

# EXECUTIVE OFFICE OF THE GOVERNOR

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OFFICE OF THE CHIEF INSPECTOR GENERAL



## 2021-2022 Annual Report

Presented

July 27, 2022

The Honorable Ron DeSantis  
Governor of Florida

Melinda M. Miguel  
Chief Inspector General



RON DESANTIS  
GOVERNOR

STATE OF FLORIDA

# Office of the Governor

THE CAPITOL  
TALLAHASSEE, FLORIDA 32399-0001

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July 27, 2022

The Honorable Ron DeSantis  
Governor of the State of Florida  
The Capitol, PL 05  
Tallahassee, Florida 32399-0001

Dear Governor DeSantis:

In accordance with section 20.055, Florida Statutes, I am pleased to submit the Office of the Chief Inspector General's Annual Report for fiscal year 2021-2022. This report highlights our efforts and activities during the preceding fiscal year.

As this report demonstrates, the Office of the Chief Inspector General is committed to providing leadership in the promotion of accountability, integrity, and public trust in government.

Respectfully,

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

Melinda M. Miguel  
Chief Inspector General



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## EXECUTIVE SUMMARY



In accordance with sections 14.32 and 20.055, Florida Statutes (F.S.), the Office of the Chief Inspector General is responsible for promoting accountability, integrity, and efficiency in the Executive Office of the Governor and in agencies under the jurisdiction of the Governor.

Consistent with these responsibilities, the Office of the Chief Inspector General completed the following activities during fiscal year 2021-2022:

- Received, reviewed, and processed 2,773 complaints and requests for assistance by Florida's citizens and government employees and closed 2,783 complaints and requests;
- Received, reviewed, and processed 1,981 pieces of additional information for existing correspondences by Florida's citizens and government employees;
- Completed, reviewed, or processed 117 whistle-blower determinations prepared by agency Inspectors General in accordance with the provisions of sections 112.3187-112.31895, F.S., Florida's Whistle-blower's Act. Of those determinations, 17 met the statutory provisions to be designated as a whistle-blower complaint;
- Provided oversight for 17 whistle-blower investigations conducted by agency Inspectors General and State Universities, including reviews of final investigative reports and issuance of 14 final reports to mandatory recipients in compliance with statutes;
- Oversaw 34 active whistle-blower investigations as of June 30, 2022;
- Completed or assisted with 6 investigations, reviews, or audits;
- Participated or assisted with 3 enterprise workgroups and 1 Council;
- Received and processed 182 final audit reports and corrective actions, pursuant to sections 20.055(6)(f) and 20.055(6)(h), F.S., respectively, which requires Inspectors General in agencies under the jurisdiction of the Governor to submit final audit reports and provide information related to significant findings and related corrective action plans to the Chief Inspector General;



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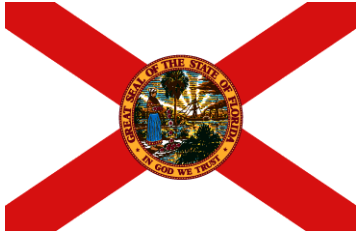
- Received 27 annual audit plans by Inspectors General pursuant to section 20.055(6)(i), F.S., which requires Inspectors General to develop long-term and annual audit plans based on the findings of periodic risk assessments. In agencies under the jurisdiction of the Governor, Inspectors General are required to submit their annual audit plans to the Chief Inspector General;
- Received, reviewed, and processed 85 notifications pursuant to section 20.055(2)(f), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to keep the Chief Inspector General informed concerning fraud, abuses, and deficiencies related to programs and operations administered or financed by the state agency; recommend corrective action(s) concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action(s);
- Reviewed 200 personnel actions pursuant to section 20.055(3)(b), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to hire or remove personnel in consultation with the Chief Inspector General, but independently of their agency;
- Served as the Governor's designee for financial emergencies pursuant to Chapter 218, F.S.;
- Contacted 35 local governmental entities to gather information for use in determining their financial emergency status in accordance with the provisions of section 218.503, F.S.;
- Provided technical assistance in accordance with Executive Order Number 16-135 to resolve the state of financial emergency of the City of Opa-Locka, worked with the financial emergency board, and served as the lead agency to carry out the Executive Order and agreement with the City;
- Served as a liaison between the Executive Office of the Governor and external auditors and investigators;
- Completed nationwide searches for Inspector General candidates to fill existing vacancies, resulting in the appointments of Inspectors General for the Department of State, Department of Business and Professional Regulation, and Agency for Health Care Administration; and,
- Provided training on Florida's Whistle-blower's Act to members of the Florida Inspector General community.



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## INTRODUCTION



The Chief Inspector General has a broad range of responsibilities outlined in sections 14.32 and 20.055, F.S. These responsibilities include: carrying out activities designed to deter, detect, prevent, and eradicate fraud, waste, abuse, mismanagement, and misconduct in government; initiating, supervising, and coordinating investigations; coordinating complaint handling activities with agencies; coordinating activities of Florida's Whistle-blower's Act and maintaining the Whistle-blower's Hotline; conducting, directing, and supervising audit activities; monitoring activities of agency Inspectors General; issuing and serving subpoenas; and conducting special investigations and management reviews at the request of the Governor. The Chief Inspector General is also responsible for appointing and removing Inspectors General in agencies under the jurisdiction of the Governor. In addition, when a local governmental entity meets statutory conditions specified in section 218.503(1), F.S., the Governor has delegated responsibilities described within sections 218.50–218.504, F.S., *Local Governmental Entity and District School Board Financial Emergencies*, to the Chief Inspector General.

Our mission is to assist the Executive Office of the Governor in the accomplishment of its objectives by the conduct, supervision, and coordination of accountability activities to enhance public trust in government. During the past year, the Office of the Chief Inspector General worked diligently to meet statutory mandates and to ensure standards of excellence were applied consistently across state agencies by agency Inspectors General. This report details our efforts toward achieving our mission.

## INDEPENDENCE

According to sections 14.32(4) and 20.055(3), F.S., the Chief Inspector General serves as the Inspector General for the Executive Office of the Governor and reports directly to the Governor to ensure audits, investigations, and other activities are performed with competence and independence, and to ensure findings and conclusions are developed in accordance with applicable professional standards. Additionally, by statute, the Chief Inspector General is not subject to supervision by any other employee except the Governor, and the agency head or staff shall not prevent or prohibit the Chief Inspector General from initiating, carrying out, or completing any audit or investigation.

## PROFESSIONAL STANDARDS AND CODE OF ETHICS

Pursuant to section 20.055(2)(j), F.S., the Office of the Chief Inspector General complies with the *Principles and Standards for Offices of Inspector General* as

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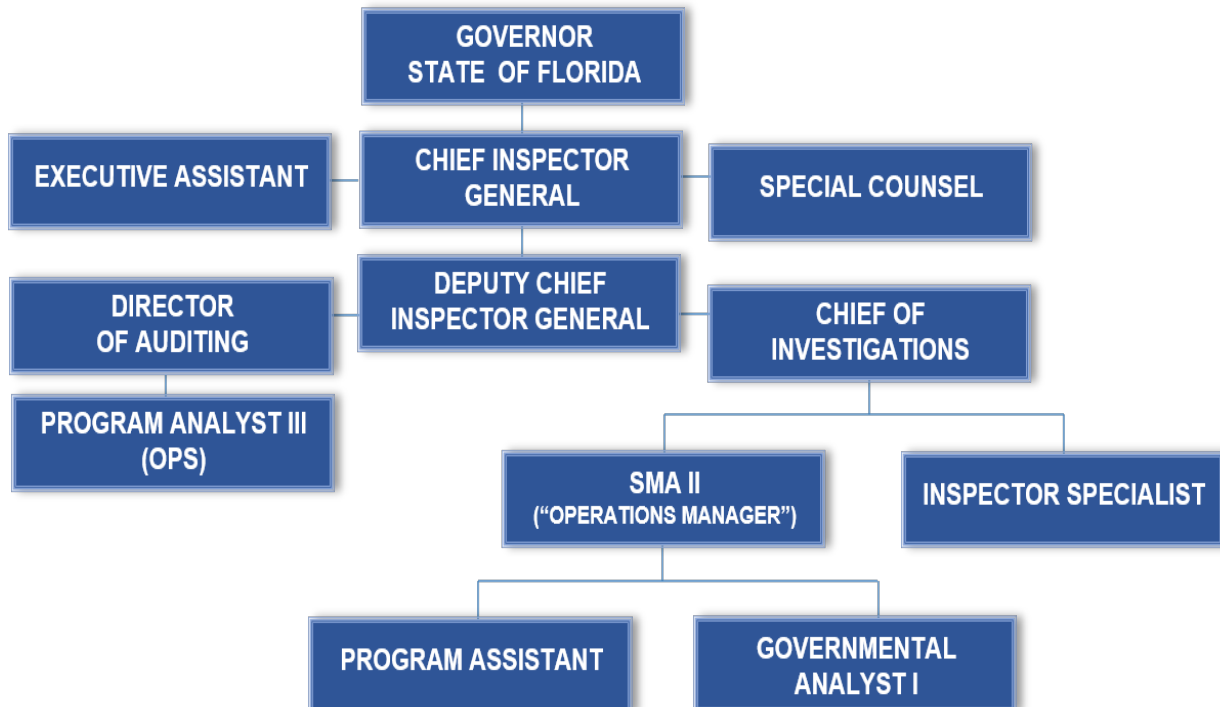
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published and revised by the Association of Inspectors General. Staff members abide by the Florida Code of Ethics for Public Officers and Employees as codified in sections 112.311-112.326, F.S., and the Executive Office of the Governor's Code of Ethics. Internal audits are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Code of Ethics* published by The Institute of Internal Auditors, Inc.

## ORGANIZATION AND STAFFING

During fiscal year 2021-2022, the Office of the Chief Inspector General staff included the following 11 full or part-time positions: the Chief Inspector General, the Deputy Chief Inspector General, the Director of Auditing, the Chief of Investigations, Special Counsel, one Senior Management Analyst II, a Governmental Analyst (vacant), an Executive Assistant, an Inspector Specialist, a Program Assistant, and an Other Personal Services (OPS) Program Analyst III (vacant).

### Office Organizational Chart



As of June 30, 2022



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## Professional Certifications

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

- Certified Inspector General (2)
- Certified Inspector General Investigator (3)
- Certified Equal Employment Opportunity Commission (EEOC) Investigator (2)
- Certified Accreditation Manager (2)
- Certified Accreditation Assessor (1)
- Notary Public (6)
- Florida Certified Contract Manager (4)
- Certified Project Manager (1)
- Certified Business Manager (1)
- Certified Cybercrimes Investigator (1)
- Certified Construction Auditor (1)
- Certified Internal Controls Auditor (2)
- Certified Financial Services Auditor (1)
- Construction Control Professional (1)

## Professional Organization Affiliations

Members of the Office of the Chief Inspector General are affiliated with the following professional organizations:<sup>2</sup>

- National Association of Inspectors General (5)
- Florida Chapter of the Association of Inspectors General (6)
- The Institute of Internal Auditors, Inc. (3)
- International Association of Financial Crimes Investigators (1)
- Association of Certified Fraud Examiners (2)
- Florida Bar (1)
- AGA<sup>3</sup> (1)
- Florida Fusion Center (1)
- Florida Cybersecurity Advisory Council (1)
- ISACA (5)



<sup>1</sup> As of June 30, 2022.

<sup>2</sup> As of June 30, 2022.

<sup>3</sup> Formerly known as the Association of Government Accountants





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## CHIEF INSPECTOR GENERAL PROJECTS OR ACTIVITIES

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

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

In a letter dated February 13, 2020, Governor DeSantis requested the Office of the Chief Inspector General to conduct a review of the Florida Coalition Against Domestic Violence (FCADV) to include compensation payouts, failures of leadership, misuse of state dollars, and breach of public trust. Governor DeSantis further requested that if the Office of the Chief Inspector General found reasonable grounds to believe a criminal violation had occurred, the Office of the Chief Inspector General should report the violation to the Florida Department of Law Enforcement. The Chief Inspector General presented a summary of ongoing review activities to the Florida House of Representatives Public Integrity and Ethics Committee on March 12, 2020. The Department of Children and Families Office of Inspector General was assigned to assist the Office of the Chief Inspector General with this review and the review remains open.

### **City of Opa-Locka Financial Emergency Board**

In June 2016, the Governor issued Executive Order Number 16-135, declaring the City of Opa-Locka in a state of financial emergency pursuant to section 218.503, F.S. The Governor established a Financial Emergency Board to oversee the activities of the City of Opa-Locka until their financial emergency is resolved and named the Chief Inspector General as the Governor's designee for carrying out the Executive Order.

### **Agency Risk Readiness Reviews**

During fiscal year 2020-2021, the Office of the Chief Inspector General convened a workgroup of agency Inspectors General and Audit Directors to create a two-part risk readiness review (survey/review) for the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funds to be distributed to the Governor's agencies. The CARES Act risk readiness reviews were completed by December 31, 2020 and distributed to the agencies receiving CARES Act funding for completion. In fiscal year 2021-2022, this risk readiness tool review was distributed to the 13 participating state agencies awarded American Rescue Plan (ARPA) funding. Then the agencies receiving ARPA funding were asked to update the risk readiness reviews. The ARPA risk readiness reviews were completed by January 15, 2022.

The purpose of these reviews completed by the agencies was to self-assess the status of the implementation of internal controls at the agency level, and to ensure agency procedures were in place to mitigate fraud, waste, and abuse in programs expending

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pandemic or pandemic related funds. The areas included in the reviews were: the agency's procurement/acquisition; budget; legal; finance and accounting; and relevant operational program areas. If a weakness was identified in the risk assessment, agencies were expected to initiate corrective actions. A resource website (<https://www.floridaoig.com/COVID-19.htm>) was also made available for agency staff and Inspectors General with the assistance of the Florida Department of Transportation Office of Inspector General. This website offered available federal guidance as it was being distributed.

During the risk readiness updates, the agencies were also asked to provide the Office of the Chief Inspector General with their sub-recipient monitoring tools. The agencies were provided the Subrecipient Monitoring and Self-Assessment Tool released by AGA (formerly the Association of Government Accountants) as a recommended baseline and best practice.

### **House Bill 1079 Implementation**

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

The Office of the Chief Inspector General was one of 30 participating agencies in the House Bill 1079 enterprise audit engagement, completed during fiscal year 2021-2022. Objectives of the engagement were to identify areas of risk, such as the timeliness and accuracy of the information in Florida Accountability Contract Tracking System (FACTS), multiple contracts improperly going to the same vendors or patterns of vendor preference, vendor preference across the enterprise, and agencies overusing exempt procurements.

As a leader in this enterprise engagement, the Office of the Chief Inspector General issued a guidance document to agency Inspectors General for the engagement, detailing planned audit objectives and fieldwork steps. This Office also provided a standardized template for reporting; and provided ongoing technical assistance and biweekly calls with agency Inspectors General. On June 24, 2022, a roll-up report was



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issued detailing the findings and recommendations across the enterprise for this engagement.

**Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan (ARPA) Funds**

The Office of the Chief Inspector General continued to lead a workgroup of Inspectors General with agencies receiving both CARES Act and ARPA funds. This workgroup convened to ensure an understanding of the federal spending requirements and consistency in the application of the requirements across state agencies. The Office of the Chief Inspector General continued to provide technical assistance to the Governor's Office of Policy and Budget as requested and attended meetings with agency staff regarding the expenditure of these funds.

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

**Enterprise Cybersecurity Audit**

With the passage of CS/CS/HB1297 (2021), the Office of the Chief Inspector General established a Cybersecurity Audit Workgroup comprised of agency Inspectors General and Audit Directors to analyze the components of this legislation.

This workgroup performed the following functions:

- Conducted a review of relevant audits and agency operational plans.
- Built an Audit Program aligned with Chapter 282.503, F.S., Chapter 60GG-2.002, Florida Administrative Code, and National Institute of Standards and Technology's cybersecurity framework which included the scope, objectives, preliminary survey, planning, fieldwork, reporting, and finalization phases of the audit.
- Prepared and distributed a standardized reporting template for use in reporting audit results to the various agency heads.
- Distributed the Audit Program to the agency Chief Information Officers and Information Security Managers to ensure transparency of the audit's purpose, scope, and methodology with the agency Information Technology programs.
- Developed and conducted specific training for those conducting the audit for each phase of the audit program including who to interview, what documents to



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request, what testing was reasonable, what responses to expect, and what additional clarifying information was necessary.

- This training was presented to approximately 60 audit personnel from the various state agency Offices of Inspector General.
- The specific training sessions also included detailed PowerPoint presentations and were audio-recorded and accessible for future use during, and after, the training.
- Conducted bi-weekly virtual staff meetings and provided relevant subject matter expertise, technical assistance, and recommended audit testing strategies, as-needed, until project completion.

The purpose of the audit was to evaluate the relevant controls and compliance with the Florida Cybersecurity Standards, Detect (DE), high-level function and Security Continuous Monitoring (CM) key category throughout the enterprise. The purpose of these security continuous monitoring standards is to ensure the information systems and assets are monitored to identify cybersecurity events and verify the effectiveness of protective measures. All state agencies were invited to participate. Results of these reviews are forthcoming in a roll-up report.

### **Cybersecurity Training**

In addition to the Enterprise Cybersecurity Audit, CS/CS/HB1297 (2021) set forth funding for cybersecurity training. This funding was for cyber-audit training for Offices of Inspectors General. An Operational Work Plan was finalized in September 2021 and \$1 million in cyber appropriation funds was released in November 2021. No funds were expended during the First Quarter of fiscal year 2021-2022, but the Operational Work Plan Status Reports were submitted to the Legislature on January 7, 2022 for the Second Quarter, April 8, 2022 for the Third Quarter, and July 8, 2022 for the Fourth Quarter.

Training included the following:

- FBI Cybersecurity Boot Camp Two-Day Training completed in February 2022 by over 150 agency Inspectors General staff.
- Certified Information Systems Auditor (CISA) certification training classes completed in June 2022 for approximately 60 agency Inspectors General staff.



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- Certified Governance of Enterprise Technology (CGEIT) certification training classes completed in April 2022 for approximately 45 agency Inspectors General staff.
- Cybersecurity Fundamentals Two-Day Training classes held over six sessions for over 300 auditors, analysts, investigators, and Inspectors General and completed in May 2022.

Benefits of this training included more effective cybersecurity audits and investigations; reduced need for staff augmentation to perform cybersecurity audits; more strategic awareness of agency's Information Technology operations; an enhanced skillset for agency Inspector General staff; and a better ability to identify fraud, waste, and abuse throughout the enterprise. The General Appropriations Act reauthorizes the remainder of the available funding to be used in fiscal year 2022-2023, and an additional \$1 million in cyber training was also appropriated for fiscal year 2022-2023.

### **Florida Cybersecurity Advisory Council**

In addition to the Enterprise Cybersecurity Audit and training, CS/CS/HB1297 (2021) established the Cybersecurity Advisory Council (Council). As set forth in section 282.319, F.S., the Council was created within the Department of Management Services to assist state agencies in protecting information technology resources from cyber threats and incidents. The Council is composed of many members, including the Chief Inspector General.<sup>4</sup>

As part of their responsibilities, the Council is required to submit to the President of the Senate and the Speaker of the House of Representative any legislative recommendations considered necessary to address cybersecurity beginning June 30, 2022, and each June 30 thereafter. Council meetings were held in November 2021, February 2022, May 2022, and June 2022.

### **Accreditation**

The Office of the Chief Inspector General's investigative function was reaccredited by the Commission for Florida Law Enforcement Accreditation, Inc. (Commission) on February 18, 2021. During the fiscal year, the Office of the Chief Inspector General and agency Inspectors General, in collaboration with the Commission, continued efforts to enhance compliance with the *Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General through the advancement and support of the Office of Inspector General accreditation program.

<sup>4</sup> The Cybersecurity Advisory Council's website ([https://www.dms.myflorida.com/other\\_programs/cybersecurity\\_advisory\\_council](https://www.dms.myflorida.com/other_programs/cybersecurity_advisory_council)) provides a comprehensive list of members.



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The following Offices of Inspector General earned or retained accredited status from the Commission during the fiscal year: the City of Tallahassee, the Department of Agriculture and Consumer Services, the Department of Children and Families, the Department of Corrections, the Department of Economic Opportunity, the Department of Environmental Protection, the Department of Management Services, the Department of Revenue, the Department of State, the Florida Fish and Wildlife Conservation Commission, the Lee County Clerk, the Miami-Dade County, the Department of Financial Services, the Department of Transportation, Pinellas County Clerk of the Court, and the School District of Palm Beach County.

## INVESTIGATIVE ACTIVITY

Investigations often begin with allegations received by telephone, letter, fax, website, or e-mail. Additionally, in accordance with sections 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act, the Office of the Chief Inspector General maintains a statewide Whistle-blower's Hotline where employees of the state or contract providers may disclose allegations of gross mismanagement, gross waste of public funds, malfeasance, misfeasance, gross neglect of duty, or other activities covered by the Act.

During fiscal year 2021-2022, the Office of the Chief Inspector General received 2,773 complaints or requests for assistance from various sources as follows:

### Complaints or Requests by Source

Source	Number
Website	224
Referral Other	73
Mail	242
Phone	1,091
WB Hotline	544
Referral IG	145
Email	427
Fax	23
Walk-in	4
<b>Total</b>	<b>2,773</b>

The Office of the Chief Inspector General received, reviewed, and processed 1,981 pieces of additional information related to existing correspondences during the fiscal year as follows:



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**Additional Information by Source**

Source	Number
Email	1,017
Mail	161
Website	39
Referral IG	404
Fax	30
Referral Other	60
Phone	270
WB Hotline	0
Walk-in	0
<b>Total</b>	<b>1,981</b>

All complaints and requests for assistance were documented in the Office of the Chief Inspector General database. During the fiscal year, 2,783 complaints and requests were closed.

**Summary of Complaint Activity by Quarter  
Fiscal Year 2021-2022**

	Q1	Q2	Q3	Q4	TOTAL
Number of Complaints and Requests Opened	836	631	614	692	2,773
Number of Complaints and Requests Closed	839	626	620	698	2,783
Number of Whistle-blower Hotline Calls Received	149	114	93	188	544
Number of Complaints Referred to Other Entities	578	382	338	395	1,693

**Investigative Highlights**

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



**Office of the Chief Inspector General**  
CIG Correspondence # 2021-01-07-0009

On January 7, 2021, Governor DeSantis requested the Office of the Chief Inspector General to investigate claims that West Palm Beach’s MorseLife Health System called donors and members of the assisted living facility’s board to offer them the Novel Coronavirus (COVID-19) vaccinations while vulnerable Floridians struggled to get access to the vaccines. This matter was monitored by the Office of the Chief Inspector General and closed on March 7, 2022.



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**Office of the Chief Inspector General**  
CIG Correspondence #2021-11-04-0005

On November 4 and November 19, 2021, the Office of the Chief Inspector General received anonymous complaints regarding the alleged conduct of a member of agency management. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation may be warranted. The Office of the Chief Inspector General determined that sufficient information was provided by the Secretary to indicate that no violations of law, rule, policy, or procedure occurred; therefore, a full investigation was not warranted by the Office of the Chief Inspector General. This matter was closed on February 9, 2022.

**Office of the Chief Inspector General**  
CIG Correspondence #2022-05-26-0002

On May 26, 2022, the Office of the Chief Inspector General received a complaint about the conduct of the Department of Military Affairs Inspector General. As a result, the Office of the Chief Inspector General initiated a review to determine if an investigation may be warranted. The allegations were not supported, and the Office of the Chief Inspector General completed a closure memorandum on June 30, 2022.

**Summary of Whistle-blower Activity**

During the fiscal year, the Office of the Chief Inspector General played a vital role in processing requests for protection in accordance with Florida's Whistle-blower's Act. The Office of the Chief Inspector General ensured a consistent assessment process for applying statutory requirements by agency Inspectors General and provided coordination and oversight of investigative activities involving the most serious allegations.

During the fiscal year, agency Inspectors General completed 117 whistle-blower determinations in accordance with the provisions of sections 112.3187-112.31895, F.S., Florida's Whistle-blower's Act. Of those determinations, 17 met the statutory provisions to be designated as a whistle-blower complaint. Additionally, agency Inspectors General completed 14 whistle-blower investigations. The Office of the Chief Inspector General monitored each investigation until completion for compliance with statutory timeframes and granted extensions for good cause when circumstances warranted, in accordance with statutory requirements. As required by statute, the Florida Department of Law Enforcement was notified of any whistle-blower cases that produced evidence of criminal violations. Finally, all investigative reports were submitted to and independently reviewed by the Office of the Chief Inspector General for investigative sufficiency prior to final release. These reports were distributed as required by section 112.3189, F.S.





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## Whistle-blower Case Highlights

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



### Department of Corrections

CIG Correspondence #2019-05-20-0011 and #2019-05-20-0012

On May 3, 2019, the Office of Inspector General for the Department of Corrections initiated a whistle-blower investigation to address concerns about employment with the Department of Corrections. Although the allegations were not supported, the Department of Corrections' Office of Inspector General found that the failure to train line-level staff in the day-to-day operations was a policy-deficiency. This deficiency was resolved with the development and implementation of Department of Corrections' Procedure 607.002, Canine Contraband Interdiction.

### Department of Health

CIG Correspondence #2020-01-29-0005

On February 18, 2020, the Office of Inspector General for the Department of Health initiated a whistle-blower investigation to address concerns about the possible falsification of records by staff with the University of South Florida Child Protection Team. The Department of Health's Office of Inspector General performed additional investigative activity to determine if case file documentation negatively impacted child safety or the related child protection investigations. The Child Protection Team Information System case reviews were conducted by Department of Health's Bureau of Child Protection and Special Technology staff, at the Office of Inspector General's request. The case reviews disclosed no evidence of intentional falsification of official records and no evidence was discovered of any action or inaction that would have impacted child safety.

### Department of Corrections

CIG Correspondence #2020-03-23-0008

On August 31, 2020, the Office of Inspector General for the Department of Corrections initiated a whistle-blower investigation to address concerns about the working conditions and the conduct of staff and inmates at Santa Rosa Correctional Institution. The allegations were not sustained or were unfounded.



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**Department of Transportation**

CIG Correspondence #2020-09-14-0015

On September 14, 2020, the Office of Inspector General for the Department of Transportation initiated a whistle-blower investigation to address concerns about the Brooksville Operations Office. The Department of Transportation's Office of Inspector General determined that the District Seven Field Operations Supervisor did not properly dispose of Department equipment. The Department of Transportation's Office of Inspector General recommended that District Seven management review the equipment destruction process with Brooksville Operations staff. Additionally, the Department of Transportation's Office of Inspector General recommended management review disposal procedures related to Surplus Property Disposal and Tangible Personal Property to determine if more detailed procedures should be created and implemented.

**Department of Health**

CIG Correspondence #2021-01-22-0005

On May 28, 2021, the Office of Inspector General for the Department of Health initiated a whistle-blower investigation to address concerns about the conduct of staff with the Department of Health. The allegations were unsubstantiated, unfounded, or exonerated by the Department of Health's Office of Inspector General.

**Summary of Subpoena Activity**

During fiscal year 2021-2022, in accordance with section 14.32(5), F.S., the Office of the Chief Inspector General did not issue any subpoenas.

**AUDIT ACTIVITY**

In accordance with sections 14.32 and 20.055, F.S., the Office of the Chief Inspector General is responsible for carrying out auditing duties and reviewing, evaluating, and monitoring the policies, practices, and operations of the Executive Office of the Governor. In addition, section 20.055(2), F.S., includes a description of activities related to the development, assessment, and validation of performance measures. These activities are integrated into the audit process, if applicable. During fiscal year 2021-2022, the Office of the Chief Inspector General conducted internal audits, provided audit assistance to other agency Inspectors General, and monitored the status of internal and external corrective actions recommended in audits as follows:



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### Internal Audit Activities

#### **Executive Office of the Governor, Audit for Compliance with House Bill 1079 - Audit Report Number A-2122-001**

Pursuant to section 14.32, F.S., and the Office of the Chief Inspector General's fiscal year 2021-22 Audit Plan, and House Bill 1079, passed in the 2021 Legislative Session, an audit of the Executive Office of the Governor was initiated. The audit verified Executive Office of the Governor's compliance with the requirements of chapter 287, F.S., and section 215.985(14)(a), F.S., and identification of any vendor preference.

The audit found that the Executive Office of the Governor entered three contracts into the Florida Accountability Contract Tracking System after the thirty-day deadline mandated by section 215.985(14)(a), F.S. The audit did not identify any evidence of vendor preference on the part of management or staff.

#### **Executive Office of the Governor, Security Continuous Monitoring - Audit Report Number A-2122-002**

Pursuant to section 14.32, F.S., and the Office of the Chief Inspector General's fiscal year 2021-22 Audit Plan, an audit of the Executive Office of the Governor Office of Information Technology was initiated. This was part of an enterprise-wide audit of agency controls and compliance with Chapter 60GG-2.004(2), Florida Administrative Code, *Security Continuous Monitoring*, regarding information technology resource monitoring to identify cybersecurity events.

There were two findings, one of which management resolved to correct, and one of which management accepted the risk. The findings and the audit report are confidential pursuant to section 282.318(4)(g), F.S.

### Follow-up and Liaison Activities

During fiscal year 2021-2022, the Office of the Chief Inspector General conducted follow-ups of the status of corrective actions contained in Office of the Chief Inspector General report number A-2122-001. Additionally, and in accordance with section 20.055(2), F.S., the Office of the Chief Inspector General served as liaison between the Executive Office of the Governor and the Florida Auditor General or other oversight bodies on projects related to the Executive Office of the Governor.

### Audit Plan for Fiscal Year 2022-2023

Section 20.055(6)(i), F.S., requires that annual and long-term audit plans be developed based on the findings of periodic risk assessments. Based on the results of a risk

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assessment, top priorities for audits, reviews, and special projects were identified and the audit plan for fiscal year 2022-2023 was developed and approved by the Governor. The 2,080 staff hours available for audits and audit activities were allocated as follows:

<b>Allocation of Staff Hours for Fiscal Year 2022-2023</b>		
<b>Hours Available:</b>	52 weeks x 40 hours per week x 1 position (1 Full-time Equivalent (FTE)).	<b>100%</b>
<b>Estimated Distribution of Available Hours</b>		
<b>Internal Audits, Enterprise Projects, and Other Assurance Activities</b>	Hours available for internal audits, enterprise-wide audits, consulting services, and management reviews. Including Quality Assurance Review of the Executive Office of the Governor, Office of Inspector General's internal audit activity.	30%
<b>Audit Follow-up</b>	As required in section 20.055(6)(h), F.S., and Standard 2500, IIA Standards.	1%
<b>Liaison Activities to Coordinate External Audits</b>	As required by section 20.055(2)(g), F.S. <ul style="list-style-type: none"> <li>• Office of Program Policy Analysis and Government Accountability's Audits</li> <li>• Auditor General's Statewide Financial, Operational, and Federal Awards Audits</li> <li>• Auditor General's Quality Assurance Reviews at Selected Agency OIGs.</li> </ul>	2%
<b>Technical Assistance</b>	Hours to assist other offices as directed by the CIG.	35%
<b>Financial Emergency Activities</b>	Hours for monitoring and liaison activities associated with Financial Emergencies.	10%
<b>Recurring Projects</b>	<ul style="list-style-type: none"> <li>• Risk Assessment</li> <li>• Annual Work Plan and Annual Report</li> <li>• Preparation of Schedule IX</li> </ul>	2%
<b>Indirect Hours</b>	Hours for administrative activities including training, leave, state holidays, and other.	20%
<b>% of Total Hours</b>		<b>100%</b>

Of the available staff hours for fiscal year 2022-2023, the Office of the Chief Inspector General plans to initiate the following assurance activities:



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<b>Planned Projects</b>		
<b>Category</b>	<b>Description</b>	<b>Hours</b>
<b>Internal Audits*</b>	Executive Office of the Governor – Office of Policy and Budget and Systems Development and Design related to continuous security monitoring.	400
<b>Cyber Enterprise Project*</b>	Enterprise Projects will be selected based on the needs of the agencies.	200
<b>Management Requests or Other Assurance Activities</b>	A portion of our planned engagements has been reserved for management requests that may occur during the fiscal year. These requests may be for assurance or consulting services.	As needed
<b>Total Hours</b>		<b>600</b>

\*We consider both our Internal Audit engagement and the Cyber Enterprise Project to also satisfy the requirements of section 20.055(6)(i), F.S., requiring that the annual audit plan include a specific cybersecurity audit plan.

For fiscal years 2023-2024 and 2024-2025, we plan to allocate direct and indirect hours to the following activities:

- House Bill 1297, which passed during the 2021 legislative session, amended section 20.055(6)(i), F.S., and requires an annual specific cybersecurity audit plan.
- House Bill 1079, which passed during the 2021 legislative session, amended section 287.136, F.S., to require agency inspectors general to perform a risk-based compliance audit of all contracts executed by their agency within the last three fiscal years and an identification of any trends in vendor preference. Engagements are required beginning October 1, 2021, and every 3 years thereafter.
- Assurance engagements of the Executive Office of the Governor’s Administration Office and Information Systems, Enterprise Audits, Other Assurance Activities, Audit Follow-Up, and Liaison Activities to coordinate External Audits.
- Continuation of Financial Emergency Activities monitoring.
- Provision of technical assistance to other OIGs and perform other related duties.
- Review of federal pandemic funding.

The long-term audit plans are subject to change based on the results of the periodic risk assessments conducted in accordance with section 20.055, F.S., and requests received from management.



## FINANCIAL EMERGENCY RESPONSIBILITIES

Sections 218.50–218.504, F.S., *Local Governmental Entity and District School Board Financial Emergencies*, describes the responsibilities delegated to the Office of the Chief Inspector General by the Governor for determining if state assistance is needed when a local governmental entity meets one or more of the conditions specified in section 218.503(1), F.S. The Office of the Chief Inspector General collaborates with representatives from the Department of Economic Opportunity, the Department of Financial Services, the Joint Legislative Auditing Committee, the Auditor General, the Executive Office of the Governor’s Legal Office, Office of Policy and Budget, or others as needed in carrying out these responsibilities.

### Local Governmental Entities in Financial Emergency Status

There are approximately 2278+ local governmental entities<sup>5</sup> in Florida. As of June 30, 2022, no entities were released from financial emergency status and 16 entities are in financial emergency status as defined in section 218.503(3), F.S. These local governmental entities are listed in the following table:

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

<sup>5</sup> Local governmental entities, as defined in section 218.502, F.S., are counties (67), municipalities (411), and special districts (1800+)



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During fiscal year 2021-2022, the Office of the Chief Inspector General received notices from the Department of Financial Services, the Auditor General, or from local governmental entities that 55<sup>6</sup> local governmental entities met one or more of the conditions of financial emergency specified in section 218.503(1), F.S. The Office of the Chief Inspector General requested additional information from 35 entities for use in determining the entities' financial emergency status. The Office of the Chief Inspector General also monitored the financial condition of various local governmental entities based on concerns discovered through Joint Legislative Auditing Committee meetings, news articles, correspondence from citizens, and questions from state and local government officials. During fiscal year 2021-2022, no new entities were declared to be in a state of financial emergency as defined in section 218.503(3), F.S.

### **City of Opa-Locka**

On June 1, 2016, the Governor signed Executive Order Number 16-135 designating the City of Opa-Locka to be in a state of financial emergency, pursuant to section 218.503, F.S. The Executive Order created a financial emergency board to oversee the activities of the City of Opa-Locka, designated the Office of the Chief Inspector General as the lead agency in carrying out the Executive Order, and named the Chief Inspector General as the Governor's designee for purposes of the Executive Order and the agreement between the Governor and the City of Opa-Locka to implement measures to resolve the financial emergency. The Office of the Chief Inspector General performs the following duties as necessary to assist the City of Opa-Locka: review and approve the City Budget; evaluation of the incurrence of debt; review of monthly revenue and expenditures; evaluation of financial and contractual obligations; analysis and approval of the Five Year Recovery Plan; review of the required audits; review of the City's resolutions and ordinances for financial impact; and other technical assistance as needed.

## **CONCLUSION**

It is an honor and privilege to serve and to provide a report on the accomplishments of the Office of the Chief Inspector General for fiscal year 2021-2022.

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<sup>6</sup> 19 of the notifications were duplicates and 1 notification was for Opa-Locka, who is under monitoring by the Financial Emergency Board and the Office of the Chief Inspector General.



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