



**Florida Department of Revenue**  
*Office of Inspector General*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 20, 2021

Jim Zingale, Executive Director  
Florida Department of Revenue  
2450 Shumard Oak Boulevard  
Tallahassee, FL 32399

Dear Dr. Zingale:

We are pleased to submit the Office of Inspector General's (OIG) Annual report for Fiscal Year 2020-2021, as required by section 20.055(8), Florida Statutes. It highlights the accomplishments, findings, and recommendations of significant audits, investigations, and special projects completed during the year.

Our focus continues to be to promote accountability, integrity, and efficiency within the Department. Additionally, we look forward to continuing our partnership with Department management and other agency stakeholders as we work together to fulfill the agency's vision, mission, values, and strategic goals.

We appreciate the support and confidence you have shown this office and remain committed to our service to the Department of Revenue and all Floridians.

Respectfully submitted,

Angie Welch  
Inspector General

cc: Office of the Chief Inspector General  
Office of the Auditor General

# Department of Revenue Office of Inspector General



**Internal Audits • Internal Investigations • Special Projects**



## **ANNUAL REPORT FY 2020/2021**



# Table of Contents

Executive Summary.....	<u>1</u>
Department of Revenue Vision, Mission, Values, and Guiding Principles.....	<u>2</u>
OIG Responsibilities.....	<u>3</u>
OIG Organizational Chart .....	<u>4</u>
Staff Training and Qualifications .....	<u>5</u>
Internal Audit Section .....	<u>7</u>
Internal Investigations Section.....	<u>11</u>
Special Projects Section .....	<u>14</u>
Appendix A	
Outstanding Corrective Actions for Prior Audit Reports.....	<u>16</u>
Appendix B	
Summary of Closed Internal Investigations for FY 2020/2021.....	<u>18</u>

# Executive Summary

Section 20.055 (8), F.S., requires the Office of Inspector General (OIG) to complete an annual report by September 30, summarizing the activities of the office during the prior fiscal year.

The following activities highlight the significant efforts of the Department of Revenue (Department) OIG staff during Fiscal Year (FY) 2020/2021:

## **OIG-wide**

Developed an integrated Case Management System. The system will go live in FY 21-22 and will be used by all sections in the office to manage and track workloads, assign tasks, and report on activities.

## **Internal Audit Section (IAS)**

Completed 25 projects consisting of:

- 2 audits
- 3 formal consulting engagements
- 12 management services projects
- 8 response coordination activities

Provided internal control training to new agency supervisors

Passed a Quality Assessment Review performed by the Office of the Auditor General. Internal audit activities were found to be in conformance with applicable professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors. In addition, the Office of Inspector General generally complied with provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities.

## **Internal Investigations Section (IIS)**

Completed 68 cases consisting of 20 investigations and 48 intake reviews.

Completed three proactive review projects that included determining employee compliance with the policies associated with Internet use, Driver And Vehicle Information Database use, and claiming administrative leave for volunteer activities.

One staff member served as an assessor assisting the Department of Elder Affairs OIG in attaining re-accreditation by the Commission for Florida Law Enforcement Accreditation.

## **Special Projects Section (SPS)**

Timely assessed 108 workplace violence reports

Closed 13 current arrest reviews

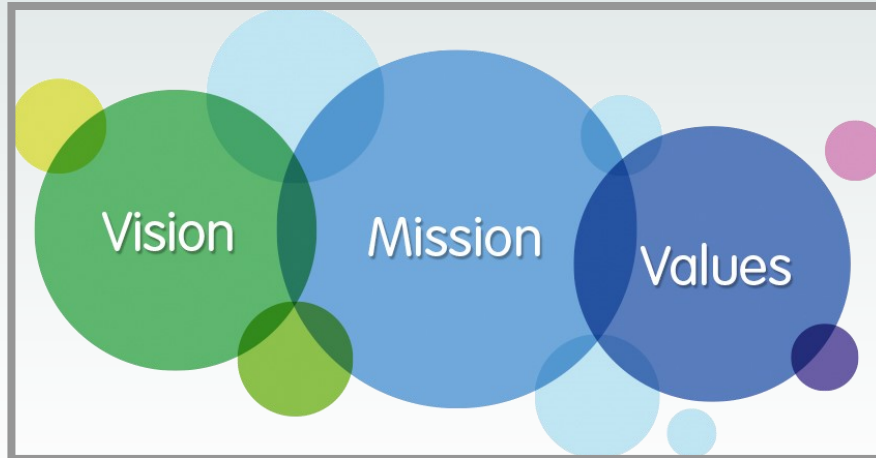
Coordinated agency-wide National Fraud Awareness Week communications

Delivered 4 fraud awareness and 4 workplace violence training sessions to new agency supervisors

Completed 2 fraud/data analytics projects

# Department of Revenue

The OIG continues to promote and incorporate the Department's Vision, Mission, and Values.



## **VISION**

An Agency that is accessible and responsive to citizens, provides fair and efficient tax and child support administration, and achieves the highest levels of voluntary compliance.

## **MISSION**

To serve citizens with respect, concern, and professionalism;  
To make complying with tax and child support laws easy and understandable;  
To administer the laws fairly and consistently; and  
To provide excellent service efficiently and at the lowest possible cost.

## **VALUES**

### **Character Values**

Integrity  
Honesty  
Trust  
Fairness  
Respect  
Concern for Others

### **Performance Values**

Service  
Excellence  
Innovation  
Commitment  
Communication  
Teamwork  
Knowledge



# OIG Responsibilities

Responsibilities of each Inspector General, as defined in s. 20.055, F.S., are reflected in the following table. These responsibilities are carried out by 19 full-time equivalent positions. The OIG is in the Executive Direction and Support Services Program (EXE), and the Inspector General reports directly to the Executive Director.

	<b>PROMOTE</b>				
<b>EFFICIENCY</b>	Informing and updating the Executive Director of fraud, abuses, and deficiencies concerning program operations; recommending corrective action; and monitoring progress made in corrective action.		Conducting, supervising, or coordinating activities to prevent and detect fraud and abuse and promote economy and efficiency in the administration of programs and operations.		<b>INTEGRITY</b>
	Directing, supervising, and coordinating audits, investigations, and management reviews relating to the programs and operations of the Department.		Assessing the reliability and validity of the information provided on performance measures and standards, and recommending improvements.		
	Ensuring effective coordination and cooperation with the Auditor General, federal auditors, and other governmental bodies.	Reviewing actions taken by the Department to improve program performance and meet standards.	Reviewing rules, as appropriate, relating to the programs and operations of the Department.	Complying with General Principles and Standards for Offices of Inspector General.	
	Ensuring an appropriate balance is maintained between audit, investigative, and other accountability activities.		Advising in the development of performance measures, standards, and procedures for the evaluation of Department programs.		
	<b>ACCOUNTABILITY</b>				

**The Internal Audit Section (IAS)** is responsible for conducting audits, consulting engagements, and management services related to the operations of the Department. Additionally, the IAS coordinates external audits and follows up on findings from previous audits to determine whether management has taken appropriate corrective action.

**The Internal Investigations Section (IIS)** is responsible for conducting investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses. Additionally, IIS coordinates all activities required by the *Whistle-blower's Act* Section 112.3187-112.31895, Florida Statutes.

**The Special Projects Section (SPS)** is assigned various responsibilities related to Departmental policies and procedures on fraud prevention and response, workplace violence prevention and response and employees' reports of current arrests. These responsibilities include: 1) Developing and implementing programs to aid in the prevention, deterrence, and detection of fraud, 2) Timely notifying all potentially affected program staff of reported workplace violence incidents and providing recommendations for appropriate action, 3) Monitoring court actions for current employees arrested or charged with criminal offenses to determine compliance with the Department's Standards of Conduct. Additionally, the SPS staff performed risk assessments of proposed and revised Department policies and procedures and performs legislative bill analysis to determine changes made by bills, as well as, operational and fiscal impacts to the OIG and the Department.

# OIG Organizational Chart



# Staff Training and Qualifications

OIG staff backgrounds and experience cover a wide variety of disciplines including:

- Accounting
- Auditing
- Investigations
- Crime prevention
- Information systems
- Fraud prevention and detection



OIG staff are required to have a minimum of 20 hours of training each fiscal year. Staff are encouraged to participate in courses, conferences, seminars, and webinars made available through national and local organizations and vendors.

## Examples of Trainings Staff Received in FY 20/21

- Why Good People Do Bad Things
- Ethics and Professional Conduct for Florida CPAs
- Fraud Detection and Incident Response
- Digital Forensics
- Search Engine Skills for Workplace Investigators
- Complaint Intake Training for Auditors, Investigators & other OIG Professionals
- Reid Technique of Investigative Interviewing and Positive Persuasion
- Building Effective Sexual Harassment Prevention Policies and Training
- How to Recognize and Minimize Unconscious Bias in the Workplace
- EEOC Investigator Refresher Training



## Certifications

Staff members hold professional certifications to maintain proficiency in their professions. Below is a summary of professional certifications maintained by OIG staff members.

- ◆ Certified Inspector General (CIG)
- ◆ Florida Crime Prevention Practitioner (FCPP)
- ◆ Certified Fraud Examiner (CFE)
- ◆ Certified Government Auditing Professional (CGAP)
- ◆ Certified Public Manager (CPM)
- ◆ Certified Information Systems Security Professional (CISSP)
- ◆ Certified Internal Auditor (CIA)
- ◆ Certified Inspector General Investigator (CIGI)
- ◆ Certified Public Accountant (CPA)
- ◆ Certified Information Systems Auditor (CISA)
- ◆ Certified Inspector General Auditor (CIGA)
- ◆ Florida Crime Prevention through Environmental Design Practitioner (FCP)
- ◆ Juris Doctor (JD)
- ◆ Internal Auditor Certification in Information Technology Systems Management According to ISO/IEC 2000-1:2011

Staff members participate in several professional organizations. Below are a few examples for FY 20/21:

- ◆ Florida Chapter of the Association of Inspectors General
- ◆ National Association of Inspectors General
- ◆ Tallahassee Chapter of the Institute of Internal Auditors
- ◆ Association of Certified Fraud Examiners

# Internal Audit Accomplishments



## Audit Engagements

During FY 2020/2021, IAS completed two audits. Below is a summary of objectives and recommendations for each audit.

### **Agency Contract Management**

The objectives of this audit were to determine whether the Department

- complied with select regulatory requirements for contract documents and
- had taken the appropriate corrective actions to remedy the findings reported in the 2016 external review by the Department of Financial Services.

### **Recommendations:**

The Office of Financial Management should provide additional guidance about developing financial consequences, including examples.

All Programs should ensure that contract documents executed in the future comply with all regulatory requirements.

### **Service Center Audit FY 2020/2021**

The objectives of this audit were to determine if:

- selected information security controls were effective and adequate and
- selected physical security controls were adequate and effective for protecting assets.

### **Recommendations:**

General Tax Administration Site Security Managers should ensure that security procedures include all requirements.

General Tax Administration service centers should comply with GTA's requirement to test panic buttons in conjunction with testing fire alarms.

See **Appendix A** for a list of "Outstanding Corrective Actions for Prior Audit Reports."

## Formal Consulting Engagements

**IAS completed three formal consulting engagements during FY 2020/2021:**

### **ISO 20000 Internal Audit 2020/2021**

The purpose of the engagement was to evaluate the Information Services Program's (ISP) compliance with International Organization for Standardization (ISO) international standards (ISO/IEC 20000-1:2018).

ISP was recognized for making substantial improvements in three areas and was provided with recommendations in other areas to help ensure compliance with the standards document.



### **Memorandum of Understanding (MOU) with Florida Department of Highway Safety and Motor Vehicles (HSMV) for Use of the DAVID System—Internal Control Attestation**

The MOU permits authorized Department employees to access certain driver license and motor vehicle data through the DHSMV's Driver and Vehicle Information Database system (DAVID) and obligates DOR to protect and maintain the confidentiality and security of information accessed through DAVID. This engagement was an analysis of the internal controls in place to protect the personal data from unauthorized access, distribution, use, modification, or disclosure.

Overall, the Department had adequate internal controls to protect and maintain the confidentiality and security of information accessed through DAVID and complied with contractual reporting requirements. One confidential recommendation was provided, and immediate corrective action was taken.

### **Agency Teleworking Risks**

At the request of the Executive Director, IAS identified the Department's highest risks caused by changes in business processes due to the COVID-19 pandemic.

Five major risks were identified. In addition, internal control gaps were documented and internal control improvements in progress were documented.

## **Internal Audit: Summary of Other Audit Activities and Management Service Projects**

### **Annual Risk Assessment Activities**

IAS surveyed the programs to facilitate identification of areas with the highest levels of risk exposure. Criteria used for the risk assessment included complexity of operations, management interest, controls, financial materiality, changes in procedures and personnel, results of prior audits, public exposure, and potential for fraud. Results from the risk assessment were used to develop IAS's long-term and annual audit plans.



### **Assistance to Department of Economic Opportunity**

Members of the IAS participated in the efforts to assist the Department of Economic Opportunity with processing the large volume of reemployment assistance claims that were filed as a result of the Covid-19 pandemic.

### **Follow-Up on Corrective Action Plans as of 6/30/2020**

The purpose of this review was to follow up on the status of programs' corrective action plans as of June 30, 2020. At that time, there were 31 open findings, 14 findings verified by OIG staff as closed during the period, and 13 corrective actions overdue.

### **Follow-Up on Corrective Action Plans as of 12/31/2020**

The purpose of this review was to follow up on the status of programs' corrective action plans as of December 31, 2020. At that time, there were 28 open findings, 20 findings verified by OIG staff as closed during the period, and 12 corrective actions overdue.

### **Other Follow-Up Reviews During FY 2020/2021**

The purpose of this review was to follow up on findings related to Auditor General or Office of Program Policy Analysis and Government Accountability (OPPAGA) or other agency audits in accordance with statutory requirements. During the fiscal year, two follow-ups were performed and a 6-month update on two findings contained in Auditor General Report Number 2020-0170, State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards. At the request of the Department of Highway Safety and Motor Vehicles, we provided a status report about OIG Audit No. 2018-0052, Child Support Program / General Tax Administration Program Data Exchange Memorandum of Understanding with the Department of Highway Safety and Motor Vehicles.

## **Internal Audit: Summary of Other Audit Activities and Management Service Projects (Cont.)**

### **Program Assistance**

The purpose of this activity was to provide limited scope assistance to programs throughout the Department, as needed, in response to specific requests. During this fiscal year, we provided assistance to the following Programs: Child Support, Executive Direction and Support Services, General Tax Administration, Information Services, and Property Tax Oversight.

### **Schedule IX Preparation**

The schedule IX contains major findings and recommendations found in Auditor General and Internal Audit reports during two designated fiscal years. It is submitted by the Department as part of the annual Legislative Budget Request.

### **Policy and Procedure Reviews**

The IAS reviewed Department-wide policies and procedures to identify any gaps in internal controls.

### **Review of Performance Measures**

In accordance with s. 20.055(2)(a), F.S., the OIG serves in an advisory capacity to program management and staff during the development of performance measures, standards, and procedures for the evaluation of the Department's programs. Additionally, IAS reviews and verifies the validity and reliability of related performance measures during assurance engagements performed during the year.

### **Telework Program Improvements Team**

The IAS participated on a team that was created to ensure current and future teleworkers can efficiently and effectively perform their job duties. The team reviewed and updated the Department's telework policy, procedures, and forms. In addition, the team made recommendations for possible changes to other Department-wide policies that may be impacted by changes to the telework policy.

### **State of Florida COVID-19 Response Team Participation**

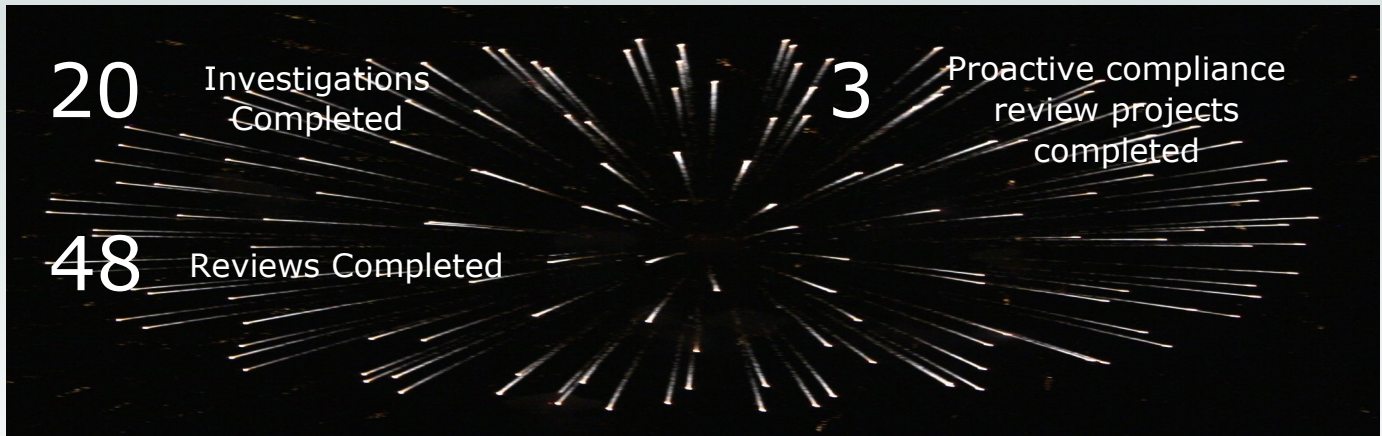
The Director of Auditing attended meetings coordinated by the Executive Office of the Governor and the Chief Inspector General related to federal coronavirus relief funds. The project goals were to ensure effective statewide implementation, mitigate fraud and abuse, ensure transparent communication, establish performance metrics, and develop consistent and centralized reporting.

### **Quality Assessment Review Activities During FY 20/21**

In anticipation of the Quality Assessment Review performed every three years by the Office of the Auditor General, staff performed an engagement to ensure the IAS documented its compliance with the Auditing Standards. No major issues were identified.



# Internal Investigations Accomplishments



## Highlights of Worked Performed

Twenty investigations were completed during FY 2020/2021. The following are highlights of some of these cases:

### **Confidentiality/Conflict of Interest/Falsification of Records/Making False Statements**

The OIG received an allegation an employee accessed and viewed confidential child support information in several information systems for non-business-related reasons and entered inaccurate information in the systems to support the personal searches. The investigation found the employee accessed information for reasons not related to work but did not disclose the information to anyone. The employee was not truthful to management and the OIG when questioned about the matter. The employee was dismissed.

### **Outside Employment and Misuse of Department Resources**

The OIG received an allegation an employee established a personal consulting business to assist child support parents with actions related to time sharing, visitation, contempt actions, and notary services, and used Department resources for the personal business. The investigation found the employee did not obtain approval for the personal consulting business and used Department resources for activities related to the business. Additionally, the employee accessed and viewed child support information for non-business-related reasons, stored nonwork-related documents on a Department computer, falsified a medical excuse, and made untruthful statements about the medical excuse in the OIG interview. The employee resigned.

### **Falsification of Records and Making False Statements**

The OIG received an allegation an employee repeatedly falsified timesheets and emails to the supervisor to support time worked. The investigation found the employee entered inaccurate workday ending times in several e-mails sent to the supervisor and on several occasions claimed more time than entitled to on the People First time sheet. The employee resigned.



## **Internal Investigations (Cont.)**

### **Confidentiality/Falsification of Records/Drugs and Alcohol**

Management referred an allegation to the OIG from a person owing child support that an employee was spending time during their workday at a pool, smoking marijuana, and drinking beer. Additionally, the person owing support alleged the employee looked up information for them on government assigned information systems. The results of investigation did not support the allegation.

### **Proactive Initiatives :**

Internal Investigations completed three proactive initiatives. The initiatives focused on reviewing employee's compliance with the policies and procedures associated with the use of (1) Driver and Vehicle Information Database (DAVID), (2) the Internet, and (3) administrative leave time for volunteer activities.

### **DAVID**

A sample of employees who have access to DAVID was selected. The sample was reviewed against established criteria for identifying possible misuse. The review did not identify any employees who may have misused the resource.

### **Internet**

Over an approximate 6-month period, reports from the Internet monitoring tool were periodically obtained and reviewed to identify potential employee misuse. The review identified one employee who may have been using the Internet for unauthorized purposes. As a result, an investigation was conducted and found the employee had been using the Internet to view inappropriate images. The employee resigned from their position. A recommendation was made to the Information Services Program to develop a way to further prevent access to images not appropriate for the work setting.

### **Volunteer Activities**

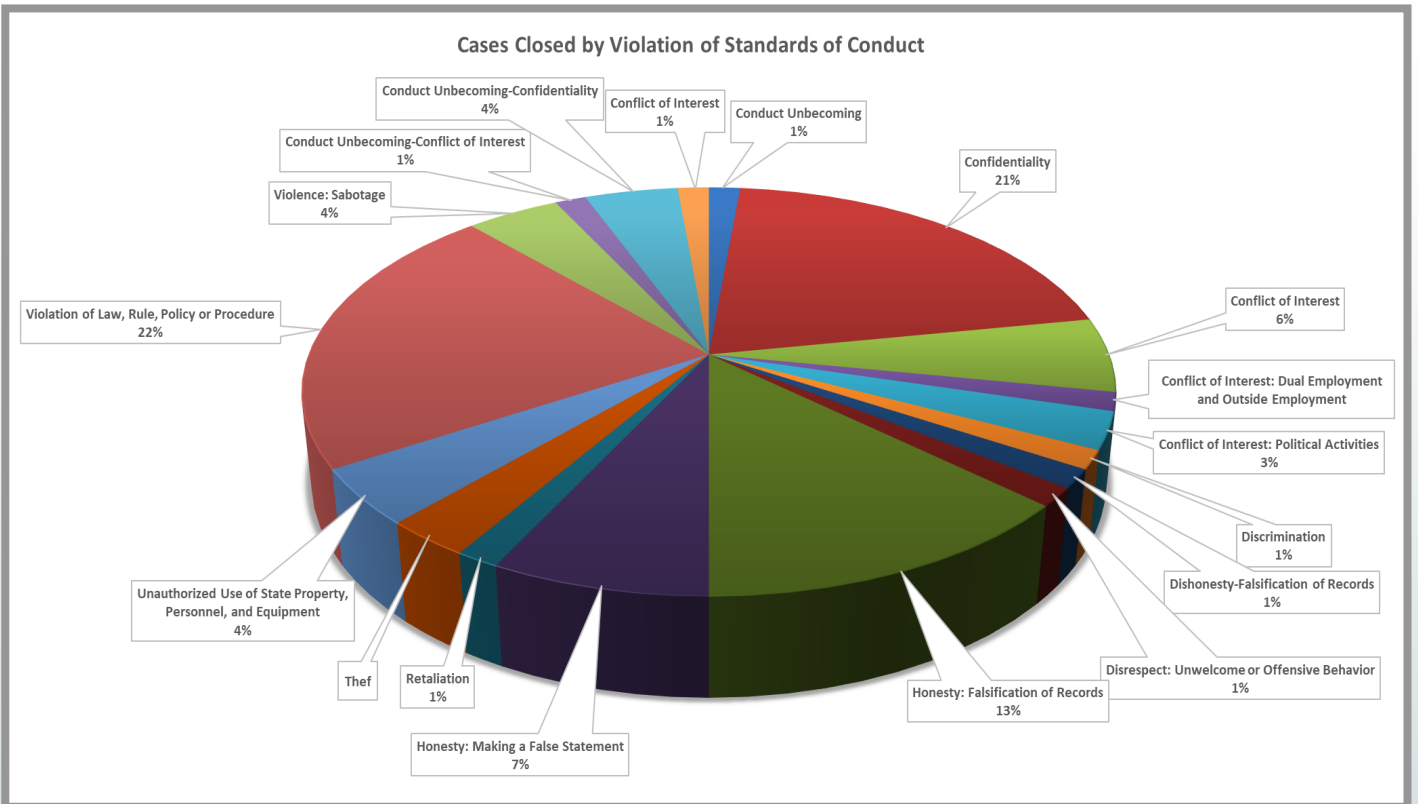
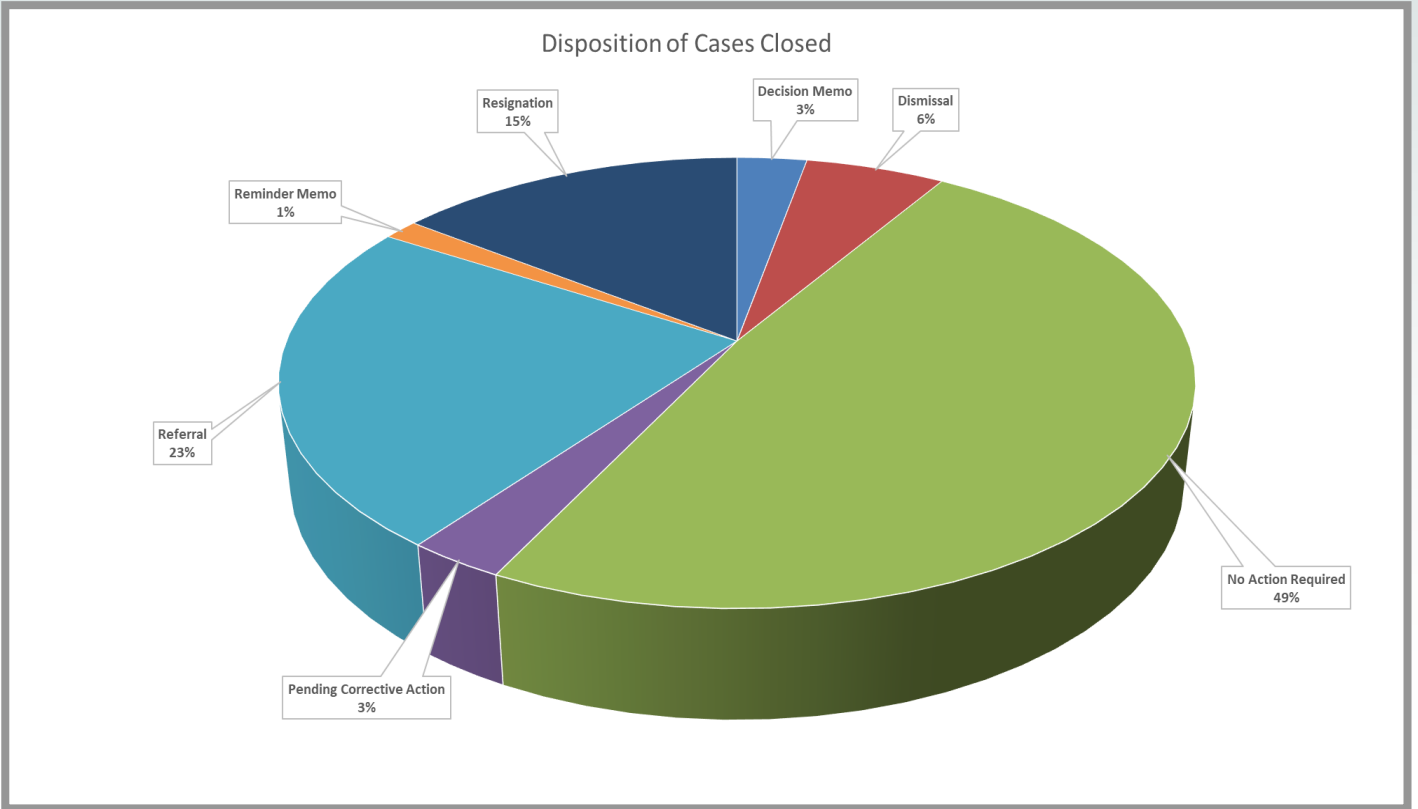
People First time sheets were obtained for employees who recorded administrative leave for volunteer time on their time sheets for a specific time period. A sample was selected and reviewed. The review found inconsistencies in the application of the requirements for volunteering and a small number of employees who may have recorded volunteer time they were not entitled to because they did not volunteer. Several recommendations for improvement were made to the process responsible for managing the volunteer program. Investigations were conducted on those who may have recorded volunteer time they were not eligible for on their timesheets. One such investigation found an employee had not volunteered but claimed the administrative leave time on the People First time sheets, and the documentation provided to verify that time recorded was false and created by the employee. The employee was dismissed. Results of the other investigations led to employee disciplinary actions ranging from Decision Memo to Dismissal.

See Appendix B for a summary of closed cases for FY 2020/2021, including data from both intake reviews and investigations.

# Internal Investigations (Cont.)

## Information on Closed Internal Investigations for FY 2020/2021

Note: The charts include data from both intake reviews and investigations



# Special Projects Accomplishments



## Highlights of Work Performed

The following are highlights of some of the projects performed and a summary of the most significant issues identified by SPS staff during FY 2020/2021:

### **Workplace Violence**

Timely assessed 108 workplace violence reports from a variety of sources. Assessment of the report is required by the next business day.

### **Current Arrests**

Closed 13 arrest reviews. An employee's prompt reporting of an arrest is required by the Department's Standards of Conduct.

### **Fraud Awareness**

Continued to focus on raising employee fraud awareness by:

- sending National Fraud Awareness Week poster developed by the Association of Certified Fraud Examiners (ACFE) to all managers for posting throughout the Department.
- distributing an agency-wide communication to inform all Department staff of National Fraud Awareness Week and remind them of their responsibility to report suspected fraud to the OIG.
- conducting four instructor-led fraud awareness training sessions to new Department supervisors to provide further training about preventing and detecting fraud within the Department.

## **Special Projects (Cont.)**

### **Fraud Prevention and Response**

#### **Expense Fraud Assessment of Purchasing Card Transactions:**

An analysis and review of purchasing card transactions was conducted to determine whether transactions exhibited anomalies that could indicate the existence of fraud, waste, or abuse. Analyses included checking for split-purchase transactions, post-separation spending activity, exceeding spending limits, compliance with code usage, Benford analysis of amounts, and checking for possible diversion of goods through altering shipping addresses. No major issues were identified from these analyses.

#### **Expense Fraud – Purchasing Through MyFloridaMarketPlace (MFMP):**

Purchasing transactions conducted through Florida's statewide electronic procurement system, MFMP, were reviewed to determine whether any might indicate the existence of fraud, waste, or abuse. Analyses included determining if shipping addresses for MFMP transactions were valid, whether buyers might have executed change orders that gave the appearance of impropriety, and whether remittance addresses indicated that payment for goods or services was being directed to a person or entity other than the rightful vendor. No major issues were identified.

# Appendix A

## Outstanding Corrective Actions as of June 30, 2021

Project #	Audit Name	Recommendations
2012-0115	Department-Wide Data Security	One confidential outstanding corrective action.
2016-0101	Agency-wide Software Purchasing	The Department should implement a software asset management system to assess agency-wide software needs and coordinate enterprise-wide software purchases.
2017-0115	Service Centers Audit – Management Memorandum to the ISP Director	Two confidential outstanding corrective actions.
2017-0117	Business Technology Office - GTA System Support (GSS)	GSS management should review and update individual job-specific performance expectations.
2017-0117	Business Technology Office - GTA System Support	The GSS process should create and implement process-wide training and procedural documentation designed to fulfill the defined responsibilities for each position.
2017-0117	Business Technology Office - GTA System Support	GSS should develop and implement procedures that ensure all employees receive documented training material.

# Appendix A (cont.)

Project #	Audit Name	Recommendations
2018-0031	Outsourced Security Functions	Two confidential outstanding corrective actions.
2019-0034	Agency-wide Protection of Confidential Information	The Department's Confidential Incident Response and Disclosure Officer should update the Confidential Information Policy and/or Procedures to include monitoring requirements for programs and offices related to securing confidential information and mobile devices after-hours.
2019-0034	Agency-wide Protection of Confidential Information	If General Tax Administration Program (GTA) employees are intentionally disabling email encryption, GTA's program management should correct the situation.
2019-0034	Agency-wide Protection of Confidential Information	ISM should take steps to ensure that Department employees do not have the ability to automatically unencrypt all Department emails.
2019-0034	Agency-wide Protection of Confidential Information	The Information Security Manager should monitor email signatures to detect the intentional disabling of encryption.
2019-0034	Agency-wide Protection of Confidential Information	If Information Services Program (ISP) employees are intentionally disabling email encryption, ISP's program management should correct the situation.
2020-0044	DAVID Memorandum of Understanding - Internal Control Attestation	GTA should improve the account deactivation process to ensure timely removal of DAVID user access when such access is no longer required.



# Appendix B

## Summary of Closed Internal Investigations for FY 2020/2021

Note: This data includes both intake reviews and investigations

Disposition	Project #	Investigations Type
Substantiated (19 Cases)	19151	Honesty: Falsification of Records
	19181	Honesty: Falsification of Records
	19229	Confidentiality
	19258	Confidentiality
	20001	Confidentiality
	20020	Conflict of Interest: Dual Employment and Outside Employment
	20038	Honesty: Falsification of Records
	20054	Confidentiality
	20069	Confidentiality
	20073	Honesty: Falsification of Records
	20074	Honesty: Making a False Statement
	20075	Honesty: Making a False Statement
	20076	Honesty: Falsification of Records
	20077	Honesty: Falsification of Records
	20078	Honesty: Falsification of Records
	20079	Honesty: Making a False Statement
	20080	Honesty: Making a False Statement
	20081	Honesty: Falsification of Records
	20141	Conduct Unbecoming: Confidentiality

## Appendix B (cont.)

Disposition	Project #	Investigations Type
Referral (16 Cases)	20040	Disrespect: Unwelcome or Offensive Behavior
	20056	Unauthorized Use of State Property, Personnel, and Equipment
	20085	Conflict of Interest
	20087	Violation of Law, Rule, Policy, or Procedure
	20115	Conflict of Interest: Political Activities
	20123	Unauthorized Use of State Property: Unauthorized Use of State Property, Personnel, and Equipment
	20134	Violation of Law, Rule, Policy or Procedure
	20136	Dishonesty-Falsification of Records
	20140	Violation of Law, Rule, Policy or Procedure
	20143	Violation of Law, Rule, Policy or Procedure
	20165	Violation of Law, Rule, Policy or Procedure
	20167	Violation of Law, Rule, Policy or Procedure
	20176	Violation of Law, Rule, Policy or Procedure
	20177	Conflict of Interest-Political Activities
	20187	Violation of Law, Rule, Policy or Procedure
	20194	Conflict of Interest:

## Appendix B (cont.)

Disposition	Project #	Investigations Type
Unsubstantiated (33 Cases)	19260	Conduct Unbecoming
	20004	Confidentiality
	20006	Theft
	20010	Retaliation
	20011	Violation of Law, Rule, Policy, or Procedure
	20016	Confidentiality
	20019	Violation of Law, Rule, Policy, or Procedure
	20021	Violation of Law, Rule, Policy, or Procedure
	20023	Violation of Law, Rule, Policy, or Procedure
	20024	Violation of Law, Rule, Policy, or Procedure
	20028	Violation of Law, Rule, Policy, or Procedure
	20034	Violation of Law, Rule, Policy, or Procedure
	20036	Confidentiality
	20042	Confidentiality
	20053	Violence: Sabotage
	20055	Violence: Sabotage
	20058	Confidentiality
	20065	Confidentiality
	20091	Violence: Sabotage
	20101	Honesty: Making a False Statement
20102	Unauthorized Use of State Property, Personnel, and Equipment	
20106	Conflict of Interest	
20107	Conflict of Interest	
20111	Conflict of Interest	
20114	Confidentiality	
20117	Honesty: Falsification of Records	

## Appendix B (cont.)

Disposition	Project #	Investigations Type
Unsubstantiated (33 Cases) cont.	20119	Confidentiality
	20121	Theft
	20122	Discrimination
	20142	Conduct Unbecoming-Conflict of Interest-Personal and Financial Relationships and Department of Revenue Duties
	20149	Conduct Unbecoming-Confidentiality
	20155	Conduct Unbecoming-Confidentiality
	20066	Confidentiality

**Department of Revenue**  
**Office of Inspector General**  
**Annual Report 2020/2021**



Report fraud, waste, misconduct, or abuse by calling:

**(850) 617-8152**

Send written complaint information to:

**P.O. Box 37372, Tallahassee, FL 32315-7352**

Or email:

**[IGReportFraud@floridarevenue.com](mailto:IGReportFraud@floridarevenue.com)**