



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

**ANNUAL REPORT  
FISCAL YEAR 2005 – 2006**

**Pinky G. Hall  
Inspector General**

**Colleen M. Castille  
Secretary**

**September 30, 2006**

## The Courage of Integrity

The highest courage is to dare to be yourself in the face of adversity.  
Choosing right over wrong, ethics over convenience, and truth over popularity...

These are the choices that measure your life.

Travel the path of integrity without looking back,  
for there is never a wrong time to do the right thing.

# Department of Environmental Protection

## Memorandum


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September 30, 2006

**TO:** Colleen M. Castille  
Secretary

**FROM:** Pinky G. Hall, CIG  
Inspector General

**SUBJECT:** Annual Report for FY 2005-2006



It is with a tremendous sense of accomplishment that we submit to you the annual report of the Office of Inspector General's (OIG) major work efforts for the 2005-2006 fiscal year. The year passed quickly and I can truthfully say there has never been a dull moment. The work this year has resulted in enhanced DEP programs, operations and services. Timely, meaningful feedback has been provided to agency managers and staff, and we applaud their cooperation during this reporting period.

I would like to send a very special thanks to the entire OIG team (see inside back cover of report for staff names) for their dedication and hard work this past year. The team's efforts to *Promote Integrity, Accountability and Efficiency* within the Department are highly appreciated. I want to also thank you, Secretary Castille, for your leadership as well as the confidence you have shown in our work. We will continue to seek innovative approaches to DEP's accountability issues and strive for excellence in fulfilling OIG's statutory responsibilities.

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 4,500 DEP employees serve the people of Florida. In addition to protecting the state’s air and water quality and ensuring proper waste management, DEP is also responsible for managing state parks, recreational trails and other areas for outdoor activities. DEP also administers the Florida Forever land-buying program. Through this program, land is purchased for conservation and recreational purposes; these lands are preserved from future development. Florida’s land conservation program is one of the largest and 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 2005-2006.

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 deficiencies relating to the administration of agency programs and operations disclosed by investigations, audits, reviews or other activities during the reporting period; (c) a description of recommendations for corrective action made by OIG during the reporting period with respect to significant problems, abuses, or deficiencies identified; (d) the identification of each significant recommendations 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 in accordance 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. The OIG also conducts independent and objective audits, investigations and reviews of agency issues and programs in order to

*Florida Department of Environmental Protection*  
*“More Protection, Less Process”*

assist the Department in protecting, conserving and managing Florida’s environmental and natural resources.

OIG investigations, reviews and audits will be informed, logical, supportable and timely regarding 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 program performance and meet standards
- Conducting, supervising and coordinating other activities to promote economy and efficiency
- Preventing and detecting fraud and abuse in agency programs and operations
- 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 and other government bodies
- Reviewing the rules of the agency and ensuring that an appropriate balance is maintained between audits, investigations and other accountability activities

The OIG consists of three major units: Audit, Investigations, and Program Review and Improvement. The Director of Auditing has been delegated the authority and responsibility to direct, supervise and coordinate financial, compliance, electronic data processing (EDP), 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 review system to examine and investigate allegations or misconduct on the part of the agency’s law enforcement and civilian employees. OIG also conducts Whistle-blower investigations under the authority of the Whistle-blower Act, Sections 112.3187 through 112.31895 and 20.055, F.S. Investigations are designed to deter, prevent and eradicate fraud, waste, mismanagement, misconduct and other abuses.

The Director of Program Review and Improvement provides leadership to the Section that provides management consulting services to agency managers. These services are designed to provide management with information and tools necessary to improve program performance. This unit provides objective, third-party observation, examination and analysis designed to enhance program effectiveness and efficiency. The Directors of Auditing and Program Review and Improvement may be requested to provide assistance for internal investigations. The investigative duties and responsibilities of the Inspector General (Section 20.055, 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 reviewing complaints that do not meet the criteria for an investigation under the Whistle-blower’s Act and conducting, supervising or coordinating such inquiries, investigations 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



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has reasonable grounds to believe there has been a violation of criminal law.

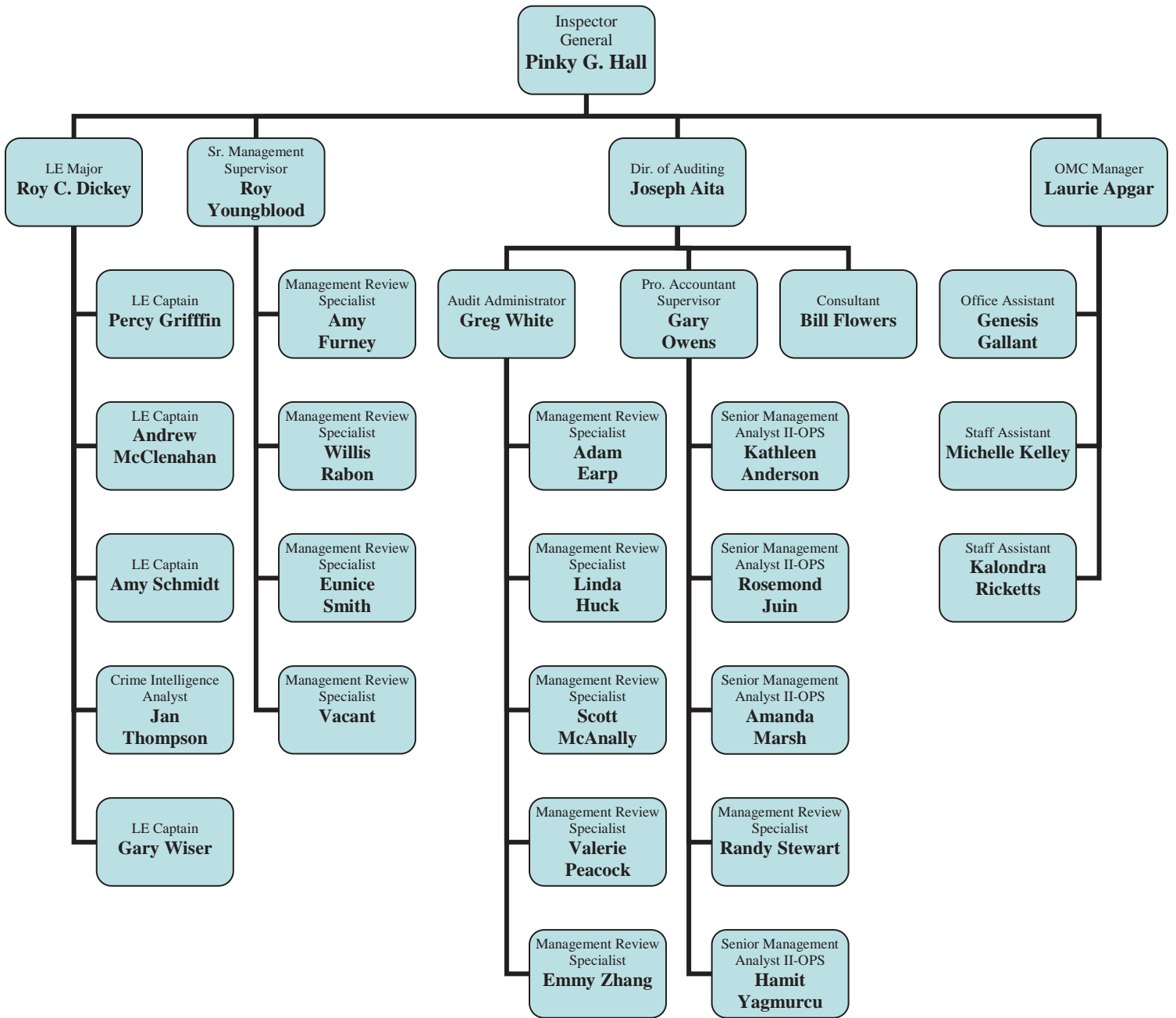
- Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the OIG. This shall include freedom from any interference with investigations and timely access to records and other sources
- Submitting in a timely fashion final reports on investigations conducted by the Inspector General to the agency Secretary, except for Whistle-blower investigations, which are 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.

The OIG staff has 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



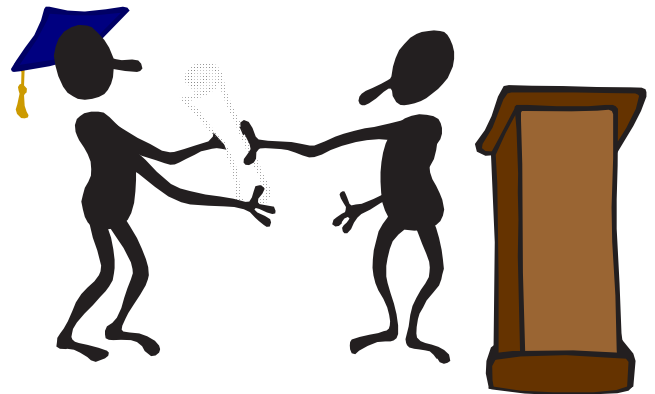
The OIG staff brings a variety of backgrounds to the Department from both public and private sectors, which enhance their expertise. Staff has experience in auditing, accounting, law enforcement (LE), insurance, program evaluation, personnel management, computer science, organizational development, banking, healthcare, engineering, quality management, public administration, communications, various areas of military services, as well as professional experience in federal, local and state agencies.

Professional certifications of staff are outlined below:

- Five FCIC Certifications
- Four Certified Internal Auditors
- Two Certified Fraud Examiners
- Two Certified Government Auditing Professionals
- Two Certified Public Accountants
- Two Toastmasters International, Competent Communicators
- One Certified Computing Professional
- One Certified Data Processor
- One Certified Mediator
- One Microsoft Certified Professional

OIG staff members are active participants of the following professional organizations:

- Association of Certified Fraud Examiners
- Institute for Certification of Computing Professionals
- Institute of Internal Auditors
- International Association of Law Enforcement Intelligence Analysts
- National Association of Inspectors General
- Southeast Evaluation Association
- Tallahassee Chapter of the Association of Inspectors General
- Toastmasters International





### **Staff Training**

Program Review and Improvement Section members attended numerous lectures and workshops through attendance at Southeast Evaluation Association (SEA), Association of Inspectors General (AIG), and internal workshops. This training was beneficial to OIG in improving job-related knowledge and skills. Topics included Sterling Criteria training, business writing & grammar skills, fraud prevention & contract monitoring, strategic planning, and motivation & team leadership. PRI members attended the SEA annual conference and pre-conference Essential Skills Training workshop.

The SEA pre-conference was a one-day workshop where the keynote speaker facilitated and interacted with conference attendees on the topic of Fully Loaded Evaluations. This workshop was designed to enhance program evaluation knowledge and skills. The SEA Annual Conference welcomed evaluation practitioners, academicians, and students from across the United States and around the world to learn from each other in a supportive atmosphere. The theme of this year's conference was Evaluations: Fully Loaded.

Auditors received a variety of professional 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. Formal staff training included fraud detection, auditing tools and techniques, fundamentals of auditing, IT security, computer software use, and business grammar. The staff also attended professional lectures at IIA, AIG,

and CFE membership meetings. Staff attending training often provided presentations to the office to impart training information to other staff members.

In-service training allows the members of the Internal Investigations Section to maintain their professional certification as sworn law enforcement officers while serving to help the members of the unit remain current on the most recent and important changes in the law, as well as best management practices.

## **INTERNAL AUDIT**

The Internal Audit Section performs independent audits, reviews, and examinations to identify, report, and recommend corrective action for control deficiencies or non-compliance with the laws, policies and procedures. The Director of Auditing coordinates the development of an annual audit plan which identifies the areas within the Department scheduled for review using risk assessment tools. Both a long range or strategic plan and a one-year plan are included in the Annual Audit Plan.

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 is referred to as Generally Accepted Auditing Procedures (GAAP) and Generally Accepted Auditing 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 but are not limited to: investigative assistance, reviews, research, management advisory services, performance measure assessments and policy reviews. 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.

<b>SIGNIFICANT INTERNAL AUDIT PROJECTS COMPLETED FOR FY 05-06</b>				
NO.	PROJECT TYPE	DIVISION	PROJECT TITLE	NUMBER
1.	Audit	Air Resource Management	Sarasota County Tag Fees	IA-2-13-2005-12
2.	Audit	Air Resource Management	Pinellas County Tag Fees	IA-2-13-2005-48
3.	Audit	Air Resource Management	Hillsborough County Tag Fees	IA-2-13-2006-18
4.	Audit	Air Resource Management	Duval County Tag Fees	IA-2-13-2006-54
5.	Review	Central District	Administrative Processes at the Central District	IA-3-17-2006-99
6.	Performance Measure Assessment	Law Enforcement	The Number of Investigations Conducted (Opened)	IA-06-03-2005-114
7.	Performance Measure Assessment	Law Enforcement	The Percent of Available Time Spent in Investigative Activities	IA-06-03-2005-103
8.	Review	Northwest District	Administrative Processes at the Northwest District	IA-3-15-2006-17

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<b>NO.</b>	<b>PROJECT TYPE</b>	<b>DIVISION</b>	<b>PROJECT TITLE</b>	<b>NUMBER</b>
9.	Audit	Recreation and Parks	Tomoka State Park State Park Financial and Compliance	IA-2-7-2006-22
10.	Audit	Recreation and Parks	Collier-Seminole State Park State Park Financial and Compliance	IA-2-7-2006-70
11.	Audit	Recreation and Parks	Bill Baggs Cape Florida State Park State Park Financial and Compliance	IA-2-7-2006-80
12.	Audit	Recreation and Parks	Hollywood Promotions Corp. Contracted Visitor Service Provider (VSP) at John U. Lloyd Beach State Park	IA-2-7-2005-86
13.	Audit	Recreation and Parks	Schwarze Enterprises, Inc. Contracted Visitor Service Provider (VSP) at DeLeon Springs State Park	IA-2-7-2006-21
14.	Audit	Recreation and Parks	Amelia Island Bait and Tackle Contracted Visitor Service Provider (VSP) at Amelia Island SP	IA-2-7-2006-45
15.	Audit	Recreation and Parks	Lighthouse Café, Inc. Contracted Visitor Service Provider (VSP) at Bill Baggs Cape Florida State Park	IA-2-7-2006-84
16.	Audit	Recreation and Parks	Friends of Sebastian Inlet State Park, Inc. Citizen Support Organization (CSO)	IA-2-7-2005-68
17.	Audit	Recreation and Parks	Friends of St. Andrews State Park, Inc. Citizen Support Organization (CSO)	IA-2-7-2005-104
18.	Review	Recreation and Parks	CPA Audits of State Park Contracted Visitor Services Providers (VSPs)	IA-11-7-2006-12
19.	Review	State Lands	Marina Revenue Leases	IA-3-3-2005-69
20.	Audit	Waste Management	Solid Waste Grant to Hendry County	IA-2-12-2005-111
21.	Audit	Waste Management	Contract GC627, Agreement for Petroleum Cleanup Program for Hillsborough County	IA-2-12-2005-4
22.	Audit	Waste Management	Contract GC524, Agreement for Storage Tank System Compliance Verification for Alachua County	IA-2-12-2006-25

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<b>NO.</b>	<b>PROJECT TYPE</b>	<b>DIVISION</b>	<b>PROJECT TITLE</b>	<b>NUMBER</b>
23.	Audit	Waste Management	Contract GC576, Petroleum Contamination Cleanup Site Management Services provided by Ecology & Environment, Inc. (EE) to the Department’s Bureau of Petroleum Storage Systems (BPSS)	IA-2-12-2005-65
24.	Audit	Waste Management	Contract GC635, Agreement for Storage Tank System Compliance Verification for Florida Department of Health, Jefferson County Health Department	IA-2-12-2005-73
25.	Audit	Waste Management	Contract GC632, Petroleum Contamination Site Cleanup Services with the Pinellas County Health Department (County)	IA-2-12-2005-101
26.	Audit	Waste Management	Contract GC549, Agreement for Storage Tank System Compliance Verification for Gulf County, Health Department	IA-2-12-2005-108
27.	Audit	Waste Management	Contract GC567, Agreement for Storage Tank System Compliance Verification for Florida Department of Health, Bay County Health Department	IA-2-12-2004-135
28.	Management Advisory Services	Waste Management	Stage Nine: Contract Management Summary Report for Certified Public Accountants (CPA) Agreed-upon Procedures Attestations	IA-22-12-2006-1
29.	Management Advisory Services	Waste Management	Stage One: Contract Management of Certified Public Accountants (CPA) Agreed-upon Procedures Attestations	IA-22-12-2006-001
30.	Management Advisory Services	Waste Management	Northeast District Activities Related to Inland Protection Trust Fund	IA-11-12-2006-79
31.	Management Advisory Services	Waste Management	Research and Update the Preview Memo on the Consumer Price Index (CPI) project IA-04-12-2006-053	IA-4-1 2-2006-116
32.	Management Advisory Services	Waste Management	The Number of Petroleum Storage System Facility Compliance Inspections Conducted Annually	IA-6-12-2005-109
33.	Management Advisory Services	Waste Management	Northeast District Activities Related to Inland Protection Trust Fund	IA-11-12-2006-79

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NO.	PROJECT TYPE	DIVISION	PROJECT TITLE	NUMBER
34.	Review	Water Resource Management	Environmental Resource Permitting	IA-3-14-2005-16
35.	Review	Water Resource Management	Implementation of TMDLs (Total Maximum Daily Loads)	IA-3-14-2005-22
36.	Review	Water Resource Management	Policy on Wastewater Residuals Management	IA-3-14-2005-23
7.	Audit	Water Resource Management	State Revolving Fund Financial Presentations	IA-2-14-2005-112/113
38.	Audit	Water Resource Management	Miner Safety Grant	IA-2-14-2006-9
39.	Review	Water Resource Management	Contracting Related to TMDL Implementation	IA-3-14-2006-67





## INTERNAL AUDIT PROJECT SUMMARIES



### **Division of Air Resource Management**

#### **IA-2-13-2005-12 Sarasota County Tag Fees.**

The objective of the audit was to evaluate the accuracy of Sarasota County fiscal reports for the fiscal year ending September 30, 2003. OIG concluded that the expenditure portion in Sarasota County's tag fee fiscal report was consistent with the program's purpose and presented fairly. The county's tag fee expenditures were evidenced by accounting records as well as its supporting documents. The County has maintained good control of the fund for the purpose of air pollution control activities. OIG identified two findings which impaired the fiscal report as a whole: a) tag fee revenue is reported with funds from other sources which impaired the accuracy of the percent of tag fee carried over and b) a total of \$36,211 was not included in the reported tag fee revenue. OIG recommended that Sarasota County provide its tag fee financial information separately to maintain its integrity. Financial reporting for the tag fee fund should be consistent with the accounting policies adopted by the County to maintain the integrity of financial reporting as a whole in conformity with generally accepted governmental accounting principles.

#### **IA-2-13-2005-48 Pinellas County Tag Fees.**

The objective of this audit was to evaluate the accuracy of county fiscal reports provided to the

Department for the period October 1, 2001 through September 30, 2003. OIG concluded that Pinellas County's tag fee financial statements for the audit period were free of material misstatements and the County has maintained the integrity of the air pollution control trust fund. The fund was used for the purpose of air pollution control activities only. The county's accounting records as well as its supporting documents of the tag fee fund were accurate and supportive. OIG found, however, that the revenue was under reported in the financial statement for the fiscal year ending 2003. Although this condition had no impact on Pinellas County Air Program's qualification for the tag fee revenue award, improving the condition needs be considered by both the Division of Air Resource Management and Pinellas County. Discussion with the county official revealed that the under-statement of revenue was caused by the under-estimation of tag fees from July to September for the fiscal year ending 2003 due to the use of historical data which was not adjusted for growth. OIG suggested that communication among DARM, Department of Highway Safety and Motor Vehicles and the County Office be enhanced to establish a more accurate estimation of the tag fees.

#### **IA-2-13-2006-18 Hillsborough County Tag Fees.**

The objective of the audit was to evaluate the accuracy of Hillsborough County's fiscal reports for the period October 1, 2002 to September 30, 2004. OIG concluded that Hillsborough County's tag fee

financial statements were free of material misstatements, the County has maintained the air pollution control trust fund as a separate account, and the fund was used for the purpose of air pollution control activities only. Sample testing results demonstrated that the county's accounting records as well as its supporting documents of the tag fee fund were accurate and supportive. OIG identified an accounting practice finding which should be corrected. OIG found that Hillsborough County EPC used the "cash basis" of accounting to report the tag fee revenue in fiscal years ending September 30, 2003 and 2004 while its expenditures were reported using the accrual basis of accounting. OIG recommended that the tag fee revenue be recognized based on the modified accrual basis consistent with accepted government accounting practice. County representatives indicated that corrective action will be taken by reporting the tag fee fund on the accrual basis of accounting in the following fiscal year.

**IA-2-13-2006-54 Duval County Tag Fees.**

The objective of this audit was to evaluate the accuracy of county fiscal reports for the fiscal years ending September 30, 2003 and September 30, 2004. OIG concluded that, overall, Duval County's tag fee financial statements for the audit period were free of material misstatements. Duval County Environmental Quality Division (EQD) has properly maintained documentation for the air pollution control trust fund and the fund was used for the purpose of air pollution control activities only. Sample testing results demonstrated that the county's accounting records, as well as its supporting documents of the tag fee fund were accurate and supportive. In the interests of further improvement, OIG recommended, in accordance with the accounting method adopted by Duval County, tag fee revenue should be recognized on a modified accrual basis. Specifically, the reported tag fee revenue should include the entire amount awarded by DARM and the interest earned for the particular fiscal year. OIG also recommended that the presentation of Duval County's tag fee fund financial statement be modified to include tag fee funds only and a disclosure note to the tag fee financial statement should be added to report other

funds. In addition, any material transfer in and out from the tag fee fund to general fund or any other fund represented in the tag fee financial statement should be explained by a note.

**Central District**

**IA-3-17-2006-99 Review Administrative Processes at the Central District.**

Review of selected administrative processes in the Central District Office. The objective was to provide Central District staff with analysis and feedback on selected administrative areas including contract and grant monitoring, selected controls related to purchasing card transactions, follow-up on previous review of vehicle use and maintenance, property accountability, compliance with DEP travel policy, Legal Case Tracking System (LCTS) case file updates, and controls over cash receipts and petty cash fund. OIG provided recommendations in contract and grant monitoring, vehicle maintenance and use, and travel. The findings of the review were not considered material and were provided for management's information.

**Division of Law Enforcement**

**IA-06-03-2005-114 Performance Measure Assessment - The Number of Investigations Conducted (Opened).**

Based on the assessment methodology, there is a low probability that this measure is valid. There is not a logical relation between the name of the measure, the definition and the mathematical calculation. The measure name does not specific whether the performance measure is reporting investigations conducted or investigations opened. Additionally, interviews revealed that using new cases opened in CASEINFO may understate the number of investigations that are being conducted or being opened. There appears to be a moderate probability that this measure is reliable and the information produced is relatively accurate within tolerable limits.

**IA-06-03-2005-103 Performance Measure  
Assessment – The Percent of Available Time  
Spent in Investigative Activities.**

At this time, the Bureau of Environmental Investigations has not defined this measure or the method used to calculate this measure. The Bureau is working to develop this measure in order to provide reasonable assurance that there is a logical relationship between the name of the measure, the definition, the mathematical calculation, and the program mission. OIG recommends that the definition of investigative activity be limited to those activities that relate directly to an investigation. OIG recommends that available time be defined as the total number of hours recorded in an agent’s activity log for the quarter less any time off for holidays and leave. The percentage of available time spent in investigative activities should be calculated by dividing the number of hours spent in investigative activities by the total available time. Based on OIG’s methodology, there appears to be a moderate probability that the information supplied by the reporting system will be accurate within tolerable limits. A description of the reporting system is documented and appears to be well understood by all of its users.

**Northwest District**

**IA-3-15-2006-17 Review of Administrative  
Processes at the Northwest District.**

OIG reviewed state vehicle use; effectiveness of contract monitoring; controls over cash receipts; state purchasing procedures; property control, and the integrity of the NWD cases listed in the Legal Case Tracking System (LCTS) for fiscal year 2004-2005. The review noted an issue regarding accounting for and reconciling payments. OIG recommended that the district work with the Bureau of Finance and Accounting to properly account for these payments. Upon receiving this recommendation, the Northwest District has researched this matter and worked to resolve it. The findings of the review were not considered material and were provided for management’s information.

**Division of Recreation and Parks**

**IA-2-7-2006-22 Tomoka State Park State Park  
Financial and Compliance.**

The audit objectives were to determine the accuracy of reported revenue, whether the park is in compliance with applicable guidelines and internal procedures, and whether park operations were consistent with the mission of the Florida Park Service for the period July 1, 2004 through June 30, 2005. Based on the results of the audit, Tomoka State Park accurately reported park revenues during the audit period. OIG concluded that 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. Observation of park operations and interviews with park staff provided adequate evidence that the Tomoka State Park is doing business in a manner consistent with the Florida Park Service’s mission statement. However, there was one area of concern. One of the most prominent features of the park is a large, deteriorating concrete sculpture depicting Native American figures accompanied by the remains of an asphalt reflecting pool. The sculpture itself has received mixed reviews from park patrons. In its current condition, the sculpture does not pay proper tribute to the artist and the effort that went into its construction. In arriving at an appropriate resolution three elements should be considered: the mission of the Florida Park Service, current fiscal realities, and the sentiments of the local community, current park visitors, and potential park visitors. One option that that may be worth considering is removing the sculpture and the reflecting pool, returning the site to its natural state, and placing a kiosk on the site commemorating the sculpture and the contribution of the artist to the park.

**IA-2-7-2006-70 Collier-Seminole State Park State  
Park Financial and Compliance.**

The scope of this audit focuses on compliance with Florida Statutes, Division of Recreation and Parks Operations Manual, and DEP Purchasing Card Guidelines. The audit period spanned July 1, 2004 to the present. The audit objectives were to examine: the accuracy of reported revenue for the audited period, purchasing card use, accountability

for state property, and consistency of park operation with Florida Statutes, DEP regulations and mission of the Florida Park Service. OIG concluded that Collier-Seminole State Park reported revenues fairly during the fiscal year July 1 2004 to June 30, 2005 tested. File examination indicated that park employees followed the approved guidelines for purchasing cards. A sample physical inventory count found that property matched inventory records. Observations of park operation revealed that, overall, Collier-Seminole State Park is in compliance with the operations manual and purchasing guidelines. The park management team and staff work diligently to provide high quality service to visitors. OIG acknowledges the extra work that park staff completed to restore the park operation under difficult conditions after hurricane Wilma in 2005. During the visit OIG noted a possible area of concern regarding senior citizen discounts. OIG recommended that the documentary requirements for claiming senior/disabled citizen camping discounts be clarified.

**IA-2-7-2006-80 Bill Baggs Cape Florida State Park State Park Financial and Compliance.**

The scope of the audit focused on compliance with Division of Recreation and Parks' Operations Manual and DEP Purchasing Card Guidelines. The audit period is July 1, 2004 through June 30, 2005. The audit objectives were to examine: the accuracy of reported revenue for the audited period, cash collection and control procedures, purchasing card use, and consistency of park operations with the mission of the Florida Park Service. OIG concludes that Bill Baggs Cape Florida State Park accurately reported park revenues during the audit period, park employees followed approved purchasing card guidelines, and a sample physical inventory count found that property matched inventory records. Overall, Bill Baggs Cape Florida State Park is complying with the Operations Manual and guidelines mentioned above and park management and staff work diligently to provide high quality services to visitors. During 2005, Bill Baggs Cape Florida experienced the effects of four hurricanes. OIG commends park staff for their work, under difficult conditions, to clean up damage and re-open the park following these natural disasters.

**IA-2-7-2005-86 Hollywood Promotions Corp. Contracted Visitor Service Provider (VSP) at John U. Lloyd Beach State Park.**

A financial and compliance audit of Hollywood Promotion Corporation at John U. Lloyd State Park for the period of January 1, 2004 through December 31, 2004. The audit objectives were to determine if Hollywood Promotion is in compliance with provisions of the contract and to determine the accuracy of reported gross sales. Based on the examination of Hollywood Promotion Corporation during the audit period, OIG found that gross sales reported to the Department did not agree with the bank records as stipulated in the contract nor did it agree with state sales tax reports provided to the Department of Revenue. The contractor has not reported all gross sales to the Department or paid the contracted commission of 15% of gross sales. These conditions may result from services provided after park operating hours which are not considered by Hollywood Promotion to be subject to the contract. Rental amounts reported on the daily ledger were not supported by source documents as required in the contract agreement.

**IA-2-7-2006-21 Schwarze Enterprises, Inc. Contracted Visitor Service Provider (VSP) at DeLeon Springs State Park.**

A financial and compliance audit of Schwarze Enterprises, Inc. at DeLeon Springs State Park for the period January 1, 2005 through June 30, 2005. The overall assessment of Schwarze Enterprises, Inc. operation was favorable. The VSP has established a quality reputation as a destination for park visitors and enhances the DeLeon Springs State Park experience. Gross sales reported to the department were supported by a daily sales ledger and cash register records. The VSP has engaged professional bookkeeping and financial statement preparation services as well as an independent CPA who performs the required annual audit. OIG noted that vending machine sales reconciliation documentation as required by the contract was not maintained and recommended the VSP comply with the contractual requirement to document reconciliation of vending machine sales.

**IA-2-7-2006-45 Amelia Island Bait and Tackle Contracted Visitor Service Provider (VSP) at Amelia Island SP.**

Financial and compliance audit of Amelia Island Bait and Tackle, Inc at George Crady Bridge Fishing Pier for the period of January 1, 2004 through December 31, 2004. The audit objectives were to determine if Amelia Island Bait and Tackle complied with provisions of the contract and to determine the accuracy of reported gross sales. The overall assessment is favorable from an operational perspective. The VSP has performed very well in keeping the building and facilities clean, neat, and organized. In addition, the visitor service provider appears to have a positive relationship with both park personnel and park visitors. However, several instances were noted where internal controls were weak and/or the Minimum Accounting Requirements were not applied. In particular, a significant number of daily cash summaries were incorrectly or incompletely filled out. OIG provided a revised form and instructions. Periodic inventory counts are not conducted, sales were not deposited intact, and employees lack adequate supervision.

**IA-2-7-2006-84 Lighthouse Café, Inc. Contracted Visitor Service Provider (VSP) at Bill Baggs Cape Florida State Park.**

Financial and compliance audit of Lighthouse Café, Inc. at Cape Florida Bill Baggs State Park for the period April 1, 2005 through September 30, 2005. The audit objectives are to determine if Lighthouse Café, Inc. is in compliance with provisions of the contract and to determine the accuracy of reported gross sales. Our overall assessment of Lighthouse Café, Inc. operation is favorable. The VSP has established a quality reputation as a destination for park visitors and enhances the Bill Baggs Cape Florida State Park experience. Gross sales reported to the department were supported by a daily sales ledger and cash register records. The VSP has engaged professional accounting services as well as an independent CPA who performs the required annual audit. OIG noted findings regarding compliance with the minimum accounting requirements and the annual CPA audit. The VSP was not fully complying with the minimum accounting requirement that sales must equal

amounts deposited by period and pre-numbered receipts were not used properly. In addition, the most recent annual CPA audit report provided to DEP did not contain the desired level of assurance.

**IA-2-7-2005-68 Friends of Sebastian Inlet State Park, Inc. Citizen Support Organization (CSO).**

A contract compliance audit of Friends of Sebastian Inlet State Park, Inc. for the period July 1, 2003 through June 30, 2004. The objectives are to determine if the CSO is in compliance with provisions of the contract and to determine the accuracy of reported revenue and expenditures. OIG found that revenues and expenditures have been accurately reported and the CSO is generally in compliance with the terms of the agreement. The CSO provides a valuable service to the park through a strong volunteer operation and a profitable gift shop. During 2004, sales totaled \$45,300 with associated gross revenue of \$22,383. OIG noted that the CSO board of directors does not develop an annual budget as recommended in the CSO handbook. To measure direct program spending OIG computed the program expense ratio for 2003 using federal income tax data. Total program service expenses were \$5,253 and total expenses were \$13,747 resulting in a program expense ratio of 38%. The Better Business Bureau Standards for Charity Accountability state an organization should spend at least 65% of its available support/revenue for program activities. As of December 31, 2004, the CSO has accumulated \$50,685 in total assets of which \$42,438 is invested primarily in certificates of deposits and money market accounts. This accumulation of funds has skewed the program expense ratio and may not be necessary unless a major project is planned. OIG did not find such a project listed in the summary of goals for the year. OIG recommended that the CSO adopt an annual budget as outlined in the CSO handbook which would be useful in allocating revenue toward specific projects during the year and should result in a more favorable program expense ratio.

**IA-2-7-2005-104 Friends of St Andrews State Park, Inc. Citizen Support Organization (CSO).**

The scope of this audit addresses Friends of St. Andrews State Park, Inc. financial operations for

the period January 1, 2004 through December 31, 2004. The objectives are to determine if the CSO is in compliance with provisions of the agreement and to evaluate the accuracy of reported revenue and expenditures. OIG believes the CSO provides a valuable service to the park through a volunteer operation and effective fund-raising. During 2004, the CSO completed the construction of an Environmental Interpretive Center building at a cost of \$183,000. The CSO's net assets of \$131,003 at the end of 2004 were mostly restricted and earmarked for professional graphics and displays in the Environmental Interpretive Center. The CSO operated with an effective 92% program expense ratio, far exceeding the national guideline. This percentage expresses the portion of revenue spent on program activities. From an administrative perspective, OIG found areas of non-compliance with the CSO Agreement and good business practice. Improvements in these areas would provide greater assurance of proper accountability to the Department. OIG noted that the CSO is not in compliance with the guidelines regarding written policies for cash control. The CSO does not use an annual budget or an annual program plan as outlined in the guidelines and agreement. The CSO was very effective in obtaining grants to fund large projects; however, OIG found it difficult to follow the grant process from the request to disbursement. The CSO may want to consider a more comprehensive accounting system to efficiently track the process. In addition, the CSO has not obtained agency approval prior to submitting grant applications as outlined in the agreement. CSO officials stated that agency approval is impractical. The CSO maintained two general ledgers and three bank accounts. OIG was unable to reconcile the ledgers to the accounts. Finally, the CSO has not effectively documented, authorized or approved expenses.

### **Division of State Lands**

#### **IA-3-3-2005-69 Review Marina Revenue Leases.**

A review of sovereign submerged lands lease payments made by marinas to the Division of State Lands. The objective was to determine whether revenues reported on marina wet slip certification forms submitted by submerged land lessees are

supported by adequate and reliable documentation. The Division has established a program to manage activities on sovereign submerged land leases that includes a coordinated effort between Division and District staff. To effectively administer the Sovereign Submerged Lands Lease Program in accordance with chapter 18-21 F.A.C and lease instruments, the Division faces challenges in communicating and collecting expected lease payments. If the Division continues to pursue lease payments on a percent of revenue basis, rule and lease instrument clarification is necessary. Based on this review, our analysis supports the need for clarification as part of the 18-21 rule revision. The review addressed revenues reported on wet slip certifications by submerged land leaseholders. Five of the proposed amendments in the rule revision are related to this issue. OIG provided an analysis of these five related amendments. Additionally, a brief synopsis of each marina examined was included.

### **Division of Waste Management**

#### **IA-2-12-2005-111 Solid Waste Grant to Hendry County.**

The scope of this audit focused on a financial and compliance audit of the Solid Waste Grants awarded to Hendry County for fiscal years 2004 and 2005. The objectives were to determine whether expenditures from the grant funds were for allowable and eligible items and services; and assets procured with grant funds exist and are being used in the specified programs. OIG concluded that expenditures by Hendry County were for allowable and eligible items and services. OIG also concluded that assets procured with grant funds exist and are being used in the specified programs. However, implementation of stronger internal controls in the areas of inventory, financial accounting, and timing of expenditures by Hendry County would provide additional assurance that assets are properly accounted for and financial records are accurate. OIG recommended that the Division consult with Hendry County regarding improved internal controls to address these issues.



*LaBelle, FL in Hendry County at the Caloosahatchee River Bridge looking west.*

## **Bureau of Petroleum Storage Systems**

### **IA-2-12-2005-4 Financial and Compliance Audit of Contract GC627, Agreement for Petroleum Cleanup Program for Hillsborough County.**

The scope of the audit was to examine the contract GC627 (contract) between the Department of Environmental Protection (Department) and the Hillsborough County’s Environmental Protection Commission (Commission) for the Petroleum Cleanup Program. The period audited was July 1, 2001 through June 30, 2004. The objectives were to determine whether the Commission reported the actual costs that were incurred in conjunction with the contract, reported actual costs that were reasonable, and complied with contractual agreements regarding administrative performance criteria. The OIG was unable to clarify that actual costs reported by the Commission were incurred in conjunction with the contract and were reasonable. Specifically, the Commission did not comply with the contract’s requirements to have a separate tracking system based on the state fiscal year (July 1 - June 30) for petroleum fund expenditures, or a methodology for tracking petroleum fund expenditures, which clearly shows incurred costs, encumbrances and balances so that the Department’s OIG and Bureau of Petroleum Storage Systems’ (BPSS) reviews can be accomplished efficiently. Whereas, the OIG found that the Commission complied with aspects of the performance under the contract, areas of noncompliance were also identified. Specifically, the

OIG found the Commission had site files for a randomly selected sample of facilities and the site manager had accurately entered the receipt and status dates in the Department’s database for selected events. However, the Commission did not assign sites in accordance with the contract. Based on the OIG audit of Contract GC627 for the period July 1, 2001 through June 30, 2004, the overall conclusion was that the Commission is in material non-compliance with the terms of the contract, placing the contract in jeopardy. Non-compliance with the contract caused the Non-compliance with the contract caused the incorrect reporting of the financial status of the cleanup effort, compromising the usefulness of the annual financial statement for use in management decisions.

### **IA-2-12-2006-25 Financial and Compliance Audit of Contract GC524, Agreement for Storage Tank System Compliance Verification for Alachua County.**

The scope of the Office of Inspector General’s (OIG) audit included an examination of the contract GC524 (Contract) between the Department of Environmental Protection (Department) and the Alachua County Board of County Commissioners, Environmental Protection Department for Petroleum Storage Tanks Compliance Verification Activities. The period audited was October 1, 1997 through June 30, 2004. The objectives were to determine whether the storage tank facilities tasked were inspected as stipulated in Tasks 6 and 7, that the actual costs reported by the County were incurred in conjunction with the contract, and that the actual costs reported by the County were reasonable. Based on tests of Task Assignments 6 and 7 transactions of contract GC524 for the period September 30, 1997 through June 30, 2004, OIG found that Alachua County was in general compliance with the contract. The storage tank facilities were inspected as stipulated. The inspection reports were noted to be quality reports and the owner/operators were being notified of the inspection results. The purchases and expenditures appear to have been incurred in conjunction with contract requirements and seemed reasonable for program activities.

**IA-2-12-2005-65 Performance Audit of Contract GC-576, Petroleum Contamination Cleanup Site Management Services Provided by Ecology & Environment, Inc. (EE).**

This was a performance audit involving 24 task assignments issued for site management. The period of this audit is from July 13, 2000 through June 30, 2004 and subsequent events to February 28, 2005. The objectives were to determine if: EE provided personnel that met the required qualifications for their positions, that EE personnel took part in all required continuing education requirements for their job classification, that EE satisfactorily completed all their task assignments. On the basis of the test work, OIG concluded that EE generally complied with the terms of contract GC-576 and associated Task Assignments. However, issues relating to the Site Cleanup Information Tracking System processing times for invoices, work orders and contractor deliverables were identified. The Bureau is aware of these issues. The BPSS contract managers adequately monitored all aspects of the contract, but a more aggressive role in having EE adhere to contractual requirements needs to be instituted. The Contractors employment of new team personnel was found to be as required by the contract.

**IA-2-12-2005-73 Financial and Compliance Audit of Contract GC635, Jefferson County Health Department.**

The scope of the Office of Inspector General's (OIG) audit included an examination of the contract GC635 (Contract) between the Department of Environmental Protection (Department) and the Florida Department of Health, Jefferson County Health Department (County) for Petroleum Storage Tanks Compliance Verification Activities. The period audited was July 1, 2002 through June 30, 2004. The objectives were to determine whether the County complied with the Contract's Performance Requirements, that the actual costs reported by the County were incurred in conjunction with the contract and where reasonable, and that the fund balance reported by the County was accurate. The Florida Department of Health, Jefferson County Health Department (County), was in general compliance with contract GC635. Based

on OIG examination of inspection files, the County did adhere to the recommended inspection performance requirements as listed in Contract GC635. However, the County's accountability for financial reporting related to the Contract was not always maintained in accordance with the Contract's requirements.

**IA-2-12-2005-101 Financial and Compliance Audit of GC632, Petroleum Contamination Site Cleanup Services, Pinellas County Health Department.**

The scope of the Office of Inspector General's (OIG) audit included an examination of GC632 (Contract) between the Department of Environmental Protection (Department) and the Pinellas County Health Department (County) for petroleum contamination site cleanup related services in Pinellas County. The period of this audit was September 1, 2001 through June 30, 2004. The objectives were to determine whether the fund balance reported by the County was accurate, that the actual costs reported by the County were incurred in conjunction with the contract and were reasonable, and that the County complied with contractual agreements regarding administrative performance criteria. The OIG found that the County complied with the administrative performance aspects for petroleum contamination site cleanup related services. However, financial reporting for the Contract GC632 should be improved. Year End Financial Statements which do not reflect adequate financial management of funds limits the usefulness of these annual statements in reviews, analysis, and management decisions. Any management analysis using the information contained in the report will be skewed because of the inaccurate information provided by the County.

**IA-2-12-2005-108 Financial and Compliance Audit of Contract GC549, Agreement Gulf County Health Department.**

The scope of the Office of Inspector General's (OIG) audit included an examination of the contract GC549 (Contract) between the Department of Environmental Protection (Department) and the Gulf County Health Department for Petroleum Storage Tanks Compliance Verification Activities. The period audited was July 1, 2001 through June



30, 2004. The objectives were to determine whether the County complied with the Contract’s Performance Requirements, that the actual costs reported by the County were incurred in conjunction with the contract, and that the actual costs reported by the County were reasonable. Based on the audit of contract GC549 Task Assignment’s 5, 6, and 7, of for the period July 1, 2001 through June 30, 2004; OIG found that Gulf County was in general compliance with the contract. Specifically, the county complied with the contract’s performance requirements. In addition, actual costs appear to be incurred in conjunction with the contract.

**IA-2-12-2004-135 Financial and Compliance Audit of Contract GC567, Bay County Health Department.**

The scope of the Office of Inspector General's (OIG) audit included an examination of the contract GC567 (Contract) between the Department of Environmental Protection (Department) and the Florida Department of Health, Bay County Health Department (County) for Petroleum Storage Tanks Compliance Verification Activities. The period audited was July 1, 2001 through June 30, 2004. The objectives were to determine whether the actual costs reported by the County were incurred in conjunction with the contract and were reasonable, and that the storage tank facilities tasked were inspected as stipulated in Tasks 6 and 7. The Office of Inspector General’s testing of selected costs identified that the County was in general compliance with the Contract, and charges were determined to be reasonable. However, accountability for financial reporting related to the Contract was not always maintained in accordance with the Contract’s requirements. For instance, OIG identified several costs that were applicable to the Contract, and reported to the Department as costs, but were not entered into the County ledger. This audit was performed subsequent to Bay County terminating their contract with the Bureau of Petroleum Storage systems, however, the Statement of Revenue, Expenses and Balance reports prepared for Tasks 5, 6, and 7 included expenditures that were not recorded in the accounting records, Financial Information System (FIS). As a result, the expenditures reported by the County on the

Statement of Revenue, Expense and Fund Balance was overstated by \$51,706.91 and OIG recommended that BPSS management direct Bay County to return the unexpended funds \$51,706.91.

**IA-22-12-2006-1 Stage Nine: Summary Report for Certified Public Accountants (CPA) Agreed-upon Procedures Attestations.**

The report is a summation of CPA independent reports on applying Agreed-Upon-Procedures and Level of Effort (LOE) Guidelines Studies, for Pre-approval Site Rehabilitation (Pre-approval) Program. The overall objective of the agreed-upon procedures (AuP) attestation is to evaluate the effectiveness of the Pre-approval Work Orders for controlling contaminated site cleanup, timeliness of events, proper utilization of labor classifications, labor rates, and obtain a basic understanding of RC work order management protocols. The review of active Petroleum Program Work Orders is to verify RC performance, compliance, financial accountability, and management protocols/procedures. The objective of these attestations were to review all contractor financial records as required for establishing RC job cost accountability; report any/all unauthorized performance variances, compliance deviations, and accountability discrepancies; and provide rationale as provided by the applicable RC. The period of performance for the Agreed-Upon-Procedures Attestations was July 1, 2005 through December 11, 2005. The majority of remedial contractors capture labor costs to the work order and not to the individual work order events. For example, the work order may involve several fieldwork events as well as a proposal, a remedial action plan and other various reports. However, rather than capturing cost(s) to each of these events, they will routinely establish only one cost center for the work order to which all associated cost(s) are applied. This type of accounting requires event times to be estimated and/or pro-rated, which precludes accurate template validation by events as presented in the LOE guidelines as well as comparison to the observed times. Additionally, the time allowed (per template) versus the actual accrued time comparison has variances associated with it that require additional time consideration. The variances or overages of

time are primarily due to time charged for report writing and office activities not allocable to any specific task. Additionally, the proposals required additional time than was allowed by the templates. Without accurate contractor cost figures being captured at the 'event' and/or 'sub-event' level, the adequacy of the maximum compensation schedules and template worksheet guidelines as provided in the Bureau SOP cannot be readily determined. In general, the remedial contractors are satisfactorily performing in accordance with the requirements as set forth in their assigned work orders, even though deviations in fieldwork requirements do occur without documented prior approval. In the final analysis, most of the fieldwork deviations are documented during the final invoice/change order phase. Data compiled and recorded by the CPA firms continues to be a valuable resource for benchmarking contractor performance and evaluating the adequacy of the LOE guidelines.

**IA-22-12-2006-001 Stage One: Contract Management of Certified Public Accountants (CPA) Agreed-upon Procedures Attestations (Fund Balance) for the Period January, 2006 Through June, 2006.**

The CPA agreed-upon procedures attestations were for selected storage tank system compliance contracts. The scope of the agreed-upon procedures attestations was a financial compliance engagement of County compliance contracts between the Department and selected Counties/County Health Departments for Petroleum Storage Tanks Compliance Verification Activities. The objective of these attestations was to review the County/County Health Departments revenue, expense, and/or any other record(s)/data as applicable for accuracy, completeness, and general consistency with the applicable accounting records to verify the accuracy of the reported contract task assignments Funds Balance. The resultant funds balance data will be utilized to determine how the counties, individually, execute their contractual requirements applicable to Funds Balance. Accurate determination of county fund balances allows for the effective and timely utilization of these funds.

**IA-11-12-2006-79 Northeast District Activities Related to Inland Protection Trust Fund.**

The Office of Inspector General (OIG) initiated a mapping project of the District's compliance and cleanup sections. The project was included in the Fiscal Year 05-06 Annual Audit Plan and will include a survey, interview, and observations of section personnel. The Office of Inspector General (OIG) performed an analysis of district activities related to the Inland Protection Trust Fund (IPTF) to document compliance and enforcement services performed in the district office. The OIG purpose was to describe and gain an understanding the district's activities as funded by the IPTF. The OIG has not previously analyzed district IPTF activities. Research for this project involved interviewing selected staff in the Northeast District (NED), the Department's Bureau of Finance and Accounting, and the Division of Waste Management. The NED covers twenty counties and encompasses the largest land mass of any Department regulatory district. The NED includes portions of the Atlantic coastal plain together with counties bordering the Gulf of Mexico and state of Georgia. The natural and ecological value of the NED is reflected in its diversity, the NED has more rivers than any other district. These rivers include the St. Johns, Nassau, Tolomato and historic Suwannee and Santa Fe rivers. The NED's Waste Management Program's mission includes: promotion of waste management practices that prevent or reduce waste generation, as well as prevent discharges of petroleum products contained in storage tank systems and ensure adequate and timely cleanup of the environment from contamination caused by discharges of petroleum products; contract management of compliance inspections of regulated facilities for eight (8) county contracts; review of invoice packages which are then compared to the STCM generated monthly report; reviews open violations to determine whether the violations should be referred to the NED and to ensure that no open violations are static, the objective being to bring any facility with violations back into compliance; perform annual county audits as specified by contract. The audits are mainly on performance, the main goal being to ensure that counties are conducting proper and through inspections. There

are approximately 194 sites that are currently being managed by the NED’s Storage Tank Section. These sites are mostly “non-state funded” sites and are usually referred to as “non-program” sites. However, sometimes the sites are available for state funding but are ‘scored’ so low that funding will probably not be available for years. Occasionally on these kinds of sites external factors (such as sale of property, development , etc) motivate the site owner to clean-up the site prior to State funds being available these sites are then can be managed by either Tallahassee or the NED. The information provided herein was prepared in conjunction with the NED personnel. OIG also received assistance from the Divisions of Administrative Services and Waste Management.



**IA-4-12-2006-116 Research and Update the Preview Memo on the Consumer Price Index (CPI) Project IA-04-12-2006-053.**

The Office of Inspector General (OIG) was asked to provide the Bureau of Petroleum Storage Systems (BPSS) management with information about the Consumer Price Index (CPI) as it might be used with in decisions concerning the Pre-approval Template. Research for this project involved obtaining and reviewing definitions of terms and indices used by the US Department of Labor, Bureau of Labor Statistics, and the Florida Annual Workforce Report published by the Department of Management Services, Division of Human Resource Management. A schedule was prepared to show the comparison of the CPI, and State Salary Increases. OIG’s research showed a 3.40 and 3.60 percent increase in the US CPI-U the CPI-U (South) respectively from December 2004 to December 2005. The US CPI-U and CPI-U (South) showed an increase of 1.0 percent for the first two months of 2006. In addition, both the US CPI-U and CPI-U (South) reported an average percent increase of 2.80 percent.

**IA-6-12-2005-109 Performance Measure Assessment - The Number of Petroleum Storage System Facility Compliance Inspections Conducted Annually.**

Testing of performance measure data was conducted within the Division of Waste Management. The OIG evaluates the validity, reliability, and the appropriateness of Performance measures. Results are provided to management in briefings and written reports. OIG performed data testing on validity and reliability measure documents. There is a logical relation between the name of the measure, the definition, the mathematical calculation, and the program mission. The measure has descriptions of the reporting system structure documented. In addition, the measure and data definitions and the structure of the reporting system have been implemented. Based on the assessment methodology, there is a high probability that this measure is valid. The Division of Waste Management concurs with the OIG’s assessment results and recommendation that the supporting data for the number that is reported to the Performance Measure Data Collection (PMDC) database be maintained so that the data may be regenerated as requested.

**Division of Water Resource Management IA-3-14-2005-16 Review Environmental Resource Permitting.**

The scope of this report included a review of: Permitting streamlining efforts between the Department of Environmental Protection (DEP) and the United States Army Corps of Engineers (ACOE), Operational agreements between the DEP and the Water Management Districts (WMD), and DEP permitting workload and processes. The objective of the review is to provide input for consideration concerning these issues. DEP has historically worked and continues to strive for streamlined federal and state permitting efforts given the constraints of federal wetlands permitting law and staff resources. DEP should continue to maintain a proactive stance, seeking innovative methods to improve resource protection and permitting efficiency within current operating constraints. The split of responsibilities between

DEP and the WMDs is practical and reasonable given the resource strengths and historical knowledge of each entity. The current operating agreements provide a practical division of permitting responsibilities, however, over time clarifications are needed to the operating agreements in order to draw a more definite line of permitting responsibility. The current level of environmental protection may be threatened by escalating workloads encountered by the limited ERP staff. Florida's population growth and the inevitable decrease in easily developable land have increased pressure on the permitting process. Supervisors are reporting that DEP regulatory districts may continue to face higher turnover rates because of increasing workloads and non-competitive pay rates. Increased staff efficiency may be accomplished through a centralized permitting process that encourages consistency and standardized applications. An online permit application format that is comprehensive and intuitive, may streamline the process. In addition, an online application that must be completed before submittal would reduce the requests for additional information and put the burden of an acceptable application on the applicant. This process could improve efficiency; however, with the expected growth of the state, more staff may be required to maintain the current level of protection.

**IA-3-14-2005-22 Review Implementation of TMDLs (Total Maximum Daily Loads).**

This project researched issues related to TMDL implementation. Although it is too early to determine the success of TMDL implementation, the initial phase is proceeding on schedule. Several barriers exist to the implementation of other phases and are explained in the legislative report, *2005 TMDL Report to the Legislature*. Approval of the February 2005 *TMDL Report to the Legislature* would provide direction regarding DEP's process to verify the effectiveness of the agricultural BMPs in reducing nonpoint source pollution. In responding to OPPAGA findings, the Department indicated that it has initiated work on a refined classification system that will include different levels of recreational use support (primary contact and secondary contact) and different levels of aquatic life use support. However,

reclassification is a long-term process given the rigor of scientific information needed and the nature of the public rulemaking process. The largest contributor of pollutants to Florida's surface and ground waters is nonpoint sources of pollution. Typical sources include agricultural and silvicultural lands; erosion and sedimentation from unvegetated lands, construction sites and unpaved roads; onsite sewage treatment and disposal systems, such as septic tanks; and uncontrolled urban stormwater runoff. Most of these sources remain exempt from effective stormwater treatment regulation. DEP continues its research for evaluation and refinement of urban nonpoint source pollution best management practices and research of innovative options to reduce nonpoint source pollution. EP has invested approximately \$17.5 million on research and development of non-agricultural best management practices and implementation of targeted monitoring expressly for the TMDL program. DEP has awarded another \$26 million in federal section 319 grants to local governments to implement better urban Stormwater treatment projects and practices. Additionally DEP has made investments in other water quality monitoring efforts, its implementation of more traditional regulatory programs, and the more than \$120 million the agency awards in State Revolving Fund loans to local governments each year. Data submittal from federal, state, and local agencies, volunteer organizations, academic institutions, and private laboratories using individual, older, or incompatible systems continues to be a challenge. DEP has been working to develop one data management system to support various regulatory requirements and handle the volume of data from various sources.

**IA-3-14-2005-23 Review Policy on Wastewater Residuals Management.**

At the request of Division management, OIG reviewed wastewater residuals regulation in the Bureau of Water Facilities Regulation (BWFR) and regulatory district offices. The scope of this review focused on wastewater residuals policy and management challenges and providing information with respect to the number and type of facilities in each District and the corresponding staff effort involved in the residual program. OIG concluded

that management’s challenges to effective regulation of wastewater residuals include implementation of a more comprehensive and effective network of residual monitoring at both the State and local levels. Management is addressing these challenges and working to build consensus in public and private groups to accept regulatory changes. Some of the issues identified are not easily overcome and may be interrelated. Others may require long-term efforts to resolve. Specific attention is recommended with respect to the following: improving accountability through State rule-making (which the Department is addressing via rule revision); continued staff training; program requirements and enforcement consistency; public education (which could be accomplished by various State agencies and local governments); and Maximizing resource availability through coordination with local governments.

**IA-2-14-2005-112/113 State Revolving Fund Financial Presentations.**

We audited the financial presentations of the operations of the State Revolving Fund for the fiscal years ending June 30, 2003 and 2004. 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 State Revolving Loan Fund as of June 30, 2003 and 2004. 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-2-14-2006-9 Miner Safety Grant.**

The scope of this audit focused on operational, financial, and compliance issues related to grants awarded by the U.S. Department of Labor’s Mine Safety and Health Administration to the Department through September 30, 2005. The objectives were to determine whether grant funds were spent in accordance with appropriate guidelines, the accuracy of data reported to the cognizant federal

agency, the efficiency/appropriateness of organizational placement, the economy and effectiveness of travel expenditures, and whether suitable internal controls have been established by management. OIG concluded that the Miner Safety Training Program has generally not documented compliance with the scope and objectives of the grant which focuses on meeting the Florida miner training goals and associated reporting requirements. The report discussed issues in the areas of: Compliance: inaccurate reporting and overdue reports, travel: budget exceeded, lack of travel plan, and variances with Department’s travel policy and potential conflicts: organizational placement and video production.

**IA-3-14-2006-67 Review Contracting Related to TMDL Implementation.**

A review of contracts related to the TMDL Program within the Division of Water Resource Management (Division), Bureau of Watershed Management. The objectives of the review were to determine the aspects of the TMDL Program addressed by program contract deliverables, and internal controls established regarding contract management. OIG concluded that the activities contracted by the Division for program operations appear to be an effective use of program funds and applicable to program objectives. Contracts awarded through the program support program success. However, as the August 2005 OPPAGA report stated, it is too early to measure overall TMDL Program success. Given that program management projects an increase in contract applications in the near future, OIG supports management’s rule making initiative to develop effective contract funding criteria. Program staff has adequately managed activities, given the limited staffing resources as funding did not provide for Department positions. Additional tracking and reporting of progress of program phases and nutrient reductions in affected basins as well as costs associated with these reductions would be a helpful tool as the TMDL program progresses and projects compete for limited resources. Additional tracking and reporting will be important to communicate program progress to related parties and to ensure long-term program success. The Division is working on a solution.

## INTERNAL INVESTIGATIONS



### Procedures for Receiving Complaints

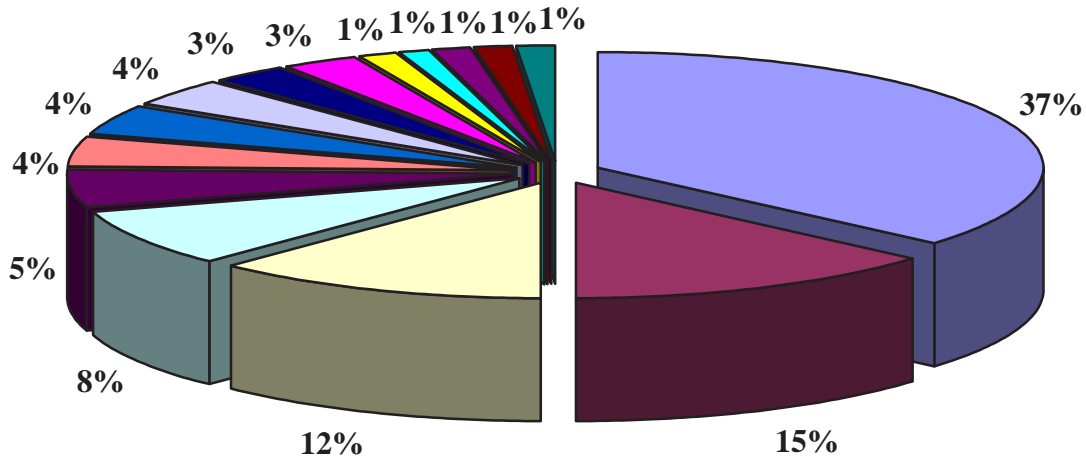
The Internal Investigations Section (IIS) receives complaints that address many aspects of departmental activity from a wide variety of sources. The sources of these complaints range from the Governor's Office through the Chief Inspector General or the Whistle-Blower Hotline, the Comptroller's Get Lean Hotline, upper management to line personnel throughout the Division or Districts and 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 it 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 management'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 determining the appropriate disciplinary action. This is important in ensuring that there is consistency in how discipline is applied across the agency.

# INVESTIGATIVE ISSUES INITIATED

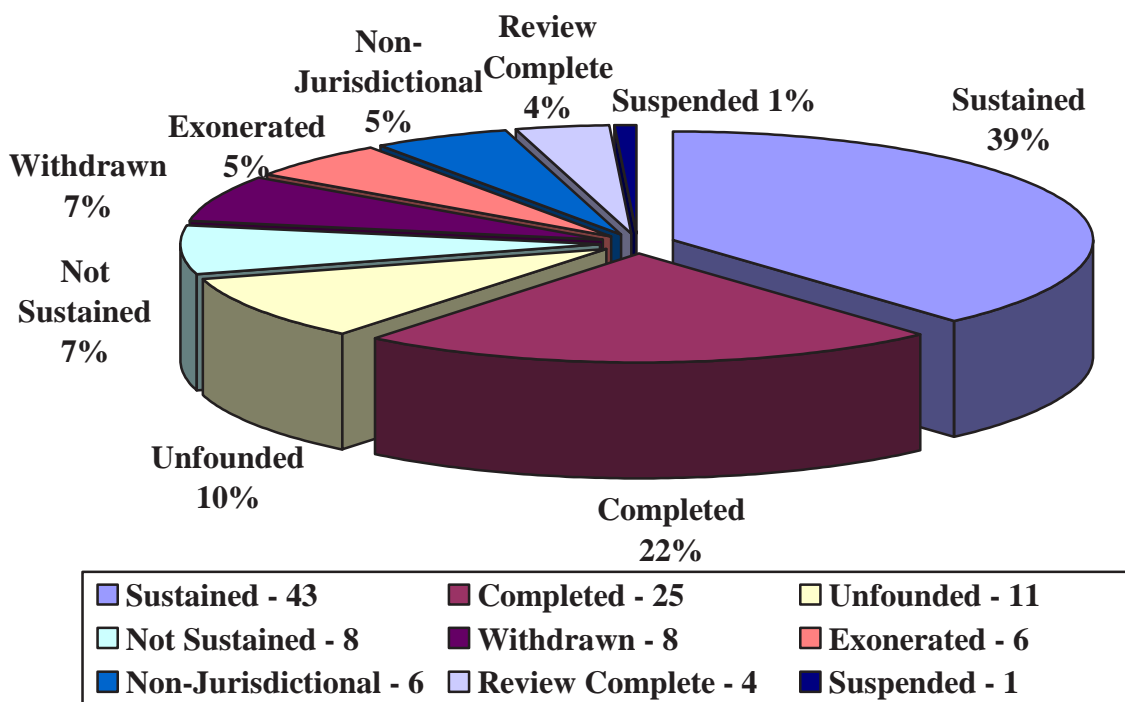
## July 1, 2005 – June 30, 2006



- Recreation & Parks 37%
- Northwest District 15%
- Waste Management 12%
- Water Resource Management 8%
- Law Enforcement 5%
- Administrative Services 4%
- Resource Assessment & Management 4%
- State Lands 4%
- Office of the Secretary 3%
- Southeast District 3%
- Air Resource Management 1%
- Central District 1%
- Office of Greenways & Trails 1%
- South District 1%
- Southwest District 1%

# INVESTIGATIVE FINDINGS

July 1, 2005 – June 30, 2006



Total Closed – 75

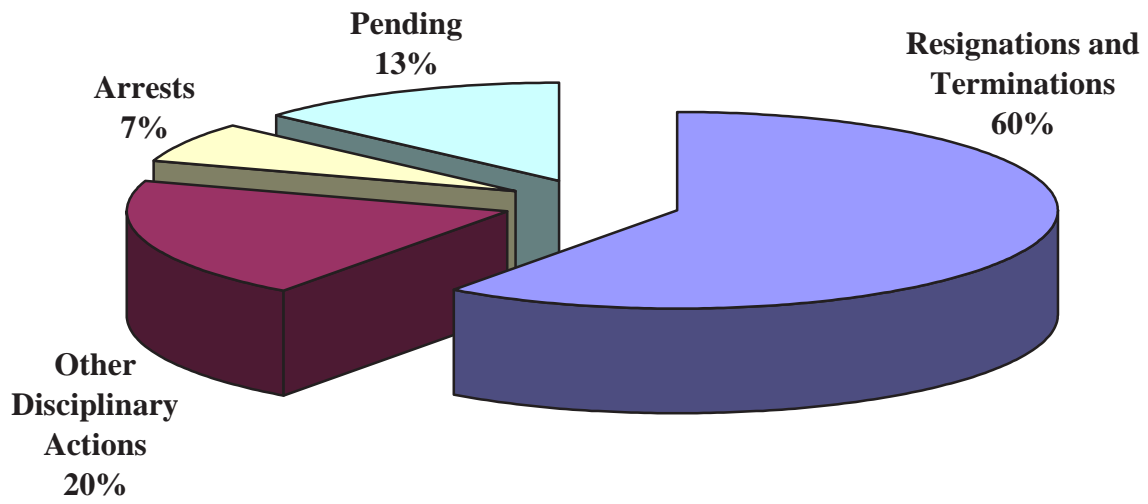
Total Findings – 112

## CLASSIFICATIONS OF INVESTIGATIVE FINDINGS

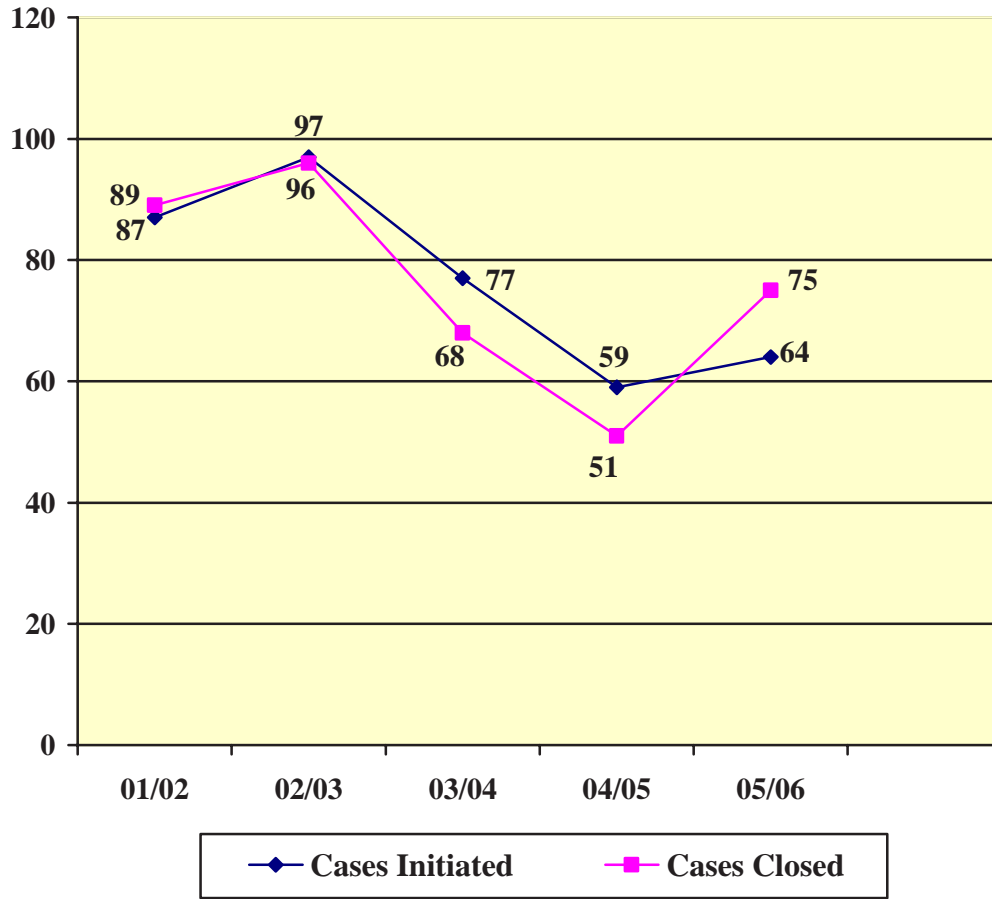
- 1) **Sustained** – Allegation supported by sufficient evidence to justify a reasonable conclusion that the actions occurred and were violations.
- 2) **Completed** – Closure for background checks, public records requests, and miscellaneous complaints that do not warrant an investigation, or cases closed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



## DISCIPLINARY ACTIONS FISCAL YEAR 2005-2006



## Cases Initiated and Closed Five-Year Trend



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The table below depicts the number of issues completed by the Internal Investigations Section for the FY 2005-2006 **within each program area** of the Department of Environmental Protection.

<b>DIVISION/DISTRICT</b>	
Recreation and Parks	27
Northwest District	10
Waste Management	9
Water Resource Management	6
Law Enforcement	4
Administrative Services	3
Resource Assessment & Management	3
State Lands	3
Office of the Greenways & Trails	2
Office of the Secretary	2
Southeast District	2
Air Resource Management	1
Central District	1
South District	1
Southwest District	1
<b>Total Number of Cases Closed</b>	<b>75</b>

The table below depicts the **type of issues completed** by the Internal Investigations Section for the FY 2005-2006 of the Department of Environmental Protection.

<b>ACTIVITY</b>	
Investigations	48
Public Record Requests	11
Investigative Reviews	10
Miscellaneous Complaints	6
<b>Total Number of Issues Completed</b>	<b>75</b>

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Case Number	Allegations	Findings
II-01-07-05-004	Violation of Law or Agency Rules To Wit: Florida Statute 267.13 Removing Archaeological Specimens From State Owned Property or Altering An Archaeological Site	Sustained
II-01-07-05-008	Conduct Unbecoming a Public Employee To Wit: Creating a Hostile Work Environment	Suspended
II-01-12-05-012	Conduct Unbecoming a Public Employee To Wit: Creating a Hostile Work Environment	Sustained
II-13-14-05-013	Miscellaneous Complaint	Completed
II-01-15-05-014	Subject #1: 1. Code of Ethics	Unfounded
	Subject #2: 2. Conduct Unbecoming a Public Employee	Sustained
	Subject #3: 3. Misconduct To Wit: Supervisor Accountability	Sustained
II-01-07-05-015	1. Information Resource Security Standards Guidelines	Sustained
	2. Conduct Unbecoming a Public Employee	Sustained
II-01-02-05-018	Violation of Law or Agency Rules	Completed
II-01-12-05-019	Tracking Purposes Only	Completed
II-01-07-05-021	Violation of Law or Agency Rules To Wit: Sexual Harassment	Sustained
II-01-08-05-022	Conduct Unbecoming a Public Employee	Non-Jurisdictional
II-01-07-05-023	Violation of Law or Agency Rules To Wit: Battery	Unfounded
II-01-07-05-027	Conduct Unbecoming a Public Employee	Sustained
II-01-04-05-028	1. Poor Performance	Sustained
	2. Violation of Law or Agency Rules To Wit: Fraud (Falsification of Records)	Sustained
	3. Conduct Unbecoming a Public Employee	Sustained
II-13-02-05-029	Miscellaneous Complaint	Completed
II-08-14-05-030	Public Records Request	Completed
II-01-14-05-031	Conduct Unbecoming a Public Employee To Wit: Creating a Hostile Work Environment	Sustained

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Case Number	Allegations	Findings
II-01-07-05-033	Violation of Law or Agency Rules To Wit: Employee Discrimination	Exonerated
II-01-12-05-034	Violation of Law or Agency Rules To Wit: Creating a Hostile Work Environment	Not Sustained
II-03-01-05-035	Investigative Review	Review Complete
II-03-07-05-036	Investigative Review	Completed
II-03-04-05-037	Investigative Review	Non- Jurisdictional
II-01-07-05-038	Violation of Law or Agency Rules To Wit: Sexual Harassment	Unfounded
II-01-07-05-039	Florida Statute 812.014 Grand Theft	Completed
II-01-07-05-041	1. Insubordination 2. Conduct Unbecoming a Public Employee To Wit: Creating a Hostile Work Environment 3. Violence-Free Workplace Policy	Sustained Sustained Sustained
II-08-15-05-042	Public Records Request	Completed
II-01-08-05-043	Violation of Law or Agency Rules To Wit: Filing a False Official Report	Unfounded
II-08-15-05-044	Public Records Request	Completed
II-08-15-05-045	Public Records Request	Completed
II-01-07-05-046	Conduct Unbecoming a Public Employee	Sustained
II-08-15-05-047	Public Records Request	Completed
II-03-07-05-048	1. Investigative Review 2. Violation of Law or Agency Rules To Wit: Falsification of Official Record (State of Florida Employment Application), F.S. 837.06 3. Violation of Law or Agency Rules To Wit: Perjury, F.S. 837.02	Review Complete Sustained Sustained
II-01-14-05-049	1. Violation of Law or Agency Rules To Wit: Use and Control of Computers 2. Conduct Unbecoming a Public Employee	Sustained Sustained
II-01-08-05-050	Violation of Law or Agency Rules To Wit: Creating a Hostile Work Environment	Exonerated
II-08-15-05-051	Public Records Request	Completed
II-13-01-05-052	Miscellaneous Complaint	Non- Jurisdictional
II-08-15-05-054	Public Records Request	Completed
II-08-15-05-055	Public Records Request	Completed
II-13-14-05-056	Miscellaneous Complaint	Completed

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Case Number	Allegations	Findings
II-01-07-06-001	Conduct Unbecoming a Public Employee	Sustained
	1. Conduct Unbecoming a Public Employee To Wit: Use of Department Information Resources	Sustained
II-01-14-06-002	2. Electronic (E-Mail) Security Standards and Guidelines	Sustained
II-08-15-06-003	Public Records Request	Completed
II-13-13-06-004	Miscellaneous Complaint	Completed
	1. Violation of Law or Agency Rules To Wit: Florida Statute 812.014 Theft	Sustained
	2. Conduct Unbecoming a Public Employee	Sustained
	3. Conduct Unbecoming a Public Employee To Wit: Use of Department Information Resources	Sustained
II-01-02-06-005		
	1. Florida Statute 713.35 Making or Furnishing False Statement (Three Counts)	Completed - Closed by Arrest
	2. Florida Statute 812.014 Grand Theft (Four Counts)	Completed - Closed by Arrest
	3. Florida Statute 831.02 Uttering Forged Instruments (Three Counts)	Completed - Closed by Arrest
II-01-12-06-007		
	Violation of Law or Agency Rules To Wit: Falsification of Timesheet	Sustained
II-01-07-06-009		
	1. Negligence	Sustained
II-01-10-06-010	2. Conduct Unbecoming a Public Employee	Sustained
	1. Violation of Law or Agency Rules	Withdrawn
II-01-07-06-012	2. Conduct Unbecoming a Public Employee	Withdrawn
	Subject #1	
	1. Violation of Law or Agency Rules	Withdrawn
	2. Conduct Unbecoming a Public Employee	Withdrawn
	Subject #2	
	3. Violation of Law or Agency Rules	Withdrawn
II-01-12-06-013	4. Conduct Unbecoming a Public Employee	Withdrawn
II-08-07-06-014	Public Records Request	Completed
	1. Violation of Law or Agency Rules To Wit: Florida Statute 784.03 Battery	Sustained
II-01-08-06-016	2. Conduct Unbecoming a Public Employee	Sustained
	Violation of Law or Agency Rules To Wit: Sexual Harassment	Sustained
II-01-07-06-017		
	Violation of Law or Agency Rules To Wit: Sexual Harassment	Unfounded
II-01-07-06-018		

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Case Number	Allegations	Findings
II-01-10-06-020	1. Violation of Law or Agency Rules To Wit: Dual Employment – Dual Compensation and Code of Ethics (Conflicts of Interest) 2. Conduct Unbecoming a Public Employee	Sustained Unfounded
II-03-15-06-024	Investigative Review Violation of Florida Statutes	Review Complete Exonerated
II-08-07-06-029	Public Records Request	Completed
II-01-07-06-031	Subject #1 1. Violation of Law or Agency Rules To Wit: Payment of Perquisites and Moving Expenses; Florida Statute 112.313 (6) Misuse of Public Position Subject #2 2. Misconduct Subject #3 3. Conduct Unbecoming a Public Employee	Not Sustained  Sustained  Sustained
II-01-07-06-034	1. Violation of Law or Agency Rules 2. Conduct Unbecoming a Public Employee 3. Misconduct	Sustained Sustained Sustained
II-01-03-06-035	Violation of Law or Agency Rules To Wit: Florida Statute 837.06 False Official Statement	Sustained

## Significant Case Summaries



Summaries of cases closed during the past year are as follows:

**II-03-03-2005-004.** A Director requested that OIG investigate the allegation that an employee was collecting and selling artifacts from the park where the employee worked. The investigation revealed that the employee did in fact have the artifacts. There was no evidence that the employee had sold any artifacts, but there was a convincing criminal case documenting the theft of items. The allegation was **Sustained** and the subject employee was arrested. An extensive collection of artifacts was recovered and the employee was dismissed.

**II-01-07-2005-008.** This case was initiated when a Director received a complaint from a former employee who stated that she resigned from her position with the State of Florida because of a hostile work environment that was being created by her supervisor. The case was not resolved because the complainant would not give a statement nor meet with the investigator to provide any further specifics about the complaint. The case was **Suspended**.

**II-01-12-2005-012.** This was a case where three employees in a work group alleged that a coworker was creating a hostile work environment for the entire group. The three employees worked for months with a fourth

individual who had a very uncooperative and unfriendly work ethic and who had regular outbursts of inappropriate behavior in the work place. The employee frequently addressed coworkers or unknown parties with profanity and hostility. The employee's demeanor, temper and stories about the past caused others to be nervous and afraid. The employee also had an absentee problem which resulted in heavier workloads for other staff. The complaint of Conduct Unbecoming a Public Employee was **Sustained**. The employee was allowed to resign after signing a settlement agreement.

**II-13-14-2005-013.** This complaint was filed by a program staff member when a citizen who applied for certification as a wastewater treatment operator made repeated phone calls that were of a threatening or harassing nature. The citizen was given a stern warning that he would be prosecuted if he continued to leave inappropriate messages. The case was closed as **Completed** with no charges filed. There have been no further incidences of the inappropriate behavior by the citizen.

**II-01-15-2005-014.** This was an investigation into several allegations of impropriety by a District's management team. It was filed by an agent with another government entity on behalf of a former employee. The allegations included violations in some program operations, questionable management practices and internal communication problems in the District. The perceived program area violations were basically the result of misperceptions or misinformation. Some of management's actions contributed to the misunderstandings and there was some embellishment of the seriousness of the issues. Many of the communication issues focused on two individuals; one received a written reprimand and the other resigned. A former District Director was alleged to have



violated the ethics policy; the allegation was **Unfounded**. There were **Sustained** findings on two other managers for violations of DEP policies. Significant training and communications improvements were recommended for the District.

**II-01-07-2005-015.** A District Bureau Chief received a complaint from an employee who had found a printout from an inappropriate (pornographic) internet site left on the office printer. The investigation which included internet usage history checks verified that an employee had visited the inappropriate site. An interview of the subject employee verified the usage and the complaint was **Sustained**. The employee was given a written reprimand.

**II-01-02-2005-018.** This investigation was initiated by the Inspector General after an allegation was received from a member of the media. It was alleged that a political campaign contribution search had been completed and a printed copy had been placed in the personnel file of a former employee who was being considered for a promotion. The investigation revealed that the printed copy did not contain information on the former DEP employee; it pertained to an individual who had the same name. The print out was retrieved during the time the employee was being screened, but there was no physical evidence of how or when the information had been placed in the personnel folder. Further investigation revealed that the print out did not impact the promotional decision. The employee in question had been promoted, but had not donated to the political party in question. The investigation was closed as **Completed**. The party responsible for having placed the print out in the folder could not be identified.

**II-01-07-2005-021.** The Assistant Director of the Division of Recreation and Parks requested the OIG to look into allegations of

sexual harassment on the part of a park supervisor. The harassment in this case was in the form of inappropriate conversation between the manager and two female subordinates. Instead of discouraging the conversation, the manager actually escalated the conversation that had sexual overtones to the extent that it made both females uncomfortable. There was also an incident where the manager touched one of the female employees' hair; the touch was unwelcome. The case was closed with a **Sustained** finding and the subject employee resigned.

**II-01-08-2005-022.** This case originated when a Division's attorney requested the OIG investigate the circumstances leading up to criminal charges for animal cruelty being filed against one of the Division's agents. Contact was initiated with the local Sheriff's Office that was leading the case. The original complaint had been filed by the officer's ex-spouse as part of a highly contested divorce proceeding. The officer's alleged action related to the undernourished condition of a horse that belonged to the officer. The officer gave an explanation of the horse's reluctance to eat and the horse was impounded to a local veterinarian's care at the officer's expense. The case was resolved in pre-trial intervention; the officer was put on probation regarding the horse's care. The formal charges were withdrawn pending a satisfactory completion of the probation. The case was closed as **Non-judicial** due to the violation being pursued by another agency and because there was no violation of administrative rule when the charge was withdrawn.

**II-01-07-2005-023.** This case resulted from a complaint of Aggravated Battery that was filed with local law enforcement by an employee against their immediate supervisor. This incident allegedly occurred at the conclusion of an outdoor counseling session in which the complainant had been

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seated on the tailgate of a pick-up truck. The complainant reported that the counseling session had been confrontational. The complainant reported that when he got up off of the truck’s tailgate, the supervisor grabbed the tailgate and raised it quickly causing an injury to the complainant’s elbow. The incident was reported to the local sheriff’s office for prosecution. Subsequent to their investigation both law enforcement entities stated that they could not establish a fact basis to support any intent or motive on the part of the manager. The case was closed as **Unfounded**.

**II-01-07-2005-027.** The Bureau of Personnel Services received information that a park employee had made telephone calls to other park personnel as well as individuals outside the park that were very confrontational and inappropriate. The investigation revealed that the subject employee had left voicemails for more than one party on more than one occasion that included threats, profanity, and bigoted comments. The comments were found to have been grossly inappropriate. The case was closed with a **Sustained** violation of Conduct Unbecoming a Public Employee. The employee was dismissed.

**II-01-04-2005-028.** This case was initiated based on allegations that an employee was taking short cuts in laboratory protocols. The laboratory ran two tests on known samples to determine the extent of the problem and the technician was found to have falsified log-in reports indicating that a certain lab procedure had been completed even though it had been skipped completely. The testimony of numerous lab experts and the documentary evidence that was generated by the technician and then proven false by other lab processes supported the **Sustained** findings for allegations of Poor Performance, Conduct Unbecoming a Public Employee and

Violation of Law or Agency Rules. The employee resigned in lieu of termination.

**II-01-14-2005-031.** This investigation was initiated by a Bureau Chief who had information that an employee was being harassed by a co-worker. It was found that the employee had been confronted by some very negative posters being placed in an area where he was most likely to see them. The posters were making fun of the individual’s physique and contained hints of communication in a foreign style that was familiar to both parties. A check of the suspect’s computer revealed evidence that the employee had created the questionable posters on the computer. The placement of the posters created a hostile work environment and resulted in a **Sustained** finding for Conduct Unbecoming a Public Employee. The employee was dismissed as this was not the first incident of inappropriate behavior.

**II-01-07-2005-033.** This complaint originated from an employee who was being dismissed and was directed at her supervisor for alleged disparate treatment during her employment. Upon review of the allegations against the supervisor and comparison with the complainant’s position description it was determined that the questioned assignments that were the focus of the complaint were in fact listed in the complainant’s job duties. A further review revealed that the manager had been making assignments that were totally within his managerial authority. There was no evidence that this employee had been the subject of disparate treatment. The finding for the investigation was **Exonerated**.

**II-01-12-2005-034.** This case stemmed from allegations by a departing employee that his former supervisor had created a hostile work environment. A review of the employee’s complaint and subsequent interviews with other workers in the work

unit revealed that there was some embellishment of the issues; and the complaining employee had contributed significantly to the friction between him and his supervisor. The complaint was found to be **Not Sustained** with recommendations for supervisory training.

**II-03-07-2005-036.** This complaint was submitted by a park employee who was questioning certain management practices and the nature of information communicated up the supervisory chain. It was determined that the employee had a single conflict with management that was not resolved to either party’s satisfaction. This grew into an atmosphere of distrust resulting in growing friction between the two. The conflict between the employee and management could not be resolved. The employee decided to resign before the review was completed. The review found that this was a conflict based on differing perspectives. The review was closed as **Complete**.

**II-03-04-2005-037.** This was an investigative review of an explosion that occurred in the Departmental laboratory during a demonstration for outside visitors. Two people were injured to the point they required medical treatment. The review determined that the explosion was caused when an unclean vessel was used as part of the demonstration. Residue from the previous use of the container reacted with the demonstration chemicals causing a loud explosion that sent glass fragments flying and causing minor cuts to two of the observers. The residue had been left in the container as a result of an oversight by an unidentified party. The incident was recorded by the local police, the departmental safety officer and proper corrective action was taken. The review was closed as **Complete**.

**II-01-07-2005-038.** This was a third party complaint of sexual harassment that was

filed against a supervisor in a volunteer program. The complainant alleged that she was made uncomfortable by the interaction between the supervisor and some of the subordinates in the program. She reported that the supervisor touched a female employee in a “too familiar” way. An investigation was initiated into the supervisor’s interactions with females under his supervision. Testimonial evidence provided by each of the team members who worked for the supervisor showed that he was viewed as a “father figure” to his employees even though his manner was “touchy feely”. The resolution was that there was no wrongful intent on the part of the manager, but being too casual with his subordinates could easily be misinterpreted. The case was closed as **Unfounded**. The supervisor was counseled regarding the importance of keeping his interactions with subordinates on a more professional level.

**II-01-07-2005-039.** This case was initiated when an allegation came in after a credit card was reported missing from a park and was being used for fraudulent gas purchases. The card was reportedly taken from a parked vehicle and was immediately missed. Initially, it was thought that the card had been misplaced. A closer check revealed an approximate time when it had been taken and this coincided with the time of the fraudulent use. The theft and usage was reported to local authorities and Park Police. A thorough review revealed that the theft and subsequent abuse of the card could not be attributed to departmental employee. The case was closed as **Completed**.

**II-01-07-2005-041.** This case was initiated following a confrontation between an employee and his supervisor. Bureau management requested the OIG to investigate the confrontation and what might have led up to it. The employee was found to have been quite senior to the relatively new supervisor assigned to the park and was resistant to any management direction that

he was given. On the day in question, the employee was found to have allowed a private citizen inappropriate access to the park. When confronted about his actions the employee became hostile and questioned the manager’s authority to correct him since he had been there long enough to know what he was doing. The investigation showed that this employee thought of the park as his own personal empire and that he knew best how it should be managed. He demonstrated this perspective in all of his interactions with managers and subordinates to the point he was threatening and intimidating. The new manager did not respond well to this and the employee became even more demanding and insubordinate. Coworkers testified that the employee had already run others away from the park and expressed their discomfort with working with him in the future. It was determined that he was insubordinate to his supervisor(s); he had threatened to be violent in the work place, and had created a hostile work environment. The investigation was closed with three **Sustained** findings: Insubordination, Violence in the Work Place and Conduct Unbecoming a Public Employee. The employee was subsequently dismissed.

**II-01-08-2005-043.** This investigation was initiated when a park employee accused a Park Police Officer of filing a false police report that included false allegations against him. The investigation revealed that the officer had written a report that was critical of the complainant’s conduct in a miscellaneous incident report. The issue was reported as a conflict between co-workers. Testimonial statements of others present during the exchange contradicted the complainant’s story and actually identified him as the aggressor in the conflict. The other parties who were present corroborated the events as described in the officer’s report. The case was closed as **Unfounded**.

**II-01-07-2005-046.** An employee alleged that a co-worker made an inappropriate comment. Both employees were females and one made a derogatory comment about the fit of the other’s clothing that was perceived as offensive and inappropriate. It was determined that the comment was inappropriate. The subject employee admitted to making the statement and stated that she did not mean to be offensive. The case was closed with a **Sustained** finding of Conduct Unbecoming a Public Employee.

**II-01-07-2005-048.** This investigation was initiated in response to an Assistant Director learning of threats an employee had made against his manager. The employee was found to have had numerous outbursts in the past. He was also found to have falsified his application for employment and subsequent applications for promotions. His falsification on the applications was in the form of omitting the fact that he had numerous unidentified arrests and convictions for a variety of charges both before his hiring as well as since his employment began. The investigation was closed with two findings of Violation of Law or Agency Rules having been **Sustained**. The employee was given a written reprimand for the original threatening comments as well as a notice of dismissal.

**II-01-14-2005-049.** This case was initiated when a Division Director requested the OIG to conduct a review and investigation as necessary of an employee’s computer usage. A thorough review was conducted of the employee’s e-mail and internet histories and she was found to have violated agency directives. After the investigation was closed with **Sustained** findings of Conduct Unbecoming a Public Employee and Violation of Law or Agency Rules, the employee was allowed to resign in lieu of dismissal.

**II-01-08-2005-050.** This complaint was filed against a Bureau Chief by a mid-level manager who felt that the Bureau Chief was showing disparate treatment and creating a hostile work environment. The investigation revealed that both parties had been impacted by inaccurate relay of information between them that was being filtered and slanted by a middle manager in the chain of command who was working them against each other in very subtle ways. The case was closed with a finding of **Exonerated**. The middle manager retired prior to the completion of the case.

**II-13-01-2005-052.** This complaint was filed by a private citizen who alleged that the Department had violated the Sunshine law as it relates to public notice of meetings. The complainant alleged that the Department had intentionally failed to give proper public notice of meetings relating to a major environmental project in his area to avoid the inclusion of public input. The investigation could not prove or disprove the allegation due to a lack of official records. The Department could be held accountable for all of the notices because the project involved several state and federal agencies as well as local government agencies and some private organizations. There was no single agency that was clearly identified with the responsibility for noticing the meetings even though DEP acted as the primary facilitating agency for the group. The investigation was closed as **Non-jurisdictional**. Subsequently, a hurricane struck the home office of DEP in the area and many records were lost or destroyed making it unlikely that all of the records could ever be identified.

**II-13-14-2005-056.** This review resulted from a supervisory request to have an employee’s internet usage analyzed to assist in determining the possible cause of the employee’s declining performance. The employee’s internet usage history did not

show that the employee had visited inappropriate sites. The review was closed as **Completed**.

**II-01-07-2005-001.** This investigation was requested by an Assistant Director after he was advised of the outcome of OIG case number II-01-08-2005-043. The Assistant Director was seeking an accurate account of his employee’s involvement in the incident. He wanted to know if the employee had made a false accusation against the Park Patrol Officer. The investigation revealed that the employee had been the aggressor in the confrontation with the officer and witness testimony supported the **Sustained** finding of Conduct Unbecoming a Public Employee. Due to concerns about the employee’s past history of becoming involved in conflicts and confrontations, the employee was dismissed.

**II-01-14-2006-002.** This investigation was initiated after an Information Technology technician discovered information on a departmental computer while conducting routine repairs or maintenance. The information in question were graphics files depicting the beheadings of individuals. OIG was requested to investigate the extent of these files or other inappropriate sites. A forensic review of the computer revealed many inappropriate files, some were depicting extreme violence; others were of a sexual nature. There was some nudity, various cartoons, and many political documents that had no work related context. The case resulted in **Sustained** findings for violations of Conduct Unbecoming a Public Employee and violation of DEP 390 Information Resource Security Standards Guidelines. The employee received a written reprimand.

**II-08-15-2006-004.** This was a case where a citizen complained that a departmental vehicle was being driven in an erratic manner, weaving in and out of traffic. The

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investigation was referred to management in the Division to which the DEP tag was assigned to follow-up and report back their findings to the OIG. The inquiry by management determined that the vehicle was in the shop for repairs at the time of the alleged improper driving and the driver was an employee of the auto repair shop. The case was closed as **Completed**.

**II-01-02-2006-005.** This complaint was originated when an attorney from the Division of Management Services notified DEP’s Office of General Counsel that he had received notice that someone had placed a lien on his property for violating their taxpayer rights; the responsible party had been identified as a DEP employee. A subsequent complaint was filed by a local police officer after he was notified that a lien had been placed on his badge and he was being sued for having violated the person’s civil rights by having issued a traffic citation to him. This action was also traced back to the same employee. An investigation was initiated to analyze the employee’s computer and determine if the documentation for the two incidents had been completed on his state-owned computer. The investigations proved that those and other non-work-related documents had been generated from his state-owned computer; the employee had used the DEP mail system to mail the documents. The case was closed with **two Sustained** findings: Conduct Unbecoming a Public Employee and Violation of Law or Agency Rules. The employee resigned in lieu of termination.

**II-01-12-2006-2007.** This investigation was initiated when a Bureau Chief requested the OIG to look into concerns that one of the programs’ contracted companies had submitted false affidavits claiming payment had been made to his subcontractors when it, in fact, had not been made. The investigation revealed that a principal of the company had changed the corporate

structure and felt that they were insulated from recourse for their liabilities under the old company name. The information was documented and presented to the State Attorney’s Office for criminal prosecution; probable cause was established for an arrest warrant. The case was closed with an administrative finding of **Completed**. The criminal case was closed with multiple charges being **Cleared by Arrest**. This matter is scheduled for trial in the future.

**II-01-07-2006-009.** This case originated when an Assistant Director requested the Office of Inspector General to investigate a time sheet fraud in one of the District Offices. The employee was found to have recorded data on her time sheet that incorrectly showed her time during an absence; this was found to have been a mistake that the employee had requested assistance in correcting. The allegations were **Sustained**. Due to other administrative concerns the employee was dismissed for performance issues during the probationary period.

**II-01-10-2006-010.** This case was requested when a Deputy Secretary received information that an employee had reported the theft of their Departmental American Express Corporate credit card. There was concern that the employee might have been using the card fraudulently. The investigation revealed that the employee had actually begun a pattern of abusing the credit card and that it might have also been used by the employee’s daughter for various purchases. The employee allowed the card balance to get to an unmanageable amount; the employee was no longer able to pay and then tried to represent that the card had been stolen. The American Express Corporation placed the account in collections. It was determined that the employee’s usage had been abusive and not within Departmental policy. The case was closed with **Sustained** findings for Negligence and Conduct

Unbecoming a Public Employee. The employee was given a notice of dismissal.

**II-01-07-2006-012.** This investigation was initiated at the request of an Assistant Director after an employee was involved in a traffic accident in a State vehicle. The employee was also alleged to have been interfering with an investigation being conducted by the Florida Highway Patrol. The employee resigned prior to the completion of the investigation and the administrative case was **Withdrawn**.

**II-01-12-2006-013.** This investigation was initiated when an Assistant Director advised the OIG that they had received a written complaint from an employee upon their departure from the agency. The employee alleged that a former supervisor had created a hostile work environment by the manner in which the supervisor addressed subordinates. The complaint also alleged that the supervisor was showing disparate treatment to an employee by allowing the employee to sleep on duty. The employee also had excessive absences. The investigation revealed that the supervisor acted inappropriately and was not aware of the apparent abuses of the subject subordinate. However, after the supervisor and subordinate chose to resign the case was **Withdrawn**. The supervisor was subsequently rehired into a position without supervisory responsibility.

**II-01-08-2006-016.** This investigation originated when a Division notified that one of its employees had been alleged to have battered a citizen while on an off-duty assignment. The OIG investigation revealed that the officer in question had, in fact, forcefully pushed a juvenile theater employee to their knees during a brief encounter while both were working at the theater. The local police investigated the action for criminal prosecution but the charge was reduced when the victim

requested the charges be dropped after the officer apologized. The case resulted in **Sustained** findings of Conduct Unbecoming a Public Employee and Violation of Law or Agency Rules. The officer received a thirty-day suspension.

**II-01-07-2006-017.** This case was initiated after two employees in a program area advised their Bureau Chief that their supervisor was making improper comments and had made them uncomfortable by hugging them and being flirtatious. The investigation revealed that the supervisor was flirtatious and his actions were inappropriate for the workplace. The case was closed with a **Sustained** finding for Violation of Law of Agency Rules. The employee was allowed to resign in lieu of being dismissed.

**II-01-07-2006-018.** This was a case where management requested the OIG to investigate a complaint that employees were being sexually harassed. Comments were being made by their supervisor that made them very uncomfortable. An investigation into the issue demonstrated that there was a significant breakdown in communication, partially due to a language barrier between the parties and a complete misperception on the part of the complainant. Upon clarification and explanation of the situation by the investigator, the complainant found the entire situation to be comical and apologized for requesting an investigation, as it was totally unnecessary. The case was closed as **Unfounded**.

**II-01-10-2006-020.** This case originated as a result of a complaint from a private citizen who alleged a conflict of interest on the part of a contract manager for one of the program areas. The employee was alleged to have shown favoritism to friends who were contracted vendors to the agency and also to have been conducting private business while on State time. The investigation determined

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that the employee had done nothing improper in his dealings with the vendors in question. There was no evidence that he had completed any private work while on duty. However, the investigation did reveal that the employee had failed to complete the proper forms to document his off duty work. This was corrected prior to the completion of the investigation. The case was closed with findings of **Unfounded** for Conduct Unbecoming a Public Employee and **Sustained** for Violation of Law or Agency Rules.

**II-03-15-2006-024.** The Office of General Counsel requested the OIG to review the circumstances surrounding a public records request in a District Office. It was alleged that District staff failed to provide complete records of the District’s Compliance and Enforcement files. A thorough review of the files, as well as the communications between the District staff and the individual requesting the files demonstrated that the District had made a concerted effort to give the requestor everything he requested. However, it was determined that the requests that were made in varying forms had not been specific enough to identify the specific files that were being requested. The files in question were provided as soon as they were clearly identified. The case was closed with the findings of **Review Complete** and **Exonerated**.

**II-01-07-2006-031.** This investigation was requested by the Secretary upon receiving complaints that Departmental employees were participating in moving a coworker on State time and using State equipment. The investigation revealed that a newly promoted manager was being moved from one house to another by Division employees who were on duty at the time of the move. The move was approved by management in accordance with long-standing past practice as an attempt to save the State money. Most of the employees involved were actually

helping on a voluntary basis, but some were actually taken away from other duties. The practice began in many years ago; this was verified by a former Division Director. The allegation against Division management for a Violation of Law or Agency Rules was **Not Sustained**. One supervisor was found to have a **Sustained** violation for Conduct Unbecoming a Public Employee for the manner in which he addressed the employees during the move detail. The Director was found to have a **Sustained** violation for Misconduct for allowing the past practice to continue.

**II-01-07-2006-034.** This investigation resulted from a request by an Assistant Director when an employee was found to have been arrested for taking bribes from inmates for giving them favorable treatment while on a work release program. The arrest was made by the local police department after one of the inmates complained that he was being forced to pay a DEP employee for not getting him in trouble. It was alleged that the employee helped to arrange unauthorized visits with the inmates and also charged them to have better work assignments. The investigation resulted in **Sustained** findings for: Violation of Law or Agency Rules, Conduct Unbecoming a Public Employee and Misconduct. The employee was dismissed.

**II-01-03-2006-035.** This investigation was requested when staff members in one of the program areas complained that an employee made them uncomfortable in the work area by his conduct and interactions with them. A background investigation was completed; the individual was found to have falsified his official employment application five times. The employee failed to properly document his criminal arrest history. The case was closed with a **Sustained** finding for Violation of Law or Agency Rules. The employee was subsequently dismissed.





## **Program Review and Improvement**

The Program Review & Improvement Section (PRI), within the Office of Inspector General, conducts program reviews and other improvement efforts to promote efficiency and enhance program effectiveness in the Florida Department of Environmental Protection (DEP) under the authority of Section 20.055, Florida Statutes. PRI provides objective, third party observation, examination, and analysis to enhance program effectiveness.

PRI’s goal is to help managers succeed in creating and maintaining high performance organizations. PRI assists management in the analysis of various issues, the development of recommendations, and the

implementation of solutions that result in improved performance.

Projects include program evaluation and review, process mapping, employee and customer feedback efforts, and organizational assessments.

PRI is dedicated to improving program performance and promoting efficiency by continuously raising the questions:

Is the program fulfilling its mission, goals, and objectives?

- Is the program supporting the Department’s mission, “More Protection, Less Process?”
- What is working well within the program and what can be improved?

## **Fiscal Year 2005-2006 Projects**

Division	Project Title	Number
Agency Wide	2005 DEP Employee Climate Survey Administration	IA-05-23-2006-047
Agency Wide	2005 DEP Employee Climate Survey - Follow-up Requests for Presentations and Information	IA-05-23-2006-062
Greenways & Trails	Inglis Lock Review	IA-03-21-2005-128
Greenways & Trails	Recreational Trails Program Review	IA-03-21-2006-013
Office of Coastal and Aquatic Managed Areas	Organizational Assessment	IA-03-26-2005-010
Office of Inspector General	Presentation for 2006 Annual Southeast Evaluation Association Conference	IA-21-21-2006-098
Recreation & Parks	Operation Streamline Review	IA-21-07-2006-069
Recreation & Parks	Strategic Planning	IA-21-07-2006-105
Southeast Regulatory District	Organizational Assessment	IA-03-18-2006-077
State Lands	Expenditure Tracking Process Review	IA-21-03-2006-118
Waste Management	Review of File Imaging & Retention	IA-21-12-2006-068

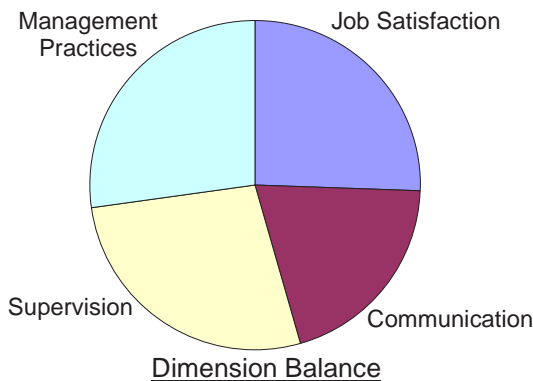
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**IA-5-23-2006-47 2005 DEP Employee Climate Survey Administration.**

The DEP-wide 2005 Employee Climate Survey provided an assessment of the climate within the Department from the employee's perspective. This was the first annual Department-wide employee climate survey, with 136 separate reports issued to every organizational level throughout the Department. All full-time and part-time Department employees, state-wide, received a questionnaire requesting information concerning job satisfaction, communications, supervision, and management practices. The survey was administered using DEP proctors and printed surveys. The OIG distributed and collected the surveys and reported survey responses summarized at organization levels. A total of 4,253 employees had an opportunity to participate in the survey and 3,812 (90%) responded.

The survey consisted of fifty-five (55) closed questions grouped into four (4) dimensions (listed below) and two open ended comments questions.

DIMENSION	Number of Questions
Job Satisfaction	14
Communications	11
Supervision	15
Management Practices	15



Response choices to each closed question included one of the following five selections:

Strongly Agree	Agree	Disagree	Strongly Disagree	No Opinion
4	3	2	1	0

The reported Satisfaction Rate for each question and dimension represents the percentage of people expressing an opinion that agreed and strongly agreed with the statement. The table below depicts the DEP-wide overall satisfaction rates, by dimension.

DIMENSION	Satisfaction Rate
<b>JOB SATISFACTION</b>	<b>81%</b>
<b>COMMUNICATIONS</b>	<b>77%</b>
<b>SUPERVISION</b>	<b>86%</b>
<b>MANAGEMENT PRACTICES</b>	<b>86%</b>

The line-item detail, by question number, was summarized for the Secretary's Leadership Team, and at every organizational level throughout the Department down to the Bureau and Park District levels. The same survey was conducted in the five previous years for the employees under the Deputy Secretary for Land and Recreation and those results were compared to the current year to review trends.

**IA-21-23-2006-62 2005 DEP Employee Climate Survey – Follow-up Requests for Presentations and Information.**

From October 2005 through April 2006, Department entities completed 476 follow-up activities to the 2005 Employee Climate Survey. These activities fell into the following categories: Communication, Consultation, Human Resources, Information, Management Practices, Presentation/Workshop, and Training. Following the 136 separate reports issued to every organizational level throughout the Department, PRI conducted 33

presentations/workshops and responded to 21 separate requests for information clarification, follow-up and analyses.

**IA-21-12-2006-68 Review of File Imaging & Retention.** This project was designed to collect information to assist the Division of Waste Management in determining when source documents may be destroyed following electronic imaging. Bureau documents have been electronically imaged for about 12 years. Currently the Division’s 600+ giga-byte Oculus database includes digital images of over 1.2 million Bureau documents with an average of about ten (10) pages per document. In the latter part of 2005 (August-December) the Oculus database grew an average of about 6,200 documents each month, representing a ½ % average monthly growth rate, or approximately a 6.4% annual growth rate. In five years the Oculus database is likely to double in size. Recommendations included: determining the purpose and structure of a completed site file and the total cost of records management; defining the criteria for image quality assurance; clarifying site file ownership and custodial roles and responsibilities; designating the digital image as the record copy; and implementing a Division-wide, Integrated Document Management Strategy.

**IA-21-7-2006-69 Operation Streamline Review.** Operation Streamline was implemented in the Division of Recreation and Parks in January 2002 to gather comments and recommendations from Division employees state-wide on how operations could be streamlined and services improved. The purpose of this review was to gather and compile opinions and suggestions for a decision-making tool in determining the value of a future initiative. The OIG observed that the Operation Streamline initiative resulted in

improvements to administrative requirements and operational services provided by the Division. Although considered by some as a paper reduction initiative, many different types of recommendations were presented by the Task Force to the Division Management Team and almost all were implemented. It was noted in the interviews that better communication of the Operation Streamline results was needed to show the field employees that their comments were considered and generated positive changes for the Division. Recommendations included: close out the first Operation Streamline by publicizing successes; if a second initiative is implemented, conduct focus groups and/or one-on-one interviews; establish scope, timelines, and decision process for Task Force to handle suggestions; and, maintain high-level communication from the Division Director’s Office.

**IA-3-21-2006-13 Office of Greenways and Trails Recreational Trail Program (RTP) Review.** This review was designed to assist the RTP in receiving better grant applications thereby increasing the likelihood of a successful project implementation and the best use of the RTP grant award. This review was also designed to provide recommendations to improve the efficiency and effectiveness of the RTP and the RTP Advisory Committee (Committee). Recommendations stemming from this review included: ensure the RTP grant application and administration paperwork are titled in a clear and consistent manner; request that the RTP Advisory Committee establish minimal eligibility requirements of the RTP grant applications for grant application scoring; establish staggered appointments and term limits for the RTP Advisory Committee; and, create RTP Grant Scoring Sub-Committee(s) with required

multi-year participation of voting Committee members during their appointment to the RTP Advisory Committee.

**IA-3-18-2005-77 Southeast District Organizational Assessment.**

This assessment examined the Southeast District's purpose, processes, and employee climate using comparative analyses of feedback from employees and managers. This organizational assessment was designed to determine how well the Southeast District is meeting its goals and develop recommendations for enhancing efficiency and effectiveness. Recommendations stemming from this organizational assessment are: create informal communication opportunities (news e-mails, newsletters, meetings, etc.); initiate a method to gather feedback for those served by the District; schedule regular meetings with all District members to share information and build relations; implement cross-program work teams to address issues identified in this report; and share District values, vision, mission, goals, and objectives with all employees.

**IA-3-26-2005-10 CAMA Organizational Assessment.**

This organizational assessment was designed to determine how well the Office of Coastal and Aquatic Managed Areas (CAMA) organization is working toward its goals and what may need to be realigned to enhance efficiency and effectiveness. The assessment examined CAMA's purpose, processes, accomplishments, and employee climate using comparative analyses of feedback from employees and managers. The OIG assessment team concluded that CAMA is conducting important and necessary work related to protecting the coastal and aquatic managed areas. The CAMA leaders and employees expressed an understanding of

the impact of their work and how it ties to the national and international efforts to protect the coasts and oceans. Recommendations included: developing a work team atmosphere and attitude within the Central Office; creating a CAMA singleness of purpose for all employees, programs and locations; developing a strategy to communicate the important work of CAMA; establishing consistent methods for customer feedback; coordinating better with the Division of Recreation and Parks on strategies to protect aquatic sites; establishing clear and separate task functions for the CAMA members in the Florida Keys; providing contract and grant training for impacted members; seeking additional contracted positions from colleges and universities; and determining the best strategy for water quality monitoring performance standards.

**IA-3-21-2005-128 Office of Greenways and Trails Inglis Lock Review.**

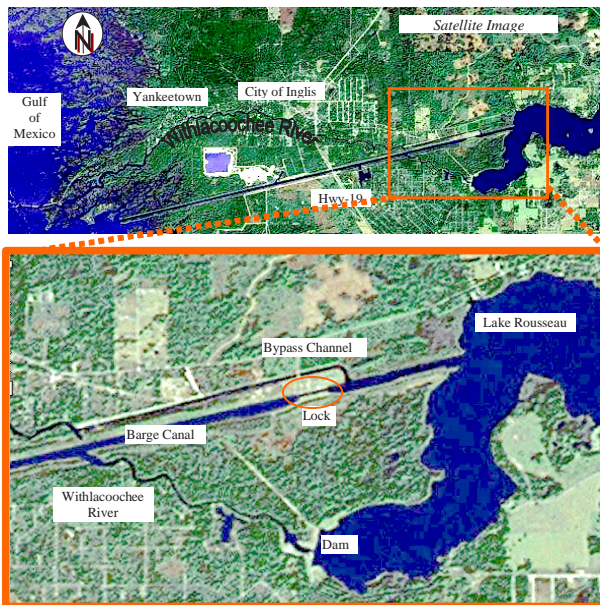
This project was conducted in order to gather information to help the Office of Greenways and Trails determine action regarding the Inglis Lock at the west end of the Cross Florida Greenway. Situated near Florida's west coast, between Citrus and Levy Counties, the Inglis Lock, Dam, and Bypass facilities were part of the Cross Florida Barge Canal project that was partially constructed in the 1960's and later abandoned in the early 1970's.

The Inglis Lock's major mechanical structure is approximately the size of two football fields. It is 600 feet long by 84 feet wide by 40 feet deep and releases approximately 11.4 million gallons of fresh water from Lake Rousseau into the Gulf of Mexico each time a vessel is locked through to the Gulf (the amount of water in 114 Olympic-sized swimming pools).

The photograph below depicts the Inglis Lock, as viewed from Lake Rousseau, facing west.



The satellite images below depict the vicinity.



The scope of this project was to examine issues relating to maintaining or closing the lock. The observations in this report address five issues: safety, cost, navigability, jurisdiction, and public interest. Recommendations included: installing dewatering bulkheads to address safety risks; seeking legal counsel regarding navigability issues; and including the 50-year total cost of ownership in analyses.

**IA-21-3-2006-11 Bureau of Invasive Plant Management Expenditure Tracking Process Review.** This project reviewed the internal expenditure tracking process for the Bureau of Invasive Plant Management to identify improvements. The review identified opportunities to improve process effectiveness with some new and existing tools that aid in expenditure tracking. Recommendations included: additional training; improving spreadsheet design to be more consistent; and documenting the tracking and reconciliation procedures.

**IA-21-7-2006-105 Strategic Planning for Recreation and Parks.** The purpose of this project was to facilitate the development of a DRAFT strategic plan for the Florida State Parks. This plan will guide the Division in significant areas to further its mission as well as to stay in step with current and expected future trends in resource-based recreation and protecting and conserving natural and cultural resources. This DRAFT plan was developed from feedback obtained at the Florida State Parks Strategic Planning workshop in April 2006 from both internal and external stakeholders. The workshop participants were asked to help the Division of Recreation and Parks by identifying major issues which may impact the future of the state parks. This plan focuses on the Florida State Park System’s six major components: Resource-based Recreation, Natural and Cultural Resources, Visitors, Volunteers, Partners, and Managing the Park System. All components contain significant aspects of Funding, Employees, and Facilities, which are found under the center core component, Managing the Park System. Each of the six components relies on the others to maintain the balance that supports the Florida State Parks. The purpose of this plan is to present specific Division priorities for implementation in the 2007 through 2010 annual work plans. These priorities

are aligned with the current Department's Strategic Priorities. The Division's next steps include seeking input from the workshop participants to finalize the plan, and creating annual work plans that are built upon these priorities.

**IA-3-26-2005-10 CAMA Organizational Assessment.**

This organizational assessment was designed to determine how well the Office of Coastal and Aquatic Managed Areas (CAMA) organization is working toward its goals and what may need to be realigned to enhance efficiency and effectiveness. The assessment examined CAMA's purpose, processes, accomplishments, and employee climate using comparative analyses of feedback from employees and managers. The OIG assessment team concluded that CAMA is conducting important and necessary work related to protecting the coastal and aquatic managed areas. The CAMA leaders and employees expressed an understanding of the impact of their work and how it ties to the national and international efforts to protect the coasts and oceans. Recommendations included: developing a work team atmosphere and attitude within the Central Office; creating a CAMA singleness of purpose for all employees, programs and locations; developing a strategy to communicate the important work of CAMA; establishing consistent methods for customer feedback; coordinating better with the Division of Recreation and Parks on strategies to protect aquatic sites; establishing clear and separate task functions for the CAMA members in the Florida Keys; providing contract and grant training for impacted members; seeking additional contracted positions from colleges and universities; and determining the best

strategy for water quality monitoring performance standards.

**IA-21-21-2005-76 Presentation for 2006, Annual SEA Conference.**

PRI members proposal entitled "An Organizational Assessment: Using Triangulation and a Swat Team Approach" was selected for the 18th Annual Conference of the Southeast Evaluation Association (SEA). The conference theme was "Designing Evaluations: Fully Loaded" and covered a broad array of program and policy areas at the national, state and local levels. The presentation described how an Organizational Assessment was designed to determine how well a regulatory District at the FDEP is meeting its goals and develop recommendations for enhancing efficiency and effectiveness. A team approach was used to conduct three activities in three days. These activities included a District-wide employee climate survey, interviews with District managers and employees, and program-specific focus groups. These three activities resulted in much useful information. To analyze the feedback, a methodology of triangulation, or a comparative analysis of the three activities, was used. The product for District management and employees was a presentation of the observations, conclusion, and recommendations.



## OTHER ACTIVITIES

### Performance Measures



Chapter 20.055, Florida Statutes provides that OIG advise the agency in the development of performance measures and standards. OIG provides assessments of validity and reliability related to new or revised performance measures included in the agency’s Long Range Program Plan and the Legislative Budget Request. OIG will continue to assess performance measures as necessary and coordinate with agency program managers and the Office of Program Policy Analysis and Government Accountability (OPPAGA) in this effort. OIG will also continue to ensure that legislatively-approved measures are evaluated.

### Get Lean Hotline



The “Get Lean Hotline” was created in 1992 by the Department of Banking and Finance to provide citizens with a toll-free number to improve operation of government, increase government efficiency and eliminate waste in Government. Those who call the Hotline remain anonymous. The OIG receives the hotline suggestions or allegations directly from the Department of

Financial Services. The Inspector General reviews each complaint and determines if a formal investigation by OIG is warranted. Most of the Get Lean complaints have been addressed by referring them to the appropriate agency Director for review and corrective action. Upon completion of the review, the Director forwards a report of findings to the Inspector General. These reports are reviewed to ensure that the issues raised in the complaints are fully and appropriately addressed.

### Association of Inspectors General



On October 26, 1996, the Association of Inspectors General (Association) was created 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 of the Association of Inspectors General has become a very strong viable forum to address issues and topics of interest to the Inspector General Community.

## Audit Director's Roundtable



The Audit Director's Roundtable consists of Directors of Auditing from each agency under the Governor's jurisdiction. The Directors from other state agencies as well as staff from the Auditor General of the State of Florida also participate. The Roundtable meets quarterly to discuss common issues and best practices. For the last five years, DEP's Director of Auditing has coordinated these meetings among the state agencies. This involves staying abreast of internal auditing issues, networking with other Directors of Auditing, recommending topics for discussion and chairing the meetings. The Roundtable meetings are an excellent forum for discussing a variety of internal auditing subjects. Guest speakers are periodically invited to make presentations. Topics for this year included: Internal Auditing Performance Measures and Definitions, Presentations of Risk Assessments Used by Selected Agencies, Peer Review Preparation and Consulting Best Practices Used by the Program Review and Improvement Team of DEP.

## 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 that simultaneously affect several agencies. The GCIE identified its vision as "Enhancing Public Trust in Government". The mission is "To Provide Leadership in the Promotion of Accountability and Integrity in State Government." In the periodic GCIE meetings, teams and committees report their progress in addressing issues that face the Inspector General Community.



**Governor’s Council on Integrity and Efficiency (GCIE)**

**VISION**

**“Enhancing Public Trust in Government”**



**MISSION**

**“Provide Leadership in the Promotion of Accountability and Integrity in State Government”**

## **RULES OF ENGAGEMENT FOR OIG AND DEP**

**To work together most effectively, the OIG and the Department should strive to:**

***Foster open communications at all levels.*** The Department will promptly respond to OIG requests for information to facilitate OIG activities and acknowledge challenges that the OIG can help address. Surprises are to be avoided. With very limited exceptions primarily related to investigations, the OIG should keep the Department advised of its work and its findings on a timely basis, and strive to provide information helpful to the Agency at the earliest possible stage.

***Interact with professionalism and mutual respect.*** Each party should always act in good faith and presume the same from the other. Both parties share as a common goal the successful accomplishment of the Department's mission.

***Recognize and respect the mission and priorities of the Agency and the OIG.*** The Department should recognize the OIG's independent role in carrying out its mission within the Department, while recognizing the responsibility of the OIG to report both to the Secretary and to the Chief Inspector General (CIG). The OIG should work to carry out its functions with a minimum of disruption to the primary work of the Department.

***Be thorough, objective and fair.*** The OIG must perform its work thoroughly, objectively and with consideration to the Department's point of view. When responding, the Department will objectively consider differing opinions and means of improving operations. Both sides will recognize successes in addressing management challenges.

***Be engaged.*** The OIG and Department management will work cooperatively in identifying the most important areas for OIG work, as well as the best means of addressing the results of that work, while maintaining the OIG's statutory independence of operation. In addition, the Department needs to recognize that the OIG also will need to perform work that is self-initiated, requested by the CIG, or mandated by law.

***Be knowledgeable.*** The OIG will continually strive to keep abreast of Department programs and operations, and management will be kept informed of OIG activities and concerns being raised in the course of OIG work. The Department will help ensure that the OIG is kept up to date on current matters and events.

***Provide feedback.*** The Department and the OIG should implement mechanisms, both formal and informal, to ensure prompt and regular feedback.

*This information was adapted from the President’s Council on Integrity and Efficiency.*

## **WHAT DOES IT MEAN TO BE A MEMBER OF THE OIG TEAM?**

You will rock the boat and challenge the status quo.

You will be met with resistance and you must accept that addressing complacency and hesitation is part of OIG’s role.

Over time, you will gain the energy to pursue controversial matters even though others may be reluctant to address the issues; you will become more confident as you discover that the end result is change for the better.

You will come to recognize the courage that other parties must exercise to hear what you have to say.

You will understand more fully that reasonable people sometimes disagree and that individuals strongly believe in the merits of their point of view.

To be a member of the OIG team, you will need to award all public victories to others and make your reward in a quiet facilitation of their accomplishments.

You will need to see more in the people you serve than they see in themselves.

You will learn, grow, adapt and feel good about the accomplishments of those you encounter along the way.

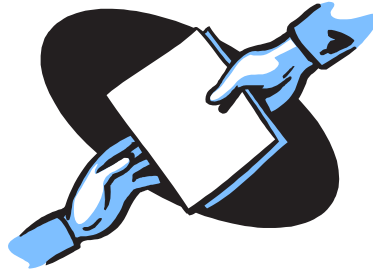
You will take comfort in the fact that your work is often much more needed and appreciated than you could ever have imagined.

Most of all, OIG team, you will take heart in knowing that your work does indeed make a difference!



*The idea for this writing stemmed from a literary work of Ann Bensinger.*

## 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 and 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 CUSTOMER CONTACT GUIDELINES**

General guidelines for interacting with management:

- Credit for achievements due to projects goes to the customer\*, since we are helping the customer achieve his/her goals. Our office is successful to the degree that our customer is successful.
- Project status reports go to the customer first. We encourage the customer to brief others up the chain of command.
- In cases where members of our staff come into contact with managers above the customer, we should only provide brief status reports. Information released to higher level managers should be limited to the general status of the project, not the details or the specific problems that the customer is trying to solve.
- We are committed to helping managers solve problems at the lowest possible level.
- All meetings (formal or informal) with customers should be properly planned. The goal is to achieve the desired outcome for both the customer and OIG.
- Obtain management commitment for a project from the highest level possible.
- Initiate projects through the appropriate chain of command. For example, ask managers to request projects; this shows commitment.
- The Inspector General plays a key role in gaining managerial support for projects and communicating sensitive issues that emerge as projects develop.
- We encourage third parties to obtain information concerning projects directly from the customer, not from OIG. The information generated from the projects belongs to the customer.

\*Customer - manager or client for whom OIG is conducting the project.

## OIG'S ROLE AND FUNCTION



The Office of Inspector General (OIG) is a positive change agent seeking significant enhancement in agency programs and operations. OIG conducts objective audits, investigations and reviews in order to help ensure the integrity of Department programs and operations. OIG findings and recommendations provide managers with valuable information regarding what works well and what needs to be improved. This information is impartial and unbiased since OIG's ultimate responsibility is not to any one individual but to the public interest.

OIG organizations are proponents of better government and their audits, investigations and reviews are helpful in establishing and maintaining the confidence and trust of the public in governmental programs and operations. The work of OIG is dynamic, often challenging and in most instances, highly sensitive and controversial. It is of tremendous benefit to have an office that advocates for objectivity and truthfulness when addressing DEP issues. OIG seeks to balance the complementary but often competing needs of Department managers, staff, elected officials, constituents, advocacy groups and the public at large.

The Inspector General function thrives best when its members have a good inner compass of what is right and wrong, are willing to listen and examine all pertinent information, have the tenacity to work through tedious and contentious issues, and a keen ability to remain neutral and see the big picture. OIG's goal is to help the Department in its quest to be the best agency that it can be.

## **THE IMPORTANCE OF THE INSPECTOR GENERAL FUNCTION**

This story illustrates the importance of the Inspector General function in an organization.

There was once a herd of walrus whose major purpose of existence was to catch herring. The herd was led by a big ferocious walrus. They referred to him as Chief. The big walrus would sit up on a big rock near the seashore and bellow down at the herd, “How is it going down there?” Chief would sit back and wait for the good word.

Down below, the smaller walrus were conferring among themselves. They knew that things weren’t going well at all, but none wanted to break the news to Chief. He was the biggest and wisest walrus in the herd, but he hated to hear bad news. He had a bad temper and everyone was terrified of his ferocious bark. The second ranking walrus was named Basil. He knew he had to think of something quick. He knew that the water level was falling and it was becoming more difficult to catch their quota of herring. Chief needed to know this, but no one had the nerve to tell him. Basil finally spoke up and said, “Things are going pretty well, Chief. The beach seems to be getting larger.”

The big walrus grunted, “Fine, fine, that ought to give us a little more elbow room.” He laid back and kept basking in the sun.

The next day, more trouble set in. A new herd of walrus moved in and were competing with them for the dwindling supply of herring. No one wanted to tell Chief about the competition.

Reluctantly, Basil approached Chief and after some small talk said, “Oh, by the way, Chief, a new herd of walrus has moved into our territory.” Chief’s eyes popped open and he was getting ready to let out a big bellow, but Basil quickly added, “Of course we don’t anticipate any problems. They don’t look like herring eaters. They are probably interested in catching minnows.”

Chief let out a sigh of relief. “Well good! No point in getting upset over nothing, then.”

The weeks that followed brought more bad news. One day, Chief looked down and noticed that a large part of his herd was missing. He called Basil into conference. “Basil, where is everybody? Are they off having a picnic or something?”

Poor Basil didn’t have the courage to tell the old walrus that most of the younger walrus were in fast flight to the new herd. So he swallowed hard and told Chief, “Well, Chief, we’ve been tightening up things around here – you know, getting rid of some dead wood. After all, we want only the best walrus in this herd.”

The chief was relieved. He smiled and commended Basil. “Good job, Basil. I’m glad you’re running a tight ship. I’m glad everything is going so well.”

In a few days, everybody except Basil had abandoned ship. Basil was heartsick, but he knew the time had come to level with Chief and give him the facts. He was terrified, but he made his way up to Chief’s rock. “Chief,” he said, “I have some bad news. The whole herd has left you.”

Chief was so astonished; he almost fell off his rock and could not even muster up a good bellow. "The herd has left me," he whimpered. "All of them? But why? How could this happen?" Basil didn't have the heart to tell him. He just sat there shrugging his shoulders. Chief looked at Basil with a worried look and said, "Basil I am stumped! I can't figure this one out. Why would the whole herd leave just when everything was going so well?"

- *Anonymous*

The moral of this story is:

What you like to hear isn't always what you need to hear. The Inspector General's role is to provide feedback on what the Department needs to hear. OIG jobs are less complicated when the information is what managers and their staff like to hear. More often than not, however, the feedback is not what they would like to hear, but what they need to know! Ponder this story and think how it might have unfolded if Chief had an Inspector General function whose sole purpose was to tell him what he needed to know.





# Office of Inspector General

## Mission

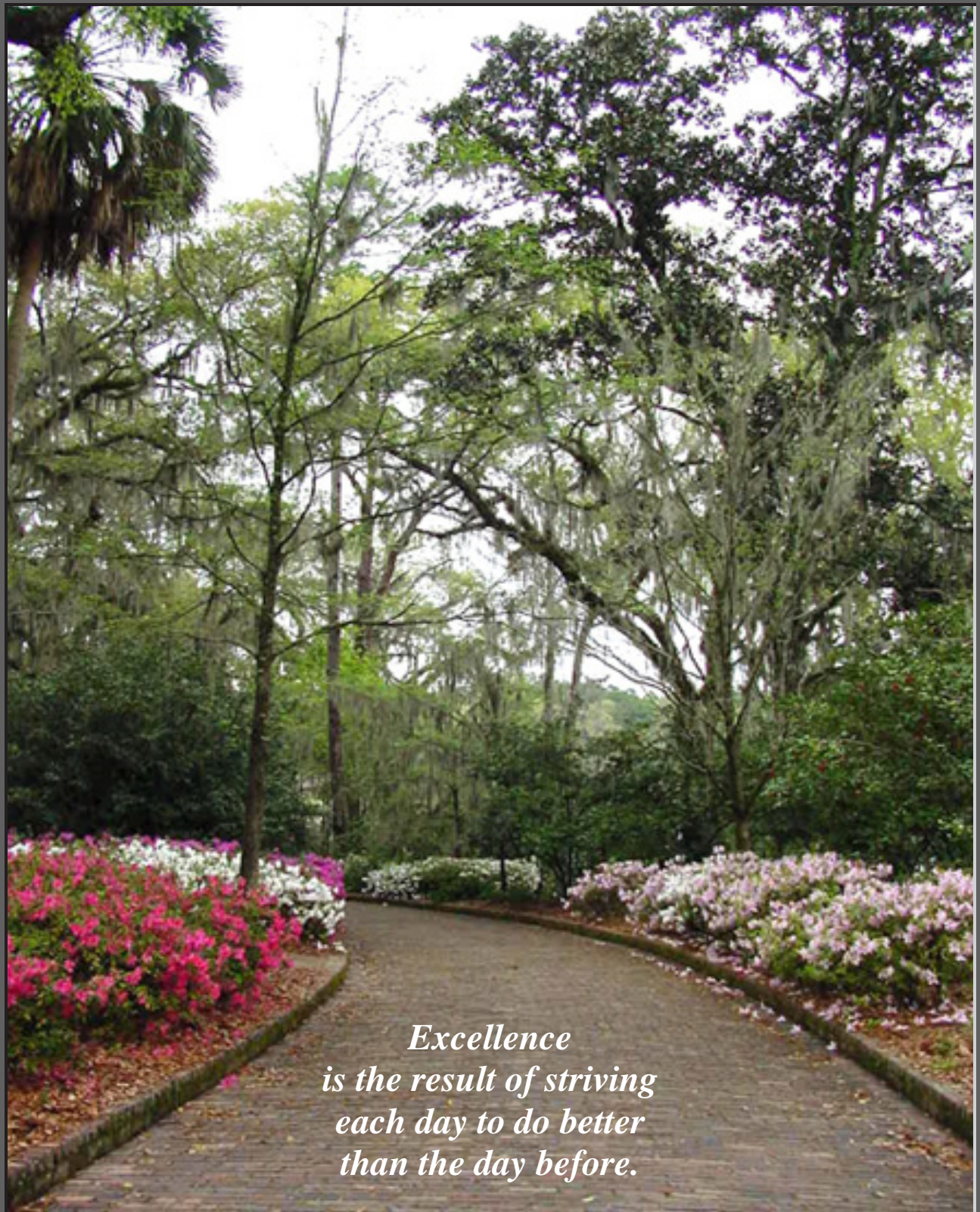
**“PROMOTING INTEGRITY, ACCOUNTABILITY AND EFFICIENCY”**



*The Office of Inspector General is hereby established in each state agency to provide a central point for coordination of and responsibility for activities that promote integrity, accountability and efficiency in government .*

*Chapter 20.055  
Florida Statutes*





*Excellence  
is the result of striving  
each day to do better  
than the day before.*

“Walkway to Maclay House,” Alfred B. Maclay Gardens State Park

## OIG Staff Directory

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