



September 15, 2022

Ron DeSantis  
Governor

■ ■  
Barbara Palmer  
Director

■ ■  
State Office

■ ■  
4030 Esplanade Way  
Suite 380  
Tallahassee  
Florida  
32399-0950

■ ■  
(850) 488-4257

Fax:  
(850) 922-6456

■ ■  
Toll Free:  
(866) APD-CARES  
(866-273-2273)

Barbara Palmer, Director  
Agency for Persons with Disabilities  
4030 Esplanade Way  
Tallahassee, FL 32399-0905

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

Director Palmer and Chief Inspector General Miguel:

In accordance with section 20.055(8)(a), Florida Statutes, I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2021-2022. The report summarizes the accomplishments of staff within the Investigations and Audit Sections during Fiscal Year 2021-2022.

We continue to remain committed to enhancing and promoting accountability, integrity, and efficiency and look forward to continuing to work with you and Agency for Persons with Disabilities staff in Fiscal Year 2022-2023.

Respectfully submitted,

*Erin Romeiser*

Erin Romeiser  
Inspector General

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## INTRODUCTION

Section 20.055, Florida Statutes (F.S.), establishes an Office of Inspector General within each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055, F.S., also outlines the specific duties of each Inspector General, including the duties and responsibilities for carrying out the auditing and investigative activities. Additionally, section 20.055, F.S., specifies that each Inspector General shall prepare an annual report no later than September 30 of each year, which summarizes the activities of the office during the prior fiscal year, and includes:

- A description of activities relating to the development, assessment, and validation of performance measures;
- A description of significant abuses and deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities during the reporting period;
- A description of the recommendations for corrective action made by the Inspector General during the reporting period with respect to significant problems, abuses, or deficiencies identified;
- The identification of each significant recommendation described in previous annual reports on which corrective action has not been completed; and,
- A summary of each audit and investigation completed during the reporting period.

This annual report is presented to the Executive Office of the Governor's Chief Inspector General and the Executive Director of the Agency for Persons with Disabilities (APD) to comply with statutory requirements and to provide APD staff and interested parties with information on the Office of Inspector General's progress in accomplishing its mission.

## MISSION STATEMENT

The Office of Inspector General's mission is to promote integrity, efficiency, and accountability within APD through audits and investigations that support process improvement and detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses within the agency. The Office of Inspector General provides independent reviews, assessments, and investigations of agency programs, activities, and functions to assist APD in accomplishing its overall mission to support persons with developmental disabilities in living, learning, and working in their communities.

## DUTIES AND RESPONSIBILITIES

In accordance with section 20.055(2), F.S., the Inspector General's duties and responsibilities include:

- Advising in the development of performance measures, standards, and procedures for the evaluation of state agency programs;
- Assessing the reliability and validity of the information provided by the state agency on performance measures and standards, and make recommendations for improvement, if necessary, before submission of such information pursuant to section 216.1827, F.S.;
- Reviewing the actions taken by the state agency to improve program performance and meet program standards and make recommendations for improvement, if necessary;
- Providing direction for, supervising, and coordinating audits, investigations, and management reviews relating to the programs and operations of the state agency, except that when the Inspector General does not possess the qualifications specified in subsection (4), the Director of Auditing shall conduct such audits;
- Conducting, supervising, or coordinating other activities carried out or financed by that state agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations;
- Keeping the agency head or, for state agencies under the jurisdiction of the Governor, the Chief Inspector General informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the state agency, recommending corrective action concerning fraud, abuses, and deficiencies, and reporting on the progress made in implementing corrective action;
- Ensuring effective coordination and cooperation between the Florida Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication;
- Reviewing, as appropriate, rules relating to the programs and operations of such state agency and making recommendations concerning their impact;
- Ensuring that an appropriate balance is maintained between audit, investigative, and other accountability services; and,
- Complying with the *General Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General.

## INDEPENDENCE

In accordance with section 20.055(3), F.S., the Inspector General shall be under the general supervision of the agency head for administrative purposes, shall report to the Chief Inspector General, and may hire and remove staff within the Office of Inspector General in consultation with the Chief Inspector General, but independently of APD. The organizational independence of the Inspector General helps to ensure that audits, investigations, and other activities are performed independently.

## PROFESSIONAL STANDARDS AND CODE OF ETHICS

Pursuant to section 20.055(2)(j), F.S., the Office of Inspector General complies with the *General Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General. Staff abide by the Florida Code of Ethics for Public Officers and Employees as codified in sections 112.311-112.326, F.S., the Executive Office of the Governor's Code of Ethics, and APD Operating Procedure 5-0002 Code of Ethics. Internal audits are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing (Standards)* and the Code of Ethics published by the Institute of Internal Auditors, Inc.

## OFFICE OF INSPECTOR GENERAL ORGANIZATION AND STAFFING

### Office Organizational Chart

The Office of Inspector General consists of four professional positions within two sections: Investigations and Audit. The Office of Inspector General's organizational structure is shown below as of June 30, 2022:



\*The Senior Management Analyst II position was vacant from September 2021 through mid-December 2021.

### **Staff Professional Certifications**

Members of the Office of Inspector General staff hold the following professional certifications:

- *Certified Inspector General (1)*
- *Certified Inspector General Investigator (1)*
- *Certified Fraud Examiner (1)*
- *Certified Internal Auditor (1)*
- *Certified Inspector General Auditor (2)*
- *Florida Certified Contract Manager (1)*
- *Notary Public (2)*

### **Staff Professional Affiliations**

In addition to maintaining professional certifications, Office of Inspector General personnel are active in professional organizations that support audits and investigations. This participation assists staff in maintaining a high level of proficiency in their profession and areas of certification. Members of the Office of Inspector General are affiliated with the following professional organizations:

- Association of Inspectors General
- The Institute of Internal Auditors, Inc.
- Information Systems Audit and Control Association
- Association of Certified Fraud Examiners

### **Staff Training**

With regard to professional training, the Association of Inspectors General specifies that each staff person performing audits, investigations, evaluations, or reviews should receive at least 40 hours of continuing professional education every two years in areas that directly enhances the staff member's professional proficiency. Additionally, the *Standards* require that internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.

## **SUMMARY OF ACTIVITIES FOR FISCAL YEAR 2021-2022**

Section 20.055(2)(i), F.S., requires each Inspector General to ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities. The Inspector General achieves a balance of activities by monitoring the assignments of ongoing and completed investigative and audit activities on a daily basis. During the fiscal year, the Office of Inspector General completed the following activities:

<b>Summary of Activities Opened by Type during Fiscal Year 2021-2022</b>	<b>Quantity</b>
Investigative Activities	173 <sup>1</sup>
Audit Activities	41 <sup>2</sup>
Other Types of Office of Inspector General Activities <sup>3</sup>	4

<b>Summary of Activities Closed by Type during Fiscal Year 2021-2022</b>	<b>Quantity</b>
Investigative Activities	174
Audit Activities	39
Other Types of Office of Inspector General Activities	4

**INVESTIGATIONS SECTION**

Section 20.055, F.S., outlines the investigative duties and responsibilities for Offices of Inspectors General to include in pertinent part:

- Initiating, conducting, supervising, and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government;
- Receiving complaints and coordinating all activities of the agency as required by the Whistle-blower’s Act pursuant to sections 112.3187- 112.31895, F.S.;
- Receiving and considering the complaints which do not meet the criteria for an investigation under the Whistle-blower’s Act and conducting, supervising, or coordinating such inquiries, investigations, or reviews as the Inspector General deems appropriate;
- Reporting expeditiously to the Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law;

<sup>1</sup> The Investigations Section opened 173 new cases in Fiscal Year 2021-2022; 3 cases were carried forward from the previous fiscal year, totaling 176 cases.

<sup>2</sup> The Audit Section opened three audits in Fiscal Year 2021-22. Other audit activities include Management Reviews (2); Follow-up Audit Activities (3); External Audit Coordination (4); Oversight Activities (28); and Outreach, Education, and Management Support (1).

<sup>3</sup> Other Office of Inspector General Activities include Reference Checks; Critical Incidents – Sexual Abuse; Computer Security Incident Response Team; and Anti-Fraud Activities.

- Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the Office of Inspector General. This shall include freedom from any interference with investigations and timely access to records and other sources of information;
- Submitting findings when applicable to the subject that is a specific entity contracting with the state or an individual substantially affected, who shall be advised in writing that they may submit a written response within 20 working days after receipt of the findings, and including the response and the Inspector General's rebuttal to the response, if any, with the final investigative report; and,
- Submitting in a timely fashion final reports on investigations conducted by the Inspector General to the agency head, except for whistle-blower's investigations, which shall be conducted and reported pursuant to section 112.3189, F.S.

### **Summary of Investigations Section Activities in Fiscal Year 2021-2022**

The Investigations Section receives complaints and requests for assistance via telephone, letter, email, or in person. Each complaint or request for assistance is reviewed to determine if provisions of sections 112.3187-112.31895, F.S., (Whistle-blower's Act) are met. During Fiscal Year 2021-2022, the Investigations Section received, reviewed, and processed 173<sup>4</sup> complaints or requests for assistance; 174 of the 176 complaints or requests for assistance were closed during the fiscal year. Of the 176 complaints or requests for assistance, 4 resulted in internal investigations; 2 were handled as preliminary inquiries; 166 were referred to management, law enforcement and other agencies; 2 were handled as public records requests; and 2 were handled as management assistance.

#### ***Investigative Activities Completed during Fiscal Year 2021-2022***

<b>Type of Investigative Activity</b>	<b>Quantity</b>
Investigations	3
Preliminary Inquiries	1
Management Referrals	129
Referrals to Law Enforcement and Other Agencies	37
Public Records Request	2
Management Assistance	2
<b>Total</b>	<b>174</b>

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<sup>4</sup> The Investigations Section opened 173 new cases in Fiscal Year 2021-2022; 3 cases were carried forward from the previous fiscal year, totaling 176 cases.



### **Summary of Investigations Closed in Fiscal Year 2021-2022**

- **Case Number 21-123**  
The Investigations Section initiated an investigation into allegations that an employee brought prohibited items into the workplace and created an unsafe work environment for staff. The allegations were not supported.
- **Case Number 22-001**  
The Investigations Section initiated an investigation into allegations that an employee made unwelcome comments, exposed themselves, and had unwelcome physical contact with employees in the workplace. The allegation that the employee made unwelcome comments in the workplace was supported. The allegation that the employee exposed themselves and had unwelcome physical contact with employees in the workplace was not supported.
- **Case Number 22-074**  
The Investigations Section initiated an investigation into an allegation that an employee used unnecessary force against a resident. The allegation was not supported.

### **Summary of Recommendations Related to Significant Abuses and Deficiencies Disclosed in Investigations During Fiscal Year 2021-2022**

No significant abuses or significant deficiencies were identified by the Investigations Section.

### **Accreditation**

The Investigations Section obtained initial accreditation in June 2021 and remains in compliance with the standards set forth by the Commission for Florida Law Enforcement Accreditation, Inc. (Commission). The Investigations Section submits an annual report regarding compliance with the standards to the Commission and will be assessed by Commission assessors every three years to confirm continued compliance with applicable Commission standards.

## AUDIT SECTION

Section 20.055, F.S., outlines the auditing duties and responsibilities for Offices of Inspectors General to include reviewing and evaluating internal controls necessary to ensure the fiscal accountability of the state agency and conducting financial, compliance, electronic data processing, and performance audits of the agency and preparing audit reports of findings.

Audits are conducted in accordance with the *Standards*. All audit reports issued by internal audit staff shall include a statement that the audit was conducted pursuant to the appropriate standards.

In meeting the statutory duties and responsibilities outlined above, the Audit Section:



Conducts *Internal Audits* to ensure the effectiveness, efficiency, and economy of agency programs.



Provides *Management Assistance Services* to advise management on emerging issues and concerns.



Coordinates *External Audits* of engagements conducted by the Florida Auditor General, Office of Program Policy Analysis and Government Accountability, and other oversight units.



Conducts *Follow-ups* of findings and recommendations identified in both internal and external audits.



Assists management with *Performance Measures* by assessing the reliability and validity of the agency's information on performance measurement and standards.



Performs *Consultant Services* to partner with and assist management by providing advisory and related services aimed at adding value to the agency and improving the agency's governance, risk management, and control processes.

### **Summary of Audit Section Activities in Fiscal Year 2021-2022**

During Fiscal Year 2021-2022, the Audit Section completed two internal audits. The Audit Section also performed management reviews; follow-up audit activities; external audit coordination; oversight activities; outreach, education, and management support; and activities related to the quality assurance and improvement program. The table below provides a summary of the completed audit activities by type performed in Fiscal Year 2021-2022.

#### ***Audit Activities Completed during Fiscal Year 2021-2022***

<b>Type of Audit Activity</b>	<b>Number of Activities</b>
Completed Internal Audit Reports	2
Management Reviews	2
Follow-up Audit Activities	3
External Audit Coordination	3
Oversight Activities	28
Outreach, Education, and Management Support	1
Total Audit Activities	39

### **Summary of Completed Internal Audits in Fiscal Year 2021-2022**

#### **210819-01-IA Contract Compliance Audit – Release Date: April 2022**

APD is required to post select contract information in the Department of Financial Services (DFS) Florida Accountability Contract Tracking System (FACTS) in accordance with section 215.985(14)(a), F.S. APD is required to comply with procurement requirements in Chapter 287, F.S. and with Agency purchasing policies and procedures. Based on our review, we noted concerns in the following areas: Posting information timely to the FACTS; redacting exempt information; accuracy of information, completeness of information; procurement documentation; and procurement policies and procedures.

We provided five recommendations to State office management where internal controls could be improved if the recommendations are implemented. We also provided three opportunities for improvement and four recommendations that were for management's consideration.

**211012-01-IA Security Continuous Monitoring Audit – Release Date: June 2022**

APD is required to have cybersecurity practices in place to address requirements in the Florida Department of Management Services Rule 60GG-2.004(2)(a/i), Security Continuous Monitoring, Florida Administrative Code. The audit and results are confidential and exempt from public disclosure pursuant to section 282.318(4)(g), F.S.

**Management Reviews**

**210803-01-MR APD Long Range Program Plan and Performance Measures –  
Release Date: August 2021**

In accordance with section 20.055(2)(a/b), F.S., the Audit Section performed a review and validation of APD’s legislatively approved performance measures and related supporting documentation as reported in the APD’s Long-Range Program Plan. We determined that all seven performance measures were reliable, and six of the seven performance measures appeared to be valid.

We provided two recommendations to State Office management on maintaining detailed supporting documentation for performance measures and on utilizing actual expenditures instead of budgeted for a performance measure.

**210702-01-MR Client Data Management System (i-Connect)**

During Fiscal Year 2021-2022, the Office of Inspector General participated in APD meetings for the i-Connect Implementation Project. The i-Connect system will provide APD with an integrated enterprise client data management system that will automate manual processes and collect data at the client specific and provider specific level so analysis, tracking, reporting, fraud prevention, and quality improvement processes can be improved.

**Follow-Up Audit Activities**

**210701-02-FUP Status of Corrective Actions - Florida Auditor General Report No.  
2021-182 – Completed July 2021**

In a status update dated July 22, 2021, APD management stated that they took some action to address the following recommendation and that the status was partially complete:

- We recommend that FAPD management take steps to ensure that FAPD records evidence appropriate monitoring and follow-up on Quality Improvement Organization (QIO) performance to ensure compliance with Federal regulations.

### **210701-01-FUP Internal Audit Follow-ups – Completed January 2022**

The Audit Section obtained a follow-up status report on the following internal audits:

- OIG No. 171107-01, Management of Information Technology Access Privileges Audit. APD management took corrective action to address some report findings and recommendations. The remaining open findings and recommendations were turned over to APD management to implement corrective actions.
- OIG No. 190806-01, Audit of Agency's Fuel and Maintenance Card Program. The open findings and recommendations were turned over to APD management to implement corrective actions.
- OIG No. 200715-01-OA, Internal Quality Assessment Review. The Office of Inspector General management took corrective action to address the report findings and recommendations.

### **220315-01-FUP Status of Corrective Actions - Florida Auditor General Report No. 2022-057 – Completed May 2022**

In a status update dated May 6, 2022, APD management stated that they plan to take action to address the following recommendations and the status for each remains open:

- We again recommend that Agency management take steps to ensure that client eligibility documentation is properly maintained to facilitate the Agency's verification of, and enhance management's assurance related to, client eligibility for iBudget and the Individual and Family Supports (IFS) Program services.
- We again recommend that Agency management establish policies and procedures addressing all administrative support functions. Such policies and procedures should reflect current Agency operating practices; address the requirements established by State law, rules, and other guidelines; and provide benchmarks against which compliance can be measured.
- We again recommend that Agency management ensure that required contract monitoring activities are completed in accordance with State law, the DFS guidelines, and Agency procedures.

- We again recommend that Agency management enhance controls to require that, prior to approving invoices for payment, contract managers obtain and review all required records and reports and verify that the invoiced amounts are allowable and properly calculated. We also recommend that Agency management ensure that contract payments are correctly recorded in the Florida Accounting Information Resource (FLAIR) system and the FACTS and enhance invoice payment and processing controls to promote compliance with statutory prompt payment requirements.
- We recommend that Agency management enhance controls to ensure that Agency records evidence that transportation services contracts were awarded at the most cost-effective rates.
- We recommend that Agency management enhance controls to ensure the timely posting of accurate contract and procurement information and documentation to FACTS in accordance with State law and DFS guidance.
- We recommend that Agency management enhance property management controls to:
  - Ensure that Agency property records include for each property item, including disposed items, the information required by DFS rules.
  - Establish a surplus property review board.
  - Ensure a complete physical inventory of Agency property is annually conducted.
- We recommend that Agency management establish property management policies and procedures that include a time frame for recording property acquisitions to Agency property records and ensure that Agency property records are timely updated for property acquisitions.
- We recommend that Agency management strengthen controls to ensure that:
  - Periodic reviews of Information Technology (IT) system user access privileges are adequately performed and documented in Agency records.
  - Information related to deactivated iConnect system access privileges is maintained and all IT user access privileges are deactivated immediately upon a user's separation from Agency employment.
  - FLAIR user access privileges are limited to promote an appropriate separation of duties and requiring that, where incompatible access privileges are necessary, compensating controls be established and documented.

- To ensure compliance with State law and DFS rules, we again recommend that Agency management ensure that, prior to reimbursement, the reasonableness and allowability of claimed mileage be verified and documented in Agency records. In addition, we recommend that Agency management enhance travel policies and procedures to specify the nature and extent of trip log reviews and audits and how the reviews and audits should be documented.

### **External Audit Coordination**

The Audit Section acted as APD's liaison on three audits, one review, and information requests conducted by outside organizations. One of the audits will carry over into Fiscal Year 2022-2023. The organizations included the Auditor General and the Florida Digital Service within the Florida Department of Management Services. The Audit Section's level of coordination activities varied per project. Activities typically include the following: Being copied on correspondence, coordinating meetings, facilitating relevant communication, and coordinating APD's responses to audits, reviews, and information requests from these entities.

### **Oversight Activities**

#### **220317-01-OA Risk Assessment and Annual Audit Plan (2022-2023) – Release Date: June 2022**

In accordance with section 20.055, F.S., the Audit Section performed a periodic risk assessment and developed its annual and long-term audit plan based on the results of the assessment.

#### **210714-01-OA Office of Inspector General Annual Report (2020-2021) – Release Date: September 2021**

In accordance with section 20.055, F.S., the Office of Inspector General prepared an annual report summarizing the activities of the office during the preceding fiscal year.

#### **210810-01-OA Legislative Budget Request Schedule IX: Major Audit Findings and Recommendations – Completed: August 2021**

In accordance with Chapter 216, F.S., the Schedule IX should be completed by the Chief Internal Auditor to include major findings and recommendations from audit reports issued by either the Auditor General or the Chief Internal Auditor from the current fiscal year and the previous fiscal year.

**Other oversight activities included:**

- Internal/External Assistance - Assisted internal and external customers on 16 various topics.
- Chief Inspector General Support – Participated in or provided administrative support for the following topics: American Rescue Plan Act agency risk assessment, Florida House Bill 1079 implementation meeting, Office of Inspector General position survey, and a United States Department of Treasury documentation request.
- Catalog of State Financial Assistance Project Reviews – Reviewed APD’s documentation related to four state projects.
- Internal Audit Process Improvements - Updated internal audit processes such as creating or updating templates to promote efficiency.

**Outreach, Education, and Management Support**

For management support, the internal audit section staff participated in various APD meetings throughout the year. Meeting topics included operational updates and emergency operations. Information obtained from the meetings helped the Audit Section stay informed of current issues affecting APD and provided opportunities to offer informal recommendations.

**Quality Assurance and Improvement Program**

Throughout the year, the Audit Director reviewed audit staff working papers and provided comments and suggestions to improve the work product. The Audit Director obtained auditee feedback on completed audits and reported the results to the Inspector General. Additionally, the Audit Director completed a follow-up project OIG No. 200715-01-OA, Internal Quality Assessment Review.

**Significant Outstanding Recommendations from Prior Annual Reports**

- No significant outstanding recommendations were identified from prior annual reports.

**Summary of Findings and Recommendations Related to Significant Abuses and Deficiencies Disclosed in Internal Audits During Fiscal Year 2021-2022**

- No significant abuses or significant deficiencies were identified by the Audit Section.



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## Other Office of Inspector General Activities

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In addition to performing investigations and audits, the Office of Inspector General also performs the following services and activities:

### **Reference Checks**

The Office of Inspector General performs personnel reference checks against Office of Inspector General case files at the request of the Office of Human Resources. In Fiscal Year 2021-2022, the Office of Inspector General performed 634 reference checks for re-hires, promotions, and other personnel actions.

### **Critical Incident – Sexual Abuse**

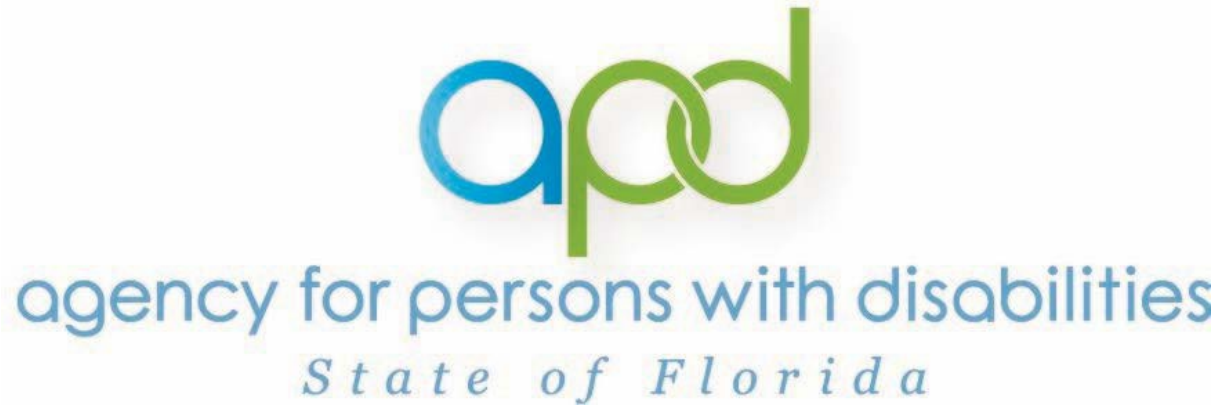
The Office of Inspector General receives copies of Critical Incidents – Sexual Abuse in accordance with section 393.135, F.S. The Office of Inspector General monitors allegations within the incident reports by tracking and following up on the status and resolution of the incidents. During Fiscal Year 2021-2022, the Office of Inspector General monitored 45 Critical Incident – Sexual Abuse incidents.

### **Computer Security Incident Response Team**

The Computer Security Incident Response Team responds to suspected computer security incidents by identifying and controlling incidents, notifying designated Computer Security Incident Response Team responders, and reporting findings to APD management. The Office of Inspector General is a core member of the Computer Security Incident Response Team for APD.

### **Anti-Fraud Activities**

The Office of Inspector General is responsible for coordinating the APD's anti-fraud activities. The Office of Inspector General presents fraud deterrence information to internal and external audiences in an effort to identify or prevent significant violations of governing directives.



Office of Inspector General  
4030 Esplanade Way, Suite 315  
Tallahassee, Florida 32399-0950  
Telephone: (850) 414-7008  
Email: [apd.oig@apdcares.org](mailto:apd.oig@apdcares.org)