

**Florida Department of Business and Professional Regulation  
OFFICE OF INSPECTOR GENERAL**



**LICENSE EFFICIENTLY, REGULATE FAIRLY**

**Office of Inspector General  
Annual Report  
Fiscal Year 2020-2021  
September 29, 2021**

**RON DeSANTIS  
Governor**

**JULIE I. BROWN  
Secretary**

**MELINDA M. MIGUEL**

**Chief Inspector General**

**LYNNE T. WINSTON, Esq., CIG  
Inspector General**

**Julie I. Brown, Secretary**

**Ron DeSantis, Governor**

September 29, 2021

Melinda M. Miguel, Chief Inspector General  
Office of the Chief Inspector General  
Room 1902 – The Capitol  
Tallahassee, FL 32399-0001

Julie I. Brown, Secretary  
Dept. of Business and Professional Regulation  
2601 Blair Stone Road  
Tallahassee, FL 32399-1027

Re: OIG Annual Report – Fiscal Year 2020-2021

Dear Chief Inspector General Miguel and Secretary Brown:

It is with tremendous pride and pleasure that I present the Office of Inspector General's *Annual Report for Fiscal Year 2020-2021*. This report has been prepared in accordance with Section 20.055(8)(a), Florida Statutes. It describes and summarizes the activities carried out and performed by the Office of Inspector General (OIG) based on its statutory obligations and responsibilities. This report highlights the findings, conclusions, and recommendations of the audit, investigative, and proactive activities completed by the OIG during Fiscal Year 2020-2021.

Thank you for your support of this office's efforts to detect, deter, and prevent fraud, waste, and abuse. The OIG could not have successfully accomplished its goals during the previous fiscal year without its dedicated and diligent staff members, who are to be commended for their professionalism, teamwork, expertise, and vigilance.

We are excited about the opportunity to move forward this fiscal year with our department partners in ensuring greater accountability, integrity, efficiency, and effectiveness in fulfilling the department's vision, mission, values, and strategic goals.

Sincerely,

*"/s/ Lynne T. Winston*

Lynne T. Winston, Esq., CIG  
Inspector General



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## OVERVIEW

Section 20.055, Florida Statutes, established the Office of Inspector General (OIG) to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency within the Department of Business and Professional Regulation. The section defines the duties and responsibilities of agency inspectors general and requires inspectors general to submit an annual report to the Chief Inspector General by September 30<sup>th</sup> of each year. The purpose of this report is to provide the Chief Inspector General, the Secretary of the department, and other interested parties with a summary of the accountability activities of the Office of Inspector General during the preceding fiscal year.

### **OIG MISSION STATEMENT: Enhancing Public Trust, Integrity, and Accountability**

The mission of the Office of Inspector General is to be a valuable partner in conducting independent and objective internal audits, reviews, and investigations of department activities and programs. Our services add value to department management by assisting the department in providing greater accountability, integrity, efficiency, and effectiveness in fulfilling the department's overall vision, mission, values, and strategic goals.

## EMPLOYEE CODE OF ETHICS

Office of Inspector General staff function as a team. We succeed by assisting each other to raise the level of our performance every day. Each of us has an obligation to make known our observations and suggestions for improving how we carry out our tasks and procedures. Our performance of duty, our dedication to our mission and our daily attitude reflect upon how we are perceived by the other members of our department.

Every day we represent the Chief Inspector General, the Secretary, and our department in each task. We are guided in the ethical performance of our duty not only by Florida's ethics laws, but also by our adherence to the ethical standards enunciated by the Governor of Florida. As such, we are held to a higher standard for moral behavior, faithful obedience to the law, and the principles of integrity, objectivity, and independence.

Office of Inspector General internal audit staff are also governed by the *Code of Ethics* of The Institute of Internal Auditors, Inc. This code establishes the values and expectations governing the behavior of individuals and organizations in the conduct of internal auditing. The *Code of Ethics* requires internal auditors to apply and uphold the principles of integrity, objectivity, confidentiality, and competency.



## RESPONSIBILITIES OF THE INSPECTOR GENERAL

Section 20.055, Florida Statutes, directs the Inspector General to accomplish the following duties and responsibilities:

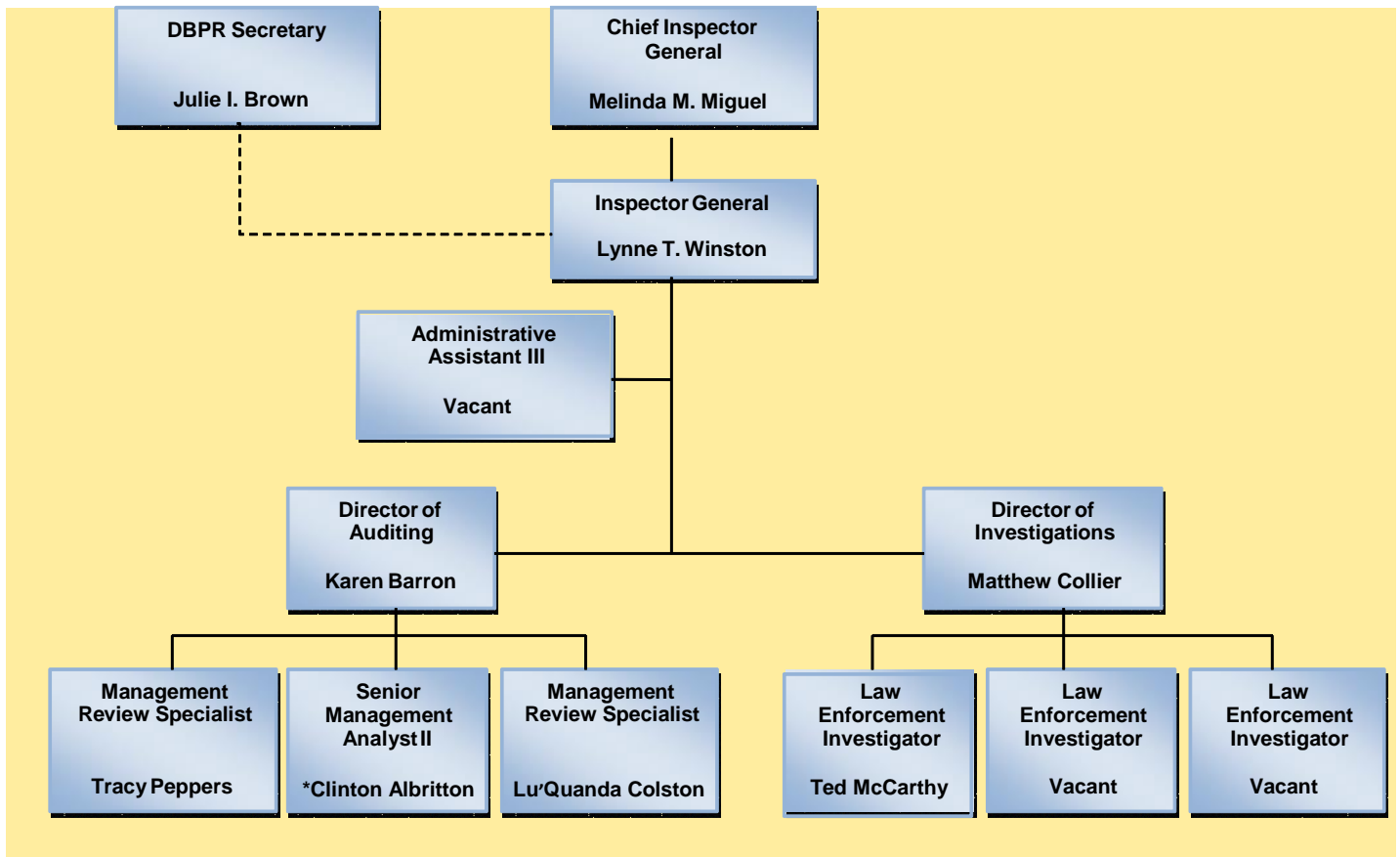
- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the agency's programs and operations.
- Conduct, supervise, or coordinate other activities carried out or financed by the agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, agency programs and operations.
- Keep the agency head informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the agency; recommend corrective action concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action.
- Review the actions taken by the state agency to improve program performance and meet program standards and make recommendations for improvement, if necessary.
- Advise in the development of performance measures, standards, and procedures for the evaluation of agency programs; assess the reliability and validity of the information provided by the agency on performance measures and standards and make recommendations for improvement, if necessary.
- Ensure effective coordination and cooperation between the Office of the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication.
- Maintain an appropriate balance between audit, investigative, and other accountability activities.
- Comply with the *General Principles and Standards for Offices of Inspector General*, as published and revised by the Association of Inspectors General.
- Initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government.
- Receive complaints and coordinate all activities of the department as required by the Whistle-blower's Act pursuant to Sections 112.3187 - 112.31895, Florida Statutes.
- Receive and consider the complaints that do not meet the criteria for an investigation under the Whistle-blower's Act and conduct such inquiries, investigations, or reviews, as the Inspector General deems appropriate.
- Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General's office. This shall include freedom from any interference with investigations and timely access to records and other sources of information.





## ORGANIZATION, STAFFING, AND TRAINING

The Inspector General is appointed by the Chief Inspector General and is under the general supervision of the department Secretary for administrative purposes. The Office of Inspector General (OIG) is organized as shown on the following chart:



\* Former employee

### Professional Designations & Certifications

Collectively, OIG staff possessed and maintained the following professional designations and certifications during Fiscal Year 2020-2021:

- Certified Inspector General (1)
- Certified Fraud Examiner (2)
- Florida Certified Contract Manager (4)
- Certified Law Enforcement Officer (2)
- Notaries Public (2)
- Member of the Florida Bar (1)



In addition, members of the OIG held degrees in criminal justice, business administration, accounting, history, public administration, international relations, finance, and sociology, as well as the law.

### Professional Affiliations

OIG staff members belong to a variety of professional associations to maintain professional competence, establish and advance professional networks, and participate in professional community activities. OIG staff members are affiliated with the following professional organizations:

- Association of Inspectors General (AIG)
- Association of Certified Fraud Examiners (ACFE)
- Florida Chapter of the AIG (FCAIG)
- The Institute of Internal Auditors (IIA)
- Tallahassee Chapter of the IIA (TCIIA)
- Association of Government Accountants (AGA)
- Commission for Florida Law Enforcement Accreditation (CFA)

### Continuing Professional Education and Staff Development

Each OIG staff member has a personal responsibility to achieve and maintain the level of competence required to perform their respective duties and responsibilities. The OIG encourages staff members to remain informed about improvements and current developments in internal auditing and investigations.

Staff members certified as an inspector general, investigator, or auditor through the Association of Inspectors General are required to complete 40 continuing professional education credits every two years. The CFA also requires that investigative staff in an OIG obtain 40 hours of continuing education every two years, with at least 12 of the 40 hours directly related to their primary responsibilities.

As required by statute, the OIG performs internal audits in accordance with the *International Standards for the Professional Practice of Internal Auditing* published by The Institute of Internal Auditors, Inc., or government auditing standards, as appropriate. These standards require internal audit staff to maintain proficiency through continuing professional education and training. Pursuant to these standards, each internal auditor must receive at least 80 hours of continuing professional education every two years.

In Fiscal Year 2020-2021, OIG staff participated in training sponsored by the Association of Inspectors General, Institute of Internal Auditors, Association of Government Accountants, the Florida Chapter of the Association of Inspectors General, the Tallahassee Chapter of the Institute of Internal Auditors, the Chief Inspector General's office, Florida Institute of Public Safety, National White Collar Crime Center, Association of Certified Fraud Examiners (ACFE), Department of Business and Professional Regulation's Learning and Development offices, the Commission for Florida Law Enforcement Accreditation Inc., Information Systems Audit and Control Association, and i-Sight.



## OIG OUTREACH AND EDUCATION

During Fiscal Year 2020-2021, OIG investigative and audit staff provided monthly training during the department's New Employee Orientation sessions. This training outlines the OIG's role in audits and investigations. Other topics discussed include fraud awareness and employee misconduct. OIG staff will continue to participate in this program in Fiscal Year 2021-2022.





## INTERNAL AUDIT SECTION

### Overview of the Internal Audit Section

The primary goal of the Internal Audit Section (IAS) is to bring a systematic, disciplined, approach to evaluating and improving the adequacy and effectiveness of the department's governance, risk management, and internal control processes. To accomplish this goal, the IAS conducts internal audits of department programs, activities, and functions. These audits evaluate the department's exposure to fraud, risk, and the adequacy and effectiveness of internal controls established to:

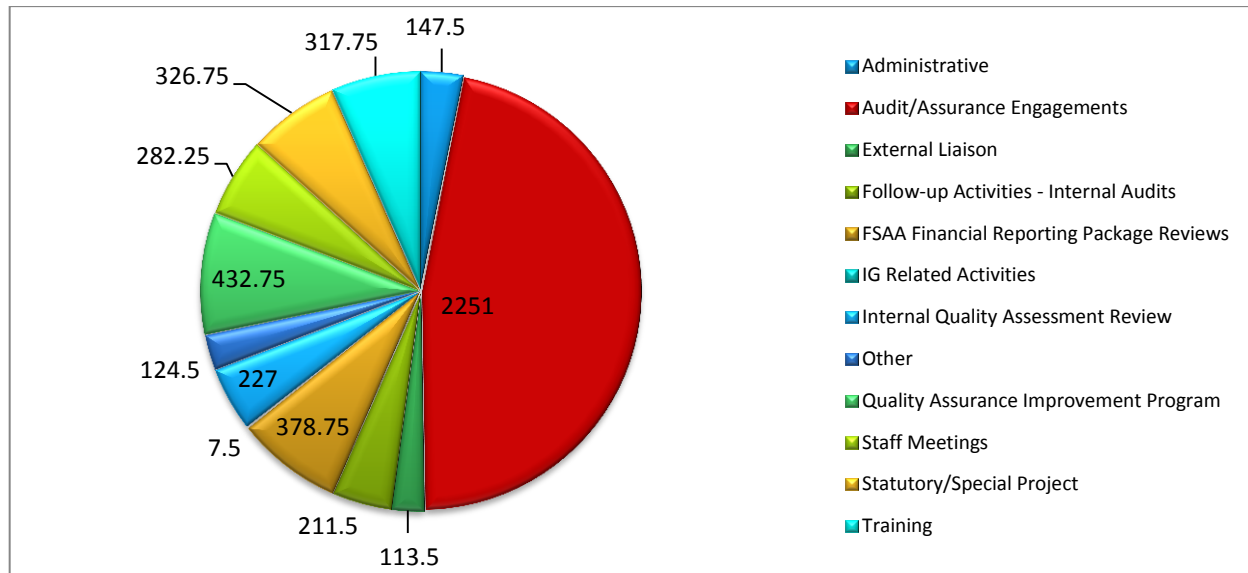
- Achieve the department's strategic objectives
- Maintain the reliability and integrity of financial and operational data and information
- Optimize operational effectiveness and efficiency
- Safeguard assets, including information and information technology resources
- Ensure compliance with laws, rules, regulations, policies, procedures, and contracts

The IAS also conducts consulting engagements at management's request and provides advisory/technical assistance services to management on issues that do not require more extensive audit or consulting services. The IAS serves as the liaison between the department and external review entities and monitors and reports to the Secretary, via the Inspector General, on the status of actions taken to correct deficiencies reported in external and internal audits. The IAS carries out the OIG's statutory responsibilities regarding performance measure development and assessment and provides technical assistance and administrative guidance on state single audit act matters.

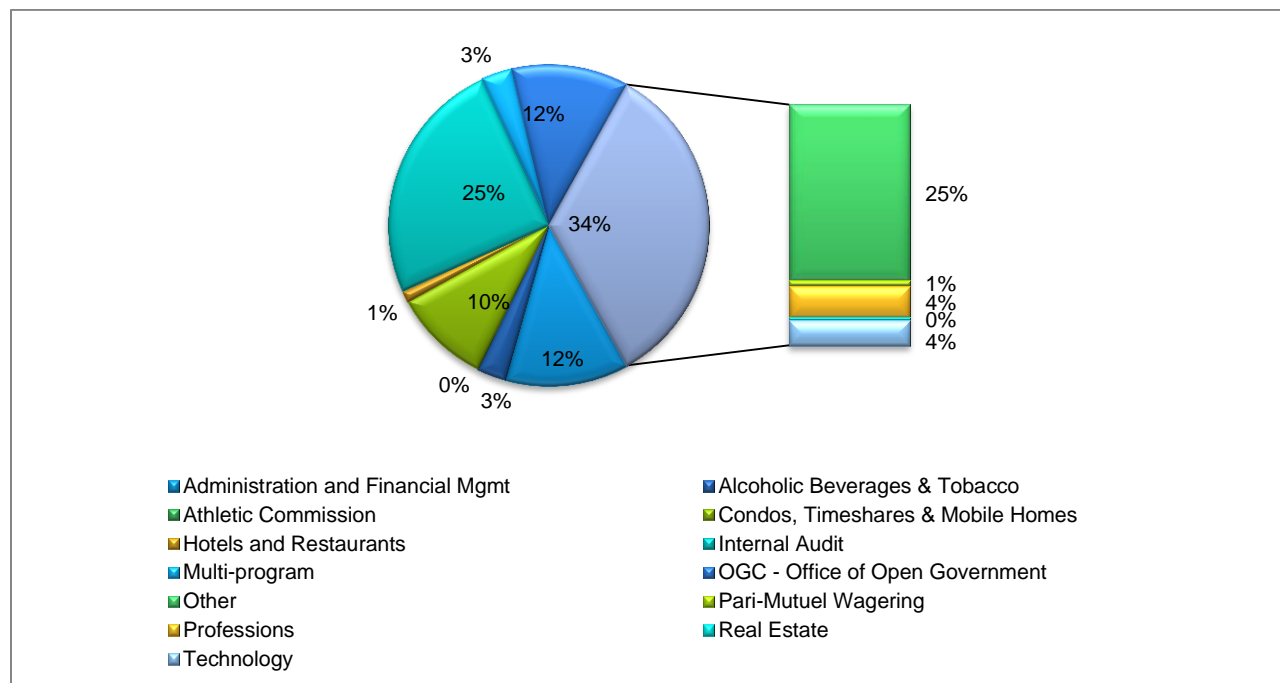
The IAS performs audits and consulting engagements in conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)*, as published by The Institute of Internal Auditors, Inc. Follow-up reviews, management advisory services, and other projects are conducted in accordance with the *Standards* or other applicable professional internal auditing standards. These standards provide a framework for ensuring independence, objectivity, and due professional care in the performance of internal audit work.



In Fiscal Year 2020-2021, the following hours were utilized by the audit staff for the relevant IAS activities:



Additionally, the following percentages of time were utilized for the assigned programs by IAS staff:





## Risk-Based Audit Planning

Section 20.055, Florida Statutes, requires the Inspector General to develop annual and long-term audit plans based on findings of periodic risk assessments. Internal audit staff conducted a formal, department-wide risk assessment from April 2021 through June 2021. The risk assessment was designed to identify areas of higher risk and to obtain input on issues of concern from senior and executive management. The risk assessment included internal audit staff review and evaluation of the department's long-range plans, operational goals and objectives, budget and staff resources, performance measure results, and other relevant data and information.

Staff conducted risk assessment interviews with division directors of selected divisions/offices and with executive leadership. Areas of focus during these interviews included risks pertaining to fraud, operational changes, information technology, cybersecurity, proper financial and performance reporting, and other governance issues.

Results of the risk assessment surveys and interviews, coupled with internal auditors' professional knowledge, expertise, and judgment, provided the basis for development of the OIG's *Annual Audit Plan for Fiscal Year 2021-2022 and Long-Term Audit Plans for Fiscal Years 2022-2023 through 2023-2024*.

The *Fiscal Year 2021-2022 Annual Audit Plan* includes projects pertaining to:

- Review of internal controls over disbursement processes and procedures
- Evaluation of the efficiency and effectiveness of internal controls over the department's infrastructure for the prevention of data loss and IT resources
- Evaluation of the department's executed contracts pursuant to Section 287.136(2), F.S.
- Internal controls governing the usage of the Driver and Vehicle Information Database (DAVID)

The *Annual Audit Plan* also includes participation in multi-agency, enterprise-wide audit projects established by the Chief Inspector General. The Secretary approved the annual and long-term plans on July 8, 2021.

The IAS also carries out ongoing risk assessment activities during the fiscal year to identify and evaluate emerging issues associated with risk. The *Annual Audit Plan* is revised as needed to address changes in the department's risk exposure.



**Final Report**  
***Results of the Office of Inspector General's  
2021 Risk Assessment***

The objective of this project was to present the results of the Office of Inspector General's (OIG) 2021 Risk Assessment to the agency head. Our office based the OIG's *Annual Audit Plan for Fiscal Year 2021-2022 and Long-Term Audit Plans for Fiscal Years 2022-2023 through 2023-2024* on the results of this assessment.

The OIG noted that the risk assessment process included an initial evaluation of the department's inherent operational risks. This involved the review and evaluation of funding and staffing levels within the department's operational entities, program and division annual reports, and upcoming legislation.

Our office then noted that the annual risk assessment consisted of five separate, yet interrelated, steps. This encompassed the identification of the risk universe, survey design and dissemination, evaluation of survey responses, interviews with senior and executive management, and an evaluation of information technology risk. Our office detailed the specific elements set forth in each of these areas. We further noted the specific issues identified during our risk assessment surveys and discussions with department management.

Our office compiled a list of potential audit topics from our analysis of the risk assessment surveys, interviews with senior and executive management, and issues previously identified by internal audit staff. This process represented our qualitative analysis of the specific auditable entities whereas potential audit topics were selected for those entities with moderate to higher risk.

**Summaries of Internal Audits Completed in Fiscal Year 2020-2021**

Internal audits provide management with an objective source of information regarding department risks, the control environment, operational effectiveness, and compliance with applicable laws and regulations. Internal audits are designed to give management an independent, objective assessment of department programs, activities, or functions. Internal audits evaluate whether desired results and objectives are achieved efficiently and effectively; operations comply with laws, policies, procedures, and regulations; financial and operating information is accurate, complete, and reliable; and assets are adequately safeguarded against waste, loss, and abuse.



***Final Report***  
***Audit of Purchasing Card Program:***  
***Division of Administration***  
***Bureau of Agency Services***  
Internal Audit Report Number: A-1819BPR-007  
December 18, 2020

**Description/Scope**

The Division of Administration is the official liaison with the Department of Management Services and is responsible for managing the department-wide programs within the areas of Human Resources, Agency Services, and Policies and Procedures. The Bureau of Agency Services is responsible for the administration of activities related to employee support, which includes the administration of the department's Purchasing Card Program. The department established the Purchasing Card Program in conjunction with the Department of Management Services, the Department of Financial Services, and Bank of America. The Purchasing Card Program was implemented to improve the efficiency of purchasing small-dollar items. Cardholders may purchase items from vendors without the necessity of generating a purchase requisition order.

Within the Bureau of Agency Services, the Purchasing Card Program Administrator (PCPA) is responsible for the overall administration of the Purchasing Card Program. The PCPA issues purchasing cards to authorized users, maintains cardholder files, cancels purchasing cards upon a user's separation from the department, and serves as the liaison between the department's cardholders, the Department of Management Services, the Department of Financial Services, and Bank of America.

The overall audit objective was to evaluate the adequacy and effectiveness of internal controls over the Purchasing Card Program's processes and procedures. Special attention was directed to the oversight of the Purchasing Card Program, as well as compliance with applicable laws, rules, policies, and procedures governing the functions of the department's Purchasing Card Program.

The audit evaluated the processes within the Bureau of Agency Services related to the administration of the department's Purchasing Card Program. The review assessed controls relevant to appropriate usage of the department's purchasing card, segregation of duties, monitoring and oversight of the Purchasing Card Program, supervisory controls, and compliance with established policies and procedures. The review encompassed records, transactions, and documentation for the period July 1, 2017 through June 30, 2018, and related activities through the conclusion of audit fieldwork.

**Results**

The review identified the following internal control issues surrounding purchasing card program processes and procedures:



- Audit testing found instances of cardholders not signing transaction receipts and non-redactions of full purchasing card numbers with purchasing card expiration dates listed on credit card forms.
- Audit testing noted that although protocols were in place to address the security measures for purchasing cards ordered and received, but not immediately distributed to cardholders, further controls were needed for the prevention of fraud or theft of these purchasing cards.

### **Recommendations**

The OIG recommended the following:

- Division approvers should ensure cardholders' receipts have the applicable cardholder signature prior to the transaction being processed.
- The full purchasing card number, if required to be listed for payment, should be redacted subsequent to the transaction being completed so that only the last four numbers of the purchasing card number remain.
- A lock should be placed on the Purchasing Card Program Administrator's office door. In addition to the security measures in place prior to the disbursement of purchasing cards to cardholders, the placement of a lock on the Purchasing Card Program Administrator's door would ensure access to purchasing cards is limited to authorized personnel.

### **Management's Response**

The Division of Administration noted that with the inception of the Purchasing Card Works system, cardholders enter their receipts and approve their charges electronically. This step is accomplished before a transaction is completed and appropriate controls are in place to address this process. Therefore, no corrective action was needed on this recommendation. The division has included and emphasized in its purchasing card training program the need for redaction of the full purchasing card number.

The division indicated they had assessed the risks for controls in place for the storage of the department's purchasing cards prior to distribution and respectfully declined to follow the recommendation that a lock be placed on the PCPA's door since the costs would not outweigh potential benefits.

**Final Report**  
***Audit of Performance Measure Validity and Reliability:  
Division of Condominiums, Timeshares and Mobile Homes***  
Internal Audit Report Number: A-1920BPR-036  
May 21, 2021

### **Description/Scope**

The Division of Florida Condominiums, Timeshares and Mobile Homes is charged with providing oversight of the Florida residential communities regulated by the department through





education, complaint resolution, mediation and arbitration, and developer disclosure. The division regulates condominiums, cooperatives, timeshares, and mobile home parks. Regulatory responsibilities include complaint resolution, mediation, arbitration, and developer disclosure. The division is also responsible for licensing and regulating yacht and ship brokers, and houses the Office of the Condominium Ombudsman.

Our overall audit objectives were to evaluate the validity and reliability of the legislatively-approved performance measures reported by the division and to make recommendations for improvement, if necessary. Our office assessed the division's reported results for Fiscal Year 2018-19. This audit also evaluated the validity and reliability of the three legislatively-approved performance measures reported by the division in the department's Long Range Program Plan (LRPP) for Fiscal Years 2021-22 through 2024-25 and related activities through the conclusion of fieldwork.

These LRPP measures were as follows:

- Measure 39 – Average number of days to resolve investigations of consumer complaints
- Measure 40 – Average number of days to review and issue Yacht and Ship Broker and salesperson licenses
- Measure 41 – Percent of Condominiums, Timeshare and Mobile Home filings reviewed within statutory requirements

### **Results**

For purposes of our audit, we used the definitions of validity and reliability provided in the LRPP. Validity is defined as the appropriateness of the measuring instrument in relation to the purpose for which it is being used. Reliability is defined as the extent to which the measuring procedure yields the same results on repeated trials and data is complete and sufficiently error free for the intended use.

We found the division's performance measures were valid indicators of the achievement of the division's objectives. All measures were determined to have a direct correlation to division goals and objectives and were found appropriate for their intended use. We also performed detailed testing to determine whether these measures were reliable indicators of division outcomes. Reliability testing included the accuracy of the data source used to compile performance results, whether the numerical representations of the measures were mathematically and logically correct, and whether the measurement methodology produced replicable results

We identified an instance where some cases were timely closed but then placed back under an investigative status. As part of the division's process, cases were reopened to allow investigators to enter additional information in Versa: Regulation for case activities that were closed out for the fiscal year. The division's data, therefore, did not include abated days for these cases. During our review process, the division updated their procedures to reflect a change in this practice. The division noted that if a constituent provides information for a previously closed case that warrants an investigation, a new case would be created with new documentation. Our office concluded that this performance measure was reliable and yielded comparable results from year to year

The "Data Sources and Methodology" section of Exhibit IV of the LRPP indicated the "Yacht and Ship Application PBB Statistics" report used by the division selects all applications approved



within a specified date range for each application selected and counts the number of days from the date of receipt of the completed application to the date the permanent license is approved for that applicant. The report then provides the total number of days for all applications selected and divides that number by the total number of permanent licenses issued to determine the average number of days. Our office determined that the division actually calculates its reported results by using “Total Completed Days”, which is the total number of days **minus** the number of days an application remained deficient/incomplete.

### **Recommendations**

We concluded that although the reported performance for the measure was mathematically and logically correct and the data source could be relied upon to consistently produce the intended results, the division should consider revising the “Data Sources and Methodology” section of Exhibit IV of the LRPP to clarify how they are determining the results for this measure.

### **Management’s Response**

The division concurred with the audit observation and noted they would review the information contained in the report and take any and all warranted actions.

## **Summaries of Florida Single Audit Act Activities Completed in Fiscal Year 2020-2021**

The Florida Single Audit Act, Section 215.97, Florida Statutes, establishes state audit and accountability requirements for state financial assistance provided to non-state entities. The OIG’s Internal Audit Section has various responsibilities with respect to department Single Audit Act activities as outlined below.

### ***Fiscal Year 2020-21 Florida Single Audit Act Certifications*** Project Number: S-2021BPR-001 Completed: August 2020

Rule 69I-5.005(4), Florida Administrative Code, requires state agencies to annually certify the accuracy and completeness of their state projects included in the Catalog of State Financial Assistance. Agencies must complete the Catalog of State Financial Assistance Certification Form and identify any applicable additions, deletions, or changes.

Between July 2020 and August 2020, OIG staff submitted the relevant certifications for all five current DBPR Florida Single Audit Act projects. This information was timely disseminated to the Department of Financial Services (DFS) in accordance with the relevant DFS instructions.



***Florida Restaurant and Lodging Association Education Foundation  
Single Audit Act Financial Reporting Package Review  
Calendar Year 2019***

Internal Project Number: K-1920BPR-038  
September 28, 2020

The Calendar Year 2019 package for the Florida Restaurant and Lodging Association Education Foundation (FRLAEF) was completed on July 30, 2020, and forwarded to the OIG on August 19, 2020. FRLAEF did not expend \$750,000 or more in federal or state financial assistance for Calendar Year 2019. Therefore, a single audit was not required. However, since a financial package was prepared, our office reviewed this package in accordance with the Office of Inspector General Checklist and other contract management principles. Our office recommended the contract manager request that the license number of the independent auditor that completed the report be included on future financial reporting packages.

***Florida Board of Architecture and Interior Design  
Single Audit Act Financial Reporting Package Review  
Fiscal Year 2018-2019***

Internal Project Number: K-2021BPR-015  
October 22, 2020

The Fiscal Year 2018-2019 Florida Board of Architecture and Interior Design (BOAID) financial reporting package was completed on December 10, 2019, and forwarded to the OIG on September 10, 2020. BOAID did not expend \$750,000 or more in federal or state financial assistance for Fiscal Year 2018-2019. However, since a financial package was prepared, our office reviewed this package in accordance with the Office of Inspector General Checklist and other contract management principles. Our office noted there were no findings on the financial reporting package checklist directed to BOAID. We recommended the contract manager request that the license number of the independent auditor that completed the report be included on future financial reporting packages.

***Building a Safer Florida, Inc.  
Single Audit Act Financial Reporting Package Review  
Fiscal Year 2019-2020***

Internal Project Number: K-2021BPR-022  
January 22, 2021

The Fiscal Year 2019-2020 Building a Safer Florida (BASF) financial reporting package was completed on October 20, 2020, and forwarded to our office on October 27, 2020. BASF expended \$750,000 or more in federal or state financial assistance for Fiscal Year 2019-2020. As such, our office reviewed the financial reporting package in accordance with the Office of Inspector General Checklist and other contract management principles.



Although our office noted no findings on the financial reporting package checklist directed to BASF, we did note some discrepancies on the Schedule of Expenditures of State Financial Assistance, the FACTS tracking system payment detail for BASF, and the reconciliation report submitted by the contract manager. Subsequent discussions with the contract manager clarified these discrepancies. Additionally, the contract manager provided the OIG with a revised financial reporting package with the corrected amount for state expenditures listed on the Schedule of Expenditures of State Financial Assistance.

We recommended the contract manager utilize MyFloridaMarketPlace for the payment detail records for BASF to assist with the reconciliation process of state expenditures, as this would provide a more accurate accounting of state expenditures for the fiscal year. Furthermore, we recommended that as a future best practice, the BASF contract manager request that the license number of the independent auditor that completed the audit be included on future financial reporting packages.

***Florida Engineers Management Corporation  
Single Audit Act Financial Reporting Package Review  
Fiscal Year 2019-2020  
Internal Project Number: K-2021BPR-023  
February 4, 2021***

The Fiscal Year 2019-2020 Florida Engineers Management Corporation (FEMC) financial reporting package was completed on August 24, 2020, and forwarded to our office on November 10, 2020. FEMC expended \$750,000 or more in state financial assistance for Fiscal Year 2019-2020. Therefore, we reviewed the package in accordance with the Office of Inspector General Checklist and other contract management principles. It was noted there were no findings on the financial reporting checklist directed to FEMC. As a best practice, our office recommended the contract manager request that the license number of the independent auditor that completed the report be included on future financial reporting packages.

***Florida Council on Compulsive Gambling, Inc.  
Single Audit Act Financial Reporting Package Review  
Fiscal Year 2019-2020  
Internal Project Number: K-2021BPR-025  
February 19, 2021***

The Fiscal Year 2019-2020 Florida Council on Compulsive Gambling (FCCG) financial reporting package was completed on December 8, 2020, and forwarded to our office on December 16, 2020. Our office determined FCCG expended \$750,000 or more in state financial assistance for Fiscal Year 2019-2020 and reviewed the package in accordance with the Office of Inspector General Checklist and other contract management principles. Our office noted there were no findings on the financial reporting checklist directed to FCCG. As a best practice, we recommended the contract manager request that the license number of the independent auditor that completed the report be included on future financial reporting packages.



***Florida Board of Architecture and Interior Design  
Single Audit Act Financial Reporting Package Review  
Fiscal Year 2019-2020  
Internal Project Number: K-2021BPR-027  
February 19, 2021***

The Fiscal Year 2019-2020 Florida Board of Architecture and Interior Design (BOAID) financial reporting package was completed on December 14, 2020, and forwarded to the OIG on February 9, 2021. Our office determined that for Fiscal Year 2019-2020, BOAID did not expend \$750,000 or more in federal or state financial assistance. Our office noted there were no findings on the financial reporting package checklist directed to BOAID. We recommended the contract manager request that the license number of the independent auditor that completed the report be included on future financial reporting packages.

**Summaries of External Audits Coordinated in Fiscal Year 2020-2021**

The OIG's Internal Audit Section serves as the central point of contact and coordination between the department and external agencies engaged in audits of department operations. This liaison role helps ensure effective coordination and cooperation between the department and state (e.g., the Auditor General's office) and federal review entities and minimizes duplication of audit efforts. Internal audit staff coordinates information requests and responses, facilitates the scheduling of meetings, and coordinates the department's responses to preliminary and tentative findings issued by the Auditor General and other oversight agencies. In Fiscal Year 2020-2021, internal audit staff provided liaison and coordination services for the following external reviews:

***Auditor General Report Number 2021-028  
Audit of Surplus Computer Hard Drive Disposal Processes:  
Division of Technology  
Project # E-1920BPR-025  
September 25, 2020***

The Auditor General's audit focused on evaluating selected information technology (IT) controls applicable to the storage, sanitization, and disposal of surplus computer hard drives of the Department of Business and Professional Regulation. This audit is classified as a confidential report pursuant to Section 282.318, Florida Statutes. The results of this audit are therefore confidential and exempt from the provisions of Section 119.07(1), Florida Statutes, and are not available for public distribution or discussion.





***OPPAGA Report Number 21-04  
Review of Professional Employer Organizations  
and Workers' Compensation:  
Division of Professions and Division of Regulation  
Project E-2021BPR-017  
March 2021***

The Office of Program Policy Analysis and Government Accountability, at the direction of the legislature, conducted an evaluation of professional employer organizations (PEOs), also known as employee leasing companies, and their relationship to workers' compensation insurance coverage. The Department of Business and Professional Regulation licenses and regulates PEOs as employee leasing companies. The Office of Insurance Regulation regulates the state's workers' compensation policy coverage forms and rates, licensing and solvency of insurance carriers, market conduct, and policyholder disputes, while the Department of Financial Services enforces employer compliance with coverage requirements.

***2020-2021 Auditor General Statewide Financial Statement Audit:  
Office of the General Counsel and Division of Financial Management  
Project No.: E-2021BPR-018  
February 26, 2021***

The Auditor General conducts financial audits of the accounts and records of state agencies, state universities, state colleges, district school boards, and, as directed by the Joint Legislative Auditing Committee, local governments. The OIG facilitated the department's responses as part of the Auditor General Statewide Financial Statement Audit for the fiscal year ended June 30, 2020. The audit determined the State of Florida's Comprehensive Annual Financial Report was fairly presented in all material respects. No findings were directed to the department.

***Department of Management Services  
Office of Inspector General – Retirement Compliance Audit Unit  
Audit of Florida's Retirement System Compliance:  
Division of Administration  
Project No.: E-2021BPR-019  
March 16, 2021***

As authorized under Section 121.193, Florida Statutes, the Retirement Compliance Audit Unit completed a remote audit of the Department of Business and Professional Regulation. The objectives of the audit were to determine the accuracy of reports submitted to the Division of Retirement and to assess the degree of compliance with applicable statutes, rules, and coverage agreements by the department.





## Significant Audit Findings and Recommendations Reported in Prior Annual Reports

The Internal Audit Section actively monitors management's actions to correct deficiencies cited in internal audit reports and in reports issued by external review entities. In accordance with state law and internal auditing standards, the Inspector General provides the department's Secretary with a written report on the status of corrective action. In Fiscal Year 2020-21, the Internal Audit Section conducted two follow-up reviews of internal audits and one follow-up review of an external audit. Although there are no significant audit findings and recommendations described in previous annual reports on which corrective action has not been completed, the results of the Internal Audit Section's follow-up reviews are summarized below.

## Follow-up Reviews of Internal Audits

***Initial Follow-up Review: Audit of Internal Controls over  
Driver and Vehicle Information Database (DAVID)  
Divisions of Technology, Regulation, Certified Public  
Accounting, and Real Estate***  
Internal Report Number: F-1920BPR-030  
November 18, 2020

The objectives of this review were to determine whether corrective actions had been taken to mitigate the risks identified in our initial audit. Our review noted that the Division of Technology developed *DBPR Policy Number 2.4, DAVID Procedural Controls*, which replaced its internal DAVID operational procedures. The policy incorporates the elements required by the MOU for conducting quarterly quality control reviews and governing the usage of the DAVID system.

Furthermore, our review determined that the Division of Regulation adopted and follows DPBR Policy Number 2.4. The Divisions of Real Estate and Certified Public Accounting (CPA) enhanced their administrative and internal controls, within their internal operating procedures, documenting the specific business needs of their respective division in regards to user access to DAVID and the inactivation of users from DAVID. The protocols developed by Real Estate and CPA specify the requirements for user access and user inactivation addressed by the MOU.

Based on our review of the responses provided by the Divisions of Technology, Regulation, Real Estate, and Certified Public Accounting, we determined that sufficient corrective actions had been taken to close all audit findings and recommendations prior to the end of Fiscal Year 2020-2021.



***Initial Follow-up Review: Audit of Cash Management Procedures  
Division of Alcoholic Beverages and Tobacco***  
Internal Report Number: F-2021BPR-021  
April 26, 2021

The objectives of this review were to determine whether corrective actions had been taken to mitigate the risks identified in our initial audit. The initial audit objective was to evaluate the sufficiency and effectiveness of internal controls established to ensure appropriate cash management procedures were in place.

The Division of Alcoholic Beverages and Tobacco amended their cash handling policy, replacing the use of their prior policies and procedures. Our review noted that the division had implemented the necessary internal controls and segregation of duties for the intake of cash and cash equivalents. Furthermore, the division provided training to division staff on its amended cash handling policy. The division also established a Quality Assurance Team to address the accuracy of its application process.

Based on our review of the responses provided by the Division of Alcoholic Beverages and Tobacco, we determined that sufficient corrective actions had been taken to close all audit findings and recommendations prior to the end of Fiscal Year 2020-2021.

**Follow-up Review of External Audit**

***Six-Month Follow-up Review to Auditor General's  
Audit of Surplus Computer Hard Drive Disposal Processes:  
Division of Technology***  
Project # G-2021BPR-026  
March 2, 2021

This audit is classified as a confidential report pursuant to Section 282.318, Florida Statutes. The results of this audit are confidential and exempt from the provisions of Section 119.07(1), Florida Statutes, and are not available for public distribution or discussion. Our review determined that management's actions were sufficient to close the Auditor General's audit finding and recommendation.



## Internal Quality Assessment Review

*Office of Inspector General*  
*Internal Quality Assessment Review*  
*Internal Audit Section*  
**Project #P-2021BPR-034**  
June 30, 2021

The *International Standards for the Professional Practice of Internal Auditing (Standards)* require that a qualified, independent assessor or assessment team from outside the organization conduct an external quality assessment (QA) of an internal audit activity at least once every five years. The qualified assessor or assessment team must demonstrate competence in both the professional practice of internal auditing and the QA process. The QA can be accomplished through a full external assessment or a self-assessment with independent validation.

Pursuant to Section 11.45(2)(i), Florida Statutes, the Auditor General conducts quality assessment reviews of state agencies' Offices of Inspectors General's (OIG) internal audit activities. These external quality assessment reviews evaluate the design of the OIG's quality assurance and improvement program related to the internal audit activity and determine whether the program provides reasonable assurance of conformance with applicable professional auditing standards. They also evaluate the OIG's compliance with provisions of Section 20.055, Florida Statutes, governing the operations of the internal audit activity.

In accordance with the *Standards*, our office performed a self-assessment of our internal audit activity. Our office was guided in this assessment by the most recent, 2017 version of the *Quality Assessment Manual for the Internal Audit Activity* promulgated by the IIA. Our office determined that the internal audit activity generally conforms to the relevant IIA Standards and Code of Ethics. However, our office recommended moderate enhancements to internal audit processes and activities.

## Other IAS Activities

- The IAS prepared the *Schedule IX: Major Audit Findings and Recommendations* for the department's Legislative Budget Request, which is required on an annual basis.
- The *Schedule IX* informs decision-makers about major findings and recommendations made in Auditor General and OIG audit reports issued during the current and previous fiscal years.
- The *Schedule IX* also provides information on the status of action taken to correct reported deficiencies and is cross-referenced to any legislative budget requests to help implement audit findings and recommendations.



- The IAS updated the Integrated Internal Audit Management System templates for the OIG's annual risk assessment and audit projects.
- Staff represented the OIG and participated in the training of new department employees.
- The IAS reviewed information submitted by the Division of Technology regarding the 2021 Auditor General IT Survey.
- Staff monitored the DAVID quarterly quality control reviews conducted by the Division of Alcoholic Beverages and Tobacco.
- Staff monitored the Quarterly Contractor Access Reviews for contracted entities for Versa: Regulation conducted by the Division of Technology.
- Staff provided continuous updates to executive management regarding all internal and external audit engagements for Fiscal Year 2020-2021.
- Staff revised the OIG Internal Audit Charter to ensure compliance with IIA Standards
- Staff monitored compliance with Executive Order 20-44 regarding sole-source, public-private agreements, and other specific contracts and agreements.

## INVESTIGATIONS SECTION

**ACCREDITATION BY THE COMMISSION FOR FLORIDA LAW ENFORCEMENT  
ACCREDITATION, INC.  
EFFECTIVE FEBRUARY 20, 2020**



On February 20, 2020, the Commission for Florida Law Enforcement Accreditation accredited the Investigations Section of the Office of Inspector General (OIG), Department of Business and Professional Regulation, based on a determination that the OIG had met all of the required accreditation standards applicable to OIGs in order to attain accredited status. This accreditation remains in effect for three years at which time the OIG will go through the reaccreditation process. The Commission commended the OIG for its continued diligence, professionalism, and commitment in maintaining this highest recognition among Florida's law enforcement community.

The OIG is currently working to maintain, update, and record the required standards in preparation for its 3-year reaccreditation review. Investigative staff also accomplished the following during fiscal year 2020-2021:

- Submitted the first annual report to the CFA
- Participated in several CFA-OIG Roundtables
- Participated in the annual OIG Accreditation Meeting
- Participated in the annual software training by the Florida Police Accreditation Coalition



## Overview of the Investigations Section

The Investigations Section of the OIG is comprised of one (1) investigations director and three (3) sworn investigators (lieutenants). Staff within this section are primarily responsible for conducting internal investigations and inquiries into allegations of employee misconduct and allegations that department employees have violated law, rule, policy, procedure, or regulation, as well as Whistle-blower Act complaints. This unit accomplishes its mission through both reactive and proactive investigative efforts based on the authority specified in Section 20.055, Florida Statutes, and in accordance with the Commission for Florida Law Enforcement Accreditation's standards for OIG's and the Association of Inspectors General's Principles and Standards for Offices of Inspector General (the "green book"). Pursuant to Section 20.055(7)(b), Florida Statutes, the Inspector General has the authority and discretion to conduct investigations and inquiries as the Inspector General deems appropriate with the exception of Whistle-blower Act investigations.

Internal investigations help identify deficiencies in policies and procedures, other internal controls, or business processes that caused or contributed to the situation necessitating investigation. By reporting these deficiencies to management, the department has the opportunity to address them and thereby reduce the likelihood of future occurrences of fraud, waste, mismanagement, misconduct, or other abuses. OIG findings are reported to the department's Secretary, Chief of Staff, Deputy Secretaries, Chief of Human Resources, and, as appropriate, to the respective division directors, and the Office of the General Counsel. Recommendations for improved processes, policies, or procedures are made when warranted by the findings.

## Statewide Complaint Intake Process

The majority of complaints referred to the Investigations Section are received via the OIG's online complaint reporting process. Complaints are also forwarded to the OIG by the Chief Inspector General's office, the Attorney General's Office, and other state agencies. A majority of the complaints reported to the OIG are referred to the department's various division directors, since the complaints are more appropriate for management review and response rather than OIG investigation or inquiry.

Recognizing that not all citizens have access to electronic communication, the Office of Inspector General maintains multi-portal intake capabilities. Citizens may file a complaint by telephone, facsimile, standard mail, electronic mail, in person, or through the department's website. These reporting options ensure that no complainant is deterred from voicing their concerns.

Each complaint is thoroughly reviewed and vetted by the Inspector General and Director of Investigations to identify allegations of misconduct, waste, fraud, or abuse by department staff. Each complaint is also analyzed to determine if the complaint describes activities as defined in Section 112.3187, Florida Statutes, also known as the "Whistle-blower's Act." Capturing and





Classifying each complaint enables the OIG to analyze and provide feedback to management when consistent public miscommunication, policy failure, or poor performance may exist within a division.

**Description of Cases Typically Handled by the Investigations Section**

**Backgrounds** - Investigations and criminal history reviews of individuals who are being considered to fill positions within the department designated as sensitive. This includes Career Service, Senior Management, Selected Exempt Service, and Other Personal Services positions.

**Information** – Information cases are completed in order to document information and/or actions that otherwise do not meet the criteria for investigative inquiries, investigations, or management referrals.

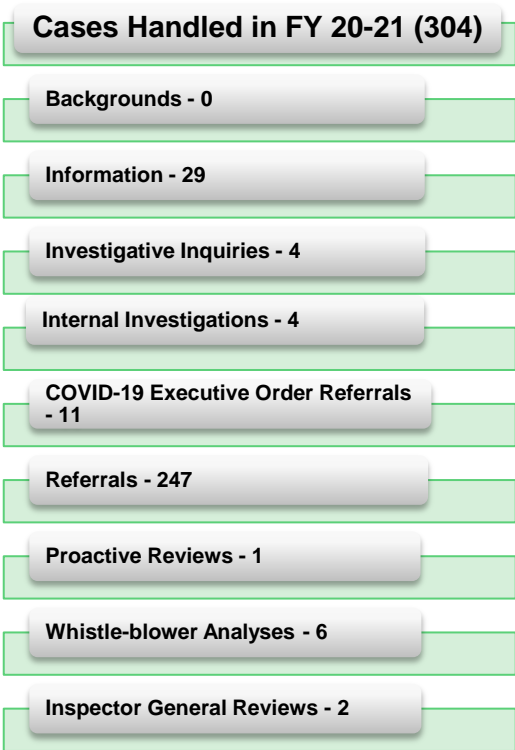
**Investigative Inquiries** - Informal reviews conducted to determine the validity of a complaint prior to the initiation of an internal investigation. The determination as to whether the review remains an inquiry, is upgraded, or closed out is dependent on the evidence obtained during the course of the informal review.

**Internal Investigations** - Investigations conducted by the Office of Inspector General in response to a complaint of serious employee misconduct received by the office, and sometimes from the evidence obtained during an inquiry, that warrants a full and formal investigation into the facts surrounding the allegation(s).

**COVID-19 Executive Order Referrals** – An expedited referral system that was developed by the OIG to more expeditiously refer complaints alleging violations of the Governor’s Executive Orders with respect to restaurants, hotels, bars, salons, and barbershops to the responsible divisions.

**Referrals** – The forwarding of complaints, typically of minor misconduct, poor customer service, dissatisfaction with divisions’ resolution of complaints, the correctness of legal decisions or interpretations, or poor staff performance, to the appropriate division within the department or to the applicable external department for review and response to the complainant.

**Proactive Reviews** – Reviews initiated by the Office of Inspector General as mandated by statute and the Chief Inspector General to eradicate waste, fraud, and abuse, as well as other concerns, in state government. While limited in scope, each review is tailored to encompass a majority of the agency’s employees within a program, whose responsibilities





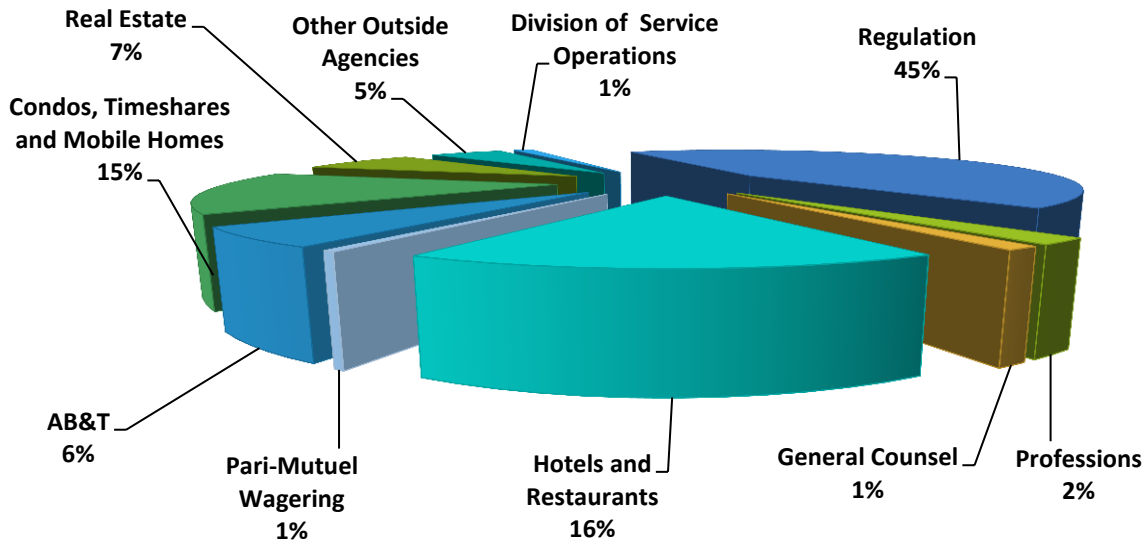
require independent accountability in accurately reporting time, purchasing card activities, mileage, onsite inspections, and approved outside employment. The findings are reported in writing to management for corrective action, policy changes, or discipline. These reviews are one of several fraud detection and deterrence activities engaged in by the Office of Inspector General.

**Whistle-blower Analyses** – Receipt and review of complaints filed by a state agency employee/contractor, former state agency employee/contractor, or applicant for state agency/contractor employment, containing serious allegations of wrongdoing on the part of a public employer or independent contractor and coordination of all activities of the agency as required by the Whistle-blower’s Act pursuant to Sections 112.3187-112.31895, Florida Statutes. The primary purpose of the analysis is to determine the appropriateness of awarding whistle-blower status to the complainant.

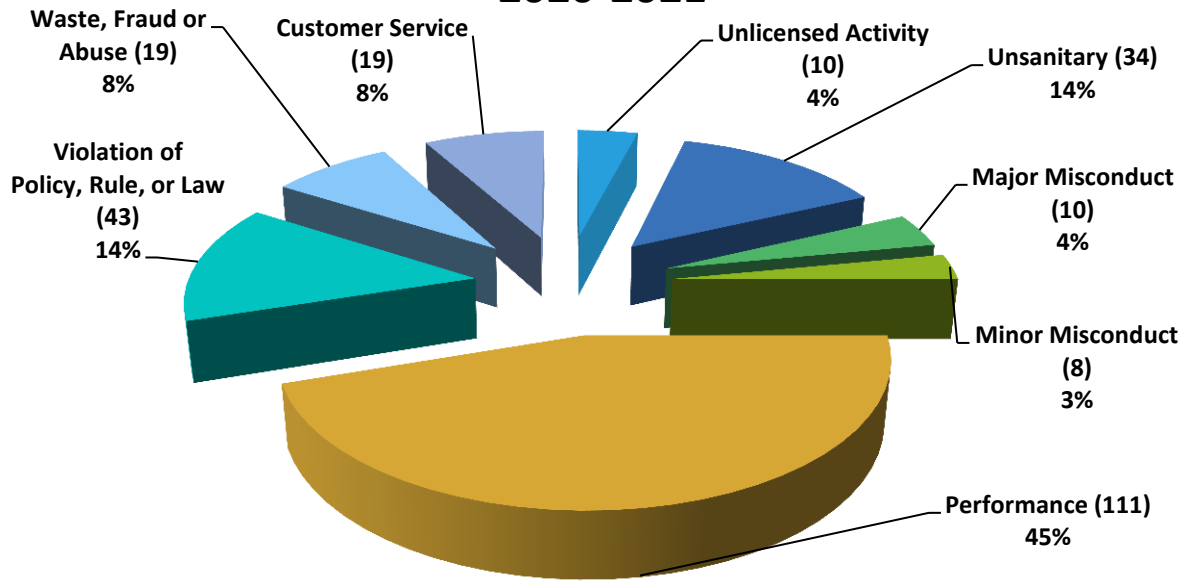
**Inspector General Reviews** – Special complaint reviews conducted by the Inspector General or Director of Investigations to assess and address the issues and to either provide final resolution to the complainant or determine whether further management action is required. The majority of Inspector General Reviews are initiated in response to requests made by the Chief Inspector General’s office.



### Percentage of Referrals by Division in Fiscal Year 2020-2021



### Percentage of Referrals By Type in Fiscal Year 2020-2021





## Summaries of Investigative Inquiries Completed in Fiscal Year 2020-2021

### *Case Number 2020-182-INQ*

On June 29, 2020, the OIG received a complaint from a witness alleging that an employee in the Division of Condominiums, Timeshares and Mobile Homes used unprofessional and racist language while speaking to a condominium owner during a telephone call. The OIG conducted an inquiry and found sufficient evidence to initiate a formal Internal Investigation. (See Case #2020-217-II).

### *Case Number 2020-190-INQ*

On July 17, 2020, the OIG received a complaint sent to the Division of Alcoholic Beverages and Tobacco (ABT) by an attorney who represented the owner of two adult entertainment establishments. In his complaint, he alleged that an ABT special agent wrongly issued notices to his clients for violations of the Governor's COVID-19-related Emergency Executive Orders and engaged in rude, hostile, and unprofessional behavior at one location.

As of this report, the complainant has not responded to a request from the OIG to schedule interviews with the witnesses the complainant identified in his letter in order to obtain non-hearsay testimony regarding the allegations. Although the complainant responded he would get with his client regarding this request, he made no further contact with the OIG. No compelling evidence of inappropriateness was found in a review of the special agent's investigations, reports, or evidentiary photos of the named establishments. No further investigative action was taken.

### *Case Number 2020-290-INQ*

On December 22, 2020, the OIG received a referral from the Office of the Chief Inspector General regarding a formal complaint a former DBPR employee filed with the Florida Commission on Human Relations on November 17, 2020. In the complaint, the employee requested whistle-blower protection and alleged discrimination regarding her termination from her position with the Division of Alcoholic Beverages and Tobacco on September 16, 2020. This office conducted a whistle-blower determination interview with the complainant. The request for whistle-blower status was denied, however, the OIG determined that the allegations made by the complaint warranted an inquiry into the matter. However, the complainant never responded to requests from this office for a follow-up interview to gather more information. The inquiry was closed pending additional information being provided by the complainant.

### *Case Number 2021-111-INQ*

This inquiry was based on information emailed by the Director of ABT to the OIG on April 8, 2021. The email contained an ABT incident report and other attached documents and evidence sent by a lieutenant in an ABT District Office. In his incident report, the lieutenant stated a captain with the local police department (PD) called the District Office on March 31, 2021 to



inform the agency that a citizen had made a complaint against an officer, who he determined to be an ABT special agent. In the complaint to the local police department, the complainant alleged that during an interaction with a police officer (identified as an ABT special agent), the police officer removed his firearm and pointed it at the complainant. The PD captain asked if he could give the complainant the ABT lieutenant's contact information to follow up with his concerns. The lieutenant agreed and provided his contact information.

The complainant contacted the lieutenant later that day. The following day the complainant came to the ABT District Office for an in-person interview. During this interview, the complainant alleged he had approached the agent after having an issue with the bus he was traveling on being overcrowded, which he felt violated COVID-19 regulations. He indicated he left the bus to complain and approached the ABT special agent, who was parked nearby in his unmarked agency vehicle. He alleged that during his interaction with the special agent, the agent pulled his firearm and instructed him to, "Hit me so I can shoot you". The complainant then changed his statement and said the officer only had his hand on his gun. The complainant stated the incident was captured on video by other passengers on the bus and the video revealed the special agent telling the complainant to hit him so the special agent could shoot him.

Based on the OIG's review and analysis of the information, video of the interaction, and other facts related to this complaint, this inquiry revealed no substantial, corroborating evidence suggesting employee misconduct, criminal predicate, or non-conformance with agency practice, policy, rule, or regulation. This inquiry was closed with no further investigative action.

## Summaries of Internal Investigations Completed in Fiscal Year 2020-2021

### *Case Number 2020-188-II*

An investigation was conducted based on an anonymous complaint that was mailed to ABT in an envelope postmarked July 29, 2020. The Director of ABT forwarded this complaint to the OIG for review via email on August, 12, 2020. The complaint contained an undated letter and photograph that showed a vehicle, which ABT identified as one assigned to an ABT special agent, parked in a marked disabled space at a DBPR office building without a visible disabled person tag or sticker.

Following an analysis of the letter and photograph contained in the complaint, as well as additional information and documentation provided by ABT at the request of the OIG, the OIG determined there was sufficient evidence to conduct an internal investigation. An internal investigation was initiated on August 14, 2020.

Based on the testimony and other evidence gathered in this investigation, the OIG sustained that the ABT special agent parked his assigned agency vehicle in a clearly marked disabled parking space in front of a DBPR office building without possessing a disabled parking permit.



***Case Number 2020-217-II***

An inquiry (Case #2020-182-INQ) was conducted based on a web complaint received by the Office of Inspector General on June 29, 2020. The complaint alleged that on June 18, 2020, an employee with the Division of Condominiums, Timeshares and Mobile Homes (CTMH) used racist and unprofessional language during a telephone call while assisting a citizen with an issue he had reported to the Office of the Condominium Ombudsman. This conversation was allegedly overheard by a friend of the reporting citizen. The friend filed the complaint with this office.

Based on its analysis of the information gathered during the inquiry, including interviews with the citizen and his friend, the OIG determined there was sufficient evidence to escalate the inquiry to an internal investigation. An internal investigation was initiated on September 14, 2020.

Based on the testimony and other evidence gathered in this investigation, the OIG sustained that the CTMH employee conducted herself in an unprofessional manner while speaking with a caller. The allegation that the employee used racist language while speaking with a caller was not sustained.

***Case Number 2021-249-II***

This investigation was conducted based on an anonymous complaint and supporting documentation mailed to ABT, which received this information on November 3, 2020. The complaint was not dated but the envelope in which it was mailed indicated a postage-paid date of October 28, 2020. ABT delivered this complaint to the Office of Inspector General for review on November 4, 2020. The anonymous complaint contained numerous allegations of misconduct involving an ABT acting lieutenant.

These allegations included a conflict of interest, failure to seek approval for secondary employment, failure to follow policies and procedures, working prohibited split shifts to accommodate secondary employment, and unauthorized overtime. A supplemental anonymous complaint and supporting documentation were mailed to ABT on December 4, 2020 and delivered to the OIG on December 7, 2020; this complaint was not dated but the envelope in which it was mailed indicated a postage-paid date of December 1, 2020. A third complaint, supplemental report, and supporting documentation were mailed directly to the OIG, which received them on December 4, 2020; this complaint was not dated but the envelope in which it was mailed indicated a postage-paid date of December 1, 2020. A copy of the complaint only was received by a member of DBPR's Executive Leadership, who then routed it to the OIG on December 29, 2020.

The complaints described above contained some allegations/issues, which were more appropriate for review and handling deemed appropriate by management: allegations/issues regarding compliance and discrepancies with ABT command orders/protocol; allegations/issues regarding work performance; and allegations/issues regarding the quality of investigative work and documentation. The OIG referred these allegations/issues to ABT on January 21, 2021.

Based on the interviews conducted and the documents, records, and logistical data reviewed, the OIG sustained that between June 2019 and November 2020, the employee:





- Worked secondary employment without obtaining prior department approval;
- Used her agency-assigned vehicle to drive to and from secondary employment on two occasions without prior approval and without submitting the required mileage reimbursement;
- Failed to properly complete her BLE-229 indicating when she worked secondary employment on one occasion and failed to accurately document her secondary employment hours on her BLE-229 form on one occasion;
- Worked prohibited split shifts on seven occasions to accommodate her secondary employment; and
- Claimed drive time to and/or from secondary employment as on-duty time on her timesheet on multiple days.

The OIG also sustained that the employee failed to notify dispatch of her duty status on one occasion and inconsistently claimed hours worked on her timesheet and daily activity sheet for one day. The allegation that the employee had a conflict of interest was not sustained. The employee was exonerated on the allegation she had worked unauthorized overtime.

### ***Case Number 2021-013-II***

This investigation was conducted based on information provided during a whistle-blower complaint determination interview conducted with an employee with the Division of Hotels and Restaurants on November 24, 2020. During the interview, the employee made allegations of himself and other employees in his district being pressured, encouraged, or allowed to work off the clock hours to complete their jobs and meet quotas.

An internal investigation was initiated on January 6, 2021. The OIG conducted sworn interviews with identified staff and reviewed relevant documentation and records.

Based on the interviews conducted and the documents, records, and logistical data reviewed, the OIG determined that the allegation the division created a culture that instructed, encouraged, allowed, or overlooked staff working off the clock hours to meet quotas and the allegation two supervisors instructed, encouraged, allowed, or overlooked staff working off the clock hours to meet quotas were not sustained.

## **Summary of Proactive Review Completed in Fiscal Year 2020-2021**

### ***Case Number 2021-092-PR***

On March 26, 2021, the OIG initiated a Proactive Review of the physical security at DBPR's main office building located at 2601 Blair Stone Road, Tallahassee, Florida. This proactive review was based upon a burglary and criminal mischief, which occurred in several offices in the building. The incident was discovered on the morning of January 28, 2021. Based on information gathered during the review, the OIG made various recommendations to improve security, reduce deficiencies, and improve access of security related data.



### Additional Assistance to the Agency in Fiscal Year 2020-2021

The Inspector General and Director of Investigations participated in recurring bi-weekly meetings with representatives of the Office of the General Counsel and Bureau of Human Resources. These meetings helped to eliminate duplicative efforts by the represented offices and ensured all significant investigative, legal, or employment matters were addressed by the appropriate parties.

Investigative staff also co-presented monthly with members of the internal audit team during new employee orientation sessions for department employees. The investigative staff, through the use of a PowerPoint presentation, educated new employees on the role of the Inspector General, the laws governing the Office of Inspector General, fraud detection and deterrence, the types of complaints accepted by the office, and how to file complaints with the OIG.

Sworn OIG staff members assisted as needed with overall building security, serving as standbys or escorts in situations involving potentially disruptive or threatening staff or citizens, a building burglary, and other issues requiring law enforcement intervention or guidance.

### Investigative Plan of Supplementary Activities for Fiscal Year 2021-2022

**Training/Outreach Initiative** – Continue assisting with the new employee orientation program to familiarize new employees with the roles and responsibilities of the Office of Inspector General. Additionally, this program will continue to familiarize department supervisors and managers with the roles and responsibilities of the Office of Inspector General, as well as the importance of their positions relative to prompt and appropriate supervisory intervention regarding employee performance issues and non-investigative customer complaints.

**Proactive Reviews** – Continue conducting Proactive Reviews as a mechanism for enhancing the OIG's and the department's fraud detection and fraud deterrence capabilities.

**Accreditation** – Continue to maintain, update, and record standards required to maintain the OIG's Commission for Florida Law Enforcement Accreditation status in preparation for its first 3-year reaccreditation review.



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## **OIG CONTACT INFORMATION**

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**850-921-2683 (Fax)**

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**2601 Blair Stone Road, Tallahassee, FL 32399-1018**

**Complaint Form:**

**[http://www.bpr.state.fl.us/apps/oig\\_complaint/complaint\\_form.asp](http://www.bpr.state.fl.us/apps/oig_complaint/complaint_form.asp)**