



# Department of Education Office of Inspector General

## ANNUAL REPORT

Fiscal Year 2021-2022



FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF INSPECTOR GENERAL

Table of Contents

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Introduction.....	1
Mission Statement.....	1
OIG Responsibilities.....	1
Organization and Staff.....	2
OIG Staff Qualifications and Certifications.....	3
Affiliations.....	3
Major Activities and Functions.....	4
Internal Audit.....	4
Accomplishments.....	5
Review of Performance Measures.....	12
Review of Corrective actions for Prior Year Audits.....	12
Audit Response Coordination and Follow-up.....	15
Risk Assessment and Audit Plan.....	15
Investigations.....	18
Accreditation.....	19
Criminal History Check Program.....	19
Completed Investigations.....	20
Other Investigative Activities.....	23
Whistle-blower determinations.....	24
Other OIG Activities.....	25
New Employee Orientation and OIG Outreach.....	25
Early Learning Fraud Prevention Unit.....	26

## INTRODUCTION

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### MISSION STATEMENT

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The mission of the Office of Inspector General (OIG) is to assist the Commissioner of Education in achieving the department's mission of increasing the proficiency of all students within one seamless, efficient system by allowing them the opportunity to expand their knowledge and skills through learning opportunities and research valued by students, parents, and communities. The OIG accomplishes this by providing independent audits and reviews of programs and activities, conducting investigations of alleged violations, and offering consulting services to assist management in their efforts to maximize effectiveness and efficiency.

### OIG RESPONSIBILITIES

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Section 20.055, Florida Statutes, establishes the Office of Inspector General (OIG) within each state agency to provide a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in government. Additionally, in accordance with section 1001.20, Florida Statutes, the OIG will conduct or coordinate investigations into substantiated allegations that a district school board or college board of trustees is unwilling or unable to address relating to waste, fraud, or financial mismanagement, as determined by the Commissioner of Education.

This annual report is presented to the commissioner and chief inspector general to comply with statutory requirements and to provide departmental staff and interested parties with information on the OIG's progress in accomplishing its mission. The OIG's responsibilities include:

- Conducting audits, investigations, and management reviews relating to the programs and operations of the department, including employment screening and background reviews;
- Reviewing and evaluating internal controls necessary to ensure the fiscal accountability of the department;
- Keeping the commissioner and chief inspector general informed concerning fraud, abuse, and deficiencies relating to programs and operations administered or financed by the department, recommending corrective action, and reporting on the progress made in implementing corrective action;
- Advising in the development of performance measures, standards, and policies and procedures for department programs;
- Coordinating, and monitoring the implementation of, the department's response to recommendations made by the Auditor General or the Office of Program Policy Analysis and Government Accountability (OPPAGA); and
- Ensuring that an appropriate balance is maintained between audit, investigative, and other accountability activities.

## ORGANIZATION AND STAFF

Effective July 1, 2014, Chapter 2014-144, Laws of Florida, changed the reporting structure for inspectors general in agencies under the jurisdiction of the Governor. The DOE inspector general remains under the general supervision of the Commissioner of Education, but reports directly to the Governor's Chief Inspector General. The OIG consists of 16 professional and administrative positions that perform internal audit and investigative functions, as shown below.

### Office of Inspector General Organizational Chart



## OIG STAFF QUALIFICATIONS AND CERTIFICATIONS

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The OIG staff is highly qualified and brings various backgrounds and levels of expertise to the department. The collective experience spans a variety of disciplines, including auditing, accounting, investigations, and information systems.

OIG staff members continually seek to enhance their abilities and contributions to the office and the department. Many staff members have obtained certifications that demonstrate their knowledge, motivation, and commitment to the profession. Professional certifications held by OIG staff members include:

- Certified Inspector General (CIG)
- Certified Internal Auditor (CIA)
- Certified Information Systems Auditor (CISA)
- Certified Inspector General Investigator (CIGI)
- Certified Fraud Examiner (CFE)
- Notary Public
- Certified Commission for Florida Law Enforcement Accreditation Assessor



## AFFILIATIONS

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OIG staff members participate in a number of professional organizations to maintain proficiency in their areas of expertise and certification. These associations allow them to establish and advance professional networks and participate in professional development activities. OIG staff members are affiliated with the following professional organizations:

- Institute of Internal Auditors (IIA)
- Association of Inspectors General (AIG)
- Florida Association of Inspectors General (FAIG)
- Association of Government Accountants (AGA)
- Association of Certified Fraud Examiners (ACFE)
- ISACA



## MAJOR ACTIVITIES AND FUNCTIONS

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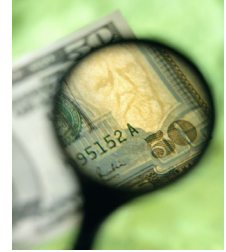
### INTERNAL AUDIT

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The purpose of the internal audit section is to provide independent, objective assurance and consulting activities designed to add value and improve the department's operations. Our vision is to help the department by facilitating change directed toward improving efficiency, effectiveness, accountability, and teamwork.

Responsibilities of the internal audit section include:

- Conducting compliance, electronic data processing, performance, and financial audits of the department and recommending corrective action for deficiencies or matters of noncompliance.
- Conducting consulting activities in order to provide independent advisory services to department management.
- Assessing the reliability and validity of department performance measures.
- Ensuring effective coordination and cooperation with the Office of the Auditor General, the Office of Program Policy Analysis and Government Accountability (OPPAGA), federal auditors, and other governmental bodies to ensure proper coverage and minimize duplication of effort.
- Conducting risk assessments of the department annually, taking into consideration the input of senior management.
- Developing annual and long-term audit plans outlining the audits to be conducted during each year and related resources to be devoted to the respective audits.
- Monitoring the implementation of the department's response to audit reports issued by the department's inspector general, the Office of the Auditor General, or OPPAGA.
- Developing and maintaining a quality assurance and improvement program that covers all aspects of the internal audit activity, with an external assessment conducted every three years.
- Participating in enterprise projects and providing assistance as requested by the chief inspector general.



The internal audit section conducts audits and reviews in accordance with the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors, Inc. Reports are distributed to the Commissioner of Education, the Governor's Chief Inspector General, the Office of the Auditor General, and affected department managers.

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## ACCOMPLISHMENTS

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Internal audit completed twenty-one engagements during the 2021-2022 fiscal year, which can be viewed online at <https://www.fl DOE.org/about-us/office-of-the-inspector-general/audit-reporting-products.stml>. The results of those engagements are summarized below:

### **Division of Blind Services (DBS) Miami Lighthouse, Inc. Senior Group Activities Program – 6 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-031, Division of Blind Services (DBS) Miami Lighthouse, Inc. Senior Group Activities Program. DBS management indicated corrective action has been initiated for each of their reported deficiencies.

### **Enterprise Audit of Cybersecurity Continuous Monitoring**

The OIG completed an enterprise audit of cybersecurity continuous monitoring. This report has been classified as confidential in accordance with section 282.318(4)(g), Florida Statutes and is therefore not available for public distribution. Copies of the report should be delivered only to individuals appropriate to the activity reviewed. All individuals wishing to view or obtain the results of this report must submit a written request to the Office of the Inspector General, including contact information and a detailed explanation of the reason for the request.

### **Apprenticeship Program – 6 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-009, Apprenticeship Program. Apprenticeship Program management indicated corrective action has been initiated for each of their reported deficiencies.

### **Best Buddies International, Inc.**

The Office of the Inspector General (OIG) conducted an audit of the agreement between the Division of Vocational Rehabilitation (DVR) and Best Buddies International, Inc. The purpose of this audit was to determine if Best Buddies' internal controls ensure effective delivery of employment services to DVR customers; determine if benchmark payments are made in accordance with the Provider Manual; and determine if DVR effectively manages and monitors Best Buddies' compliance with the Provider Manual. During this audit we noted that, in general, Best Buddies is meeting the requirements of the Provider Manual, and DVR is effectively monitoring adherence to the Provider Manual. However, we noted instances where DVR and Best Buddies could improve some internal controls. For example, DVR did not approve all invoices within statutory timelines. Best Buddies did not include required supporting documentation for all invoices for completed benchmarks, and DVR approved those invoices without the proper supporting documentation. Finally, internal controls could be strengthened to ensure policies, procedures, and other provider related guidance are consistently and effectively communicated to providers.



We recommended DVR:

- Streamline its invoice gathering, inspection, and approval procedures to ensure timely supervisory approval of invoices for payment;
- Reject invoices submitted for benchmark payment if all required supporting documentation is not included in the invoice submission; and
- Streamline its notification process to ensure up-to-date policies, procedures, and other provider related guidance are consistently and effectively communicated to providers and remain available on the DVR web site for future reference.

We recommended Best Buddies:

- Enhance its internal procedures to ensure all required supporting documentation is maintained and provided to DVR with the submitted invoices.

### **Suncoast CIL – 30 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-1819-027, Suncoast Center for Independent Living (CIL). Suncoast CIL management indicated corrective action has been completed for each of their reported deficiencies.

### **House Bill 1079 Contract Procurement Compliance**

The Office of the Inspector General (OIG) conducted an audit of the DOE Bureau of Contracts, Grants, and Procurement Management Services' contract procurement procedures. This audit satisfies the requirements of House Bill 1079, passed during the 2020-2021 Legislative Session, which amended section 287.136, Florida Statutes, to require a periodic risk-based compliance audit of all contracts executed by a state agency to identify any trends in vendor preferences.

As required by section 287.136, Florida Statutes, we found no trends in vendor preference by DOE for the review period. We concluded the procurement function has implemented internal processes and procedures sufficient to ensure compliance with state purchasing laws and found no material instances of non-compliance with procurement laws for the period reviewed.

### **Center for Independent Living in Central Florida, Inc. – 18 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-1920DOE-021, Center for Independent Living in Central Florida, Inc. DVR management indicated corrective action has been initiated for each of their reported deficiencies.

### **Bureau of Educator Certification – Versa Certification Process – 12 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-1920DOE-028/A-1920DOE-029 Bureau of Educator Certification – Versa Certification Process. The Bureau of Educator Certification



management indicated corrective action has been initiated for each of their reported deficiencies.

#### **Family Cafe - 6 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-018, Family Cafe Cooperative Agreement with Bureau of Exceptional Education and Student Services. BEESS and Family Cafe management completed corrective action for each of their reported deficiencies.

#### **Jackson County School Board Adults with Disabilities Program - 12 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-004, Jackson County School Board Adults with Disabilities Program. DVR management completed corrective action for each of their reported deficiencies.

#### **Jobs for Florida's Graduates - 6 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-019, Jobs for Florida's Graduates. DVR and JFG management indicated corrective action has been initiated for each of their reported deficiencies.

#### **Independent Living Older Blind Program - 12 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-1920-032, Independent Living Older Blind Program – Division of Blind Services. DBS management indicated corrective action has been initiated for each of their reported deficiencies.

#### **Creative Action, Inc. - 6 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-2021DOE-021, Creative Action, Inc. DVR management completed corrective action for each of their reported deficiencies.

#### **Division of Blind Services – Miami Lighthouse, Inc. - Senior Group Activities Program**

The Office of Inspector General (OIG) conducted an audit of the agreement between the Division of Blind Services (DBS) and the Miami Lighthouse, Inc. for the grant-funded Senior Group Activities Program (SGA). The purpose of this audit was to determine whether Miami Lighthouse is meeting the requirements of the agreement with DBS, and whether DBS is effectively monitoring adherence to the agreement. During this audit we noted, in general, the Miami Lighthouse provided services in accordance with the agreement and had sufficient internal controls in place. However, we noted that DBS could improve certain internal controls. We noted that DBS did not properly conduct on-site or desk review monitoring of the Senior Group Activities Program for Fiscal Year 2019-2020.

We recommended the DBS:

- Conduct on-site or desk review monitoring of the Miami Lighthouse, Inc. Senior Group Activities Program in accordance with contract requirements; and
- Develop a risk assessment tool and monitoring plan for each monitoring period to aid its monitoring requirement to more strategically review CRP-based blind services programs.

### **Apprenticeship Program**

The OIG conducted an audit of the Apprenticeship Program overseen by the Apprenticeship Section within the Division of Career and Adult Education (DCAE). The purpose of the engagement was to ensure the Apprenticeship Section had sufficient internal controls over the registration of apprenticeship and preapprenticeship programs and monitored the programs in compliance with laws, rules, and regulations. During this audit we noted that, in general, the Apprenticeship Section had sufficient internal controls for the registration of apprenticeship and preapprenticeship programs. However, we identified opportunities for strengthening controls associated with the State Apprenticeship Advisory Council (SAAC) and monitoring of apprenticeship programs. For example, we noted the SAAC is not in compliance with the requirements outlined in the Code of Federal Regulations (CFR). During the scope of the audit, all appointed members served beyond their original four-year terms, and the SAAC did not meet at the frequency required by the CFR. We also noted the Apprenticeship Section did not conduct Provisional Quality Assurance Assessments and Quality Assurance Assessments at the frequency outlined in the CFR. Additionally, the assessment documentation maintained at headquarters was incomplete and inconsistent.

We recommended the DCAE:

- Continue to seek to fill all SAAC positions in accordance with the Code of Federal Regulations and the Florida Statutes and document its efforts;
- Ensure SAAC meetings occur bi-annually and maintain publicly available minutes of each meeting in accordance with the Code of Federal Regulations;
- Conduct Provisional Quality Assurance Assessments and subsequent Quality Assurance Assessments in a timely manner as required in the Code of Federal Regulations.
- Develop an internal log to track quality assurance activities;
- Conduct a comprehensive assessment of their programs to document the dates of the last completed assurance reviews and ensure quality assessments are conducted in the timeframes required by the CFR;
- Ensure the documentation of assurance and compliance reviews submitted to headquarters is consistent; and
- Update the ATR manual to require the ATRs to submit assessment documents to the department.

### **Center for Independent Living in Central Florida, Inc. – 12 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in report #A-1920DOE-021, Center for Independent Living in Central Florida, Inc. DVR management indicated corrective action has been initiated for each of their reported deficiencies.

### **Bureau of Educator Certification – Versa Certification Process – 6 Month Status**

The OIG followed-up on the status of corrective actions required in response to findings and recommendations in Report #A-1920DOE-028/A-1920DOE-029, Bureau of Educator Certification – Versa Certification Process. Bureau of Educator Certification management indicated corrective action has been initiated or completed for each of their reported deficiencies.

### **Independent Living Older Blind Program - 6 Month Status**

The OIG followed up on the status of corrective actions required in response to findings and recommendations in Report #A-1920-032, Independent Living Older Blind Program. DBS management indicated corrective action has been initiated for each of their reported deficiencies.

### **Jobs for Florida’s Graduates**

The Office of Inspector General (OIG) conducted an audit of contracts #19-183, #19-184, and #21-100 between the Division of Vocational Rehabilitation (DVR) and the Jobs for Florida’s Graduates (JFG). The purpose of this audit was to determine if JFG is providing services in accordance with the contracts and whether DVR is effectively monitoring adherence to the contractual terms; determine if the Jobs for Florida’s Graduates is providing Pre-Employment Transition Services in accordance with contract terms; and determine whether payments are made in accordance with contract terms and applicable laws, rules, and regulations. JFG delivers Pre-Employment Transition Services (Pre-ETS) to students who are eligible, or potentially eligible, to receive Vocational Rehabilitation services. The services provided under these contracts shall only include Work Readiness Training, Self-Advocacy, Postsecondary Educational Counseling, Job Exploration Counseling, and Work-Based Learning Experiences. During this audit we noted that, in general, JFG is providing services in accordance with contractual terms; however, we noted instances where DVR and JFG could improve internal controls. For example, DVR did not provide effective monitoring in accordance with the monitoring plan and risk assessment; DVR did not inspect and approve invoices timely; contractual payment terms and financial consequences did not align; students served were not in the VR or Student Transition Activities Record (STAR) system in an active status at commencement of services; internal controls to track service hours for students in non-credit classes need improvement; and certain instructors provided Pre-ETS services without required credentials.

We recommended DVR:

- Complete monitoring plans in accordance with the risk assessment and reflect sufficient activities to monitor medium risk providers;
- Conduct monitoring in accordance with the risk assessment and monitoring plan;

- Provide any monitoring results and recommendations for improvement to JFG and ensure corrective action plans have been created and initiated on noted program deficiencies;
- Update monitoring plans as necessary to accommodate for changing circumstances;
- Streamline its invoice gathering, inspection, and approval procedures to ensure timely approval of invoices;
- Establish a plan to address staffing changes to ensure they continue to receive documents, review submittals in a timely manner, and verify achievement of deliverables;
- Clarify contract language to specify the supporting documentation to be included with invoice submittals;
- Consider updating the payment schedule and ensure the contract language meets the intent and desired deliverables of the program;
- Consider restructuring the payment schedule in the contract to require payment to JFG for services provided each month, as reflected on the monthly Model Service reports, rather than equal monthly payments that require a reconciliation in the final month of the contract;
- Modify the contract language to require that services commence after DVR refers the student to JFG;
- Work with JFG to develop a more efficient process to record and track all student referrals;
- Provide additional training to the DVR Youth Techs to ensure all staff are consistently following the new process for student referrals;
- Ensure all students have appropriate referrals prior to approving payment for services to those students and ensure that contractual caps on student hours are not exceeded;
- Request the referred students prior to the start of the school year, review their status in the VR or STAR system, alert JFG to those students who are approved for services, and deny payment for any student that is not in an active status;
- Implement internal controls to require additional evidence of services rendered to students outside of the public, for-credit courses. This could be accomplished by requiring sign-in sheets for the students as well as notations on the monthly service reports that reflect the unique status of the students;
- Request a copy of the Professional Educator's Certificate or a current Temporary Certificate during their monitoring process to ensure compliance with contractual language; and
- Require JFG to provide a list of the teachers providing Pre-ETS services under the contract periodically throughout the school year to ensure that teacher contact information is accurate and the teachers possess the required certifications. If the parties mutually agree to allow otherwise qualified individuals to provide services, the contract language should be modified accordingly.

We recommended JFG:

- Work with DVR to develop an efficient and effective student referral process that allows both parties to identify and track which students are eligible for services;
- Ensure that students are eligible prior to billing for services;

- Comply with the contract language requiring all individuals hired to provide services under this contract to hold either a current Professional Educator’s Certificate or a current Temporary Certificate; and
- Obtain copies of the certificates for their records and provide the certificates to DVR upon request.

### **The Family Café**

The Office of Inspector General (OIG) conducted an audit of the agreements between the Bureau of Exceptional Education and Student Services (BEESS) and The Family Café (Cooperation, Advocacy, Friendship, and Empowerment), Inc. The purpose of this audit was to determine whether BEESS effectively manages and monitors the agreement; whether the Family Café achieves its performance targets and deliverables in accordance with the agreements; and determine if payments and expenditures made through the agreement are made in accordance with terms and applicable laws, rules, and regulations. During this audit we noted that, in general, BEESS monitored the agreement and The Family Café met the majority of the deliverable targets. However, there were instances where improvements could be made to strengthen controls. For example, we cited The Family Café did not submit, nor did BEESS require, a modified budget narrative for changes to the project budget for agreement #37F-90745-9Q001. We also noted that The Family Café submitted, and the department paid for, vague invoices and invoices without adequate documentation. Finally, we determined The Family Café did not achieve one deliverable in 2018-19 related to providing scholarships to conference attendees and could improve the tracking of the conference scholarship awards. We further reviewed internal controls surrounding the awarding of contracts in which The Family Café staff or board members have an interest. In the case of the Audio/Visual contracts, we confirmed that The Family Café obtained quotes from other vendors and awarded the contract to the lowest vendor, who was also a family member of a board member. We noted that the bylaws in effect during the scope of the audit did not include a conflict of interest clause. The bylaws were amended on February 26, 2021, to include an article stipulating what constitutes a conflict of interest.

We recommended BEESS:

- Request and review The Family Café interim and final disbursement reports throughout the agreement period and ensure modified narrative forms are required as necessary in accordance with agreement terms;
- Consider clarifying the agreement language and include a percentage variation, or a combination of a percentage variation and dollar threshold per budget line;
- Request and review invoices submitted by The Family Café during the agreement term to ensure invoices are appropriately detailed and align with the approved budget narrative;
- Review these invoices when conducting programmatic monitoring;
- Add a conflict of interest statement in their grant language that requires disclosure of conflicts of interest and additional safeguards for employees;
- Enhance their monitoring of project deliverables by periodically ensuring a sufficient number of scholarship program families utilize the conference hotel; and

- Ensure the cost per unit in the Schedule of Deliverables are proportionate to the deliverable in the event a payment reduction is required.

We recommended the Family Café:

- Submit a modified Budget Narrative Form (DOE 101) and a written justification for all changes to the project budget in accordance with agreement terms;
- Include details in the submitted invoices to adequately depict the services billed and ensure all supporting documentation accompanies invoices submitted for payment;
- Document, in writing, all decisions related to expenditure approvals between The Family Café, the Office of the Comptroller, and BESE;
- Ensure achievement of the deliverable to support families attending The Annual Family Café; and
- Enhance their tracking mechanisms to better account for families and individuals awarded scholarships and utilizing the conference hotel while attending the annual event.

### **Jackson County School Board Adults with Disabilities Program – 6 Month Follow Up**

The OIG followed up on the status of corrective actions required in response to findings and recommendations in Report #A-2021DOE-004, Jackson County School Board Adults with Disabilities program. DVR and Jackson County School Board management have indicated corrective action has been initiated for each of their reported deficiencies.

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### REVIEW OF PERFORMANCE MEASURES

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Section 20.055, Florida Statutes, requires the Office of Inspector General in each state agency to advise in the development of performance measures, standards, and procedures for the evaluation of state agency programs; to assess the reliability and validity of the information provided by the state agency on performance measures and standards; and make recommendations for improvement, if necessary. Our review of performance measures is incorporated into our assurance activities.

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### REVIEW OF CORRECTIVE ACTIONS FOR PRIOR YEAR AUDITS

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Section 20.055(8)(c)(4), Florida Statutes, requires the identification of each significant recommendation described in previous annual reports on which corrective action has not yet been completed. The following corrective actions were outstanding as of June 30, 2022.

**Independent Living Older Blind Program** - The purpose of this audit was to determine whether DBS effectively manages and monitors the Independent Living Older Blind Program and whether the Community Rehabilitation Providers (CRP) are delivering services in accordance with contractual terms.

*Recommendation:* We recommend the Division clarify requirements for the recording of CFAs through its program manual and its contracts to better direct CRP case managers completing the CFAs. We recommend DBS monitor the CRPs to ensure the needs assessments are completed

prior to the plans. DBS may also consider conducting training and technical assistance following these adjustments to ensure services rendered to older blind clients are offered through consistent application of assessment tools.

*Status:* Clarify requirements: Update Program manual to match contract language: Complete. Program manual language updated to match contract language on assessments. Phase 1 of comprehensive review and revision of manual by field completed 11/1/2021. Phase 2 for Final Draft and implementation is in process. CFA Reporting consistency: Two AWARE enhancements have been developed A. IL CFA page created to streamline recording practices capturing initial, carryover, and final assessments. B. Actual service Mass Entry data page to ease CRP reporting of billable units for assessments. Both enhancements are currently in test aware and are expected to be released when testing is complete. Contract Monitoring: Complete. The Contract Management and Compliance Team monitors dates of completed assessments to align with contract and program requirements.

Technical Assistance: Pending. Awaiting roll out of AWARE enhancements after testing is complete. In the interim, technical assistance is provided as needed through Helpdesk. The anticipated completion date was March 1, 2022.

*Recommendation:* DBS could enhance the CRP Risk Assessment and subsequent monitoring.

*Status:* Contract Monitoring: 52% of 2020-2021 on-site visits will be conducted between January and March 2022. Remaining 9 CRP's are being monitored via a desk review. Reviews will be completed by June 30, 2022.

**CIL in Central Florida** - The purpose of this audit was to determine if the CIL's internal controls ensure effective delivery of program services to individuals with disabilities and determine if DVR effectively manages and monitors the contract for compliance.

*Recommendation:* We recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. In addition, we recommend DVR promptly provide any monitoring results and recommendations for improvement to the CIL and ensure corrective action has been initiated on noted deficiencies.

*Status:* The IL program administrator is currently working on reviews of the consumer service records for the CIL. As the program administrator and contract manager continue to work collaboratively on these efforts, corrective action required of the CIL will be noted in the final monitoring report that will be issued on or before June 30<sup>th</sup>. The anticipated completion date is June 30, 2022.

**BEC Certification Process and Versa System** - The purpose of these audits was to determine whether BEC has appropriate internal controls over the educator certification process; ensures compliance with state regulations and department policies and procedures; and has effective information technology controls in place.



*Recommendation:* We recommend BEC and DTI determine the required calculations and subsequent queries based on the needs of the program office, validate the calculations, and maintain documentation of the calculations and queries for future use. We recommend BEC and DTI cross-train team members on the Versa system and the certification process in the event a team member departs from the agency and is no longer available to perform the needed functions. We recommend BEC partner with DTI to develop custom reports based on select original Logi reports, which then could be provided routinely to BEC to assist them in tracking production on a daily, weekly, monthly, and quarterly basis. We additionally recommend BEC and DTI engage in discussions with the Versa vendor regarding the inability to use the Versa Analytics tool purchased as part of the contract. We recommend BEC conduct a cost analysis for enhancing the Versa system in order to make key dates visible to users. We additionally recommend BEC and DTI consider continuation of the previous request for quote to procure the services of an IT professional to assess the Versa system and BEC business processes and produce a gap analysis to identify areas where system enhancements could better support the business processes and ensure competent, reliable data and reports.

*Status:* The BEC Operations Team continues to coordinate with DTI on the request to create configurable SQL queries to allow BEC to run better data reports. Limited progress has been made since the previous management response in October 2021. Currently, the request is at the number 22 priority on the BEC Priority Status report. Each request submitted to DTI requires an Application Development Request (ADR) Form, which requires numerous approvals and communication between BEC and DTI staff. Below is an update on items completed:

- November 2021: FDOE Budget Office signed initial Application Development Request (ADR) Form
- March 2022: BEC received revised ADR from DTI to be signed by Educator Quality Leadership
- March 4, 2022: Signed by Educator Quality Leadership
- March 7, 2022: Sent to DTI Leadership for signature (as of 03/22- no response received)

BEC experienced delays in making progress on this request to include:

- the departure of bureau chief on January 7, 2022. (A new bureau chief was selected in early March 2022.)
- other priority requests such as those from the legislature, division leadership, and public records taking immediate priority over this request.
- staffing changes in DTI personnel.

The anticipated completion date is December 31, 2022.

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## AUDIT RESPONSE COORDINATION AND FOLLOW-UP

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The Office of Inspector General provides a single point of contact, for external agencies auditing the department. This is done to ensure effective coordination and cooperation between the Office of the Auditor General, federal auditors, and other governmental bodies and to minimize duplication of effort. We coordinate information requests and responses and assist in scheduling meetings for these entities. We provide coordination of the required responses to preliminary and tentative findings issued by the Office of the Auditor General, OPPAGA, U.S. Department of Education, and other oversight agencies. We also coordinate the six-month response on the status of corrective actions taken by the department on any audit findings and recommendations issued by the Office of the Auditor General or OPPAGA. During the 2021-2022 fiscal year, we coordinated the following external projects and follow-ups:



### Office of the Auditor General

REPORT NUMBER	REPORT TITLE
2021-182	SIX MONTH STATUS: COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS
2022-092	COORDINATION OF OPERATIONAL AUDIT EARLY LEARNING COALITION OF THE EMERALD COAST-SELECTED ACTIVITIES
2022-189	COORDINATION OF COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS

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## RISK ASSESSMENT AND AUDIT PLAN

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Section 20.055, Florida Statutes, requires the inspector general to develop long-term and annual audit plans based on periodic risk assessments of the department. This helps ensure the Office of Inspector General is responsive to management concerns and that those activities judged to have the greatest risks are identified and scheduled for review.

The risk assessment included identifying programs and activities administered by the department and evaluating each activity based on indicators of risk exposure, or risk factors. The programs and activities were determined through discussions with responsible management personnel and review of organization charts and the department's strategic plan. Senior management then rated the vulnerability of the identified programs



and activities by assigning scores for each activity on seven risk factors: financial impact, public relations impact, control environment, changes in operations/systems, management interest, audit coverage, and sensitive data. Using the results from these efforts and our professional judgment, we developed the audit plan for the 2022-23 fiscal year. The audit plan provides the most effective coverage of the department’s programs and processes while optimizing the use of internal audit resources. During the 2022-23 fiscal year, audit resources will be allocated to the following engagements:

### 2022-2023 Planned Projects

DIVISION	PROJECT
FLORIDA COLLEGES	FOREIGN INFLUENCE (HB 7017)
BLIND SERVICES	REHABILITATION CENTER FOR THE BLIND AND VISUALLY IMPAIRED
DEPARTMENT WIDE	GRANT APPLICATION PROCESS
PUBLIC SCHOOLS	21 <sup>ST</sup> CENTURY COMMUNITY LEARNING PROGRAM*
ACCOUNTABILITY, RESEARCH AND MEASUREMENT	ED STATS REPORTING – KNOW YOUR SCHOOLS APPLICATION
PUBLIC SCHOOLS	GRANTS MANAGEMENT – BUREAU OF EXCEPTIONAL EDUCATION AND STUDENT SERVICES - SEDNET*
VOCATIONAL REHABILITATION	CENTERS FOR INDEPENDENT LIVING – COALITION OF INDEPENDENT LIVING OPTIONS, INC.*
VOCATIONAL REHABILITATION	PALM BEACH HABILITATION CENTER, INC.
VOCATIONAL REHABILITATION	THE FLORIDA ENDOWMENT FOR VOCATIONAL REHABILITATION, INC., DBA THE ABLE TRUST
VOCATIONAL REHABILITATION	FORMAL CONTRACT-BREVARD ACHIEVEMENT CENTER*

\* INDICATES ROLLOVER PROJECT

## 2022-2023 Planned Cybersecurity Projects

DIVISION	PROJECT
FINANCE AND OPERATIONS	OSFA MEMORANDUM OF UNDERSTANDING WITH THE DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES
FINANCE AND OPERATIONS	INTERNAL CONTROL AND DATA SECURITY AUDIT – DATA EXCHANGE MEMORANDUM OF UNDERSTANDING WITH THE DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES #0325-22
PUBLIC SCHOOLS	PPS MEMORANDUM OF UNDERSTANDING WITH THE DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES
TECHNOLOGY AND INNOVATION	APPLICATION DEVELOPMENT AND SUPPORT *
CHIEF INSPECTOR GENERAL	ENTERPRISE PROJECT

\* INDICATES ROLLOVER PROJECT

## INVESTIGATIONS

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Section 20.055(7), Florida Statutes, requires each Office of Inspector General (OIG) to initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, abuse, or employee misconduct impacting the department. Additionally, in accordance with Section 1001.20, Florida Statutes, the OIG will conduct or coordinate investigations into substantiated allegations that a district school board or college board of trustees is unwilling or unable to address relating to waste, fraud, or financial mismanagement, as determined by the Commissioner of Education.

The investigations section receives inquiries or complaints regarding departmental activity from many sources, including: the Whistle-blower's Hotline, the Florida Department of Financial Services' Get Lean Hotline, the Chief Inspector General's Office, the on-line complaint form on the OIG's website, letters, telephone calls, e-mails, and referrals from the Executive Office of the Governor.

If suspicion of potential criminal activity is discovered, it is referred to the appropriate law enforcement agency, as required by statute. The OIG coordinates with law enforcement on any criminal investigation, while ensuring that issues of an internal nature are addressed administratively.

Investigations staff monitor and track all cases to ensure:

- All case findings are reported to the commissioner and appropriate managers.
- The OIG provides the necessary facts to the department's Office of Labor Relations, the Office of the General Counsel, and department managers to assist them in taking the appropriate actions.
- Cases involving criminal activity are referred to the appropriate law enforcement agency, in accordance with Florida Statutes.

Investigations are conducted in accordance with qualitative and quantitative standards as set forth in the *Association of Inspectors General Principles and Standards for Offices of Inspector General* and the *Commission for Florida Law Enforcement Accreditation*.

During the 2021-22 fiscal year, the OIG received 1,099 complaints from the public and other entities, referred 315 complaints to management, initiated two full investigations, initiated 11 preliminary investigations, and completed six investigations. Additionally, the OIG coordinated or requested investigations for 13 complaints and made 12 referrals to law enforcement entities. The OIG processed 649 applicant background checks, conducted 18 background check reviews, and completed 11 public record requests.

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## ACCREDITATION

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An accreditation program has long been recognized as a means of maintaining and verifying the highest standards. Accreditation is the certification by an independent reviewing authority that an entity has met specific requirements and prescribed standards. In 2009, the Commission for Florida Law Enforcement Accreditation (CFA) expanded its program to include inspector general offices. In February 2014, the full CFA voted unanimously to award the certificate of accreditation to the Florida Department of Education (FDOE) Office of Inspector General (OIG). In February 2017, the full CFA voted unanimously to award the certificate of re-accreditation to the FDOE OIG. On November 6, 2019, state assessors completed the required re-accreditation review and determined the OIG is compliant with all CFA standards. In February 2020, the full CFA again voted unanimously to award the certificate of re-accreditation to the FDOE Office of Inspector General. The re-accreditation remains in effect for three years. In November 2022, the FDOE OIG is scheduled for their CFA onsite assessment to obtain their third reaccreditation.

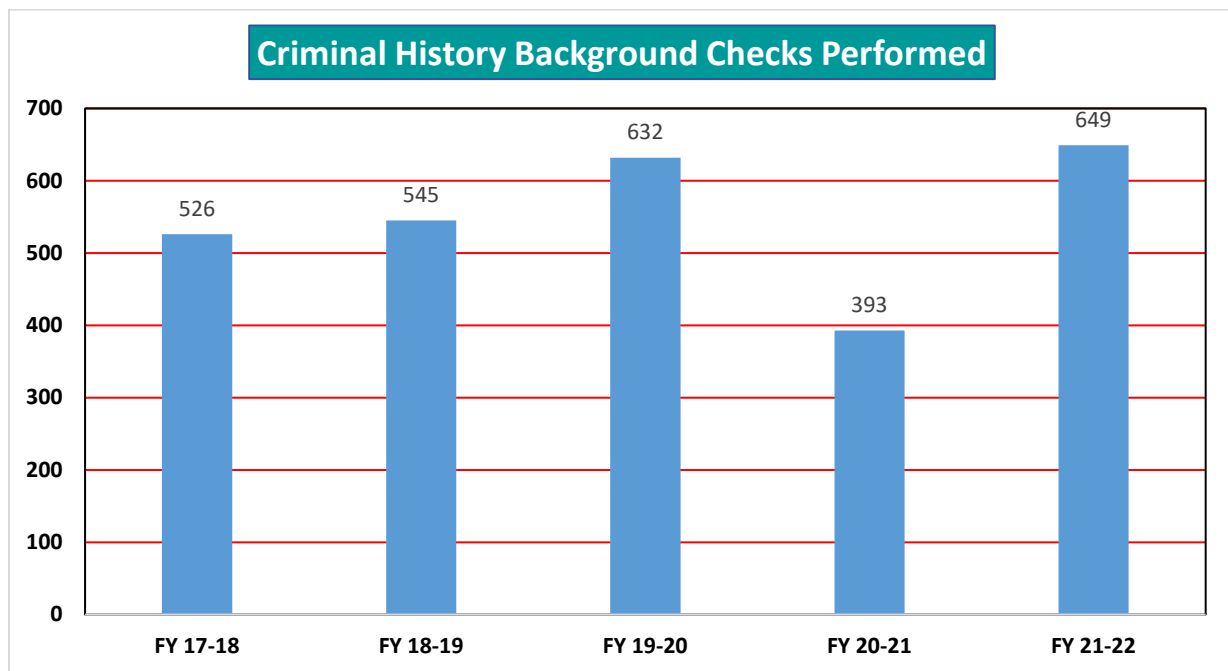


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## CRIMINAL HISTORY CHECK PROGRAM

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In accordance with Section 435, Florida Statutes, all employees, volunteers, and applicants must undergo a level II screening as a condition of employment. The Office of Inspector General (OIG) is responsible for processing the results of the level II screenings for each applicant. During the 2021-22 fiscal year, the OIG analyst conducted 649 applicant background checks and conducted 18 background reviews. The chart below depicts the number of background checks performed for the last five fiscal years.



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## COMPLETED INVESTIGATIONS

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During the prior fiscal year, the OIG investigated allegations that included falsification of records, improper charging of fees, employee misconduct, and ethical violations, among others. The OIG referred 12 complaints to law enforcement. Synopses of the investigations completed by the OIG are provided below.

- **2019-0004 County School District – Enrollment**

The OIG received a complaint that alleged a school district may be improperly withdrawing students from public school to home education (Home-Ed) during the 2017-18 and 2018-19 school years. An OIG review of district survey data revealed a spike in the number of sophomores and juniors withdrawn from the district's schools to Home-Ed. The data showed that from 2016-17 to 2017-18, the number of sophomores withdrawn to Home-Ed increased 400%, and the number of juniors withdrawn to Home-Ed increased over 300%. The OIG review of witness and subject testimony, parent interviews, student records, and student data files revealed the school district created falsely inflated graduation rates. By coding students registering for adult education, entering a GED program, or dropping out of school using the Home-Ed withdrawal code, the school district falsely inflated their graduation rates by removing those students from the cohort calculation that would have otherwise counted negatively towards the district's graduation rate. Due to the pandemic, FDOE did not release school grades for the 2019-20 school year, so the OIG was unable to recalculate the school grades for the district. However, after adjusting the 2018-19 cohort data for students identified as coded improperly, the district's overall graduation rate dropped from 88% to 78%. Using the recalculated graduation rate, the district would fall from 34th to 67th place in the overall district graduation rate rankings. Further, the district violated Section 1003.26, Florida Statutes (F.S.), by failing to create a Home-Ed review committee to review portfolios of Home-Ed students with truancy issues. The first portfolio review must occur within the first 30 calendar days of the establishment of the program. The OIG found no evidence of a truant Home-Ed review committee, and multiple district staff reported they have no such committee.

Based upon witness and subject testimony, parent interviews, and documentation reviewed, the OIG determined the allegation that the district created falsely inflated graduation rates by inappropriately coding withdrawing students as Home-Ed students was Substantiated. The OIG recommended the district review and amend the Student Progression Plan to ensure compliance with Section 1002.41 F.S., related to home education programs. The OIG also recommended the FDOE Division of Accountability, Research, and Measurement provide training to the district administration and school registrars regarding Section 1002.41 F.S., and Section 1003.26 F.S., related to enforcement of school attendance. The OIG recommended the district's Office of Exceptional Education Student Services audit all files of students withdrawn to Home-Ed to ensure the district is properly coding withdrawing students in compliance with applicable laws and rules. Additionally, the OIG recommended the district create a Home-Ed review committee as required by Sections 1002.41 and 1003.26 F.S., and complete the requisite portfolio reviews for truant Home-Ed students within the first 30 days of enrollment into the program.



- **2019-0005 Florida Colleges**

At the request of the FDOE Commissioner, the OIG initiated an investigation into allegations that a Florida college continually charged parking fees and access fees to students who may not be using the services. The OIG review of parking and access fee data provided by the college for fiscal years 2016-17, 2017-18, and 2018-19, detailed continued non-compliance with Florida Statute. Specifically, the investigation revealed during the 2016-17 school year, 33,929 students that paid the parking and access fee did not obtain a parking decal, which is required for students to park on campus. Those students paid in excess of \$1.35 million in parking fees but did not receive the benefits associated with using the parking decal. During the 2017-18 school year, 31,810 students that paid the parking and access fee did not obtain a parking decal. Those students paid in excess of \$1.35 million but did not receive the benefits associated with using the parking decal. During the 2018-19 school year, 36,222 students that paid the parking and access fee did not obtain a parking decal. Those students paid in excess of \$1.58 million but did not receive the benefits associated with using the parking decal.

Overall, during the 2016-17, 2017-18, and 2018-19 school years, the college's students paid in excess of \$4.28 million for parking fees not utilized and in conflict with Florida statute. The OIG substantiated the allegations that the college continually charged transportation and access fees to students who may not be using the services, and charged transportation and access fees in excess of the actual cost of the services in violation of Section 1009.23(12), F.S. The college's board voted to amend the process in April 2019 and began reimbursing students who paid parking and access fees but did not obtain a parking decal or use the parking services.

- **2020-0001 Division of Vocational Rehabilitation (DVR)**

The OIG received a complaint from two DVR Contract Monitors alleging a DVR Provider submitted fraudulent documentation to DVR in the form of On-the-Job Training (OJT) reimbursement requests, Monthly Progress Reports (MPR), and customers' timesheets. The OIG's review of documentation provided by DVR revealed that multiple customers' timesheets appeared to be photocopied and altered. The timesheets appeared to have identical signatures to those on prior timesheets; however, the times and dates were scratched out and edited. The provider testified that they provide blank timesheets to their customers and OJT employers and suggested that they are the ones photocopying and editing the timesheets out of convenience. The OIG was able to contact multiple OJT employers who were able to confirm that the provider's customers participated in OJT at their place of business. Additionally, the OIG and DVR conducted interviews with customers or their guardians regarding their experience in the OJT program. Overall, the majority of customers or their guardians confirmed the dates, times, and locations of their OJT employment through the provider. The OIG reviewed the Vocational Rehabilitation – Employment Services Provider Manual and determined that only the provider's signature is necessary for reimbursement, and the signatures of the customer, or a representative of the business where the training occurs, is not a requirement for payment. The investigation did not substantiate that the DVR provider submitted fraudulent MPR, OJT reimbursement requests, or timesheets for DVR customers. The OIG recommended that DVR management review the information in the report and provide any additional guidance deemed necessary to the provider. The OIG further recommended DVR review the VR Employment

Services Provider Manual and consider requiring the customers and employers to sign customer timesheets to verify the accuracy of the timesheets before submitting them to the VR provider.

- **2020-0003 Division of Vocational Rehabilitation (DVR)**

The OIG received an anonymous complaint forwarded from DVR containing allegations of misconduct by a DVR Area Supervisor. The complainant alleged the supervisor hires his friends regardless of experience or education, approved employees for long lunches without using leave hours, and had affairs with his supervisors and granted them special favors. The complainant further alleged a DVR Supervisor “takes leave constantly without subtracting it from leave,” and that the Area Supervisor approved the leave and made excuses for the supervisor.

The OIG reviewed People First timesheet submissions, documents, emails, VPN login data, and outlook calendars as well as testimony received from witnesses and the OIG substantiated the Area Supervisor’s actions of knowingly approving inaccurate timesheets for one subordinate supervisor throughout the 2020 calendar year. The Area Supervisor’s actions violated the Disciplinary Standards established in the Florida Administrative Code related to violations of law or agency rules and conduct unbecoming a public employee as well as the FDOE Code of Personal Responsibility related to scheduling, reporting, and recording attendance and leave. The OIG recommended that FDOE management take action deemed appropriate regarding the employee’s failure to adhere to FDOE policies and procedures and Florida Administrative Code. Additionally, the OIG recommended placing the Investigative Report in the employee’s personnel file and that FDOE management advise the OIG in writing of the actions taken in response to the recommendations within 30 days of receipt of the report.

- **2021-0001 Division of Vocational Rehabilitation (DVR)**

The OIG received a complaint alleging misconduct by a DVR employee. The complainant specifically alleged that the employee had an inappropriate sexual relationship with a client. Based upon witness testimony and documents obtained and reviewed, the OIG review substantiated the allegations. These actions violated Florida Administrative Code disciplinary standards related to violations of law or agency rules and conduct unbecoming a public employee. The OIG further identified several other examples of the employee violating disciplinary standards by sending unsecured emails containing confidential client information and holding employment outside of the department without required approval. During the investigation, the DVR employee resigned from their position and the OIG recommended that FDOE management place a copy of the investigative report in the employee’s personnel file.

- **2021-0003 Bureau of Standards and Instructional Support (BSIS), Innovation & Implementation (I&I) Team**

The OIG received a complaint from the FDOE Office of Labor Relations (LR) regarding the FDOE Bureau of Standards and Instructional Support (BSIS). The Office of Labor Relations advised that, while addressing an employee conduct issue, they became aware of computer equipment improperly provided to BSIS personnel under a grant facilitated by the North East Florida Educational Consortium (NEFEC). The OIG completed an extensive review of the I&I Team’s FDOE email, Computer Science (CS) grant awards, the 2019-20 and 2020-21 Computer

Science Certification - Request for Applications, Green Book requirements, and all NEFEC documentation provided on the CS Program. The review included Amazon records, NEFEC and Foundation for Rural Education Excellence, Inc. (FREE) bank records, and various NEFEC payment documents. The OIG obtained and reviewed employee personnel records, disciplinary records, Information Technology (IT) records, and telework agreements. Based on OIG observation and subject testimony, the OIG substantiated the allegation that the former Computer Science (CS) Specialist was insubordinate when they disobeyed a directive to cooperate with the OIG investigation by refusing to participate in his initial subject interview while he was still an FDOE employee. Based on documentary evidence reviewed as well as witness testimony and subject admissions, the OIG substantiated the allegation that the former BSIS employee used his position as CS Specialist to solicit and obtain payment and CS equipment for himself and others with his Supervisor's knowledge and approval. Based upon FDOE emails, NEFEC and FREE's financial records reviewed, receipt copies, possession of gift cards, witness testimony, and subject admissions, the OIG substantiated the allegation that the former CS Specialist, his Supervisor, the Instructional Technology Specialist, and the Grants Specialist accepted Visa gift cards in their names. Based upon FDOE emails and subject admissions, the OIG substantiated the allegation that the former CS Specialist, his Supervisor, the Instructional Technology Specialist, and the Grants Specialist signed LEGO Non-Disclosure Agreements without the knowledge or approval of department leadership or the FDOE Office of General Counsel.

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#### OTHER INVESTIGATIVE ACTIVITIES

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The OIG conducts various other investigative activities that do not constitute full investigations. Primarily, other investigative activities within the FDOE OIG are comprised of preliminary investigations; reviews of alleged fraud, waste, and financial mismanagement within the school districts throughout Florida; and reviews of statistically improbable results on statewide assessments.

Preliminary investigations completed by the OIG during the 2021-22 fiscal year include:

- **2021-110061 Conflict of Interest**

The OIG received a complaint from the Office of the General Counsel expressing concerns with a response to a department issued Request for Quotes (RFQ) by a limited liability company comprised of two members of FDOE senior leadership, as well as an FDOE State Board of Education member. The General Counsel expressed concerns with a potential conflict of interest between the LLC and FDOE as the three managers of the LLC were each associated with the department at the time that the proposal was submitted to the department. Following the start of the investigation, two members of the LLC resigned their positions within FDOE. Through sworn testimony and review of documents, the OIG concluded the third member of the LLC did not have any involvement with the proposal, and in fact, had requested his name be removed from the company prior to the proposal submission. Based on those facts, the OIG determined no further investigation was warranted and closed the matter.

- **2021-0002 Division of Blind Services (DBS)**

The OIG received a complaint from the Office of Labor Relations (LR) reporting that a Division of Blind Services (DBS) employee documented assisting deceased clients. Through the review and analysis of documentary and testimonial evidence, the OIG determined that the DBS employee reactivated case plans and maintained them in an open status for at least 11 individuals after their deaths. The DBS employee failed to maintain accurate documentation of her clients in the system and misrepresented activity on at least two of the cases reviewed. The DBS employee resigned from their position and did not respond to multiple requests for a subject interview. Based on those facts, the OIG determined no further investigation was warranted and closed the matter.

### **Requests for School District Investigations**

Pursuant to Section 1001.20, Florida Statutes, “If the Commissioner of Education determines that a district school board ... is unwilling or unable to address substantiated allegations made by any person relating to waste, fraud, or financial mismanagement within the school district ... the office [of Inspector General] shall conduct, coordinate, or request investigations into such substantiated allegations.” Following the receipt of a district investigation conducted at the request of the OIG, the OIG is responsible for reviewing the findings and determining if the report adequately addresses the allegations. During the 2021-22 fiscal year, the OIG requested and reviewed investigations for 13 complaints within 11 school districts throughout the state.

### **Florida Standards Assessment (FSA) Investigations**

In 2011, the department implemented analyses designed to identify schools with statistically improbable results on statewide assessments. These analyses examine answer similarity rates and answer change rates (erasures) and are used to identify extreme statistical outliers that could indicate insufficient test administration procedures or other improprieties. Based on the results of these analyses, the OIG is responsible for requesting internal investigations by the districts containing flagged schools. The OIG provides each district with investigation guides and materials to ensure a thorough investigation is completed. Once the district submits their investigative findings back to the OIG, the OIG reviews and analyzes the report for sufficiency. During the 2021-22 fiscal year, the OIG conducted reviews of 18 schools within six school districts throughout the state.

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## **WHISTLE-BLOWER DETERMINATIONS**

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The investigations section completed three whistle-blower determinations during Fiscal Year 2021-22. After assessing the complaints, the OIG determined that the allegations did not present a substantial and specific danger to the public’s health, safety or welfare, nor did they include any suspected act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, suspected or actual Medicaid fraud or abuse, or gross neglect of duty. Therefore, these complaints were referred to the appropriate entities for action deemed appropriate.

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## OTHER OIG ACTIVITIES

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On May 8, 2008, the department initiated Policy Code Number 18, Employment Screening; requiring that all employees, applicants, contractors, and volunteers undergo a level II criminal background check as a condition of employment. At that time, the OIG assisted department management in the development and administration of this new policy and established detailed procedures to implement the policy. As part of the background screening program within the OIG, the investigations team was required to complete and maintain the Federal Bureau of Investigation (FBI) Criminal Justice Information Services (CJIS) security training. The background review process requires the OIG to contact state and local law enforcement agencies throughout Florida and the United States, to obtain, verify, and disseminate documented criminal history information for applicants and department volunteers. The screening process requires all applicants to disclose any disqualifying offences of first-degree misdemeanors or felonies, as required on their State of Florida application and Affidavit of Good Moral Character. The OIG reviews, validates, and compares any criminal histories against the applicant's submitted information. If the information is found to be in conflict with the application and/or notarized Affidavit of Good Moral Character, an investigative review of the criminal history data and applicant data will be completed by the OIG and provided to personnel for review prior to making a hiring decision. During Fiscal Year 2021-22, the OIG processed 649 background screenings and completed 18 background reviews of issues recorded by the National Crime Information Center/Florida Crime Information Center (FCIC/NCIC) and verified by the OIG with local court records.

During the past five fiscal years, the OIG completed a total of 2745 background checks and produced 91 background reviews on applicants whose criminal records indicated they failed to disclose the required criminal information. In the last five years, this program has averaged 549 background screenings per fiscal year and continues to be a valuable tool in providing management with detailed information on each applicant or volunteer during the hiring process.

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## NEW EMPLOYEE ORIENTATION AND OIG OUTREACH

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During the department's New Employee Orientation sessions, the OIG presents an overview of the OIG office, staff, and investigative activities to provide new employees with a basic understanding of the OIG office, our functions, responsibilities, and how each employee plays an important role in the identification and prevention of fraud, waste, and abuse in department programs. We explain the Florida Whistle-blower Act and how it applies to department employees. Our overview includes real case examples and scenarios of previous investigations and identifies areas where each employee can be a valuable resource in preventing and identifying questionable activity. We discuss the department's Ethics Policy, Integrity in Government, relevant Florida Statutes, and the many Florida Administrative Codes related to the conduct of state employees and their duty in safeguarding education dollars as new stewards for the Florida Department of Education. During Fiscal Year, 2021-22, the OIG presented to 275 department employees.



**EARLY LEARNING FRAUD PREVENTION UNIT**

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Effective July 1, 2021, the Office of Early Learning was merged with the Department of Education to become the Division of Early Learning. With the merger, two OEL Office of Inspector General staff were integrated into the DOE Office of Inspector General to form the Early Learning Fraud Prevention Unit. Working with early learning coalitions and Redlands Christian Migrant Association (RCMA), the Early Learning Fraud Prevention Unit continued efforts to prevent and detect instances of fraud in the statewide early learning system. Anti-fraud activities focused on technical assistance and sharing best practices to early learning coalitions. The Fraud Prevention Unit attended leadership conferences and continued partnerships with other government agencies on identification of potentially fraudulent activity.

As a result, DEL’s Fraud Prevention Unit reviewed and forwarded suspected fraud cases identified by the coalitions for the School Readiness and VPK programs to the Florida Department of Financial Services, Division of Public Assistance Fraud (DPAF) for criminal investigation. In turn, DPAF referred cases to the appropriate State Attorney’s Office (SAO) for criminal prosecution.

During fiscal year 2021-22, the restitution ordered for fraud referral cases filed by the State Attorney’s Offices totaled \$121,880. In fiscal year 2021-22, DEL collected \$222,507.49 in restitution payments from recipient cases referred in the 2021-22 and prior fiscal years. No provider cases referred in 2021-22 were closed as of year-end.

**FY 2021-22 Provider Fraud Case Referrals and Status**

8	SR/VPK providers DEL referred to DPAF for investigation
1	Provider cases being screened by DPAF
1	Provider cases DPAF did not investigate
1	Provider cases pending assignment to a DPAF investigator
5	Provider cases DPAF was actively investigating at year-end
0	Provider cases not referred to the SAO due to insufficient evidence

**FY 2021-22 Recipient Fraud Case Referrals and Status**

150	Number of recipients of School Readiness child care support referred to Division of Public Assistance Fraud (DPAF) for criminal investigation.
47	Number of School Readiness recipient cases DPAF did not investigate.
61	Number of cases in screening status or pending assignment to a DPAF investigator.
3	Number of School Readiness recipient cases that DPAF is actively investigating, or a request was made for over payment / over issuance assistance.
0	Number of School Readiness recipient cases that DPAF referred to the State Attorney’s Office (SAO) for criminal prosecution.

0	Number of School Readiness recipient cases that DPAF decided to not refer to the SAO due to insufficient evidence, no intent to defraud or other reasons.
39	Number of School Readiness recipient cases sent to DPAF that are still awaiting status.

Date Source: Fraud Referral System as of July 1, 2022

### **DFS Project Manager Activities**

In order to coordinate the referral process, the IG serves as the project manager for the Department of Financial Services (DFS) Division of Public Assistance Fraud (DPAF) investigation agreement. During the fiscal year, the OIG conducted the following DPAF project manager activities:

- DFS-DPAF and DEL agreement renewal process;
- Periodic review and approval of DPAF invoices;
- Monthly reporting of restitution received by the DEL to the DPAF leadership;
- Monthly processing and reporting of the SAO disposition reports received from DPAF; and
- Processing SAO letters, subpoenas, and *Victim Impact Statement* requests as received from various SAOs.

### **OIG Fraud Referral System Administration**

ELCs utilize a web-based application to refer potential public assistance fraud cases to the OIG. During the fiscal year, the OIG performed user account administration activities, maintained the FRS Administrator Guide, and performed bi-annual FRS account certifications.

### **Early Learning Coalition Anti-Fraud Plans**

Pursuant to Rule 6M-9.400(2), Florida Administrative Code, ELCs shall adopt an anti-fraud plan (Plan) addressing the detection and prevention of overpayments, abuse, and fraud relating to the provision of, and payment for, SR and VPK Program services. ELCs must annually submit a copy of their Plans to the OIG for approval. During the fiscal year, the OIG reviewed and approved 31 ELCs and contractor Plans.





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