

# EXECUTIVE OFFICE OF THE GOVERNOR

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OFFICE OF THE CHIEF INSPECTOR GENERAL



## 2020-2021 Annual Report

Presented

September 10, 2021

The Honorable Ron DeSantis  
Governor of Florida

Melinda M. Miguel  
Chief Inspector General



RON DESANTIS  
GOVERNOR

STATE OF FLORIDA

# Office of the Governor

THE CAPITOL  
TALLAHASSEE, FLORIDA 32399-0001

[www.flgov.com](http://www.flgov.com)  
850-717-9418

September 10, 2021

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 2020-2021. 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.

Respectfully,

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

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 2020-2021:

- Received, reviewed, and processed 2,835 complaints and requests for assistance by Florida's citizens and government employees and closed 2,849 complaints and requests;
- Received, reviewed, and processed 2,360 pieces of additional information for existing correspondences by Florida's citizens and government employees;
- Completed, reviewed, or processed 130 whistle-blower determinations prepared by agency Inspectors General in accordance with the provisions of sections 112.3187-112.31895, F.S., Florida's Whistle-blower's Act. Of those determinations, 16 met the statutory provisions to be designated as a whistle-blower complaint;
- Provided oversight for 14 whistle-blower investigations conducted by agency Inspectors General and State Universities, including reviews of final investigative reports and issuance of 10 final reports to mandatory recipients in compliance with statutes;
- Oversaw 29 active whistle-blower investigations as of June 30, 2021;
- Completed or assisted with 9 investigations, reviews, or audits;
- Participated or assisted with 4 enterprise workgroups and 1 taskforce;
- Received and processed 186 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;



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- Received 26 annual audit plans by Inspectors General pursuant to section 20.055(6)(l), 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 116 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(s) concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action(s);
  - Reviewed 91 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;
  - Issued 12 subpoenas pursuant to section 14.32(5), F.S.;
  - Served as the Governor's designee for financial emergencies pursuant to Chapter 218, F.S.;
  - Contacted 34 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;
  - Served as a liaison between the Executive Office of the Governor and external auditors and investigators;
  - Completed nationwide searches for Inspector General candidates to fill existing vacancies, resulting in the appointments of Inspectors General for the Department of Corrections and Citizens Property Insurance Corporation; and,
  - Provided training on Florida's Whistle-blower's Act to members of the Florida Inspector General community.
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## 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 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 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

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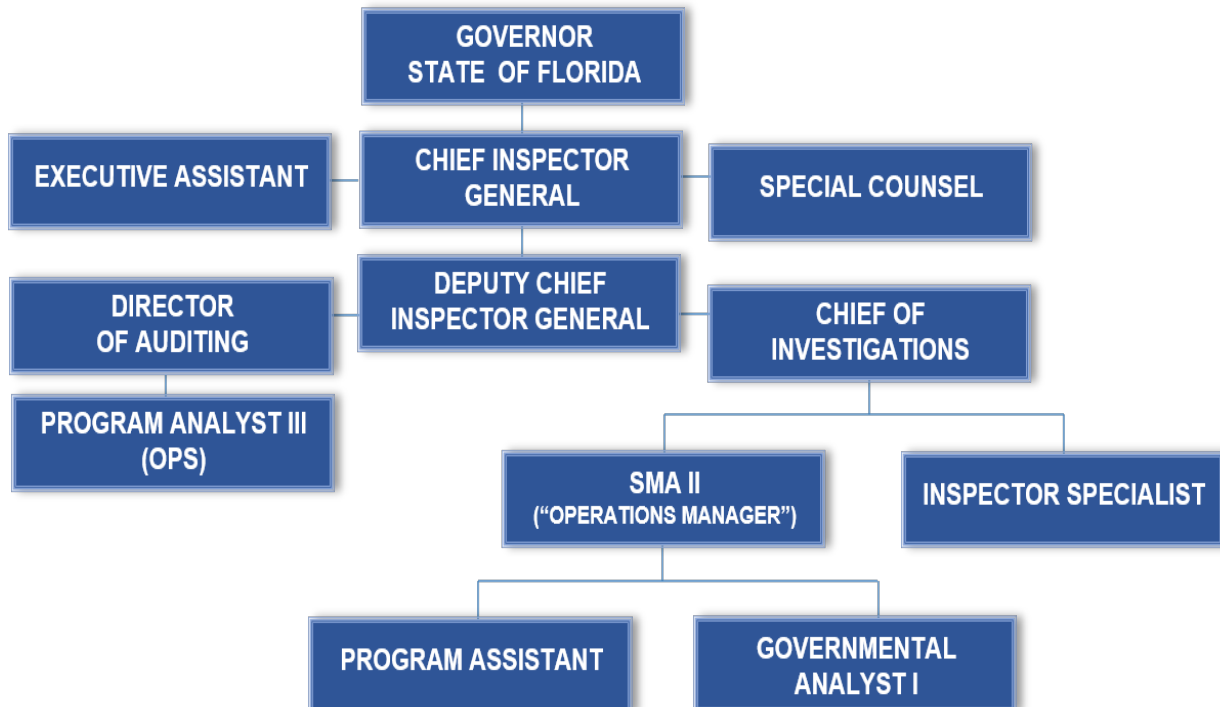
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published and revised by the Association of Inspectors General. Staff members abide by the Florida Code of Ethics for Public Officers and Employees as codified in sections 112.311-112.326, F.S., and the Executive Office of the Governor's Code of Ethics. 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 2020-2021, the Office of the Chief Inspector General staff included the following 11 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, 2021



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**Professional Certifications**

Members of the Office of the Chief Inspector General hold the following professional certifications:<sup>1</sup>

- Certified Inspector General (3)
- Certified Inspector General Investigator (2)
- Certified Equal Employment Opportunity Commission (EEOC) Investigator (2)
- Certified Accreditation Manager (2)
- Certified Accreditation Assessor (1)
- Notary Public (4)
- Project Management Professional (1)
- Florida Certified Contract Manager (3)
- Certified Business Manager (1)
- Certified Cybercrimes Investigator (1)
- Certified Construction Auditor (1)
- Certified Internal Controls Auditor (1)
- Certified Financial Services 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:<sup>2</sup>

- National Association of Inspectors General (4)
- Florida Chapter of the Association of Inspectors General (7)
- The Institute of Internal Auditors, Inc. (2)
- International Association of Financial Crimes Investigators (1)
- Association of Certified Fraud Examiners (1)
- Florida Bar (2)
- Association of Government Accountants (1)
- Florida Fusion Center (1)
- Cybersecurity Task Force (1)
- ISACA (1)



<sup>1</sup> As of June 30, 2021.

<sup>2</sup> As of June 30, 2021.





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## CHIEF INSPECTOR GENERAL PROJECTS OR ACTIVITIES

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

### **Review of North Broward Hospital District**

In January 2016, the Office of the Chief Inspector General initiated a review of the North Broward Hospital District (Broward Health). 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 was closed March 24, 2021 and the final report was issued March 24, 2021.

### **Office of the Governor Executive Order 20-44**

On February 20, 2020, Governor 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 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 scope of the Office of the Chief Inspector General’s review considered information provided by executive agencies about entities that met the criteria outlined in the order and the final report was issued June 30, 2021. The Chief Inspector General presented information to the Florida House of Representatives Government Operations Subcommittee on February 10, 2021.



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## **CONNECT**

On May 4, 2020, at the request of Governor DeSantis, the Office of the Chief Inspector General initiated a review of the Department of Economic Opportunity's CONNECT system, Florida's Reemployment Assistance Claims and Benefits Information System. This review focused on areas including procurement, costs, contracts, and amendments; project failures; audits; system design, testing, scalability, and capacity; regulatory issues; and current issues. The final report was issued April 6, 2021. The Chief Inspector General presented a summary of the findings to the Florida House of Representatives Government Operations Subcommittee on February 10, 2021.

### **Florida Coalition Against Domestic Violence**

In a letter dated February 13, 2020, Governor 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. The Department of Children and Families Office of Inspector General was assigned to assist the Office of the Chief Inspector General with this review and the 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.

### **Agency Risk Readiness Reviews**

During the fiscal year, the Office of the Chief Inspector General convened a workgroup to create a two-part risk readiness review (survey/review) for pandemic related funds to be distributed to the Governor's agencies. The purpose of the surveys and review was to assess the status of the implementation of internal controls, which should assist with mitigating the risk of fraud, waste, or abuse in programs expending pandemic or pandemic related funds. Agency Inspectors General were asked to work with their agency representatives to complete their reviews by December 31, 2020.



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### **House Bill 1079 Implementation**

House Bill 1079, passed in the 2021 Legislative Session and codified in Chapter 2021-225 of the Laws of Florida, included a revision of section 287.136, F.S., that requires each agency inspector general to “complete a risk-based compliance audit of all contracts executed by the agency for the preceding three years” and include in the audit an “evaluation of...vendor preference.” The Office of the Chief Inspector General convened a workgroup that included the Deputy Chief Inspector General, the Director of Auditing, various Inspectors General, and Directors of Auditing across the state. The workgroup met to discuss how to interpret and implement the law. Members of the workgroup met with the House subcommittee staff that drafted the bill and the Department of Financial Services’ contracts administration team to fully understand the intent of the legislation and to vet the workgroup’s interpretation of it. Based on these discussions, the Office of the Chief Inspector General drafted guidance for all state agency inspectors general and held several calls to review the guidance and answer any questions. Results of these reviews are forthcoming.

### **Coronavirus Aid, Relief, and Economic Security (CARES) Act Funds**

The Office of the Chief Inspector General continued to lead a workgroup of Inspectors General with agencies receiving CARES Act funds. This workgroup coordinated to ensure an understanding of the federal spending requirements and consistency in the application of the requirements across state agencies. The Office of the Chief Inspector General also worked with federal agencies to gather CARES Act guidance for the State of Florida and continued to provide technical assistance to the Governor’s Office of Policy and Budget as requested.

The Chief Inspector General also continued to serve on a national task force for the oversight of CARES Act funds (PRAC, the Pandemic Recovery and Accountability Committee - State and Local Working Group). Finally, the Office of the Chief Inspector General participated in statewide calls with emergency managers and led a review of Department of Emergency Management invoices.

These efforts, both within the Office of the Chief Inspector General and the various agency Inspectors General, were carried out within existing resources.

### **Enterprise Cybersecurity Audit**

In response to the imminent passage of House Bill 1297 in the 2021 Legislative Session, which included a requirement for Inspectors General to have a specific cybersecurity audit plan, the Office of the Chief Inspector General convened a workgroup of Inspectors General and Directors of Auditing to create an implementation plan. The workgroup met numerous times and conducted an enterprise cybersecurity

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risk assessment using the Florida Cybersecurity Standards outlined in Chapter 60-GG-2, Florida Administrative Code. This risk assessment resulted in the identification of four priority areas for an enterprise audit project. The workgroup ultimately selected *Security Continuous Monitoring* as the focus and created the tentative audit scope and objectives. Further work and training will result in an audit program for Agency Inspectors General to follow.

### **Florida Cybersecurity Task Force**

In 2019, Governor DeSantis signed House Bill 5301, which established the Florida Cybersecurity Task Force. The members of the Task Force were leaders across the state and included the Chief Inspector General. The Task Force's purpose was to review and assess the state's cybersecurity infrastructure, governance, and operations. The Task Force was also charged with analyzing the current state and potential for improvement in the security program of state government and that of the individual agencies and prioritizing the risks posed by identified threats. During fiscal year 2020-2021, the Task Force and its subcommittees<sup>3</sup> met thirteen times. In February 2021, the Task Force issued a report, *Florida Cybersecurity Task Force Final Report* which contained 87 recommendations to improve the cybersecurity of the government of the State of Florida. The recommendations are expected to be used for legislative and executive action designed to address weaknesses in state IT systems.

### **Accreditation**

The Office of the Chief Inspector General's investigative function was reaccredited by the Commission for Florida Law Enforcement Accreditation, Inc. (Commission) on February 18, 2021. 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.

The following Offices of Inspector General earned or retained accredited status from the Commission during the fiscal year: the Attorney General, Broward County, the City of Jacksonville, the Division of Emergency Management, the Office of Early Learning,<sup>4</sup> the Department of Elder Affairs, the Department of Health, Florida State University, Palm Beach County, the Office of the Chief Inspector General, the Polk County Clerk of the Court, the Department of Juvenile Justice, and the Agency for Persons with Disabilities.

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<sup>3</sup> The Chief Inspector General was appointed as vice-chair of the Identify Workgroup.

<sup>4</sup> As of July 1, 2021, the Office of Early Learning has been moved under the Department of Education and no longer has an Inspector General separate from the DOE Office of Inspector General.



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## 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 2020-2021, the Office of the Chief Inspector General received 2,835 complaints or requests for assistance from various sources as follows:

### Complaints or Requests by Source

Source	Number
Website	192
Referral Other	152
Mail	229
Phone	1056
WB Hotline	373
Referral IG	171
Email	633
Fax	29
Walk-in	0
<b>Total</b>	<b>2,835</b>

The Office of the Chief Inspector General received, reviewed, and processed 2,360 pieces of additional information related to existing correspondences during the fiscal year as follows:

### Additional Information by Source

Source	Number
Email	1,347
Mail	164
Website	45
Referral IG	522
Fax	30
Referral Other	91
Phone	160
WB Hotline	0
Walk-in	1
<b>Total</b>	<b>2,360</b>



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All complaints and requests for assistance were documented in the Office of the Chief Inspector General database. During the fiscal year, 2,849 complaints and requests were closed.

**Summary of Complaint Activity by Quarter  
Fiscal Year 2020-2021**

	Q1	Q2	Q3	Q4	TOTAL
Number of Complaints and Requests Opened	879	600	591	765	2,835
Number of Complaints and Requests Closed	885	594	598	772	2,849
Number of Whistle-blower Hotline Calls Received	90	76	64	143	373
Number of Complaints Referred to Other Entities	539	422	404	526	1,891

**Investigative Highlights**

In addition to the Office of the Chief Inspector General projects previously listed, the following case summaries provide an overview of other investigations, reviews, or activities in which the Office of the Chief Inspector General played a role this fiscal year.



**Office of the Chief Inspector General**

CIG Correspondence # 2021-01-07-0009

On January 7, 2021, Governor DeSantis requested the Office of the Chief Inspector General to investigate claims that West Palm Beach's MorseLife Health System called donors and members of the assisted living facility's board to offer them the Novel Coronavirus (COVID-19) vaccinations while vulnerable Floridians struggled to get access to the vaccines. This review remains open.

**Office of the Chief Inspector General**

CIG Correspondence # 2020-11-12-0008

On November 12, 2020, the Florida Department of Law Enforcement notified the Office of the Chief Inspector General about an anonymous complaint to the Federal Bureau of Investigation alleging the possible falsification of invoices by Division of Emergency Management staff. The Office of the Chief Inspector General assisted the Division of Emergency Management Office of Inspector General with reviewing pertinent documentation and conducting interviews to determine whether there was any credible or factual evidence to support the allegations and whether a full investigation may be warranted. The review did not find any credible or factual evidence to support the information in the anonymous complaint; therefore, a full investigation was unnecessary, and the matter was closed in the Office of the Chief Inspector General on May 25, 2021.



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**Department of State**

CIG Correspondence # 2020-09-21-0014

On September 18, 2020, the Department of State Office of Inspector General received a request from Department management to address an allegation that a former executive director allowed an employee to forego seeking a required second signature for checks written over a certain amount in violation of established Bylaws. The Office of the Chief Inspector General assisted the Department of State Office of Inspector General with conducting interviews. The Department of State Office of Inspector General determined there was insufficient evidence to sustain the allegation. The matter was closed on January 11, 2021.

**Office of the Chief Inspector General**

CIG Correspondence # 2020-07-20-0002

On July 20, 2020, the Office of the Chief Inspector General received a complaint regarding the handling of an investigation by the Department of State Office of Inspector General. The Office of the Chief Inspector General reviewed the complainant's verbal and written information, the Department of State's Office of Inspector General case file, applicable standards, and statutes, and discussed the allegations with Department of State Office of Inspector General staff. The Office of the Chief Inspector General found insufficient evidence to support the assertion that the Department of State Office of Inspector General failed to conduct a thorough review as alleged. Additionally, the Office of the Chief Inspector General did not find that the Department of State Office of Inspector General investigation was conducted outside the parameters of section 20.055, F.S. The matter was closed on September 21, 2020.

**Office of the Chief Inspector General**

CIG Correspondence #2018-06-12-0008

On June 12, 2018, the Office of the Chief Inspector General received a request for investigative assistance from the Department of State Inspector General. In response, the Office of the Chief Inspector General initiated a Whistle-blower investigation to address concerns about the conduct of staff within the Department of State. The Office of the Chief Inspector General determined that the allegation that managers had knowledge of employees working overtime to complete tasks was supported; however, the remaining allegations that individuals were expected to work overtime without compensation, discrimination, unfair treatment, and unfair hiring and promotional practices were not supported. Recommendations were made to address the issues that were identified. The matter was closed on September 1, 2020.



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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 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.

During the fiscal year, agency Inspectors General completed 130 whistle-blower determinations in accordance with the provisions of sections 112.3187-112.31895, F.S., Florida's Whistle-blower's Act. Of those determinations, 16 met the statutory provisions to be designated as a whistle-blower complaint. Additionally, agency Inspectors General completed 10 whistle-blower investigations. The Office of the Chief Inspector General monitored each investigation until completion for compliance with statutory timeframes and granted extensions for good cause when circumstances warranted, in accordance with statutory requirements. Whistle-blower cases that produced evidence of criminal violations were referred, as required by statute, to the Florida Department of Law Enforcement. Finally, all investigative reports were submitted to and independently reviewed by the Office of the Chief Inspector General for investigative sufficiency prior to final release. These reports were distributed as required by section 112.3189, F.S.

## Whistle-blower Case Highlights

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



## Whistle-blower Case Summary

CIG Correspondence #2019-02-20-0006

On April 2, 2019, the Department of Children and Families Office of Inspector General initiated a Whistle-blower investigation to address concerns about possible conflict of interest, ethics violations, and possible contracting issues by a former Department of Children and Families employee. Although the allegations were not supported, the Department of Children and Families Office of Inspector General identified additional issues and recommended that management consider whether further guidance may be warranted pertaining to additional issues identified.





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CIG Correspondence #2019-04-19-0002

On April 26, 2019, the Department of Health Office of Inspector General initiated an investigation to address concerns about the conduct of two county health department staff members. The Department of Health Office of Inspector General determined that one staff member primarily worked from home contrary to provisions established in the Department's telework policy; did not adequately fulfill her duties and responsibilities outlined in her position description due to her lack of physical presence at the county health department; and provided misleading or misstatements of fact to the Office of Inspector General. The Department of Health Office of Inspector General also determined that a second staff member allowed the first staff member to primarily work from home, contrary to provisions established in the Department's telework policy. Recommendations were made to Department management to address the identified issues.

### **Summary of Subpoena Activity**

During fiscal year 2020-2021, in accordance with section 14.32(5), F.S., the Office of the Chief Inspector General issued 12 subpoenas for documents; 11 related to the FCADV and 1 related to the Agency for Persons with Disabilities.

## **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 2020-2021, 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:

### **Internal Audit Activities**

#### **Office of Policy and Budget's Systems Design and Development Unit Audit Report Number A-2021-002**

Pursuant to section 14.32, F.S., and the Office of the Chief Inspector General's fiscal year 2020-2021 Audit Plan, an audit of Office of Policy and Budget's Systems Design and Development Unit (OPB-SDD) was initiated. The audit covered OPB-SDD's compliance with certain specific cybersecurity standards.



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The results of the audit are confidential, pursuant to section 282.318(4)(g), F.S.

**Follow-up and Liaison Activities**

During fiscal year 2020-2021, the Office of the Chief Inspector General conducted follow-ups of the status of corrective actions contained in Office of the Chief Inspector General report numbers A-18/19-002 and A-19/20-001. Additionally, and in accordance with section 20.055(2), F.S., the Office of the Chief Inspector General served as liaison between the Executive Office of the Governor and the Florida Auditor General or other oversight bodies on projects related to the Executive Office of the Governor.

**Audit Plan for Fiscal Year 2021-2022**

Section 20.055(6)(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 2021-2022 was developed and approved by the Governor. The 2,080 staff hours available for audits and audit activities have been allocated as follows:

<b>Allocation of Staff Hours for Fiscal Year 2021-2022</b>		
<b>Hours Available:</b>	52 weeks x 40 hours per week x 1 position (1 Full-time Equivalent (FTE).	<b>100%</b>
<b>Estimated Distribution of Available Hours</b>		
<b>Internal Audits, Enterprise Projects, and Other Assurance Activities</b>	Hours available for internal audits, enterprise-wide audits, consulting services, and management reviews.	30%
<b>Audit Follow-up</b>	As required in section 20.055(6)(h), F.S., and Standard 2500, IIA Standards.	1%
<b>Liaison Activities to Coordinate External Audits</b>	As required by section 20.055(2)(g), F.S. <ul style="list-style-type: none"> <li>Office of Program Policy Analysis and Government Accountability's Audits</li> <li>Auditor General's Statewide Financial, Operational, and Federal Awards Audits</li> <li>Auditor General's Quality Assurance Reviews at Selected Agency OIGs.</li> </ul>	2%
<b>Technical Assistance</b>	Hours to assist other offices as directed by the CIG.	35%
<b>Financial Emergency Activities</b>	Hours for monitoring and liaison activities associated with Financial Emergencies.	10%
<b>Recurring Projects</b>	<ul style="list-style-type: none"> <li>Risk Assessment</li> <li>Annual Work Plan and Annual Report</li> <li>Preparation of Schedule IX</li> </ul>	2%
<b>Indirect Hours</b>	Hours for administrative activities including training, leave, state holidays, and other.	20%
<b>% of Total Hours</b>		<b>100%</b>



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Of the available staff hours for fiscal year 2021-2022, the Office of the Chief Inspector General plans to initiate the following assurance activities:

<b>Planned Projects</b>		
Category	Description	Hours
<b>Internal Audits</b>	Executive Office of the Governor – (1) Continuous Cybersecurity Monitoring; (2) Personnel Practices, (3) Monitoring of CARES Act	400
<b>Enterprise Projects</b>	Contract Compliance Review in response to HB 1079	200
<b>Management Requests or Other Assurance Activities</b>	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.	As needed
<b>Total Hours</b>		<b>600</b>

**Long-Term Audit Plans for Fiscal Years 2022-2023 and 2023-2024**

For fiscal years 2022-2023 and 2023-2024, we plan to allocate direct and indirect hours to the following activities:

- Assurance engagements of the EOG’s Administration Office and Information Systems, Enterprise Audits, Other Assurance Activities, Audit Follow-Up, and Liaison Activities to coordinate External Audits;
- Continuation of Financial Emergency Activities monitoring;
- Provision of technical assistance to other OIGs; and,
- Review of American Rescue Plan (ARP) funding.

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, the Executive Office of the Governor’s Legal Office, Office of Policy and Budget, or others as needed in carrying out these responsibilities.



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**Local Governmental Entities in Financial Emergency Status**

There are approximately 2,100 local governmental entities in Florida. As of June 30, 2021, 7 entities were released from financial emergency status and 16 entities are in financial emergency status as defined in section 218.503(3), F.S. These local governmental entities are listed in the following tables:

<b>LOCAL GOVERNMENTAL ENTITIES RELEASED FROM FINANCIAL EMERGENCY STATUS</b>	
•	City of Hawthorne (released November 20, 2020)
•	City of Webster (released December 9, 2020)
•	Fallschase CDD (released December 9, 2020)
•	Heritage Harbor CDD (released December 9, 2020)
•	Stoneybrook CDD (released December 9, 2020)
•	Viera East CDD (released November 20, 2020)
•	Ocean Highway and Port Authority of Nassau County (released December 9, 2020)

<b>LOCAL GOVERNMENTAL ENTITIES IN FINANCIAL EMERGENCY STATUS<sup>5</sup></b>	
•	Crossings at Fleming Island Community Development District (CDD)
•	City of Gretna
•	City of Pahokee
•	City of Hampton
•	City of Opa-Locka
•	City of Westville
•	Eastpoint Sewer and Water District
•	Hamilton CDD
•	Heritage Isles CDD
•	Leon County Educational Facilities Authority
•	Suwannee Valley Transit Authority
•	Suwannee Water and Sewer District
•	Town of Caryville
•	Town of Eatonville
•	Town of Noma
•	Town of Wausau

During fiscal year 2020-2021, the Office of the Chief Inspector General received notices from the Department of Financial Services, the Auditor General, or from local

<sup>5</sup> The City of Westville and the Town of Wausau were inadvertently left off the local governmental entities table in the Office of the Chief Inspector General 2019-2020 Annual Report.



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governmental entities that 37<sup>6</sup> 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 34 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 2020-2021, 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 approve the City Budget; evaluation of the incurrence of debt; review of monthly revenue and expenditures; evaluation of financial and contractual obligations; analysis and 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 as needed.

## **CONCLUSION**

It is an honor and privilege to serve and to provide a report on the accomplishments of the Office of the Chief Inspector General for fiscal year 2020-2021.

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<sup>6</sup> Three of the notifications from the Auditor General were notifications previously received from the Department of Financial Services.

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