under the jurisdiction of the Governor, Inspectors General are required to submit their annual audit plans to the Chief Inspector General;
- Received, reviewed, and processed 91 notifications pursuant to section 20.055(2)(f), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to keep the Chief Inspector General informed concerning fraud, abuses, and deficiencies related to programs and operations administered or financed by the state agency; recommend corrective action concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action;
- Reviewed 115 personnel actions pursuant to section 20.055(3)(b), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to hire or remove personnel in consultation with the Chief Inspector General, but independently of their agency;



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- Received 217 whistle-blower determinations made by agency Inspectors General for compliance with sections 112.3187-112.31895, F.S., Florida's Whistle-blower's Act, resulting in 45 total approved whistle-blower designations; 37 by state agency Inspectors General; and, 8 by State Universities;
- Provided oversight for 13 whistle-blower investigations completed by agency Inspectors General and State Universities, including reviews of final investigative reports and issuance of 9 final reports to mandatory recipients in compliance with statutes;
- Completed 16 whistle-blower determinations for whether complaints met the provisions of sections 112.3187-112.31895, F.S.;
- Completed or assisted with 14 investigations, reviews, and audits;
- Participated or assisted with 4 enterprise workgroups and 1 taskforce;
- Issued 4 subpoenas pursuant to section 14.32(5), F.S.;
- Presented a summary of ongoing review activities of the Florida Coalition Against Domestic Violence to the Florida House of Representatives Public Integrity and Ethics Committee on March 12, 2020;
- Completed a nationwide search for an Inspector General candidate to fill an existing vacancy, resulting in the appointment of an Inspector General for the Office of Early Learning;
- Served as the Governor's designee for financial emergencies pursuant to Chapter 218, F.S.;
- Contacted 43 local governmental entities to gather information for use in determining their financial emergency status in accordance with the provisions of section 218.503, F.S.;
- Provided technical assistance in accordance with Executive Order Number 16-135 to resolve the state of financial emergency of the City of Opa-Locka, worked with the financial emergency board and served as the lead agency to carry out the Executive Order and agreement with the City;
- Presented a summary of Opa-Locka activities to the Joint Legislative Auditing Committee on October 17, 2019;



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- Served as a liaison between the Executive Office of the Governor and external auditors and investigators;
- Demonstrated compliance with an Auditor General Quality Assurance Review of the Office of the Chief Inspector General's Internal Audit Activity issued October 31, 2019; and,
- Provided training on Florida's Whistle-blower's Act to members of the Florida Inspector General community.

INTRODUCTION

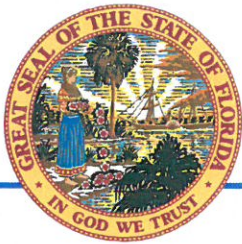


The Chief Inspector General has a broad range of responsibilities outlined in sections 14.32 and 20.055, F.S. These responsibilities include: carrying out activities designed to deter, detect, prevent, and eradicate fraud, waste, abuse, mismanagement, and misconduct in government; initiating, supervising, and coordinating investigations; coordinating complaint handling activities with agencies; coordinating activities of Florida's Whistle-blower's Act and maintaining the Whistle-blower's Hotline; conducting, directing, and supervising audit activities; monitoring activities of agency Inspectors General; issuing and serving subpoenas; and conducting special investigations and management reviews at the request of the Governor. The Chief Inspector General is also responsible for appointing and removing Inspectors General in agencies under the jurisdiction of the Governor. In addition, when a local governmental entity meets statutory conditions specified in section 218.503(1), F.S., the Governor has delegated responsibilities described within sections 218.50–218.504, F.S., *Local Governmental Entity and District School Board Financial Emergencies*, to the Chief Inspector General.

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

INDEPENDENCE

According to sections 14.32(4) and 20.055(3), F.S., the Chief Inspector General serves as the Inspector General for the Executive Office of the Governor and reports directly to the Governor to ensure audits, investigations, and other activities are performed with



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competence and independence, and to ensure findings and conclusions are developed in accordance with applicable professional standards. Additionally, by statute, the Chief Inspector General is not subject to supervision by any other employee except the Governor, and the agency head or staff shall not prevent or prohibit the Chief Inspector General from initiating, carrying out, or completing any audit or investigation.

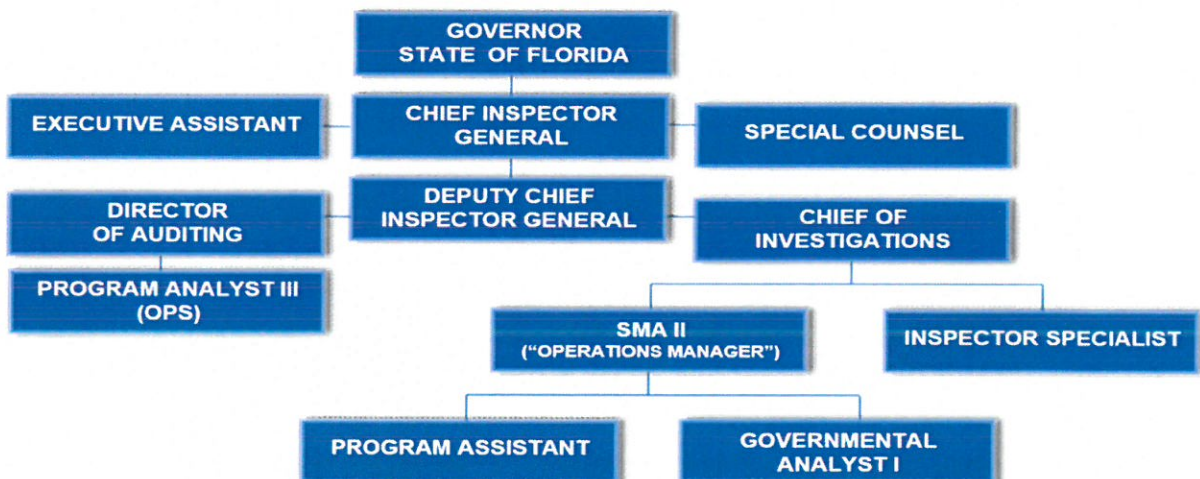
PROFESSIONAL STANDARDS AND CODE OF ETHICS

Pursuant to section 20.055(2)(j), F.S., the Office of the Chief Inspector General complies with the *Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General. Staff members abide by the Florida Code of Ethics for Public Officers and Employees as codified in sections 112.311-112.326, F.S., and the Executive Office of the Governor's Code of Ethics. Internal audits are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Code of Ethics* published by The Institute of Internal Auditors, Inc.

ORGANIZATION AND STAFFING

During fiscal year 2019-2020, the Office of the Chief Inspector General staff included the following 9 full or part-time positions: the Chief Inspector General, the Deputy Chief Inspector General, the Director of Auditing, the Chief of Investigations, Special Counsel, one Senior Management Analyst II, a Governmental Analyst (vacant), an Executive Assistant (vacant), an Inspector Specialist, a Program Assistant, and an Other Personal Services (OPS) Program Analyst III (vacant).

Office Organizational Chart



As of June 30, 2020



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Professional Certifications

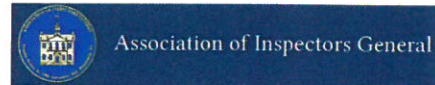
Members of the Office of the Chief Inspector General hold the following professional certifications:¹

- Certified Inspector General (2)
- Certified Inspector General Investigator (2)
- Certified Equal Employment Opportunity Commission (EEOC) Investigator (2)
- Certified Accreditation Manager (2)
- Notary Public (4)
- Certified Internal Controls Auditor (1)
- Certified Financial Services Auditor (1)
- Florida Certified Contract Manager (2)
- Certified Business Manager (1)
- Certified Cybercrimes Investigator Manager (1)
- Certified Construction Auditor (1)
- Construction Control Professional (1)

Professional Organization Affiliations

Members of the Office of the Chief Inspector General are affiliated with the following professional organizations:²

- National Association of Inspectors General (3)
- Florida Chapter of the Association of Inspectors General (4)
- The Institute of Internal Auditors, Inc. (2)
- International Association of Financial Crimes Investigators (1)
- Florida Bar (2)
- Association of Government Accountants (1)
- Florida Fusion Center (1)



CHIEF INSPECTOR GENERAL PROJECTS

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

¹ As of June 30, 2020.

² As of June 30, 2020.



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Review of North Broward Hospital District

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

City of Opa-Locka Financial Emergency Board

In June 2016, the Governor issued Executive Order Number 16-135, declaring the City of Opa-Locka in a state of financial emergency pursuant to section 218.503, F.S. The Governor established a Financial Emergency Board to oversee the activities of the City of Opa-Locka until their financial emergency is resolved and named the Chief Inspector General as the Governor's designee for carrying out the Executive Order.

Disaster Recovery Funds Summit

The Office of the Chief Inspector General hosted an all-day continuing professional education opportunity for agency Inspectors General. The main topics for this November 5, 2019 summit included best practices in the use and accountability of disaster recovery funds, what the state could do to avoid audit findings and deobligation of funds, and what the state could do to improve resiliency and better prepare for future disasters.

Review of SunPass Centralized Customer Service System

At the request of a former Florida Department of Transportation (FDOT) Secretary, the Office of the Chief Inspector General, in collaboration with the FDOT Office of Inspector General, initiated a review of the root cause of the Florida's Turnpike Enterprise (FTE) Centralized Customer Service System (CCSS) Go-Live failures occurring on June 11, 2018. The CCSS went live on June 11, 2018; however, the system failed to function as expected. The review consisted of document reviews and interviews with key individuals to determine what should have occurred at Go-Live; the CCSS failures at Go-Live, including why the CCSS failed; and, actions taken as a result of the CCSS failures at Go-Live. The review noted additional observations and made multiple recommendations to FDOT management.



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Florida Coalition Against Domestic Violence

In a letter dated February 13, 2020, Governor Ron DeSantis requested the Office of the Chief Inspector General to conduct a review of the Florida Coalition Against Domestic Violence (FCADV) to include compensation payouts, failures of leadership, misuse of state dollars, and breach of public trust. Governor DeSantis further requested that if the Office of the Chief Inspector General found reasonable grounds to believe a criminal violation had occurred, the Office of the Chief Inspector General should report the violation to the Florida Department of Law Enforcement. The Chief Inspector General presented a summary of ongoing review activities to the Florida House of Representatives Public Integrity and Ethics Committee on March 12, 2020. This review is ongoing.

Office of the Governor Executive Order 20-44

On February 20, 2020, Governor Ron DeSantis directed in pertinent part all executive agencies to submit to the Office of the Governor within a specified timeframe “a list of: (a) all entities named in statute with which the agency must form a sole-source, public-private agreement; and (b) all entities that, through contract or other agreement with the State, annually receive 50% or more of their budget from the State or from a combination of State and Federal funds.” Governor Ron DeSantis further directed that each agency, following submission of the above and within a specified timeframe, “obtain and review copies of the IRS Form 990 and other documentation for each listed entity showing total compensation to include salary, bonuses, cashed-in leave, cash equivalents, severance pay, retirement benefits, deferred compensation, real-property gifts, and any other payout for all members of the listed contractors’ executive leadership teams for the past year. If the compensation totals exceed limits set forth in federal or state law and regulations, the agency shall refer the matter to the Office of the Chief Inspector General for investigation and appropriate action.” Additionally, the order directed each executive agency to “verify compliance with the Florida Single Audit Act and develop, for submission to the Office of the Chief Inspector General, an appropriate corrective action plan for non-compliance or any issues noted, and a timeline for completion of the corrective action plans.” The information submitted by the executive agencies is currently under review by this office.

CONNECT

During the fiscal year and at the request of Governor Ron DeSantis, the Office of the Chief Inspector General initiated a review of Florida’s Reemployment Assistance claims system, CONNECT. This review is focused on areas to include procurement, costs, contracts, and amendments; project failures; audits; system design, testing, scalability, and capacity; regulatory issues; and current issues. This review is ongoing.



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Coronavirus Aid, Relief, and Economic Security (CARES) Act

Upon the passage of the CARES Act in March 2020, the Office of the Chief Inspector General formed a workgroup of Inspectors General with agencies receiving CARES Act funding or other federal funds to ensure an understanding of the federal spending requirements and to ensure consistency in application of these requirements across state agencies. The Office of the Chief Inspector General has also worked with federal agencies to receive CARES Act guidance for the State of Florida and the Chief Inspector General serves on a national task force for oversight of CARES Act funds (the Pandemic Accountability and Recovery Committee – State and Local Working Group). Finally, the Office of the Chief Inspector General continues to provide technical assistance to the Governor’s Office of Policy and Budget as requested.

Department of Corrections Office of Inspector General

During the latter part of the fiscal year, the Office of the Chief Inspector General, in coordination with the Florida Department of Corrections (FDC) Office of Inspector General (OIG), developed a process to ensure the OIG responded and coordinated investigative efforts of inmate deaths consistently and safely during the pandemic.

Florida Cybersecurity Task Force

During the fiscal year, the Chief Inspector General served as a member of Florida’s Cybersecurity Task Force.³ The Task Force was created to assess and review the state’s cybersecurity infrastructure and identify areas for enhancements and improvements. The Chief Inspector General was appointed as vice-chair of the Identify Workgroup. Meetings of both the Task Force and the work group are underway.

Accreditation

The Office of the Chief Inspector General’s investigative function is currently accredited by the Commission for Florida Law Enforcement Accreditation, Inc. (Commission). During the fiscal year, the Office of the Chief Inspector General and agency Inspectors General, in collaboration with the Commission, continued efforts to enhance compliance with the *Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General through the advancement and support of the Office of Inspector General accreditation program.

Deputy Chief Inspector General Dawn Case was appointed by the Chief Inspector General to the Commission to represent the Florida Inspector General community. Deputy Chief Inspector General Case’s term ended July 2020 and the Chief Inspector

³ Chapter 2019-118, Section 29, Laws of Florida.



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General appointed Inspector General Julie Leftheris, State University System Board of Governors, to succeed Deputy Chief Inspector General Case in this role.

The following Offices of Inspector General earned or retained accredited status from the Commission during the fiscal year: the Department of Business and Professional Regulation; the Office of Insurance Regulation; the Department of Highway Safety and Motor Vehicles; the Florida Lottery; the Agency for Health Care Administration; the Department of Education; and the Florida Housing Finance Corporation. Additionally, during the rating period, the Commission approved the removal of conditions for the Department of Corrections Office of Inspector General.

INVESTIGATIVE ACTIVITY



Summary of Investigative Activity

Investigations often begin with allegations received by telephone, letter, fax, website, or e-mail. Additionally, in accordance with sections 112.3187 – 112.31895, F.S., Florida's Whistle-blower's Act, the Office of the Chief Inspector General maintains a statewide Whistle-blower's Hotline where employees of the state or contract providers may disclose allegations of gross mismanagement, gross waste of public funds, malfeasance, misfeasance, gross neglect of duty, or other activities covered by the Act.

During fiscal year 2019-2020, the Office of the Chief Inspector General received 2,940 complaints or requests for assistance from various sources as follows:

Complaints or Requests by Source

Source	Number
Website	296
Referral Other	201
Mail	256
Phone	1,084
WB Hotline	315
Referral IG	131
Email	622
Fax	23
Walk-in	12
Total	2,940

The Office of the Chief Inspector General received, reviewed, and processed 2,770 pieces of additional information related to existing correspondences during the fiscal year as follows:



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Additional Information by Source

Source	Number
Email	1,240
Mail	194
Website	41
Referral IG	725
Fax	13
Referral Other	148
Phone	402
WB Hotline	0
Walk-in	7
Total	2,770

All complaints and requests for assistance were documented in the Office of the Chief Inspector General database. Overall, 2,925 complaints and requests were closed during the fiscal year.

**Summary of Complaint Activity by Quarter
Fiscal Year 2019-2020**

	Q1	Q2	Q3	Q4	TOTAL
Number of Complaints and Requests Opened	667	571	557	1145	2,940
Number of Complaints and Requests Closed	653	560	567	1145	2,925
Number of Whistle-blower Hotline Calls Received	113	49	53	100	315
Number of Complaints Referred to Other Entities	391	339	308	642	1,680

Investigative Highlights

The following case summaries provide an overview of investigations, reviews, or activities in which the Office of the Chief Inspector General played a role.



Agency for Persons with Disabilities (APD)

CIG Correspondence #201811200003

On November 20, 2018, the Office of the Chief Inspector General received a request to conduct a review of multiple complaints about various issues involving the Agency for Persons with Disabilities. The Office of the Chief Inspector General reviewed pertinent documentation and conducted interviews relative to allegations of potential violations of misconduct. Other matters were deemed not violative of laws, rules, or regulations. The Office of the Chief Inspector General ensured all issues were appropriately



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reviewed or addressed and found no evidence warranting further investigative activity by this office and the case was closed.

Department of Veterans' Affairs (DVA)

CIG Correspondence #201907120001

On July 12, 2019, the Office of the Chief Inspector General received a request to conduct a review of a complaint against the Inspector General for the Department of Veterans' Affairs, the sufficiency of their Report of Investigation 2018-009, and their compliance with investigative practices and procedures. Our review included recommendations for the Inspector General to consider obtaining a legal sufficiency review and suggestions for enhancing written policies and procedures.

Florida Department of Corrections (FDC)

CIG Case #201907300012

On July 12, 2019, FDC Secretary Mark Inch met with the Office of the Chief Inspector General to report concerns he had about the former FDC Inspector General. As a result of Secretary Inch's concerns, Chief Inspector General Miguel formed a review team to determine if the issues expressed by Secretary Inch were sufficient to initiate a removal for cause process pursuant to section 20.055(3)(c), F.S. Based on the review, the Office of the Chief Inspector General did not exercise a removal for cause. However, the Office of the Chief Inspector General provided recommendations to support the future success of the FDC Office of Inspector General.

Florida Department of Corrections (FDC)

CIG Case #201908220009

On August 22, 2019, the Office of the Chief Inspector General received a complaint regarding the conduct of FDC Office of Inspector General staff during the investigation of FDC Office of Inspector General Case #15-14839. The Office of the Chief Inspector General completed a review of information, including pertinent documentation and recorded interviews. Additionally, the Office of the Chief Inspector General spoke with an Assistant United States Attorney involved in the case. Based on the issues presented, the Office of the Chief Inspector General determined that no further investigative activity was warranted, and the case was closed.

Florida Department of Transportation (FDOT)

CIG Case # 201909110004

On September 11, 2019, the Office of the Chief Inspector General received a complaint regarding the alleged mishandling of an FDOT Equal Opportunity Office investigation and the subsequent action taken as a result by the FDOT Office of Inspector General.



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Based on a review of the concerns by the FDOT Office of Inspector General and a written response submitted to the Office of the Chief Inspector General, it was determined that there was no substantive evidence warranting further review or investigative activity by the Office of the Chief Inspector General and the case was closed.

Office of Criminal Conflict and Civil Regional Counsel
CIG Case #201910070010

On October 7, 2019, the Office of the Chief Inspector General received a complaint regarding various concerns about the conduct of staff at an Office of Criminal Conflict and Civil Regional Counsel. Based on a review of the concerns by the Office of Criminal Conflict and Civil Regional Counsel and a written response submitted to the Office of the Chief Inspector General, it was determined there was no substantive evidence warranting further review or investigative activity by the Office of the Chief Inspector General and the case was closed.

Office of the Capital Collateral Regional Counsel
CIG Case #201912060002

On December 6, 2019, the Office of the Chief Inspector General received a complaint regarding various concerns about the conduct of staff at an Office of the Capital Collateral Regional Counsel. Based on a review of the concerns by the Office of the Capital Collateral Regional Counsel and a written response submitted to the Office of the Chief Inspector General, it was determined there was no substantive evidence warranting further review or investigative activity by the Office of the Chief Inspector General and the case was closed.

Florida Department of Corrections (FDC)
CIG Case #202002190009

On February 19, 2020, the Office of the Chief Inspector General initiated a review of concerns by a State Representative who reported that nine inmates located in various FDC facilities in Florida were in fear for their safety. As a result, the Office of the Chief Inspector General, in coordination with the FDC Office of Inspector General, ensured that each of the inmates was interviewed to ascertain specific details of their concerns and that their concerns were investigated or referred to management for handling, when appropriate. The Office of the Chief Inspector General monitored these investigations until completion.



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Summary of Whistle-blower Activity

During the fiscal year, the Office of the Chief Inspector General played a vital role in processing requests for whistle-blower protection in accordance with Florida's Whistle-blower's Act. The Office of the Chief Inspector General ensured a consistent assessment process for applying statutory requirements by agency Inspectors General and provided coordination and oversight of investigative activities involving the most serious allegations.



Each of the 2,940 complaints and requests for assistance received by the Office of the Chief Inspector General was reviewed for compliance with the provisions of the Act. A total of 217 complaints warranted a more in-depth review resulting in 45 total approved whistle-blower designations; 37 by state agency Inspectors General; and, 8 by State Universities.

During fiscal year 2019-2020, agency Inspectors General closed 9 whistle-blower investigations. Thirty-six whistle-blower investigations remain ongoing. The Office of the Chief Inspector General monitored each case for completion and compliance with statutory timeframes and granted extensions for good cause when circumstances warranted, in accordance with statutory requirements. In addition, 9 final investigative reports were submitted to and independently reviewed by the Office of the Chief Inspector General for investigative sufficiency prior to final release. Whistle-blower cases that produced evidence of criminal violations were referred, as required by statute, to the Florida Department of Law Enforcement.

Whistle-blower Case Highlights

The following case summaries represent examples of the types of investigations conducted in accordance with Florida's Whistle-blower's Act.



Whistle-blower Case Summary #1

CIG Correspondence # 2019-03-29-0002

On June 10, 2019, the Department of Economic Opportunity Office of Inspector General initiated a Whistle-blower investigation to address allegations that a Local Workforce Development Board took credit for placing jobseekers hired by another entity even though the Local Workforce Development Board did not provide services to the jobseekers. The Department of Economic Opportunity Office of Inspector General determined that the allegations were unsubstantiated but recommended more precise record-keeping.



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Whistle-blower Case Summary #2

CIG Correspondence # 2019-06-04-0012

On June 26, 2019, the Department of Corrections Office of Inspector General initiated a Whistle-blower investigation to address multiple allegations regarding the conduct of various staff at the Santa Rosa Correctional Institution. The Department of Corrections Office of Inspector General determined that the allegations of physical abuse and medical neglect were unfounded.

Whistle-blower Case Summary #3

CIG Correspondence # 2019-10-16-0003

On October 14, 2019, the Department of Education Office of Inspector General initiated a Whistle-blower investigation to address allegations regarding the conduct of staff with the Florida Alliance for Assistive Services and Technology (FAAST), including the subject's interaction with FAAST employees, the possible misuse of public funds and the possible use of FAAST resources for personal benefit. The Department of Education Office of Inspector General determined that the allegations were substantiated.

Summary of Subpoena Activity

During fiscal year 2019-2020, in accordance with section 14.32(5), F.S., the Office of the Chief Inspector General issued 4 subpoenas for documents related to an ongoing review.

AUDIT ACTIVITY

In accordance with sections 14.32 and 20.055, F.S., the Office of the Chief Inspector General is responsible for carrying out auditing duties and reviewing, evaluating, and monitoring the policies, practices, and operations of the Executive Office of the Governor. In addition, section 20.055(2), F.S., includes a description of activities related to the development, assessment, and validation of performance measures. These activities are integrated into the audit process, if applicable. During fiscal year 2019-2020, the Office of the Chief Inspector General conducted an internal audit, provided audit assistance to other agency Inspectors General, and monitored the status of internal and external corrective actions recommended in audits as follows:



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Internal Audit Activities

Office of Citizen Services - Audit Report Number A-19/20-001

Pursuant to section 14.32, F.S., and the Office of the Chief Inspector General's fiscal year 2019-20 Audit Plan, an audit of the Executive Office of the Governor's Office of Citizen Services (OCS) was initiated. The audit covered the OCS' compliance with its statutory responsibilities.

The Office of the Chief Inspector General's audit disclosed that during calendar year 2019, OCS generally complied with statutory guidance and fulfilled its statutory responsibilities to facilitate the resolution of customer complaints pursuant to sections 14.26 and 23.30, F.S.

One area of non-compliance related to acknowledging receipt of electronic requests by the end of the next business day, as required by section 23.30(4)(c), F.S. OCS had set up an auto-reply feature to fulfill this requirement but it was not active during audit fieldwork. Upon being notified the feature had been deactivated, OCS arranged to have it reactivated before the next business day. OCS was also not documenting that it was training its employees on improving customer service and the role of OCS, as required by section 23.30(4)(i), F.S.

In its audit report, the Office of the Chief Inspector General recommended OCS regularly test the auto-reply feature to ensure it is still working and formalize it into a consolidated policy for handling email. Additionally, the Office of the Chief Inspector General recommended that OCS document the training employees receive and require employees acknowledge they have received and understand the training.

OCS management concurred with the audit's findings and recommendations.

Follow-up and Liaison Activities

During fiscal year 2019-2020, the Office of the Chief Inspector General conducted follow-ups of the status of corrective actions in Office of the Chief Inspector General report numbers A-17/18-001 and A-18/19-0002. Additionally, and in accordance with section 20.055(2), F.S., staff members of the Office of the Chief Inspector General served as liaison between the Executive Office of the Governor and the Florida Auditor General on projects related to the Executive Office of the Governor.

Quality Assurance Review

During the fiscal year, the Auditor General conducted a Quality Assurance Review of the Office of the Chief Inspector General's internal audit activity to confirm that the



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Office's charter, policies and procedures, quality assurance and improvement program, and work products conform to applicable professional auditing standards. The Auditor General also reviewed the Office's compliance with the provisions of section 20.055, F.S., that relate to internal audit activities and identified opportunities to enhance the management of the Office's internal audit activity and work processes, as well as its value to agency management. The Auditor General found that the Office of the Chief Inspector General's internal audit activity was adequately designed and complied with during the review period to provide reasonable assurance of conformance to applicable professional auditing standards. The Auditor General also found that the Office of the Chief Inspector General complied with the provisions of section 20.055, F.S., that govern internal audit activities. The Auditor General issued its Quality Assurance Review of the Office of the Chief Inspector General's internal audit activity on October 31, 2019.

Audit Plan for Fiscal Year 2020-2021

Section 20.055(5)(i), F.S., requires that annual and long-term audit plans be developed based on the findings of periodic risk assessments. Based on the results of a risk assessment, top priorities for audits, reviews, and special projects were identified and the audit plan for fiscal year 2020-2021 was developed and approved by the Governor. The 2,080 staff hours available for audits and audit activities have been allocated as follows:

Allocation of Staff Hours for Fiscal Year 2020-2021		
Hours Available:	52 weeks x 40 hours per week x 1 position (1 Full-time Equivalent (FTE)).	100%
Estimated Distribution of Hours		
Internal Audits, Enterprise Projects and Other Assurance Activities	Hours available for internal audits, enterprise-wide audits, consulting services, and management reviews. (See Table 2)	34%
Audit Follow-up	As required in Section 20.055(6)(h), F.S. and Standard 2500, IIA Standards.	2%
Liaison Activities to Coordinate External Audits	As required by Section 20.055(2)(g), F.S. <ul style="list-style-type: none"> • Office of Program Policy Analysis and Government Accountability's Audits • Auditor General's Statewide Financial, Operational and Federal Awards Audits • Auditor General's Quality Assurance Reviews at Selected Agency OIGs. 	1%
Technical Assistance	Hours for assisting other IGs on projects of interest to the CIG.	34%
Financial Emergency Activities	Hours for monitoring and liaison activities associated with the Financial Emergencies Act.	12%
Recurring Projects	<ul style="list-style-type: none"> • Risk Assessment and Annual Report • Performance Measure Review 	2%



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	<ul style="list-style-type: none"> Preparation of Schedule IX 	
Indirect Hours	Hours for administrative activities including training, leave, state holidays.	15%
% of Total Hours		100%

Of the available staff hours for fiscal year 2020-2021, the Office of the Chief Inspector General estimates that it will initiate the following assurance activities:

Planned Projects (Table 2)		
Category	Description	Hours
Internal Audits	Executive Office of the Governor – (1) Office of Policy and Budget’s System Design (Legislative Appropriations System/Planning and Budgeting Subsystem)	(1) = 350
Enterprise Projects	Enterprise Projects will be selected based on the needs of the agencies.	As needed
Management Requests or Other Assurance Activities	A portion of our planned engagements has been reserved for management requests, including CARES Act-related consulting services, that may occur during the fiscal year. These requests may be for assurance or consulting services.	350
Total Hours		700

Long-Term Audit Plans for Fiscal Years 2021-2022 and 2022-2023

For fiscal years 2021-2022 and 2022-2023, the Office of the Chief Inspector General plans to allocate direct hours each year to audit activities that will include the following activities:

- Conducting assurance engagements of the Executive Office of the Governor’s Administration Office and Information Systems, enterprise audits, other assurance activities, audit follow-up and liaison activities to coordinate external audits;
- Monitoring financial emergency activities;
- Providing technical assistance to agency Inspectors General; and,
- Performing other related duties.

The long-term audit plans are subject to change based on the results of the periodic risk assessments conducted in accordance with section 20.055, F.S.



FINANCIAL EMERGENCY RESPONSIBILITIES

Sections 218.50–218.504, F.S., *Local Governmental Entity and District School Board Financial Emergencies*, describes the responsibilities delegated to the Office of the Chief Inspector General by the Governor for determining if state assistance is needed when a local governmental entity meets one or more of the conditions specified in section 218.503(1), F.S. The Office of the Chief Inspector General collaborates with representatives from the Department of Economic Opportunity, the Department of Financial Services, the Joint Legislative Auditing Committee, the Auditor General, and the Executive Office of the Governor’s Legal Office and Office of Policy and Budget in carrying out these responsibilities.

Local Governmental Entities in Financial Emergency Status

There are approximately 2,100 local governmental entities in Florida. As of June 30, 2020, there were 23 entities in financial emergency status as defined in section 218.503(3), F.S. These local governmental entities are listed in the following table:

LOCAL GOVERNMENTAL ENTITIES IN FINANCIAL EMERGENCY STATUS	
•	Crossings at Fleming Island Community Development District (CDD)
•	City of Gretna
•	City of Hawthorne
•	City of Pahokee
•	City of Hampton
•	City of Opa-Locka
•	Eastpoint Sewer and Water District
•	Fallschase CDD
•	Hamilton CDD
•	Heritage Harbor CDD
•	Heritage Isles CDD
•	Leon County Educational Facilities Authority
•	Ocean Highway and Port Authority of Nassau County
•	Stoneybrook CDD
•	Viera East CDD
•	Suwannee Valley Transit Authority
•	Suwannee Water and Sewer District
•	Town of Caryville
•	Town of Eatonville
•	Town of Noma



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During fiscal year 2019-2020, the Office of the Chief Inspector General received notices from the Auditor General or from local governmental entities that 43 local governmental entities met one or more of the conditions of financial emergency specified in section 218.503(1), F.S. The Office of the Chief Inspector General requested additional information from 43 entities for use in determining the entities' financial emergency status. The Office of the Chief Inspector General also monitored the financial condition of various local governmental entities based on concerns discovered through Joint Legislative Auditing Committee meetings, news articles, correspondence from citizens, and questions from state and local government officials. During fiscal year 2019-2020, no new entities were declared to be in a state of financial emergency as defined in section 218.503(3), F.S.

City of Opa-Locka

On June 1, 2016, the Governor signed Executive Order Number 16-135 designating the City of Opa-Locka to be in a state of financial emergency, pursuant to section 218.503, F.S. The Executive Order created a financial emergency board to oversee the activities of the City of Opa-Locka, designated the Office of the Chief Inspector General as the lead agency in carrying out the Executive Order, and named the Chief Inspector General as the Governor's designee for purposes of the Executive Order and the agreement between the Governor and the City of Opa-Locka to implement measures to resolve the financial emergency. The Office of the Chief Inspector General performs the following duties as necessary to assist the City of Opa-Locka: review and approval of the City Budget; analysis of the financial recovery plan; evaluation of the incurrence of debt by the City; review of monthly revenue and expenditures; evaluation of financial and contractual obligations; approval of the Five Year Recovery Plan; review of the required audits; review of the City's resolutions and ordinances for financial impact; and other technical assistance.

CONCLUSION

The members of the Office of the Chief Inspector General did an outstanding job in fiscal year 2019-2020 providing a central point for the coordination of activities that promote accountability, integrity, and efficiency in state government. It is an honor and privilege to serve with these individuals and to provide a report on the accomplishments of the Office of the Chief Inspector General for fiscal year 2019-2020.



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