




**STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
OFFICE OF INSPECTOR GENERAL**

**ANNUAL REPORT
FISCAL YEAR 2001-2002**

Pinky G. Hall, CIG
Inspector General

David B. Struhs
Secretary

September 30, 2002



Department of Environmental Protection

Memorandum

September 30, 2002

TO: David B. Struhs
Secretary

FROM: Pinky G. Hall, CIG
Inspector General

SUBJECT: OIG Annual Report for FY 2001-2002

I am pleased to submit the Office of Inspector General's (OIG) Annual Report of major activities for the 2001-2002 fiscal year in accordance with Section 20.055, Florida Statutes. We have worked diligently to comply with the Inspector General Act by conducting audits, investigations, reviews and other inquiries in order to *Promote Accountability, Integrity and Efficiency in DEP*. The past year has been both challenging and rewarding. OIG continues to provide timely, essential information to managers so that they can readily resolve issues and deliver quality services to the public. We feel confident that the communication avenues between our office and the DEP program offices are transparent and open to explore solutions to agency concerns, issues and questions.

We will continue to work with management teams in the DEP programs to assess and analyze programs in an effort to enhance agency operations. This will include: providing independent accounting, auditing, investigative and consulting services within DEP; adhering to the highest ethical standards and principles; and exercising due professional care in our work. In moving forward, we will build on the effective relationships that have been developed and continue to go beyond merely pointing out what is not working well, but offering assistance and becoming a part of the solution.

I would like to thank OIG staff for a super team effort and to acknowledge DEP managers and staff for working cooperatively with us throughout the year. As always, I especially thank you for your support and confidence in OIG's ability to accomplish its mission in a neutral, balanced and objective manner.

PGH/la

cc: Derry Harper
Chief Inspector General

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EXECUTIVE SUMMARY

Agency Background

The Florida Department of Environmental Protection (DEP) is one of the more diverse agencies in state government. More than 3,000 DEP employees serve the people of Florida. DEP goes beyond the routine function of many other state environmental agencies that protect air quality, water quality and ensure proper waste management. The Florida DEP is fortunate to also be responsible for 152 state parks and other recreational trails and areas for outdoor activities. DEP also administers the Florida Forever land-buying program. Through this program, sensitive land is purchased for conservation and recreation purposes, preserving these lands from future development. Florida's land conservation program is one of the most progressive in the nation.

Purpose of Annual Report

This report, required by the Inspector General Act of 1994, summarizes the activities and accomplishments of the Florida Department of Environmental Protection (Department), Office of Inspector General (OIG) during fiscal year 2000-2001.

Chapter 20.055, Florida Statutes (F. S.) defines the duties and responsibilities of each Inspector General, with respect to the state agency in which the office exists. The statute requires that the Inspector General submit an annual report of activities during the preceding fiscal year to the agency head. This report shall include but need not be limited to: (a) a description of activities relating to the development, assessment, and validation of performance measures; (b) a description of significant abuse and deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities during the reporting period; (c) a description of recommendations for corrective action made by

the inspector general during the reporting period with respect to significant problems, abuses, or deficiencies identified; (d) the identification of each significant recommendation described in previous annual reports on which corrective actions has not been completed; and, (e) a summary of each audit and investigation completed during the reporting period.

This document is presented to the Secretary to comply with statutory requirements and to provide departmental staff and interested parties information on how OIG accomplishes its mission as defined by Florida Law.

INTRODUCTION

Mission Statement and Objectives

The mission of the Office of Inspector General is to promote integrity, accountability and efficiency in the Department. Further, the OIG is to conduct independent and objective audits, investigations and reviews of agency issues and programs in order to assist the Department in protecting, conserving and managing Florida's environment and natural resources. These investigations, reviews and audits will be informed, logical, supportable, and timely about issues and matters of importance to the Department.

The duties and responsibilities of the Inspector General include: advising in the development of performance measures, standards and procedures for evaluating agency programs; reviewing actions taken by the agency to improve performance and meet standards; conducting, supervising, or coordinating other activities to promote economy and efficiency; preventing and detecting fraud and abuse in agency programs; keeping the agency head informed concerning fraud, abuse and deficiencies in programs and operations; ensuring effective coordination and cooperation between the Auditor General, federal auditors

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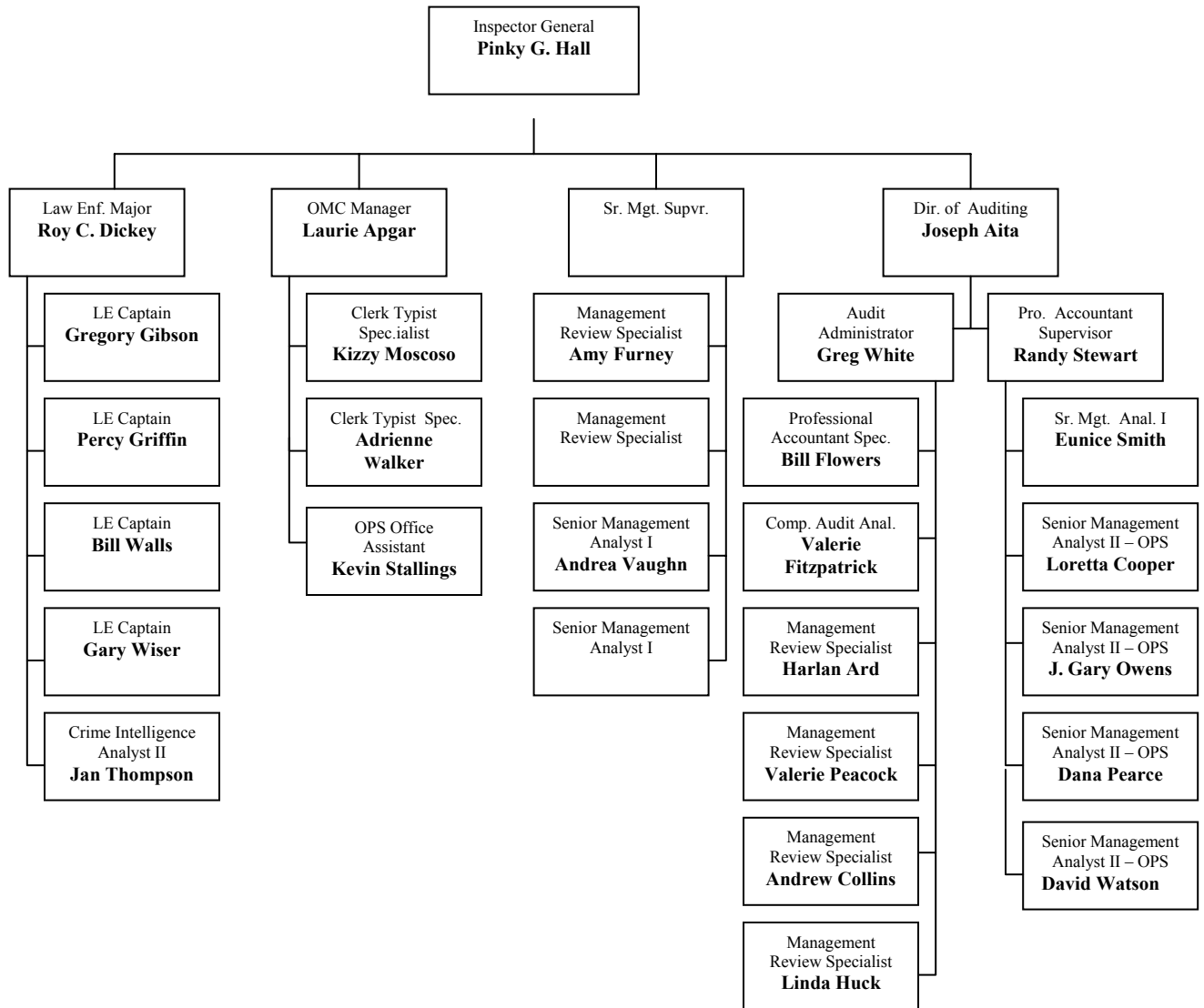
and other government bodies reviewing the rules of the agency; and, ensuring that an appropriate balance is maintained between audit, investigative, and other accountability activities.

The OIG consist of three major units: Program Review and Improvement, Audit and Investigations. The Program Review and Improvement Section provides management consulting services to agency managers. These services are designed to provide management with information and tools necessary to improve performance in the areas of process management, organizational alignment, information management, supervisory techniques and decision-making processes. The Director of Auditing has been delegated the authority and responsibility to provide direction for, supervise, and coordinate financial, compliance, electronic data processing (EDP), and performance audits, and management reviews of department programs and activities in accordance with Chapters 20.055(1)(d) and 20.055(5), F.S. The Director of Investigations is responsible for the management and operation of the agency’s Internal Investigations Unit. This includes planning, developing and implementing an internal reviewing system to examine and investigate allegations of misconduct on the part of the agency’s law enforcement and civilian employees. Under the authority of sections 112.3187 through 112.31895 and 20.055, F.S., the Inspector General may conduct investigations for the Secretary designed to deter, prevent and eradicate fraud, waste, mismanagement, misconduct, or other abuses. These investigations include complaints which meet the criteria set forth in the Whistle-blower’s Act. The Directors of Auditing and Program Review and Improvement may be requested to provide assistance for these investigations. The investigative duties and responsibilities of the Inspector General (Section 20.055(6), F.S.) include:

- Receiving complaints and coordinating all activities of the agency as required by the Whistle-blower’s Act pursuant to Sections 112.3187 –112.31895, F.S.
- Receiving and considering the complaints which do not meet the criteria for an investigation under the Whistle-blower’s Act and conducting, supervising, or coordinating such inquiries, investigations, or reviews as the Inspector General deems appropriate.
- Reporting expeditiously to the Florida Department of Law Enforcement (FDLE) or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law.
- Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the OIG. This shall include freedom from any interference with investigations and timely access to records and other sources of information.
- Submitting in a timely fashion final reports on investigations conducted by the Inspector General to the agency Secretary, except for Whistle-blower investigations, which shall be conducted and reported pursuant to Section 112.3189, F.S.

The OIG consults with management and provides technical assistance upon request. Such assistance may include providing information, conducting research or addressing various management concerns. A variety of reviews and projects are conducted in order to improve agency effectiveness and efficiency. The staff of the OIG have full, free, and unrestricted access to all Department activities, records, data, property, and other information it deems necessary to carry out audit assignments or investigations and request special reports or data as needed.

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Professional Affiliations

Staff assigned to the OIG bring to the Department various backgrounds in the public and private sectors which enhance their expertise. Staff have experience in auditing, accounting, law enforcement (LE), insurance, program evaluation, personnel management, computer science, organizational development, banking, health care, engineering, quality management, public administration, communications, various areas of military services, as well as work experience in federal, local and state agencies.

Professional certifications of staff are outlined below:

- 5 Law Enforcement Officers, of which
- 3 are Law Enforcement Instructors; and
- 1 is a Law Enforcement Firearms Instructor
- 7 FCIC Basic Telecommunications Operators
- 1 Certified Public Accountant (CPA)
- 4 Certified Fraud Examiners (CFE)
- 2 Certified Internal Auditors (CIA)
- 2 Certified Inspectors General (CIG)
- 1 Notary Public

Professional organizations that staff affiliate with are outlined below:

- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Institute of Internal Auditors (IIA)
- International Association of LE Intelligence Analysts

- Southeastern Evaluation Association
- National Association of State and Local Inspectors General
- Tallahassee Chapter of the Association of Inspectors General (AIG)
- Toastmasters International
- The Florida Audit Forum
- National Internal Affairs Association
- Strikeforce Against Fraudulent Enterprises

Staff Training

The Program Review and Improvement Section staff received training during the previous year centered on computer applications and enhancing their knowledge of IT technology. The benefit of increasing proficiency in applications such as Word, Excel, and Access improves productivity and prepares staff to teach clients how to apply specific skills to the development of flowcharts and other specialized applications. Increasing their knowledge of IT technology, especially in the area of what is currently available, helps staff to guide and assist their clients.

Auditors received a variety of accounting, auditing, technical and behavioral training. The primary benefit derived from training is the improvement of job-related knowledge and skills. Increasing professional knowledge and skills improves job performance and productivity. Staff received training in emerging audit issues and trends such as improvements in corporate governance, the use of computer-assisted audit techniques, and revisions in auditing standards. The section attended numerous lectures and workshops through attendance at IIA, AIG, CFE and internally sponsored workshops. Areas included Fraud Detection, Digital Signatures and

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Encryption, Contract/Grant Manager training and Computer Crimes. Various courses in specialized areas to improve productivity were attended as well. These included the CIA examination review courses, interviewing techniques, Computer Assisted Auditing Techniques and usage of various software applications.

During fiscal year 2001-2002 the members of the Internal Investigation Section attended 351 hours of formal training. Of this training 120 hours was to accomplish mandatory training requirements to maintain professional standards requirements for law enforcement officers. The mandatory courses included a course on flying while armed, a class on handling domestic violence complaints, how to handle juvenile sexual offenders, and emergency responses to terrorism. The Unit's training representative attended a session on high liability trainer's instruction. The non-mandatory courses included specialized training in the following: the Reid technique of interviewing and interrogation, preparation for becoming a Certified Fraud Examiner, instruction relating what to avoid in discriminatory profiling and traffic stops, instruction on legislative developments and its relevance to the IG community, and one course on law enforcement records management and an introduction to Cyber Crimes investigation. Participation in these courses assists members of the investigative staff in maintaining their professional certifications as well as keeping them current with some of the newer methods and techniques being employed throughout the law enforcement discipline.

INTERNAL AUDIT

The Audit Section performs independent audits, reviews, and examinations to identify, report, and recommend corrective action for control deficiencies or non-compliance with laws, policies, and procedures. The Director of Auditing coordinates the development of an audit

plan which identifies the areas within the Department scheduled for review using risk assessment tools. Both a long range or "strategic," and one year plan are included in the Audit Plan Report.

Audits are conducted in accordance with the current Standards for Professional Practice of Internal Auditing published by the Institute of Internal Auditors, Inc. (IIA). Where appropriate, the Audit Section adheres to the standards developed by the Comptroller General of the United States and codified in the Government Auditing Standards or "yellow book." Financial related audits may be subject to the standards promulgated by the American Institute of Certified Public Accountants (AICPA) which are commonly referred to as generally accepted auditing principles (GAAP) and generally accepted standards (GAAS). All audit reports issued by the Audit Section contain a statement that the audit was conducted pursuant to the appropriate standards. These reports of findings are prepared and distributed to the Secretary of the Department, Office of the Auditor General, Office of the Chief Inspector General and applicable departmental management.

Audit Section Summary

The Audit Section provides a variety of services in addition to traditional audits. These include investigative assistance, reviews, research, management advisory services, performance measure assessments, policy and rule reviews, and other activities. Services provided are tracked with a project number and culminate in a written product which is disseminated to the program area and other appropriate parties.

INTERNAL AUDIT PROJECTS INITIATED DURING FY 2001 - 2002

In FY2001 - 2002, the Audit Section initiated a project Tracking System that identifies projects by key program area. We initiated 180 projects during the fiscal year. Many of these will carry over into FY 2002 - 2003. The following table summarizes the projects by program area. This is an indicator of the depth of coverage within the Department.

Project Types	Agency-wide or others	Air Res.	Districts	Law Enf.	Res. Asses. And Manage.	Admin. Svs.	Rec & Parks	State Lands	Waste Mgt.	Water Res.	Project Type Totals
Audits			3	1			8	3	13	2	18
Investigat. Assistance	1					1		1	7		10
Reviews	4	1	2		1	1	1		1	1	12
Other Activities	19	4	4	4	4	10	7	16	55	5	128
Area Totals	24	5	9	5	5	12	16	20	76	8	180
% of Total Projects	13.3%	2.8%	5%	2.8%	2.8%	6.7%	8.9%	11%	42.2%	4.5%	100%

Legend

DARM	Division of Air Resource Management
DLE	Division of Law Enforcement
DRAM	Division of Resource Assessment and Management
DAS	Division of Administrative Services
DRP	Division of Recreation and Parks
DSL	Division of State Lands
DWM	Division of Waste Management
DWRM	Division of Water Resource Management

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**INTERNAL AUDIT
SIGNIFICANT ACCOMPLISHMENTS FOR FISCAL YEAR 2001-2002**

The following schedule depicts significant accomplishments for FY 2001-2002. A synopsis of each project or activity is provided following the schedule.

NO.	PROJECT TYPE	DIVISION	PROJECT TITLE	NUMBER
1	Audit	Recreation & Parks	State Park contracted concession: Myakka Outpost and Wildlife Tours.	IA-2-7-2002-26
2	Audit	Recreation & Parks	State Park contracted concession: Jonathan Dickinson SP River Tours.	IA-2-7-2002-29
3	Audit	Recreation & Parks	State Park operations audit: Bahia Honda	IA-2-7-2002-30
4	Audit	Recreation & Parks	Florida Caverns State Park Concession (park operated)	IA-2-7-2002-37
5	Audit	Recreation & Parks	Big Lagoon SP-park operations audit	IA-2-7-2002-76
6	Audit	Recreation & Parks	Operations and Compliance Audit of Paynes Prairie State Park	IA-2-7-2002-83
7	Audit	Recreation & Parks	State Park concession: Pennekamp Coral Reef Company	IA-2-7-2002-138
8	Audit	Recreation & Parks	Contracted State Park Concession: Advantus Leisure Services, Honeymoon Is/Caladesi Is.	IA-2-7-2002-224
9	Management Advisory Activities	Recreation & Parks	Presentation to Park Concession Manager Workshop	IA-11-7-2002-60
10	Management Advisory Activities	Recreation & Parks	Multiple Project Numbers Participation in Evaluation Panel Contracting for Concession Operations and a Centralized Reservations System	
11	Review	Recreation & Parks	Camping Fee Collection Procedures and Operations at Rodman Campground	IA-3-21-2002-43
12	Review	Recreation & Parks	Review Purchase Orders with Future America Corporation and Habitat Restoration Resources	IA-3-7-2002-72
13	Management Advisory Activities	Recreation & Parks	Contract with Reserve America, Inc	IA-11-23-2002-216
14	Audit	State Lands	Audit of Contracting For Appraisal Services in the Division of State Lands.	IA-2-3-2001-33
15	Audit	State Lands	Operational Audit of Submerged Lands Leasing and Lease Renewals.	IA-2-3-2002-34
16	Audit	Water Resource Management	Brevard Beach Restoration Project	IA-02-25-2002-51
17	Audit	Water Resource Management	Financial Management in the Office of Beaches and Coastal Systems	IA-2-25-2001-187
18	Audit	Water Resource Management	State Revolving Fund Financial Statement Audit	IA-2-14-2001-230
19	Management Advisory Activities	Water Resource Management	Advise Management on Beach Project Cost Sharing Methodology	IA-11-25-2002-146

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NO.	PROJECT TYPE	DIVISION	PROJECT TITLE	NUMBER
20	PB2 Assessment and Validations	Water Resource Management	Data Testing of Performance Measure “Percent of Miles of Critically Eroding beaches Restored or Maintained	IA-11-25-2002-146
21	Reviews	Central District	Review Central District Motor Vehicle Pool Usage.	IA-3-17-2001-275
22	Audit	Northeast District	Water Restoration Grant to the Town of Orange Park	IA-2-16-2001-268
23	Reviews	Northeast District	Cost Analysis of the Out-Sourced Self Permitting (water) to Jacksonville Electric Authority (JEA).	IA-3-16-2001-201
24	Audit	Southeast District	Audit contract between DEP and Martin Soil and Water Conservation District (SP533).	IA-2-18-2002-73
25	Reviews	Southeast District	Review of Southeast District selected activities.	IA-3-18-2002-50
26	Reviews	South District	Review of South District selected activities.	IA-3-20-2002-144
27	Audit	Waste Management	Bioreactor Landfill Project.	IA-2-12-2001-151
28	Audit	Waste Management	Recycling Grant Audit – Santa Rosa County	IA-2-12-2001-259
29	Audit	Waste Management	Florida Organics Recycling Center	IA-11-12-2002-32
30	PB2 Assessment and Validations	Waste Management	Data Testing of Performance Measure “Number and Percentage of Contaminated Sites Being Cleaned Up – Drycleaning	IA-6-25-2001-223
31	Audit	Waste Management	Pre-Approval. Audit of Polk County Compliance Contract GC-547.	IA-2-12-2002-64
32	Audit	Waste Management	Financial and Compliance Audit of Work Orders Awarded to Environmental Corporation of America (ECA)	IA-2-12-2000-126
33	Audit	Waste Management	Pre-Approval. Audit of the Compliance Contract with Orange County.	IA-2-12-2001-262
34	Audit	Waste Management	Pre-Approval. Bay County-Dept of Health (DOH) audit of Compliance Contract GC567.	IA-2-12-2002-61
35	Audit	Waste Management	Audit of ECS – Former Stuckey’s #297 Petroleum Preapproval Costs	IA-2-12-2002-84
36	Audit	Waste Management	Pre-Approval. Audit of the Clean-Up Contract with Orange County.	IA-2-12-2001-263
37	Audit	Waste Management	Pre-Approval. Audit of the Cleanup Contract with Polk County.	IA-2-12-2002-63
38	Contract Administration	Waste Management	Management, Coordination and Compilation of Contracts with Certified Public Account (CPA Firms	IA-22-12-2002-010
39	Investigative Support	Waste Management	Investigative Support Activities – Multiple Project Numbers	
40	Research	Waste Management	Pre-Approval. Preferred Vendor Selection Process Research.	IA-4-12-2002-139
41	Reviews	Waste Management	Review of Pre-Approval Pay for Performance (PFP) Contractor (Earth Tech).	IA-3-12-2001-213
42	Reviews	Waste Management	Pre-Approval. Financial and Compliance Audit of Work Order Numbers 2000-16-1235 and 2000-16-1203.	IA-3-12-2001-102

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NO.	PROJECT TYPE	DIVISION	PROJECT TITLE	NUMBER
43	Audit	Administrative Services	Audit of State Purchasing Card Use	IA-2-2-2001-231
44	Management Advisory Services	Administrative Services	Advance Payments to Non-State Organizations	IA-11-1-2002-182
45	Single Audit Report Monitoring Activities	Multiple Divisions	Review Audit and Financial Reports of Local Governments	IA-12-23-2001-173
46	Research	Multiple Divisions	Discretionary Grant Awards - Identification of Recipients and Funding Methodology	IA-4-23-2002-165
	Research	Multiple Divisions	Conservation Easements	IA-4-23-2002-177

INTERNAL AUDIT PROJECT SYNOPSIS

DIVISION OF RECREATION AND PARKS

IA-2-7-2002-26 Myakka Outpost and Wildlife Tours Contracted Park Concession. OIG reviewed the concessionaires’ compliance with provisions of the concession agreements and the accuracy of the gross sales reported to the Department for the period January 1, 2000, through December 31, 2000. OIG concluded that gross sales were accurately reported by Myakka Outpost, Inc. and Myakka Wildlife Tours, Inc. during the audit period. Additionally, OIG determined that commission fees were properly remitted to the Department and the concessionaires complied with their respective contracts.

IA-2-7-2002-29 Jonathan Dickinson State Park River Tours Contracted Park Concession. This audit focused on the concessionaire’s compliance with provisions of the concession agreement and the accuracy of gross sales reported to the Department for the period January 1, 2000 through June 30, 2001. OIG concluded that gross sales had been accurately reported. With the exception of timely bank deposits, the concessionaire complied with the terms of the concession agreement.

IA-2-7-2002-30 Bahia Honda State Park Operations. The scope of this audit focused on the accuracy of reported revenue and compliance with applicable guidelines and internal procedures in the areas of cash collection and control, use of the state purchasing card, and use of state property. OIG concluded that the park accurately reported park revenues. The park complied with applicable guidelines and internal procedures in the areas of cash collection and

control, use of the state purchasing card, and use of state property.

IA-2-7-2002-37 Park Operated Concession at Florida Caverns State Park. The scope of this audit focused on compliance with provisions of the park concession management plan and the accuracy of the gross sales reported to the Department for the period July 1, 2000 through June 30, 2001. Based on our examination during the audit period, the park accurately reported concession revenues. The park was in compliance with applicable guidelines and internal procedures in the areas of cash collection and controls.

IA-2-7-2002-76 Big Lagoon State Park Operations Audit. The scope of this financial and compliance audit included park operations at Big Lagoon State Park for the period July 1, 2000 through October 31, 2001. The audit objectives were to determine the accuracy of reported revenues for the audit period, and whether the park was complying with applicable laws, rules and internal procedures in the areas of cash collection and control, use of the purchasing card, and use and safeguarding of state property. Based on our examination, the park accurately reported revenues. The park was in compliance with applicable guidelines and internal procedures in the areas of cash collection and controls.

IA-2-7-2002-83 Paynes Prairie Preserve State Park Operations Audit. The scope of this financial and compliance audit included park operations at Paynes Prairie Preserve State Park for the period of July 1, 2000 through June 30, 2001. The audit objectives were to determine the accuracy of reported revenue for the audit period, and whether the park is in compliance with applicable guidelines and internal procedures in the areas of cash collection and control, use of the state purchasing card, and use of state property. Based on our review, the park accurately reported park revenues. Revenues

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reported on the Weekly Reports of Receipts were generally supported by daily sales records. The park complied with DEP Purchasing Card Guidelines. Control weaknesses were noted in the areas of bank deposits, separation of duties regarding cash collection and control, state property inventory records, service procurement, and revenue collection on behalf of the local Citizen Support Organization (CSO).

IA-2-7-2002-138 Pennekamp Coral Reef Company Contracted Park Concession. The scope of this financial and compliance audit included concession operations of Coral Reef Park Co., Inc. at John Pennekamp Coral Reef State Park for the period January 1, 2000 through December 31, 2000. The audit objectives were to determine the accuracy of reported gross sales for the audit period, and whether the concessionaire was in compliance with provisions of the contract. Based on our examination, gross sales were accurately reported. Our tests of compliance with the contract and Minimum Accounting Requirements found two items in need of attention: a missing utility payment for September 2000 and sub-contracting approvals.

IA-2-7-2001-224 Advantus Leisure Services Contracted Park Concession. A financial and compliance audit of Café Honeymoon and Café Caladesi operated by Advantus Leisure Management, Inc. at Honeymoon Island and Caladesi Island State Parks for the period January 1, 2000 through December 31, 2000. The audit objectives were to determine the accuracy of reported gross sales for the audit period, and whether the concessionaire complied with provisions of the contract. Based on our examination during the audit period, except for vending receipts, OIG found that gross sales had been reported accurately. With the exception of certain parts of the Minimum Accounting Requirements and the area of sub-contracts, the concessionaire was in compliance with the terms of the concession

agreement. OIG was impressed with the high quality and valuable service the concessionaire provides to the park.

IA-11-7-2002-60 Presentation at Park Concession Manager Workshop. OIG made a presentation to owners and managers of contracted park concessions which discussed findings in the seven most recent (last 2 years) contracted park concession audits. These findings included: non-compliance with Minimum Accounting Requirements; current sub-contracts not approved by the department; all vending revenues were not reported to the department; performance bond or other security less than the required amount; low inventory levels (shelves not adequately stocked); gross sales reported to the department did not agree with gross sales reported on DR-15 forms provided to the Department of Revenue; monthly statement of gross sales not submitted to DEP timely; concession fee and applicable use tax not paid to DEP timely; required profit and loss statement was not provided to DEP; annual audit not provided to DEP; and capital improvements not completed.

Multiple Project Numbers Participation in Evaluation Panel Contracting for Concession Operations and a Centralized Camping Reservations System. At the request of Division of Recreation and Parks management, OIG participated on committees evaluating concession proposals for Deleon Springs and Kissimmee Prairie Preserve State Parks. OIG also advised the Division on the contract with Reserve America for centralized camping registration.

IA-3-21-2002-43 Camping Fee Collection Procedures and Operations at Rodman Campground. The objectives of this review included reviewing volunteer campground host activities at Rodman Campground to determine if fees were properly collected and appropriate cash handling controls are in place. OIG also

reviewed operational procedures for the campground for compliance with good business practice. OIG recommended the Office of Greenways and Trails take steps to strengthen internal controls in regards to revenue collection at Rodman Campground commensurate with the volume of camping.

IA-3-7-2002-72 Purchase Orders with Future America Corp. (FAC) and Habitat Restoration Resources. Purchase orders were issued to remove invasive plants from Oleta River State Park. The inquiry was prompted by poor contractor performance. OIG determined that the procedures for issuing a sole-source purchase order were correctly followed. Since FAC had completed contract work for Department of Corrections and the SFWMD, with another contract pending with SFWMD, staff had no reason to believe that FAC would not perform, especially since the area to be treated was small. Department staff maintained documentation to record poor performance related to the work at the Oleta River State Park.

IA-11-23-2003-216 Contract with Reserve America, Inc. OIG examined issues related to the contract with Reserve America, Inc. (RA) to provide registration services for the state park system. Specifically, OIG reviewed the ability of RA to provide accurate financial information which satisfies the need for financial accountability including collection and remittance of state sales tax in accordance with Florida Statutes. RA’s inability to provide detailed data coupled with inconsistent and incorrect explanations led to a general lack of confidence by department staff. OIG concluded that a coordinated approach should be maintained between the Divisions of Recreation and Parks and Administrative Services for identifying and resolving issues. Issues requiring attention were brought to the appropriate level of management at RA; timeframes and plans were developed and are

being adhered to in order to satisfactorily address outstanding issues. OIG will conduct follow-up reviews of this contract as necessary to ensure compliance.

DIVISION OF STATE LANDS

IA-2-3-2001-33 Contracting for Appraisal Services. OIG reviewed the contracting process for appraisal services. The objectives were to determine whether the Bureau complied with Chapters 253 and 259, Florida Statutes (F.S.) and Chapter 18-1, Florida Administrative Code (F.A.C.). The objectives also were to determine whether the Bureau’s internal control structure relating to contracting for appraisal services was adequate, and resources were used economically and efficiently. OIG concluded that Bureau management materially complied with the laws and regulations governing the function except for requirements pertaining to the appraiser selection process, appraiser minimum qualifications and the reporting of five-year tax assessment. OIG recommended management attention in areas including promulgating rules, revising supplemental appraisal standards, improved documentation of fee appraiser and reviewer selection, qualifications of appraisers on the approved state listing, improved management reports, and more accurate project timeframe data.

IA-2-3-2002-34 Submerged Lands Leasing and Lease Renewals. The scope of this audit included a review of submerged land leases and renewals during the period July 1, 2000 to June 30, 2001. The objectives were to determine whether administration of submerged land leases and renewals complies with Chapter 253, F.S. and Chapter 18-21, F.A.C.; the adequacy of the Bureau’s internal control structure regarding submerged land leases and renewals; and whether management has evaluated the economic and efficient use of resources in the

management of submerged lands leases and renewals. Based on our review, Bureau management materially complied with the laws and regulations governing the function. However, a significant number of registered grandfathered structures are not yet under lease. OIG's review also identified processes lacking consistent internal controls resulting in reduced performance and statute and rule compliance. Management attention in the following areas will result in improved performance, a stronger internal control environment, and closer compliance with applicable statutes and rules:

- An unknown but significant number of registered grandfathered structures not yet under lease.
- Files sent to the DEP District offices for problem resolution are not returned for an inordinately long period of time. There is no procedure in place to systematically follow-up on files sent to the Districts for action.
- The procedure to follow up on submerged lands lease renewals requiring site inspections by the DEP District offices is inadequate. A number of lease renewals reviewed were essentially complete but delayed for approximately one year awaiting the required site inspections.

WATER RESOURCE MANAGEMENT

IA-02-25-2002-51 Brevard Beach Restoration Project. The objective of this review was to determine compliance with applicable statutes and rules, adequacy of the internal control structure regarding beach restoration projects, and whether management has evaluated the economic and efficient use of resources in the management of beach restoration projects. OIG was unable to obtain all information needed from Brevard County and the Army Corps of Engineers to conduct this review. OIG provided

the management with a memo recommending continued development of the relationship between the Department and the Corps of Engineers with the aim of better financial reporting during the course of long-term projects. This should improve the ability of the Department to evaluate the efficiency of beach projects and improve accountability of funds expended.

IA-2-25-2001-187 Financial Management in the Office of Beaches and Coastal Systems.

The scope of this audit included financial management in the Beach Erosion Control Program including the administration of funds awarded through the Federal Emergency Management Agency (FEMA). The objectives were to determine whether funds tracked by the program can be reconciled to the Florida Accounting Information Resource Subsystem (FLAIR), determine whether program funds are being properly managed and evaluate the use of FEMA funds. OIG concluded that program funds were properly managed. Project financial summaries matched corresponding Bureau of Finance and Accounting FLAIR records. With the exception of Chapter 62B-36, F.A.C., beach erosion control projects we reviewed complied with state and federal requirements. Program financial records matched the corresponding Ecosystems Management Trust Fund Activity Report provided to program staff quarterly. Project contracts contain required Florida Single Audit Act language. Program funding provided by FEMA was used for designated disaster recovery projects. The program is responsible for the control and accountability of funds under this program. Accountability of these funds could be strengthened. The status of disaster recovery projects reported quarterly by the Department to DCA could be improved.

IA-2-14-2002-230 State Revolving Fund Financial Presentations.

The OIG audited the financial presentations of the operations of the State Revolving Fund for the fiscal year ending

June 30, 2001. The special purpose financial presentations are presented to comply with the provisions of a grant agreement between the Department and the U. S. Environmental Protection Agency. Our audit determined that the Department’s special purpose financial presentations presented fairly the financial position of the Drinking Water Revolving Loan Fund as of June 30, 2001, and the revenues, expenditures, and changes in fund balance for the period July 1, 2000, through June 30, 2001. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. There were no matters involving the Department’s internal control over financial reporting and its operation that were considered material weaknesses.

IA-11-25-2002-146 Advise Management on Beach Project Cost Sharing Methodology.

At the request of management we reviewed a proposal by Brevard County staff to change the financial reporting process for a beach restoration project. OIG recommended that the Office of Beaches and Coastal Systems continue with the established process.

IA-6-25-2001-223 Data Testing of Performance Measure “Percent of Miles of Critically Eroding Beaches Restored or Maintained.”

OIG found that there was a high probability that the measure was valid and a moderate probability that the measure was reliable. OIG recommended the Office of Beaches and Coastal Systems develop a system which will more accurately capture mileage data which is supported by source documentation. Such a system may be aided by a centralized project filing system (either paper or electronic) for all projects reported in the Strategic Beach Management Plan. Project files should be organized according to a project numbering system and should contain key project information for ease of reference.

CENTRAL DISTRICT

IA-3-17-2001-275 Central District Motor Vehicle Use.

The objective of this review was to address the question “Does the vehicle motor pool operation optimize use of vehicle assets?” In that regard OIG reviewed: Number of miles driven per vehicle and program area; Percentage of use versus idle time; Number of vehicles at or beyond recommended replacement status; and Adherence to preventative maintenance schedules. Our review revealed three issues which may need to be addressed in the interests of economy and efficiency: OIG identified six vehicles of 52 assigned (11.5%) with high operating costs and low usage rates. Another district uses a centralized dispatch approach and has experienced a higher utilization rate. The Central District may want to consider adopting a centralized dispatch approach if such an approach would increase utilization. If the current program assignment mechanism is retained, periodic review of utilization rates in each program area with adjustments to the number of vehicles assigned would serve to maximize vehicle utilization. Oil changes should be performed at scheduled intervals.

NORTHEAST DISTRICT

IA-2-16-2001-268 Water Restoration Grant to the Town of Orange Park.

OIG reviewed documentation provided by the Northeast District and the State Attorney’s office concerning the agreement between the department and the Town of Orange Park for the Dudley Branch Restoration Project (SP356) to restore the flood attenuation characteristics and enhance water quality and natural habitat of the Dudley Branch basin. OIG’s review found weaknesses in the Department’s monitoring of certain aspects of the contract. OIG recommended that staff in the Northeast District responsible for the administration of grants and contracts consult with the procurement administrator in the Division of Administrative Services to review the process by which grants are

monitored and formulate an action plan to improve the monitoring process.

IA-3-16-2002-201 Cost Analysts of the Outsourced Self-Permitting (Water) to Jacksonville Electric Authority (JEA). The scope of this review was to examine the potential savings to the State of Florida, the City of Jacksonville and Department of Environmental Protection (Department) by granting authority to JEA to independently regulate certain water and sewer systems pursuant to section 403.1815, Florida Statutes (FS). This review was based on work performed between March and June 2001.

Based on our review, the potential for time and cost savings to JEA exists. OIG also indicated a follow-up review was needed to perform an analysis of the workload transfer of the Department of Health drinking water program, and evaluate JEA's quality assurance program.

SOUTHEAST DISTRICT

IA-2-18-2002-73 Audit Contract Between DEP and Martin Soil and Water Conservation District (SP533). The scope of this review included documentation provided by the Southeast District and Martin Soil & Water Conservation District (Martin S&WCD) concerning agreement SP533. OIG's review found weaknesses in the grantee's financial reporting and the Department's contract. OIG recommends the Southeast District continue to address improvements to the contracting development and monitoring functions as discussed with internal audit staff. OIG also recommends limiting grant advance funding to a maximum 90-day cash need.

IA-3-20-2002-144/18-2002-50 Review of Selected Activities at the South and Southeast Districts. OIG reviewed vehicle utilization, contract monitoring, purchasing card (P-card) processing and legal case tracking system database maintenance. OIG made recom-

mendations related to vehicle utilization, contract management and data maintenance that could save expense dollars, prevent possible contractor problems in the future, and improve the integrity of the legal case tracking database.

DIVISION OF WASTE MANAGEMENT

IA-2-12-2001-151 Bioreactor Landfill Project.

The scope of this operational audit included the Bioreactor Landfill Project grant awarded in FY 1998-99 and amendments through FY 2000-01. The objectives were to determine whether the grant agreement conformed to legislative intent, grant agreement conditions followed Department guidelines and the conditions were met, reimbursed expenditures were for allowable and eligible items or services and items and services procured with grant funds were appropriately used. OIG concluded that the Florida Center for Solid and Hazardous Waste Management (FCSHWM) complied with the legislative intent of line item appropriation 1397A for research to accurately measure the degree and rate of landfill waste decomposition through bioreactor technology. OIG also concluded that the FCSHWM has managed the project in compliance with Department regulations and financial requirements. Based on our audit, OIG concluded the Bureau of Solid and Hazardous Waste's grant management documentation practices could be improved to provide a clear record of how the project is conducted.

IA-2-12-2001-259 Recycling and Education Grants Awarded to Santa Rosa County.

Financial and compliance audit of the Solid Waste Management Program Recycling and Education Grants awarded by the department to Santa Rosa County, Florida. The scope of this financial and compliance audit included the Solid Waste Management Program Recycling and Education Grants (RE00-56 and RE01-56) awarded to Santa Rosa County for the period October 1, 1999 through September 30, 2001. The objectives were

to determine whether expenditures/reimbursement from grant funds were for allowable and eligible items and services, assets procured with grant funds exist and are being used in the grant program, recycling data reported to the Department is accurate, and the county complied with selected grant agreement conditions. Based on OIG’s review, the county properly accounted for expenditures of grant funds and maintained adequate internal controls over assets during the audit period. Recycling data reported to the Department was supported by processing records. The county generally complied with the grant award conditions of the Solid Waste Management Recycling and Education Program. However, reimbursement requests should be submitted to the Department in a more timely manner.

IA-11-12-2002-32 Florida Organics Recycling Center. In response to a request from Division of Waste Management staff, OIG interviewed staff and reviewed grant management documentation to assess whether the agreement with Florida Organics Recycling Center for Excellence (FORCE) was consistent with good grant management practice. Overall, OIG found that the agreement is consistent with good management practice. OIG noted that one performance report was evaluated by the grant manager who made suggestions to improve reporting, physical inspections of the work had been made to ensure that the goals and objectives of the agreement are met and the grant manager has resolved issues that have arisen to date and that none are unresolved. OIG recommended that staff continue linking and verifying deliverables to the budget, the budget to invoiced amounts and the deliverables to the required reporting.

IA-6-25-2001-223 Data Testing of Performance Measure “Number and Percentage of Contaminated Sites Being Cleaned Up-Drycleaning.” OIG found that there was a high probability that the measure was valid and a high probability that the measure was

reliable. OIG made no recommendations for improvement of this measure.

IA2-12-2002-64 Pre-Approval Audit of Polk County Compliance Contract GC 547. A financial and compliance audit of contract GC-547, Tasks 3 and 4, Agreement for Storage Tank System Compliance Verification Program Activities, between the Department of Environmental Protection (Department) and the Department of Health, Polk County (County). The effective date of contract GC-547 was December 1, 1997. Based on our audit of contract GC-547 for the period July 1, 1999 through June 30, 2001, and selected related transactions from other years, Polk County was in general compliance with the contract. However, the County did not fully comply with the property requirements of the contract. Without proper property management Department assets may be lost or misappropriated. In addition, OIG identified certain controls that may need strengthening. OIG determined these concerns to be non-reportable conditions for the purpose of this report and they are addressed in a management memo dated February 14, 002.

IA-2-12-2002-126 Financial and Compliance Audit of Work Orders Awarded to Environmental Cooperation of America (ECA). Financial and compliance audit of work orders awarded to Environmental Corporation of America (ECA) under the Petroleum Cleanup Preapproval Program (Preapproval Program). The objectives of this audit were to determine whether the work performed on work orders 1999-00-3529 and 2000-00-4003 for facility ID 528515357, Petrol Mart #109 was in accordance with the approved Remedial Action Construction cost proposal. In addition, this audit was to determine whether the site owner received remuneration from the contractor performing the site cleanup. However, OIG was notified of a project being conducted by the Office of the Comptroller, Department of Banking and

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Finance, and to preclude a possible conflict of interest. The scope of this audit, the results of which are provided herein. The employees ECA used for the two (2) work orders were one engineer and one geologist. For work order number 2000-00-4003, the hours and dollar amounts are over the allotted time specified in the work order. The total amounts invoiced by ECA were the same as the allowance on the work orders. It was determined that both work orders had minimal activity performed outside the work order dates. The retainage procedures complied with the SOP. Retainage was identified on work order No. 2000-00-4003 but was not shown on the invoice, nor was there a Release of Claim included. The State Vendor Payment History located a warrant issued for the retainage, \$3,859, dated March 2000. Ownership issues relating to the site and cleanup contractor. At the time of this review, OIG collected information through interviews and observations regarding the ownership of the contaminated site(s) and the ownership of ECA. There was no conclusive information to document whether the owner of the contaminated sites received any form of remuneration from ECA.

IA-2-2002-262 Pre-Approval Audit of the Compliance Contract with Orange County. A financial and compliance audit of contract GC-552, Tasks 1, 2, and 3, Agreement for Storage Tank System Compliance Verification Program Activities, between the Department of Environmental Protection (Department) and Orange County. The effective date of contract GC-552 was March 1, 1998. Our audit covered the period March 1, 1998 through June 30, 2000 and selected related transactions from other years. Based on OIG's audit of contract GC-552 for the period March 1, 1998 through June 30, 2000, Orange County was in general compliance with the contract. However, OIG did find purchases and training expenses that were not incurred in conjunction with the contract. These costs included a purchase of an emergency

response trailer totaling \$18,074, and expenses for leasing, remediation training, and the purchase of emergency response kits. The Department has subsequently recovered the improper charges.

IA 2-12-2002-61 Pre-Approval Bay County Department of Health (DOH) Audit of Compliance Contract GC 567. A financial and compliance audit of contract GC-567, Tasks 3 and 4, Agreement for Storage Tank System Compliance Verification Program Activities, between the Department of Environmental Protection (Department) and Bay County Department of Health (Bay County). The effective date of contract GC-567 was May 1, 1998. Based on OIG's audit of contract GC-567 for the period July 1, 1999 through June 30, 2001, the Department of Health, Bay County was in general compliance with the contract. However, OIG noted the County used inconsistent accounting practices over the period of the contract.

IA-2-12-2002-263 Pre-Approval Audit of the Clean-up Contract with Orange County. A financial and compliance audit of contract GC536, Tasks 1, 2 and 3 Agreement for Local Government Petroleum Contamination Site Cleanup Program Activities, between the Department of Environmental Protection (Department) and Orange County's Environmental Protection Division (Local Program). The period audited was October 14, 1997 through September 30, 2000. Orange County generally complied with the provisions of the contract GC536 during the period October 1997 through September 2000. Actual costs incurred by Orange County were incurred in conjunction with the contract, and actual costs reported were reasonable. However, OIG identified certain control areas that may need strengthening. These concerns were addressed in a management letter dated October 15, 2001.

IA-2-12-2002-63 Pre-Approval Audit of the Cleanup Contract with Polk County. A financial and compliance audit of contract GC589, Tasks 1 and 2, Agreement for Local Government Petroleum Contamination Site Cleanup Program Activities, between the Department of Environmental Protection (Department) and Polk County Health Department (Local Program). The period audited was August 1, 1999 through July 31, 2001. Polk County generally complied with the provisions of contract GC589 during the period August 1999 through July 2001. Actual costs incurred by Polk County were incurred in conjunction with the contract and actual costs reported were reasonable. However, vehicles that were purchased under the contract were found to be titled to the Polk County Board of Supervisors. OIG also identified certain control areas that may need strengthening. These concerns were addressed in a management letter dated January 31, 2002.

IA-22-12-2001-010 Management Coordination and Compilation of Contracts with Certified Public Accountant Firms Relating to Petroleum Contamination Clean-up Under the Pre-Approval Program for the Period of July 2000 Through June 2001. Through observation and inquiry the CPA firms confirmed employee pay rates, classifications and work experience levels. They compared observed performance times, labor classifications used and labor rates paid to the times, classifications, and rates provided in the Petroleum Pre-Approval Program Template Summary Breakdowns. The summation of the eleven (11) CPA firms observations revealed that tasks were generally being performed in less time than provided for in the templated guidelines. Labor classifications of personnel used was often less than the templated requirements and rates paid were, in general, below those identified in the guidelines. Bureau management decided, based on the results of these taskings, not to increase the labor costs or

time allowed under the work order template. Based on management’s proposed labor rate increase, the decision not to increase the labor rates allowed management to use the \$2.3 M (estimated) to clean up other polluted sites.

IA-4-12-2002-139 Preferred Vendor Selection Pre-Approval Program. OIG was asked to provide the BPSS management with information about the appropriateness of using preferred vendors/suppliers for work related to a remediation work order. The permission granted to prime remediation contractors (prime) to use a preferred vendor as a subcontractor is pre-approved by the Department. The prime is not required to use the preferred vendor. The prime may use a different vendor or sub-contractor by obtaining three bids for the service, and including the bids and their choice of subcontractor with their work proposal. The Department reviews the entire proposal and negotiates the work order amount. To improve the process, BPSS should consider requiring evidence of ownership from both the prime and preferred vendor to ensure the presence of an arm’s length transaction. This information together with a statement of ‘no financial interest’ in the sub from the prime could help to avoid potential fraud. Finally, BPSS should continue enforcement of the provision in the Pre-Approval ‘umbrella’ contracts that requires reimbursement request for payments to sub-contractors, be supported with copies of invoices with documentation.

IA-3-123-2002-213 Review of Pre-Approval Pay for Performance (PfP) Contractor Earth Tech. The scope of this review covers evaluation of the contractor’s performance under the PfP program for the period January 1, 1998 through May 25, 2001. Based on documentation reviewed, performance of Earth Tech, Inc. has been, in general, within the prescribed timeframes. Using Earth Tech’s revenue and expense calculations and our estimate based on invoiced amounts and expenses per project, the

contribution margin appears to be generally positive. Earth Tech is on schedule to complete the five projects as required by the contract. The Department is processing Earth Tech's invoices in a timely manner.

IA-3-2002-102 Financial and Compliance Audit Work Orders 2000-16-1203 and 2000-16-1235. The review of Terra-Com consulting, Inc. and Aerostar Environmental Services on the above listed work orders for the time period of July 1, 2000 through April 30, 2001 found the contractors to be in general compliance. Specifically, the review found the signature dates on the change orders to be within the period provided by the work orders for each contractor. It appeared that both contractors performed in accordance with the appropriate Department policy and procedures.

DIVISION OF ADMINISTRATIVE SERVICES

IA-2-2-2001-231 State Purchasing Card Use. The scope of OIG's audit included a review of purchasing card transactions and related activities for the period July 1, 2000 through March 31, 2001. The objectives were to determine whether the department complied with relevant laws, rules, policies and guidelines; the system of internal controls was adequate to ensure effective and efficient use of agency resources; and purchasing-card transactions were properly authorized and recorded. Eight executive agencies participated in this coordinated project sponsored by the Governor's Office. OIG found that the Department generally complied with relevant law, rules, policies, and guidelines related to purchasing requirements. In addition, adequate controls were established to prevent material non-compliance. There were issues relating to documentation of receipts and invoices, questionable or inconsistent categorization of purchases, and untimely submittal of

documentation to Finance and Accounting that were identified as areas requiring improvement. OIG concluded that many of the exceptions found during the file review may be the result of a lack of a strong communication and feedback system among p-card participants. Clear feedback on procedural and compliance problems would afford more oversight and accountability for correct purchasing practices. Although the individual cardholder is ultimately responsible for proper purchases, the administrative requirements of documentation and timely processing of documentation are the responsibility of the cardholder, the initial reviewer and the final reviewer. Management support is vital to successful implementation of the p-card program. A strong communication and enforcement system should result in a higher level of compliance with procedures.

IA-11-1-2002-182 Advance Payments to Non-State Organizations. OIG followed up on an Auditor General report which found that the department was advancing funds to organizations without documenting the cash flow needs of those organizations. OIG determined that the concerns expressed by the Auditor General are being addressed with the amended DEP Directive 315 and proposed Directive 316.

MULTIPLE DIVISIONS

IA-12-23-2002-173 Review Audits and Financial Reports of Local Governments. OIG reviewed single audit reports submitted by grant recipients as required by Federal OMB Circular A-133 and the Florida Single Audit Act. The audit reports were reviewed to detect findings of fraud or misuse of grant money, inadequate internal controls, questionable reimbursements, and other findings as they relate to Department grants. Programs are notified of our review and informed of grant receipts reported.

IA-4-23-2002-165 Discretionary Grant Awards, Identification of Recipients and Funding Methodology. The EPA Inspector General's report, EPA's Competitive Practices for Assistance Awards dated May 21, 2001 criticized EPA for certain grant management practices. OIG's review of project titles identified in the Contracts Administration Reporting System (CARS) did not reveal any grant programs that were of a similar nature to those highlighted in the report. OIG reviewed 171 active grants totaling \$75.5 million. DEP's grant managers have on-going monitoring responsibilities which are designed to ensure that grant funds are not misused. These funds are also subject to the audit requirements of the State and Federal Single Audit Act. The Department's grants were generally awarded to predetermined entities such as local governments, legislatively identified not-for-profit organizations, and state universities. Historically, if funds are to be awarded to a non-governmental program, the funds are a single line item appropriation and awarded based on the appropriation. Criteria for the use of these funds are clearly defined in statute, rule, or appropriation and the funds are for continuing programs. This is in contrast to the subject EPA Grants whereby funds were awarded to 37 programs for specific projects which were not of a continuing nature.

IA-4-23-2002-177 Conservation Easements. OIG polled the regulator districts to determine the number of Conservation Easements (CE) on record and what system is used to catalog and track the CE's. Each district uses a somewhat different approach. The only centralized system is the GIS Acrview System. Acrview can store data on CE's as long as the districts enter the data. OIG presented the findings of our research to management. In addition, a meeting was convened between senior management and the Divisions of State Lands and Water Resource Management to discuss improvements to tracking and enforcement of CE's. A CE committee sponsored by the Division of Water

Resource Management's Bureau of Submerged Lands and Environmental Resources has been working to develop new procedures for regulatory CE's.

2001-2002 Audit Plan

The audit plan was systematically developed through a series of processes designed to assess risk and prioritize projects to most effectively utilize limited audit resources and provide maximum agency coverage. The audit universe was identified through analysis of budgetary data and other planning documents. The risk evaluation process included meetings with senior team, management personnel, division and district management, and internal auditors; assessment of projects identified in the previous planning process; and identification of audits that are required by statute and several miscellaneous factors. An evaluation was performed to prioritize the projects within each Division. This included consideration of the size of the audit unit, previous audit coverage, and management interest. Managers were surveyed to determine audit priorities and interest. The Annual and Long Range Audit Plan was approved by the Secretary on July 12, 2001.

Audit Follow-up Status

Chapter 20.055 F. S. requires that the OIG include in its annual report significant recommendations described in previous annual reports on which corrective action has not been completed. The Audit Section monitors the implementation status of all audit recommendations made by the OIG, the Auditor General, and the Office of Program Policy Analysis and Government Accountability on a semi-annual basis and publishes the status in the Audit Findings Tracking Report. The latest report, published in June 2002, contains a listing of 24 audit reports with 59 findings and recommendations. Of these, 12

recommendations (representing 20%) had not had corrective action completed. Additionally, the OIG monitors audit reports, issued by the Auditor General, involving reimbursement application claims in the Petroleum Reimbursement Program. As of June 2002, there were 684 reports containing questioned costs totaling approximately \$31.4 million, of which \$1.8 million had been recovered or the payments to contractors reduced.

INTERNAL INVESTIGATIONS

Procedures for Receiving Complaints and Assigning Investigations

The Internal Investigations Section (IIS) receives complaints that cover many aspects of departmental activity from a wide variety of sources. The sources of these complaints range from the Governor's Office through the Chief Inspector General or the Whistle-blower Hotline, the Comptroller's Get Lean Hotline, from upper management to line personnel throughout the Division or Districts or from concerned members of the general public. Many complaints are broad and may address entire programs while others are very specific and focus on a single action of a departmental employee. The forms in which complaints may be received include a letter or telephone call from a concerned citizen, an inquiry form completed by a director requesting an investigation, referrals from other agencies, or information which is developed internally by an OIG staff member while addressing other issues.

Each complaint or concern is reviewed in order to determine how it should be addressed. Is it criminal or administrative in nature? Who should be responsible for the investigation, department managers or the IIS? The more serious complaints that require greater resources to complete the investigation efficiently are assigned to IIS. All cases are monitored and

tracked by the staff of the IIS whether handled by internal staff or referred to district or division managers. Those cases investigated by IIS are assigned to Law Enforcement Captains whose responsibility is to examine the allegations and determine if there is a factual basis to support the allegations. If the case is criminal, it is reviewed by the prosecutor in the appropriate jurisdiction to determine its prosecutorial merit.

Completed investigations are reported in a case summary; the disposition of the case is presented to the appropriate district or division director. If a case is closed with a finding of *Sustained*; which is a validation that the alleged violation of a policy occurred, it is then the director's responsibility to determine the necessary corrective action. The OIG does not participate in recommending disciplinary action. Management consults with the Bureau of Personnel and the Office of General Counsel when effecting disciplinary action.

Internal Investigations Activity

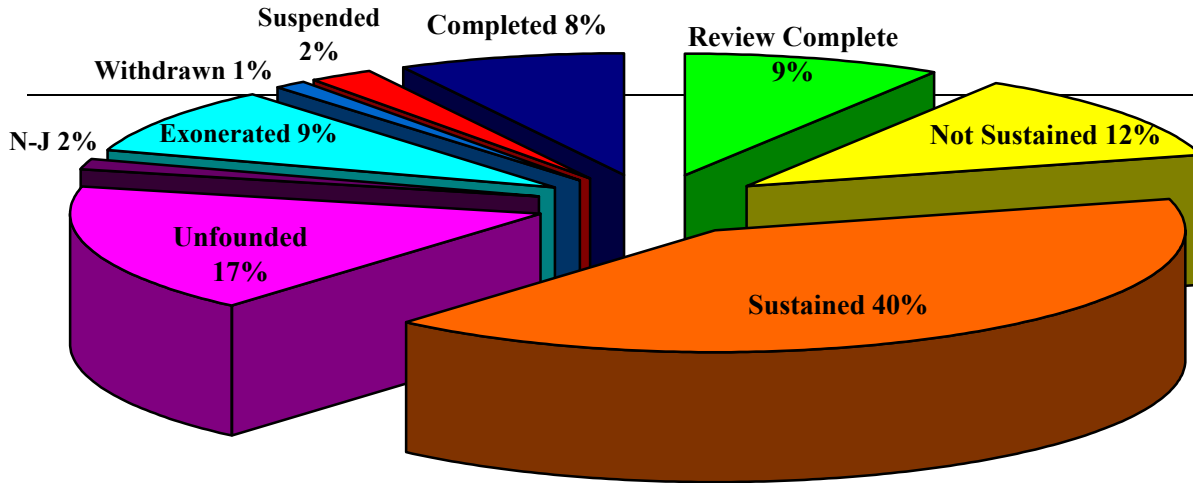
During the reporting period for fiscal year 2001-2002 the OIG initiated 87 new investigative assignments. Of these cases 69 were brought to closure during the fiscal year. There were 20 cases closed that were brought forward from previous fiscal years. Of the cases closed, 45 cases were closed within 45 days of initiation. The caseload of the office varies from very technical program specific procedural or operational issues to the most basic conduct-related allegations. The outcomes of the assigned cases have varied from arrests being made for criminal activity to providing support for the employees in the affected work unit. There were seven arrests that resulted from criminal case investigations. Investigative findings resulted in many allegations being unfounded or the employees' actions being exonerated while others resulted in disciplinary actions ranging from counseling to dismissal. There were some issues that were referred to outside entities with more direct jurisdictional authority over the actions in question.

tasks with a professional approach while maintaining objectivity.

All internal investigations activity was not driven by complaints. Some assignments were based on requests of managers or program staff in the form of reviews of procedural practices or past actions that had been the source of questions or outside scrutiny. Reviews were also conducted at the request or direction of the Secretary in a desire to have a thorough analysis of some departmental programs for the benefit of parties who raised questions. Many of the assignments require investigators to gain broad technical familiarity with issues that they would not normally have knowledge. It is through this greater familiarity with agency procedures and issues that the Internal Investigations Unit strives to better serve the needs of management to identify areas for improvement so they can ultimately offer better services to the general public. The Unit attempts to accomplish these

INVESTIGATIVE FINDINGS

July 1, 2001 - June 30, 2002



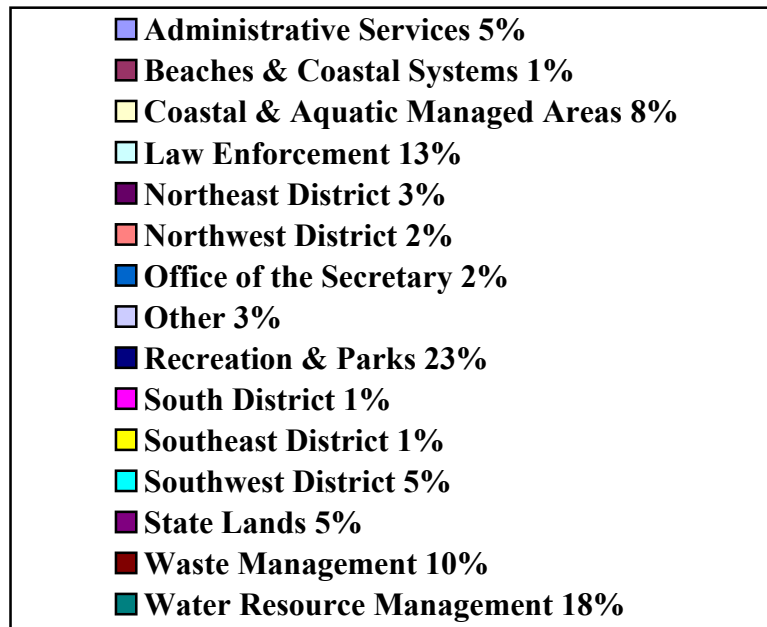
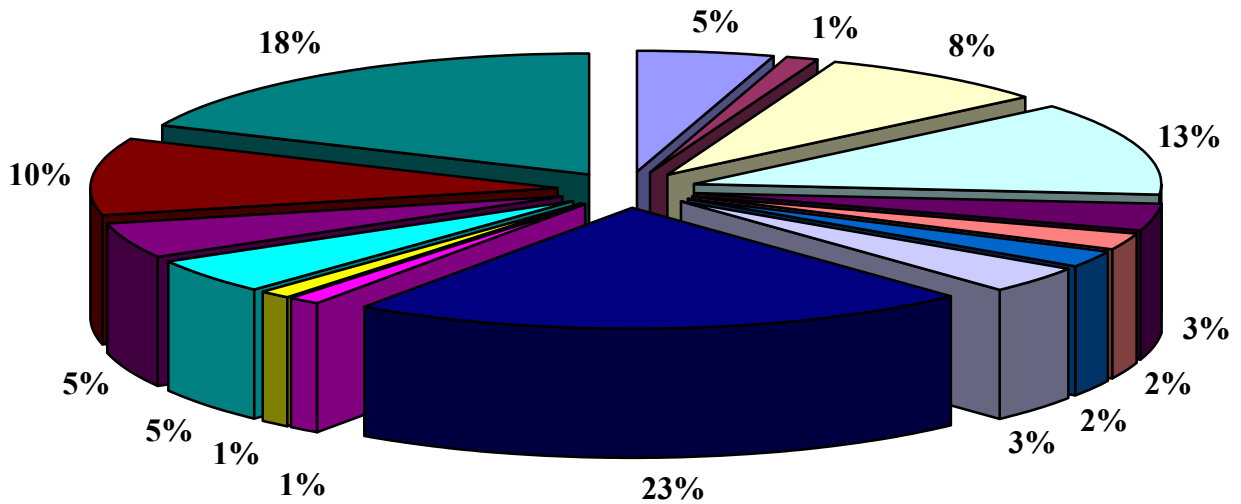
■ Exonerated - 17	■ Not Sustained - 23	■ Sustained - 77
■ Unfounded - 33	■ Non-Jurisdictional - 3	■ Review Complete - 17
■ Withdrawn - 2	■ Suspended - 4	■ Completed - 15

CLASSIFICATIONS OF INVESTIGATIVE FINDINGS

- (1) **Exonerated** - Alleged actions occurred but were lawful and proper.
- (2) **Not Sustained** - Insufficient evidence available to prove or disprove allegation. In some instances, not sustained may reflect that the alleged actions occurred but were not addressed by department policy.
- (3) **Sustained** - Allegation supported by sufficient evidence to justify a reasonable conclusion that the actions occurred and were violations.
- (4) **Unfounded** - Allegations which are demonstrably false or not supported by facts.
- (5) **Non-Jurisdictional** - Not within the jurisdiction of the Department of Environmental Protection.
- (6) **Review Complete** - Closure for management review, an investigative review or the review of a management issue.
- (7) **Withdrawn** - Complainant requests to withdraw the complaint or is unresponsive and no further action is required.
- (8) **Suspended** - Continuing investigation of allegations set aside, possibly pending action at a later date.
- (9) **Completed** - Closure for background checks, public records requests, and miscellaneous complaints that do not warrant an investigation, or cases closed by arrest.

INVESTIGATIVE ISSUES INITIATED

July 1, 2001 – June 30, 2002



Florida Department of Environmental Protection
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The table below depicts the number of issues completed by the Internal Investigations Section for the FY 2001-2002 **within each program area** of the Department of Environmental Protection.

DIVISION/DISTRICT	
Administrative Services	5
Air Resource Management	0
Central District	0
Law Enforcement	16
Resource Assessment and Management	1
Northeast District	3
Northwest District	5
Office of Beaches and Coastal Systems	1
Office of Coastal & Aquatic Managed Areas	6
Office of the Secretary	3
Other	3
Recreation and Parks	18
South District	1
Southeast District	2
Southwest District	3
State Lands	3
Waste Management	3
Water Resource Management	16
Total Number of Cases Closed	89

The table below depicts the **type of issues completed** by the Internal Investigations Section for the FY 2001-2002 of the Department of Environmental Protection.

PROJECT & ACTIVITY DEFINITIONS	
Administrative Review Activities	1
Background Investigations	1
Investigations	56
Investigative or Management Reviews	14
Management Advisory Activities	2
Miscellaneous Complaints	8
Public Record Requests	7
Total Number of Issues Completed	89

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Case Number	Allegations	Findings
II-01-15-00-033	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Exonerated
**	Subject 1: Discrimination Against Minorities 435(w) Harassment Subject 2: Discrimination Against Minorities 435(w) Harassment Subject 3: Discrimination Against Minorities 435(ff) Sexual Harassment	Not Sustained Not Sustained Not Sustained Not Sustained Not Sustained Sustained
II-01-07-00-047	435(ff) Sexual Harassment	Sustained
II-11-21-00-050	Management Advisory Activities	Completed
II-01-16-00-067	Grievance Concerning Promotional Process	Unfounded
II-03-18-01-009	Investigative Review	Review Complete
II-01-02-01-017	435(ii) Theft or Attempted Theft or Unauthorized Taking of State Property or Property of Other Employees	Unfounded
II-01-07-01-018	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Exonerated
II-03-15-01-021	Investigative Review	Review Complete
II-01-15-01-025	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Exonerated Unfounded
II-01-08-01-030	435(w) Harassment DEP Directive 435(ff) Sexual Harassment DEP Directive 435(ff) Sexual Harassment	Not Sustained Unfounded Not Sustained
II-01-08-01-035	435(t) Falsification of Records/Making False Statements 435(z) Insubordination	Not Sustained Sustained
II-01-01-01-036	Florida Statute 812.014 Theft	Sustained
II-15-08-01-038	Administrative Review Activities	Review Complete
II-01-07-01-039	Florida Statute 817.60 Theft of a Credit Card Florida Statute 817.61 Fraudulent Use of a Credit Card 435(ii) Theft or Attempted Theft or Unauthorized Taking of State Property or Property of Other Employees 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel	Sustained Sustained Sustained Sustained
II-13-08-01-045	Miscellaneous Complaint	Not Sustained
II-01-14-01-047	435(i) Disruptive or Uncooperative Conduct or Horseplay 435(w) Harassment 435(jj) Threatening, Abusive or Offensive Language/Verbal Assault 435(jj) Threatening, Abusive or Offensive Language/Verbal Assault 435(jj) Threatening, Abusive or Offensive Language/Verbal Assault 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained Sustained Sustained Sustained Sustained Sustained Sustained

Florida Department of Environmental Protection
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Case Number	Allegations	Findings
II-01-04-01-049	435(g) Conduct Unbecoming a Public Employee 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained Sustained
II-01-07-01-050	435(q) Failure to Perform or Follow Procedures 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained Not Sustained Not Sustained (Policy Failure)
II-01-08-01-052	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Unfounded
II-01-12-01-053	Florida Statute 812.014 Theft	Review Complete
II-01-07-01-054	Florida Statute 319 Title Certificates (319.33 Fraudulent Application to Obtain a Vehicle) Florida Statute 812.014 Theft (Grand Theft)	Sustained Sustained
II-01-07-01-055	435(g) Conduct Unbecoming a Public Employee 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained Sustained
II-01-26-01-056	435(i) Disruptive or Uncooperative Conduct or Horseplay 435(n) Failure to Give Truthful or Requested Information During the Course of an Internal Investigation 435(q) Failure to Perform or Follow Procedures 435(q) Failure to Perform or Follow Procedures 435(t) Falsification of Records/Making False Statements 435(dd) Negligence 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained Sustained Sustained Unfounded Sustained Sustained Sustained Unfounded Exonerated Not Sustained
II-01-08-01-057	Florida Statute 812.014 Theft	Withdrawn
II-01-21-01-058	Florida Statute 815 Computer Related Crimes	Unfounded
II-13-08-01-059	Miscellaneous Complaint	Not Sustained
II-01-15-01-060	435(i) Disruptive or Uncooperative Conduct or Horseplay	Not Sustained
II-13-15-01-062	Miscellaneous Complaint	Unfounded
II-07-14-01-063	Background Investigation	Withdrawn
II-01-07-01-064	435(t) Falsification of Records/Making False Statements 435(ii) Theft or Attempted Theft or Unauthorized Taking of State Property or Property of Other Employees 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained Sustained Sustained Sustained
II-11-21-01-065	Management Advisory Activities	Completed

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Case Number	Allegations	Findings
II-01-03-01-066	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained
II-13-02-01-067	Miscellaneous Complaint	Not Sustained
**	Subject 1: Investigative Review	Review Complete
II-03-01-01-068	Subject 2: Investigative Review	Review Complete
II-01-14-01-069	435(oo) Violation of Department Computer Security Policy	Unfounded
II-01-26-01-070	435(g) Conduct Unbecoming a Public Employee 435(i) Disruptive or Uncooperative Conduct or Horseplay 435(q) Failure to Perform or Follow Procedures 435(q) Failure to Perform or Follow Procedures 435(w) Harassment 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel 435(nn) Unlawful or Careless Use, Unauthorized Possession or Display of a Weapon, or as Defined in Division Procedures or General Orders 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Unfounded Sustained Exonerated Sustained Exonerated Sustained Not Sustained Exonerated Unfounded Unfounded Unfounded Exonerated Sustained
II-01-26-01-071	435(g) Conduct Unbecoming a Public Employee 435(i) Disruptive or Uncooperative Conduct or Horseplay 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel 435(nn) Unlawful or Careless Use, Unauthorized Possession or Display of a Weapon, or as Defined in Division Procedures or General Orders 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Unfounded Sustained Sustained Sustained Unfounded
II-01-14-01-072	435(w) Harassment 435(w) Harassment 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel	Exonerated Unfounded Not Sustained
II-03-14-01-073	Investigative Review	Review Complete
II-01-08-01-074	435(c) Abuse of Position 435(g) Conduct Unbecoming a Public Employee	Exonerated Exonerated
II-01-26-01-075	435(q) Failure to Perform or Follow Procedures 435(t) Falsification of Records/Making False Statements	Sustained Sustained

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Case Number	Allegations	Findings
II-01-26-01-076	435(q) Failure to Perform or Follow Procedures 435(t) Falsification of Records/Making False Statements 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained Sustained Sustained
II-03-08-01-077	Investigative Review	Review Complete
II-01-07-01-078	435(c) Abuse of Position 435(c) Abuse of Position 435(c) Abuse of Position 435(g) Conduct Unbecoming a Public Employee 435(q) Failure to Perform or Follow Procedures 435(t) Falsification of Records/Making False Statements 435(w) Harassment 435(w) Harassment 435 (jj) Threatening, Abusive or Offensive Language/Verbal Assault 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Unfounded Exonerated Unfounded Exonerated Unfounded Unfounded Unfounded Unfounded Not Sustained Unfounded Exonerated Unfounded Exonerated Unfounded
II-01-03-01-079	435(q) Failure to Perform or Follow Procedures	Sustained
II-03-01-01-080	Investigative Review	Review Complete
II-01-07-01-081	435(t) Falsification of Records/Making False Statements	Sustained
II-13-19-01-082	Miscellaneous Complaint	Non-Jurisdictional
II-01-14-01-083	Florida Statute 812.014 Theft (Grand Theft)	Suspended
II-03-14-01-084	Management Review	Review Complete
II-01-14-01-085	435(l) Excessive Tardiness or Failure to Observe Established Work Times 435(q) Failure to Perform or Follow Procedures 435(cc) Loafing 435(kk) Unauthorized or Improper Use of State Property, Equipment or Personnel 435(oo) Violation of Department Computer Security 435(oo) Violation of Department Computer Security Policy	Sustained Sustained Sustained Sustained Sustained Sustained
II-01-19-01-086	435(t) Falsification of Records/Making False Statements 435(gg) Sleeping on Duty	Unfounded Unfounded
II-01-08-01-087	435(b) Absence Without Authorized Leave 435(g) Conduct Unbecoming a Public Employee 435(z) Insubordination 435(z) Insubordination 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained Sustained Sustained Sustained Sustained Sustained

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Case Number	Allegations	Findings
II-03-12-01-088	Investigative Review	Review Complete
II-03-14-01-089	Management Review	Review Complete
II-01-07-01-090	435(n) Failure to Give Truthful or Requested Information During the Course of an Internal Investigation	Non-Jurisdictional
II-01-14-01-091	435(g) Conduct Unbecoming a Public Employee 435(i) Disruptive or Uncooperative Conduct or Horseplay	Not Sustained Not Sustained
II-08-26-01-092	Public Records Request	Completed
II-01-14-01-093	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Exonerated
II-01-14-01-094	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Not Sustained
II-01-14-01-096	Florida Statute 812.014 Theft. (Grand Theft)	Sustained
II-13-08-01-097	Miscellaneous Complaint	Completed
II-01-08-01-098	435(g) Conduct Unbecoming a Public Employee 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Exonerated Not Sustained
II-03-08-02-001	Investigative Review	Review Complete
II-01-14-02-002	Florida Statute 784.048 (2) Stalking Florida Statute 837.06 False Official Statement in Writing 435(z) Insubordination 435(ff) Sexual Harassment 435(oo) Violation of Department Computer Security Policy	Sustained Sustained Sustained Sustained Sustained
II-13-08-02-003	Miscellaneous Complaint	Completed
II-01-02-02-004	435(ff) Sexual Harassment 435(jj) Threatening, Abusive or Offensive Language/Verbal Assault	Unfounded Sustained
II-08-07-02-005	Public Records Request	Completed
II-03-08-02-006	Investigative Review	Review Complete
II-01-03-02-007	435(jj) Threatening, Abusive or Offensive Language/Verbal Assault	Sustained
II-08-14-02-010	Public Records Request	Completed
II-01-02-02-011	435(g) Conduct Unbecoming a Public Employee 435(i) Disruptive or Uncooperative Conduct or Horseplay 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained Sustained Sustained
II-08-14-02-012	Public Records Request	Completed
II-01-12-02-016	Florida Statute 713.35 Making or Furnishing False Statement Florida Statute 812.014 Theft (Grand Theft) Florida Statute 831.02 Uttering Forged Instruments	Completed Completed Completed
II-01-07-02-018	435(g) Conduct Unbecoming a Public Employee 435(n) Failure to Give Truthful or Requested Information During the Course of an Internal Investigation	Sustained Sustained

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Case Number	Allegations	Findings
**	Subject 1: 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Unfounded
	Subject 2: 435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Unfounded
	Subject 3: 435(dd) Negligence	Sustained
II-01-07-02-020	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Not Sustained
II-03-07-02-021	Investigative Review	Review Complete
II-01-20-02-022	435(c) Abuse of Position	Sustained
II-08-07-02-023	Public Records Request	Completed
II-13-07-02-024	Miscellaneous Complaint	Completed
II-03-02-02-025	Investigative Review	Review Complete
II-03-19-02-026	Investigative Review	Review Complete
	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Unfounded
II-01-08-02-027	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Unfounded
	435(w) Harassment	Suspended
II-01-07-02-028	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Suspended
II-08-07-02-030	Public Records Request	Completed
	435(g) Conduct Unbecoming a Public Employee	Suspended
II-01-16-02-031	435(pp) Violation of Statutory Authority, Rules, Regulations, Directives, Procedures, General Orders, Policies	Sustained
	DEP Directive 630 Reporting of Accidents Involving State Owned Motor Vehicles/Watercraft And the Procurement of Related Repairs	Sustained
II-01-16-02-033	Florida State 316 State Uniform Traffic Control	Sustained
	DEP 435 8. (6) Violation of law or agency rules.	Sustained
II-08-25-02-034	Public Records Request	Completed

**Indicates More Than One Subject

Selected Internal Investigation Summaries

The following group of case summaries has been chosen to demonstrate the variety and type of issues as well as some of the resolutions of the cases addressed during the previous fiscal year.

II-01-15-2000-033 This case addressed an allegation against an environmental administrator for alleged abuse of position. The complaint was filed by a private citizen but the issue then went into litigation. The ultimate conclusion of the case in court and our investigation exonerated the manager and supported their actions.

II-01-7-2000-047 This was a complaint alleging harassment and discrimination against members of a work group in a program area. It originally named three employees who allegedly used inappropriate language and were discriminating against coworkers of a minority race. The findings were not sustained against two of the employees. An allegation of sexual harassment was sustained and the subject employee received a written reprimand.

II-03-18-2001-009 This investigative review resulted from a dispute between neighbors over the permitting of a dock. The complainant alleged that the Department had erred in its issuance of a permit for the dock by not allowing them an administrative hearing to resolve the issue. The consensus was that the permit was valid and that the complainant's dispute was better resolved in the civil court at the complainant's discretion. There was no violation identified on the part of staff who handled the issue.

II-01-02-2001-017 This case stemmed from a report of the theft of thirty dollars cash that was reportedly forwarded to Finance and Accounting from one of the program areas but never arrived

there. Finance and Accounting received the package and found it to be thirty dollars short. There was no physical or testimonial evidence to implicate any suspect(s) regarding the missing money. Due to the lack of evidence the theft was ruled as unfounded, but the investigator did work with the program area to assist them in the implementation of a more secure means of transmitting funds.

II-01-07-2001-018 This investigation resulted from allegations by a volunteer that management was not aggressive enough in its enforcement of rules and restrictions of the public's use of the state property and its wildlife. The complainant also alleged favoritism in the program's effort to regulate public activity. It was determined that this complainant had become overzealous in his efforts to protect the program area. As a result, he had to be removed from participation in the program due to the disruptive nature of his actions. There was no violation or impropriety by management in this case.

II-03-15-2001-021 This investigative review resulted from a citizen's complaint that the Department had issued a permit to a developer that was in conflict with the neighborhood development planning and blocked public access to a beach. The review revealed that the permit had been issued within appropriate guidelines and that there had been no favoritism shown toward the developer. There was no violation on the part of any DEP employee.

II-01-15-2001-025 This was a complaint against a District inspector for being too aggressive and abusing his authority in addressing a particular contractor in his oversight capacity. It was determined that this was in fact a hard working inspector who did his job aggressively but within all established guidelines and that the complainant was in fact recognized as some one who routinely worked in a manner to be in violation of permit restrictions. The varied

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allegations were determined to be either unfounded or exonerated.

II-01-08-2001-030 This complaint was made by a former employee against his previous supervisor. The complainant alleged harassment and misconduct on the part of the supervisor. The testimonial evidence gathered from the coworkers of the former employee did not support the allegations and in most cases directly refuted them. The specific complaints of harassment or sexual harassment were either not sustained or unfounded.

II-01-08-2001-035 This case resulted from an allegation against a mid-level supervisor alleging time sheet abuse and insubordination. There was insufficient evidence to positively determine that the time sheet falsification had occurred, but the insubordination by not following a direct written order was sustained. The employee resigned during the course of the investigation.

II-01-01-2001-036 This investigation was the result of a grant program area reporting thefts that had been committed by a former employee. The thefts were investigated and reported to the State Attorney in the jurisdiction. As a result of pretrial intervention for criminal prosecution, the suspect former employee was ordered by a Judge to make restitution to the Department.

II-15-08-2001-038 This review resulted from a response to the report of the death of an employee. A local sheriff's department conducted the preliminary investigation of the death by a self-inflicted gun shot wound. There was no evidence of foul play or any suggestion that the death was due to employment or duty related factors.

II-01-07-2001-039 This case was in response to a report of an employee misusing a State of Florida credit card. The employee was found to have fraudulently used a credit card to purchase gas for his personal automobile as well as other

consumable goods. Four violations involving theft or credit card fraud were sustained and the employee was arrested and dismissed.

II-13-08-2001-45 This was a miscellaneous complaint about an employee's operation of a State vehicle. The employee was interviewed about the allegation by their chain of command and it could not be determined conclusively if the violation had occurred or not. The case was closed with a finding of not sustained; the only other action was verbal counseling regarding the possible violation.

II-01-14-2001-047 This investigation resulted from an aggressive and threatening encounter between two employees in the same program area. The investigation revealed other inappropriate actions by one of the employee and resulted in seven sustained violations of the standards of conduct. The suspect employee was immediately removed from the workplace and ultimately dismissed.

II-01-14-2001-048 This investigation was the result of a fraudulent letter that was received in one of the District Offices. The letter referenced a hoax environmental hazard and was written on Departmental letterhead. The investigation revealed that the entire issue had been intended as a joke and was committed by someone outside the agency. Because of the circumstances of the case the resolution was determined to be outside the jurisdictional authority of the OIG.

II-01-04-2001-049 This investigation stemmed from an employee's threatening remark regarding a bomb; the comment was overheard in a group. The employee made the remark during the time when the September 11, 2001 terrorist attack was foremost in media reports. Appropriate inquiry ultimately led to the conclusion that it was a bad joke made at a very critical time. The issue was not pursued criminally, but the employee was disciplined for Conduct Unbecoming a Public Employee.

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II-01-07-2001-050 This case stemmed from an allegation against a civilian employee who reportedly took an enforcement action that was outside his authority or job description. During the same incident the employee used official police communication channels on which he is not authorized to communicate. The employee was issued a written reprimand for the actions he took that, though well-intentioned, were outside approved procedures.

II-01-07-2001-053 This was an investigative review in which the OIG was asked to inquire into the management and accounting practices of a grant funded program and its director specifically for possible evidence of theft or fraud. With the assistance of Audit staff, a thorough review of the books of the program was completed. There was no evidence of wrongdoing discovered on the part of the program or the director.

II-01-07-2001-054 This was an investigation into concerns about theft and fraud by an assistant manager in their management of departmental property and equipment. In this case, the employee was found to have items in their possession that were supposed to have been surplus or were not officially accounted for. As a result of testimonial and physical evidence the allegations were sustained. The employee was dismissed from the department and prosecuted criminally.

II-01-07-2001-055 This case stemmed from an allegation against a manager who altered an official document to circumvent approved procedures as well as participating in a violation of accepted purchasing policies. The manager was dismissed. The investigation revealed that the purchase in question should have been accomplished as finalized with a limited amount of documentation on the part of the manager.

II-01-26-2001-056 This was a very broad investigation into an entire workgroup’s activities that was triggered by a complaint from one of the internal participants. Allegations included sexual harassment, fraud, time sheet abuse, and improper purchasing procedures. Individuals at all levels within the office or work group were implicated for wrong doing and ultimately the manager and the administrative assistant, who was the complainant were allowed to resign. Recommendations were made to have the office receive training and more closely adhere to many administrative procedures that were not being followed on a routine basis.

II-01-08-2001-057 This complaint was filed by a private citizen who had been the subject of an enforcement action. The complainant accused the parties who were involved in the action of removing cash from his home/office. When the complainant was asked to provide supporting information or evidence of the alleged theft, he acknowledged that the charges were unfounded and withdrew the complaint. The complainant was later convicted in criminal court for the offenses for which he had been charged.

II-01-15-2001-064 This investigation parallels the information and involved the same subject as case number 01-054 above. This case resulted in the location and identification of additional state property that was in the possession of the employee. There were additional sustained violations of related departmental procedures including falsification of official documents that reinforced management’s decision to dismiss the employee.

II-01-03-2001-066 This case resulted from management’s request to have OIG review the technical procedures and processes being used by a professional staff member in making judgements. It was determined that the employee had used a non-standard analytical procedure that was not sanctioned by the management team to make a determination on a

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permit issue. The employee also provided stated an official opinion that he was not qualified to make. The employee received a written reprimand for the sustained violation.

II-03-01-2001-068 The allegation in the case originated from an attorney who was representing a client who was a participant in a DEP-funded program. The complainant stated that two DEP employees representing an internal program had used threatening and abusive tactics in communicating with their client to gain compliance. The investigation revealed that the Departmental representatives had communicated very nearly the exact terms that the attorney had alleged only that they were within their authority and jurisdiction to suggest the actions referenced as legitimate resolutions to a conflict with the client. The employees were exonerated.

II-01-14-2001-069 This complaint was brought forward by an employee when she discovered that someone had been using her assigned computer work station to access pornographic sites. It was determined that the computer is in a common work area and is frequently used by many different users. Due to past usage patterns of the computer being left on under one user name, there was no way to positively identify the party responsible for visiting the inappropriate sites. A recommendation was made to ensure that security policies of the department are followed more closely in regard to this computer. Management was also encouraged to closely monitor computer usage within the workgroup.

II-01-14-2001-070 This investigation is related to case number 01-056 above. The subject of this complaint was accused of thirteen different violations, however only four were sustained and they were associated with a cultural indifference to conformity to policy that had been allowed to evolve in this work area. This employee was given a reprimand for sustained violations in regard to disruptive behavior, improper procedures, and misuse of equipment.

II-01-14-2001-71 This investigation is also related to case number 01-056 above. This subject was alleged to have violations in five different procedural areas, however the employee was found to have sustained violations in three areas. The subject was given a reprimand for disruptive behavior, misuse of equipment, and unlawful possession or display of a weapon.

II-01-14-2001-072 This complaint originated from a former employee who alleged that a former supervisor was intentionally harassing the complainant by not allowing the use of the program area's web site for posting listings for the former employee's new instructor business. The investigation revealed that the complainant was not being treated any differently from other practitioners in the field.

II-03-14-2001-073 This management review was initiated in response to an inquiry from a legislator who was responding to concerns expressed by his constituents relating to the management of the State's mining industry. After careful review and analysis it was determined that the Department was adequately addressing its responsibilities in a manner that was consistent with state statutes as well as industry standards in other states. The methods and procedures in place within the program area were found to be compatible with similar programs across the states.

II-01-08-2001-074 This investigation was requested by a manager after a very critical editorial had been written in the Jacksonville Times Union attacking the credibility of a DEP law enforcement officer. It was alleged that racism was the basis for the arrest of a citizen in this case. The investigation revealed that the citizen violated the law and the officer was exonerated for his actions.

II-01-26-2001-075 This subject in this case was the complainant in the broad program-based

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complaint in case number 01-056 above. The complainant was found to be the primary player in many of the administrative (purchasing, payroll, accounting procedural) violations which took place in the office. The employee was identified as knowing the correct way to have accomplished the tasks, but chose not to follow policies in favor of short cuts. The employee resigned upon completion of the investigation.

II-01-26-2001-076 This case is also related to the above-described complaint 01-056 in which most of the entire work group was implicated. This employee was reprimanded for sustained violations of purchasing procedures, record keeping, and other performance-related issues.

II-01-08-2001-077 This case stemmed from a complaint against an officer for what was described by the complainants as harassment and abuse of position after the officer arrested the complainants for nudity violations. The investigation determined that the actions of the officer in question had been well within acceptable policy and was initiated in response to an identified problem area in his patrol jurisdiction. The officer in this case was exonerated.

II-01-07-2001-078 This complaint originated from a citizen who felt that the management of a DEP park was singling the citizen's business out for harassment and disparate treatment. It was alleged that the park management's enforcement of rules was to keep the complainant from following a certain trade of photography. It was determined that the manager was acting appropriately when addressing the company and its employees in the manner described. Of the 14 allegations in this case, nine were unfounded, four were exonerated and one was not sustained.

II-01-03-2001-079 This was a complaint filed by management against an employee who had failed to follow the procedures outlined for the completion of professional duties. The subject

expressed differences with management's direction but resigned as the complaint was sustained and the position was to be downgraded.

II-03-01-2001-080 This was a review which was completed at the request of DEP management. The issue pertained to a proposal from a private citizen to use prison labor to remove an invasive plant species (melaleuca) from state-owned or controlled property. The review revealed that the proposal was workable, however the complainant had proven to be less than successful in the delivery of the results desired or requested by past contracts. The recommendation was made not to use the complainant's proposal as it was not beneficial to the State of Florida. .

II-01-07-2001-081 This case was initiated following the arrest of an employee that prompted the Investigations Unit to conduct a background check. The background check revealed that the employee had an arrest history prior to joining the agency and had falsified the original employment application. This falsification resulted in dismissal from employment with the agency.

II-01-14-2001-083 This investigation was the result of a management request for the OIG to look at the potential for identifying the party(ies) responsible for the removal of a departmentally owned laptop computer from the program area in which it was used. After extensive checking there were no investigative leads developed. The case of alleged theft was suspended.

II-03-14-2001-084 This management review was requested by DEP management in an attempt to analyze the departmental response to an alleged terrorist act at a water treatment facility. The review clearly demonstrated that the overall agency response was well within agency policy procedure. The results had been useful in making a valid decision on potential

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additional action. The review resulted in recommendations for improvement in the area of transmitting evidence to the DEP laboratory for analysis and improved protocols between responding units from different agencies.

II-01-14-2001-085 This investigation was requested by a supervisor in a program area who suspected an employee of misusing a State computer during work hours. The investigation revealed that the subject employee was in fact using his computer for extensive web surfing to include visits to pornographic sites, trying to locate a spouse, and conducting a personal business enterprise while at work. The employee literally spent entire days on non-work related activity. The subject was also found to have violated the attendance policy after being reprimanded. The employee resigned prior to being dismissed.

II-01-19-2001-086 This complaint was originally forwarded to the Governor's Office from an internal employee. The complaint alleged that an employee in one of the District offices was falsifying time sheets and sleeping on the job. Due to conflicts within the affected work area, management requested the OIG to investigate. There was no evidence to indicate that the subject employee had ever falsified any time sheets. The allegation of sleeping on the job stemmed from an isolated incident 10-12 months ago in which the employee had briefly fallen asleep and received counseling without reoccurrence. Both allegations were unfounded.

II-01-08-2001-087 This investigation involved an employee who allowed an off-duty relationship to impact the employee's professional status with the agency. The subject employee became involved in a relationship with a married individual and ultimately was involved in a physical fight with the spouse that caused the employee to be arrested. The investigation uncovered incidents of insubordination, absence without leave and conduct unbecoming a public

employee. All charges were sustained and the employee resigned prior to being dismissed.

II-03-1202001-088 This review resulted when a program manager was of the opinion that a regulated contractor was falsifying or backdating documents. OIG's review of the contractor's work on the project revealed that the contractor's paperwork had been filed correctly and in a timely manner. The documents had not been properly processed by the county agency responsible for managing the project. The contractor was exonerated and recommendations made for better oversight by the county entity.

II-03-14-2001-089 This review was in response to a private citizen who was not satisfied with a local agency's response to a complaint about the maintenance of a dumping facility. The review was completed with the assistance of the Division of Law Enforcement and local Health Department who both advised that the facility was old and was permitted to utilize the equipment in question. This case was closed and no further action was found to be necessary.

II-01-07-2001-090 This case involved procedural misconduct on the part of an employee who resigned rather than be interviewed about the conduct. The case was then closed.

II-01-14-2001-091 This investigation stemmed from an allegation which was filed by members of one work unit against a member of another unit for what was described as unprofessional conduct in an official proceeding. The investigation revealed that the behavior in question was triggered by the complainant's aggressive tactics while addressing the subject employee in a confrontational manner. The subject's behavior was not found to have been objectionable. The allegation was not sustained.

II-01-14-2001-096 This was a criminal investigation into the theft of telephone services

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by a former employee. The allegation was verified and arrest warrants obtained for the employee who had already left the state. Since the investigative report was completed two checks for partial restitution have been returned to the State.

II-01-14-2002-002 This investigation resulted when an employee notified management that a co-worker was making improper advances and making them feel uncomfortable in the workplace. Investigation revealed that the subject had in fact behaved inappropriately in his attempts to establish a relationship with the complainant. The information was presented to the prosecutor and an arrest warrant was signed by a judge for the employee’s stalking and giving false official statements. The employee was also found to have sexually harassed coworkers, violated DEP’s computer policy and also being insubordinate. After his arrest for stalking, the subject employee was dismissed.

II-01-02-2002-004 This complaint was received from an employee who alleged that co-workers were using offensive language and engaging in sexually harassing behavior. Investigation revealed that there was no evidence of sexual harassment. There was evidence to support that inappropriate language and comments were commonplace within the workgroup. A meeting was convened by managers to counsel the work group as a whole and advise that there would be no tolerance of such inappropriate behavior.

II-01-08-2002-06 This complaint was filed with the Chief Inspector General’s Office after a probationary employee was dismissed. Review indicated that the employee had failed to satisfactorily complete a mandatory training program to the satisfaction of the staff responsible for conducting the training.

II-01-02-2002-011 This investigation was conducted as a result of an employee making inappropriate comments to the supervisor,

preparing a drawing that threatened violence to himself or others and disrupting the activity of his workgroup. All allegations were sustained and the employee resigned from his position.

II-01-12-2002-016 This case was investigated due to allegations of inappropriate actions by a contractor. Investigation revealed that the contractor submitted false documentation for payment to a DEP program area. Upon receiving the evidence that had been assembled, the prosecuting attorney approved the case for an arrest warrant that was served. The contractor was not allowed continued participation in the program.

II-01-07-2002-018 This case resulted when the Department of Corrections notified the agency that it was discontinuing the services of prison labor in one of the state parks because of the inappropriate actions of an agency employee. It was determined that the employee had in fact had a fanciful relationship with a member of one of the prison work crews and relayed this fantasy to the prisoner in a letter. The employee failed to give truthful information during the investigation as to the extent of her involvement with the prisoner. Both allegations were sustained and the employee was appropriately disciplined.

II-01-07-2002-020 This investigation was conducted due to allegations of cash missing from a deposit bag of a state park. The case originally focused on the three last employees to have access to the money. The chain of events was tracked and two of the employees were found to have done nothing improper. The third employee to have access to the deposit bag was found to have been negligent in ensuring the security of the cash deposit. This employee was appropriately disciplined.

II-03-07-2002-021 This review was initiated in response to a manager requesting OIG to investigate three separate occurrences which had resulted in missing park property or cash. All

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three incidences were investigated and recommendations were made to improve security of park equipment. While an actual suspect could not be identified in the case of the cash, the last person known to be responsible was found to be negligent in not ensuring the security of the deposit bag. Appropriate disciplinary action was taken.

II-01-20-2002-022 This investigation resulted from an encounter that an employee had with a private business service provider. In the exchange between the employee and the citizen, the employee made statements that could have been, and were in this case, interpreted as threatening the business with agency action if they did not provide the employee the service they expected. The employee was not in a regulatory position but the statements made were interpreted by the provider as a direct threat of an impending enforcement action against the business. The employee was reprimanded.

II-03-19-2002-026 This complaint was filed by a citizen who alleged that a former employee had left the agency with software developed on the job with which he was now making a profit. The complainant also alleged that the agency had also lost significant data with the software. The investigation determined no data had been lost and the particular application is no longer being used in the program area.

II-01-08-2002-027 This case stemmed from a request by management to review the circumstances of an employee’s use of a state-owned vehicle after hours and a subsequent worker’s compensation claim for an injury received in an accident. The investigation revealed that the concerns about the employee’s actions were unfounded. The actions of the employee were legal and in accordance with agency policy.

II-01-16-2002-031 & 033 These investigations were initiated by management in a District office

who received notification from another state agency of an unusual contact law enforcement had with an employee while on duty. The employee was reported to have been in a peculiar location and acting suspiciously when observed by officers. When OIG conducted background investigation on this subject, it was learned that the employee had an arrest conviction that had not been acknowledged on the employment application. During this investigation it was revealed that the employee had also been involved in a traffic accident in a state-owned vehicle; the employee had not properly reported the accident. As a result of this case, it was determined that there were several violations of policy and traffic statutes. The employee resigned.

Program Review and Improvement

The Program Review and Improvement (PRI) Section offers management consulting services to agency managers. This service helps managers succeed in reaching their goals through problem solving tools that enhance program efficiency and accountability. PRI provides technical assistance in the form of traditional studies or through facilitation processes in the following areas: process analysis and improvement; information systems (business perspective); decision-making analysis; surveys; and strategic planning. The following are projects initiated by PRI in FY 2001-2002.

Division	Project Title	Number
Office of the Secretary	Consulting Services to the Everglades Restoration Project.	IA-21-23-2001-7
Office of the Secretary	Review Core Processes in the Office of Beaches and Coastal Systems	IA-3-25-2002-125
Office of the Secretary	Review of Melaleuca Eradication Strategy	IA-21-1-2002-67
Office of the Secretary	East Naples Water Treatment Facility Case Study	IA-4-1-2002-79
Office of the Secretary	Case Study of Utility Permitting at St Joseph Bay Preserve	IA-3-1-2002-239
Office of Deputy Secretary for Land and Recreation	Land and Recreational Services Employee Climate Survey 2002	IA-5-23-2002-35
Office of Deputy Secretary for Land and Recreation	Land and Recreational Services Management Climate Survey 2002	IA-5-23-2002-111
State Lands	Process Mapping – Bureau of Land Acquisition	IA-21-3-2000-179
State Lands	Process Mapping – Bureau of Public Land Administration	IA-21-3-2001-23
State Lands	Process Mapping – Bureau of Invasive Plant Management	IA-21-3-2001-164
State Lands	Process Mapping – Bureau of Appraisal	IA-21-3-2001-189
State Lands	Process Mapping – Bureau of Survey & Mapping	IA-21-3-2001-190
State Lands	Process Mapping – Office of Environmental Services	IA-21-3-2001-191
State Lands	Process Mapping – Agenda Process	IA-21-3-2001-192
Resource Assessment and Management	Review of DEP Laboratory Operations	IA-21-24-2001-261
Resource Assessment and Management	Activity Based Cost Accounting System	IA-21-24-2002-58
Administrative Services	One Florida Survey	IA-5-2-2002-40
Bureau of Waste Management	Bureau of Petroleum Storage Systems – Storage Tanks Program Survey	IA-5-12-2002-186
Bureau of Mine Reclamation	Mine Reclamation Internal Survey	IA-5-14-2002-168
Bureau of Mine Reclamation	Review of Mine Reclamation Process	IA-21-14-2002-57
Park Services	Process Evaluation of Park Operations “Operation Streamline”	IA-21-7-2002-132
Park Services	Meeting and Facilitation Training	IA-21-7-2002-225
Park Services	Park District 5 Review	IA-21-7-2002-228
Office of Beaches and Coastal Systems	Process Mapping – Office of Beaches and Coastal Systems	IA-21-25-2001-181
Office of Beaches and Coastal Systems	OPS Research Project	IA-21-26-2002-41

IA-21-23-2001-7 Consulting Services to the Everglades Restoration Project. The role of the Office of the Inspector General relative to the Comprehensive Everglades Restoration Plan (CERP) consists of three elements. First, OIG is providing an ongoing objective assessment of business practices pertaining to the implementation of the Everglades Restoration Project. This includes an evaluation of controls designed to ensure that funds are properly managed, an assessment of the organizational structures of the agencies involved, and tracking schedule and budget to established project milestones. Second, in our role as consultants, the OIG will make recommendations as required to facilitate the design of internal controls, organizational controls, and enhanced methods of communication and coordination. Third, OIG will identify potential or real problems related to the Everglades project, assess those proposed, and advise senior management of proposed solutions in a timely manner.

IA-3-25-2002-125 Review of Core Processes in the Office of Beaches and Coastal Systems. This completed review studied the Beach Restoration Process administered by the Office of Beaches and Coastal Systems (OBCS) and developed recommendations for improvement. Information was gathered through interviews with local sponsors and OBCS staff. Records, previous studies, and Internet-based information were reviewed. The findings were analyzed and provided to the Secretary and appropriate senior managers for decision making and improvement of the Beach Restoration Process.

IA-21-1-2002-67 Review of Melaleuca Eradication Strategy. The purpose of this project was to provide an objective review of existing strategies for controlling and eradicating Melaleuca and to determine if the Department of Environmental Protection's current methodology is appropriate. The scope of the assessment

included a review of background information, current technology, and accepted implementation strategies. The scope of this project included consultations with a number of scientists and industry contacts. Our study also included researching other issues including the quality and efficiency of current public/private partnerships and the potential marketability of melaleuca products.

IA-4-1-2002-79 East Naples Water Treatment Facility Case Study. This review examined the security risks and circumstances surrounding the East Naples Water Treatment Facility being in an unsecured status for a short period of time. Interviews and research were conducted and newspaper articles were reviewed to determine the chronology, facts pertaining to the incident, and lessons learned for the future. The findings were analyzed and provided to the Secretary and appropriate senior managers for possible improvements to the Department's reaction to the situation.

IA-3-1-2002-239 Case Study of Utility Permitting at St. Joseph Bay Aquatic Preserve. This case study involves multiple Department offices and processes. Through interviews, research of statutes and rules, as well as a site visit, information was analyzed for suggestions on improving permitting decisions in state aquatic preserves. This case study was presented to the Secretary and appropriate DEP managers and staff for decision making and enhancing programs.

IA-5-23-2002-35 Land and Recreational Services Employee Climate Survey. This survey involved all employees under the Deputy Secretary for Land and Recreational Services. Employees received a questionnaire requesting information concerning management practices, job satisfaction, supervision, and communications. The results were analyzed and

provided to management for decision making and enhancing programs and services. The same survey was conducted in the previous year and those results were compared to the current year.

IA-5-23-2002-111 Land and Recreational Services Management Climate Survey. This survey involved all managers under the Deputy Secretary for Land and Recreational Services. Managers received a questionnaire requesting feedback to the Deputy Secretary and his Special Assistant concerning their performance as leaders and managers. In addition, the questionnaire solicited ideas for improving their performances. The results were analyzed and provided to the Secretary, Deputy Secretary, and the Deputy Secretary’s Special Assistant for decision making and improving performance. The same survey was also conducted in the previous year and those results were compared to the current year.

IA-21-3-2000-179/2001-3/164/189/190/191/192 State Lands Process Mapping. This effort is a number of continuing projects resulting in the development of process maps and supporting documentation for the Division of State Lands. Flowcharts are organized to demonstrate the Division’s core processes and the need for improved data systems to increase efficiency and improve project tracking throughout the organization. A needs assessment for a new management information system has been conducted and together with the process maps a model will be constructed for the Division of State Lands. These products will be used as a part of the Departments agency-wide Integrated Management System (IMS) project.

IA-21-24-2001-261 Review of DEP Laboratory Operations. This review provided DEP Laboratory managers with an analysis of the organizations Strengths, Weaknesses, Opportunities, and Threats (SWOT). The review collected information from within the organization as well as the lab clients to

determine all the parameters that affect the lab. The findings were summarized and classified in the four categories. Managers will use this information to improve service delivery and develop management strategies.

IA-21-24-2002-58 Activity Based Cost Accounting System. This project was initiated at the request of the Chief of the Bureau of Laboratories to assist in the development of a cost based accounting system for the Lab. The Lab is moving toward a fee for service cost recovery system and is working to determine the true costs of the many different services it provides for both internal and external customers.

IA-5-2-2002-40 One Florida Survey. This survey involved DEP employees who have purchasing cards. The employees received a questionnaire requesting information on how effectively the procurement aspects of the One Florida Program are deployed. The results were analyzed and provided to management for decision making and enhancing the Purchasing Card Program.

IA-5-12-2002-186 Bureau of Petroleum Storage Systems – Storage Tanks Program Survey. This survey was developed to determine the effectiveness of training, communication, and oversight of the Department’s Storage Tanks Program. The questionnaire was administered to petroleum compliance inspectors at the Annual Storage Tanks Program Conference. The results were provided to management for decision making and enhancing programs and services.

IA-5-14-2002-168 Mine Reclamation Internal Survey. This survey involved all Bureau staff and was designed to determine how employees feel the Bureau’s operations are working in regards to the Bureau’s mission statement. Employees received a questionnaire requesting feedback on management practices, job

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satisfaction, supervision, communications, managerial and support staff of the Bureau. The results were analyzed and presented to the Bureau Chief for decision making and enhancing programs and services. OIG gave a power point presentation to all Bureau staff showing highlights of the survey results.

IA-21-14-2002-57 Review of Mine Reclamation Process. The purpose of this review was to determine the adequacy of organizational structure within the Bureau of Mine Reclamation and its permitting process. An investigative review and a comparison of other organizational structures were conducted. The findings were analyzed and provided to the appropriate managers for decision making and improvements.

IA-21-7-2002-132 Process Evaluation of Park Operations "Operation Streamline". This review was initiated for the Director of the Florida Park Service to provide suggestions in reducing paperwork and bureaucracy as well as streamlining operations in the Florida Park Service. Comments and recommendations were assembled based on focus groups and interviews with park and district office staff. The results of the review were presented to the Park Service Management Team with suggestions for improvement.

IA-21-7-2002-225 Meeting and Facilitation Training. This project entailed the development of a training module pertaining to planning, conducting and facilitating meetings. Training

workshops have been presented to park managers within the Florida Park Service.

IA-21-7-2002-228 Park District 5 Review. This review was requested by the Manager of District Five of the Florida Park Service. The purpose was to review management systems within the District based on the results of the September 2002 Land and Recreational Services employee survey, recent focus groups, and one-to-one interviews conducted in the District. Working in conjunction with the District Management Team, OIG developed recommendations which are currently being implemented.

IA-21-25-2001-181 Beaches and Coastal Systems Process Mapping. This project involves the development of process maps and supporting documentation for the Office of Beaches and Coastal Systems. OIG works closely with the programs to examine how key processes are designed and managed and make recommendations for improvements to achieve better performance.

IA-21-26-2002-41 OPS Research Project. This study provided options regarding the Other Personal Services (OPS) functions in the Office of Coastal and Aquatic Managed Areas. Research and interviews with staff in the Division of Administrative Services were conducted. Study findings were analyzed and presented to the Director and Assistant Director for decision making.

OTHER ACTIVITIES

Performance Measures

The Florida Department of Environmental Protection submitted performance-based program budget legislative budget requests for programs approved beginning with the 2001-02 fiscal year. In addition, approved measures were submitted in conjunction with the Long-Range Program Plan for fiscal years 2001 through 2005. Pursuant to Section 216.0166, the OIG provided consultation with program staff regarding outputs, outcomes, and baselines. OIG conducted limited assessments of performance measures. The limited assessments included a review of measure documentation and the reporting system. The assessment results were reported on budget forms D2B and submitted to the budget office in July of 2001. The D2B's are a component of the 2002-2003 legislative budget request.

Pursuant to 215.055(2), F.S., the office advises in the development of and assesses the reliability and validity of performance measures and standards. The office provided assistance on the development of measures in the Division of State Lands and continues to consult with the Division of State Lands to assist with the development of data collection and reporting models and processes. Reliability and Validity data testing was performed on measures in the Divisions of Water Resource Management and Waste Management.

Governor's Council on Integrity and Efficiency (GCIE)

The GCIE consists of the Chief Inspector General, the Governor's Chief Internal Auditor and Director of Investigations, Deputy Director of the Governor's Office of Planning and Budgeting, the Inspector General of each agency under the Governor's jurisdiction and on a

voluntary basis, the Inspector General of any other state agency and the Auditor General of the State of Florida. The Council meets periodically in order to continually identify, review and discuss areas of government-wide weakness, accountability, performance, and vulnerability to fraud, waste, and abuse. The GCIE also proposes to the Governor laws, rules and regulations that attack fraud and waste and promote economy and efficiency in government programs and operations. The GCIE provides a forum for Inspectors General to work together when pursuing projects which simultaneously affect several agencies. Recent issues discussed in GCIE forum include measuring OIG performance, the value of an Inspector General Function and the Whistle-Blower Act.

Association of Inspectors General

On October 26, 1996, the Association of Inspectors General (association) was formed to provide a civic, education and benevolent organization for the exchange of ideas, information, education, knowledge and training among municipal, local, state, national and international Inspectors General. The Association was founded in historic Carpenters' Hall, Philadelphia, Pennsylvania. This was the site of the First Continental Congress which met on October 26, 1774. This Association was formed exactly 222 years from the date of that historic Congress. The Inspector General is a charter member of the Association and an active participant along with the Directors of Auditing and Investigations. In January, 2001, the Tallahassee Chapter of the Association of Inspectors General was established. The Inspector General currently serves as First Vice President of the Tallahassee Chapter of the association. Several OIG staff are active participants in this organization. The Tallahassee Chapter is newly organized but is poised to become a very strong viable forum to address issues and topics of interest to the Inspector General Community.

Investigator's Roundtable

Members of the Internal Investigation Section continue to receive current and ongoing information about activity throughout the state and state government through their affiliation with the statewide Strikeforce Against Fraudulent Enterprises (SAFE) and the Investigator's Roundtable workshops. In addition the unit attended functions addressing the issue of the threat of terrorism against State of Florida interests. Participation in the above groups is important to keeping the unit up-to-date with the newest developments confronting state government and the Inspector General communities. Members of the unit also participate in the Association of Inspectors General local chapter, the Association of Certified Fraud Examiners and periodically with the Institute of Internal Auditors.

Audit Directors' Roundtable

The Audit Director's Roundtable consists of Directors of Auditing from each agency under the Governor's jurisdiction and on a voluntary basis, Directors of Auditing of any other state agency and staff from the Auditor General of the State of Florida. The Roundtable meets every other month in order to discuss common issues and best practices. During 2001-2002 some of these topics included: Utilization of Computer Assisted Auditing Techniques (CAATS), Performance Accountability Issues, Auditor General Multi-Agency Audits, State Agency Implementation of Government Accounting Standards Board (GASB) Statement 34, the State Technology's enterprise approach for management of information technology, and Public Records and other issues relating to Government in the Sunshine.

OUTLOOK FOR FY 2002-2003

The Office of Inspector General (OIG) will continue to *Promote Accountability, Integrity and Efficiency* in DEP as it supports the agency's

mission of "More Protection, Less Process." Our office will continue to conduct fair, impartial and objective audits, investigations and program reviews within DEP. OIG's findings provide managers and staff with valuable insights into what works well and why, as well as what and how to improve. The FY2002-2003 audit plan for the Internal Audit Section has been issued which includes but is not limited to: reviews of the agency's Contracts Directive 315 and the Grant Accountability Directive 316; an examination of the process for releasing funds from the Save Our Everglades Trust Fund to Water Management Districts for implementation of the Comprehensive Everglades Restoration Plan; reviews of the Northeast and Southeast Regulatory Districts; audits of operations in several state parks; a review of financial operations related to the leasing and disposition of State Lands; audits of contracts for the clean-up of underground petroleum storage systems; review of the central reservation system for state parks and the contract management system for Greenways and Trails.

The Internal Investigations Unit will continue to conduct both administrative and criminal investigations to ascertain facts and provide managers with important information to ensure accountability in agency programs. The Unit will continue to review confidential issues from citizens, employees, vendors and others who allege improprieties by DEP employees. Investigative standards will provide a factual basis for corrective action by departmental managers. The Unit plans to convene workshops throughout DEP which are designed to ensure that staff are familiar with DEP Directive 290 which established agency policy for reviewing and investigating complaints. The Program Review and Improvement Unit continues to assist managers as in mapping, analyzing and improving core business processes. Staff regularly conduct research and identify best practices in order to inform managers of tested, up-to-date solutions to day-to-day concerns and

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issues. The Unit’s work helps to foster an atmosphere where program staff feel free to examine their programs and learn through the experiences of others as well as in group problem-solving sessions. Program improvement efforts are on-going in the Divisions of State Lands, Recreation and Parks and Waste Management.

OIG staff members will continue to actively participate in organizations such as the Institute of Internal Auditors, Strikeforce Against Fraudulent Enterprises, Tallahassee Chapter of the Association of Inspectors General, Association of Certified Fraud Examiners, American Institute of Certified Public Accountants, Southeastern Evaluation Association and the Florida Audit Forum.

OIG will also continue to work with the Auditor General’s Office, Comptroller’s Office, the Office of Program Policy Analysis and Government Accountability and other pertinent external auditing entities in their efforts to assist in enhancing DEP operations.

In the aftermath of the collapse of Enron Corporation and the WorldCom fiasco, OIG recognizes that it is critical that the OIG role and function remain viable and conduct its business fairly, impartially and objectively while meeting the often competing needs of agency managers, staff, elected officials, advocacy groups and the general public.

Pinky G. Hall, CIG
Inspector General

OIG GUIDING PRINCIPLES

1. **Ensure Projects are Meaningful to our Clients**

- Projects will focus on needs of and benefits to the client in order to gain management commitment.

2. **Involve Appropriate Chain of Command**

- Keep OIG and program management involved and informed about projects to establish and maintain support.

3. **Establish/Maintain Effective Working Relationships with Management**

- Avail yourself to management in order to build rapport, stay abreast of significant developments, identify needs and offer valuable services.

4. **Present Management with Options Including Pros/Cons**

- Maintain flexibility and adapt to the needs of management by providing carefully derived alternatives including the benefits and consequences of each.

5. **Ensure Proper Planning and Management of Projects**

- Determine objectives and develop plans based on careful research, analysis and communications with OIG and program management; monitor progress and adjust as needed.

6. **Work in Concert with Other Organizations**

- Determine other organizations involved in the same or similar areas, initiate contacts and avoid duplication of efforts.

7. **Measure Results**

- Assess accomplishments and evaluate performance.

OIG Staff Directory

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Inspector General

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