



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

**ANNUAL REPORT
FISCAL YEAR 2006 – 2007**

**Pinky G. Hall
Inspector General**

**Michael W. Sole
Secretary**

September 30, 2007

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.

Cover photo is "Early Morning" along the Suwannee River at the Stephen Foster Culture Center State Park by Nancy March. The Florida Park Service received the distinguished honor of the nation's best state park service; they are the first two-time Gold Medal winner. Florida's state park system is one of the largest in the country with 160 parks spanning 700,000 acres of land and 100 miles of sandy white beach.

Department of Environmental Protection

Memorandum

September 30, 2007

TO: Michael W. Sole
Secretary

FROM: Pinky G. Hall, CIG
Inspector General



SUBJECT: Annual Report for FY 2006-2007

In accordance with the Inspector General Act, Chapter 20.055, Florida Statutes, I am pleased to submit the annual report of the Office of Inspector General's (OIG) major work and activities for the 2006-2007 fiscal year. The past year has been challenging, rewarding and productive. We have conducted the business of OIG in a fair, impartial, and objective manner, while balancing the often competing needs of staff, management, external parties, and the general public. OIG has worked very closely with agency managers and staff members to enhance program performance. We applaud their cooperation during this reporting period.

I would like to take this opportunity to say THANK YOU to the entire OIG team (see inside back cover of report for names of staff) for their tireless efforts and dedication to OIG's mission. We will continue our charge to *Promote Integrity, Accountability, and Efficiency* within the Department. I appreciate your leadership, support, and the confidence you have shown in our work.

PGH/gsg

cc: Melinda Miguel
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 responsible for managing state parks, recreational trails, and other areas for outdoor activities. DEP is also the state's primary center for energy policy and is responsible for implementing the Florida Energy Act. In addition, DEP 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 the 2006-2007 fiscal year.

Chapter 20.055, Florida Statutes specifically outlines the duties and responsibilities of each state agency Inspector General. The statute requires that the Inspector General submit an annual report of the preceding fiscal year's activities 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 recommendation described in previous annual reports on which corrective action 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 provides 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 conducts independent and objective audits, investigations, and reviews of agency issues and programs in order to assist the Department in protecting, conserving, and managing Florida’s environmental and natural resources.

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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, performance audits, and management reviews of department programs and activities in accordance with Chapters 20.055 (1)(d) and 20.055(5), Florida Statutes (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 and 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 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

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investigations and timely access to records and other sources.

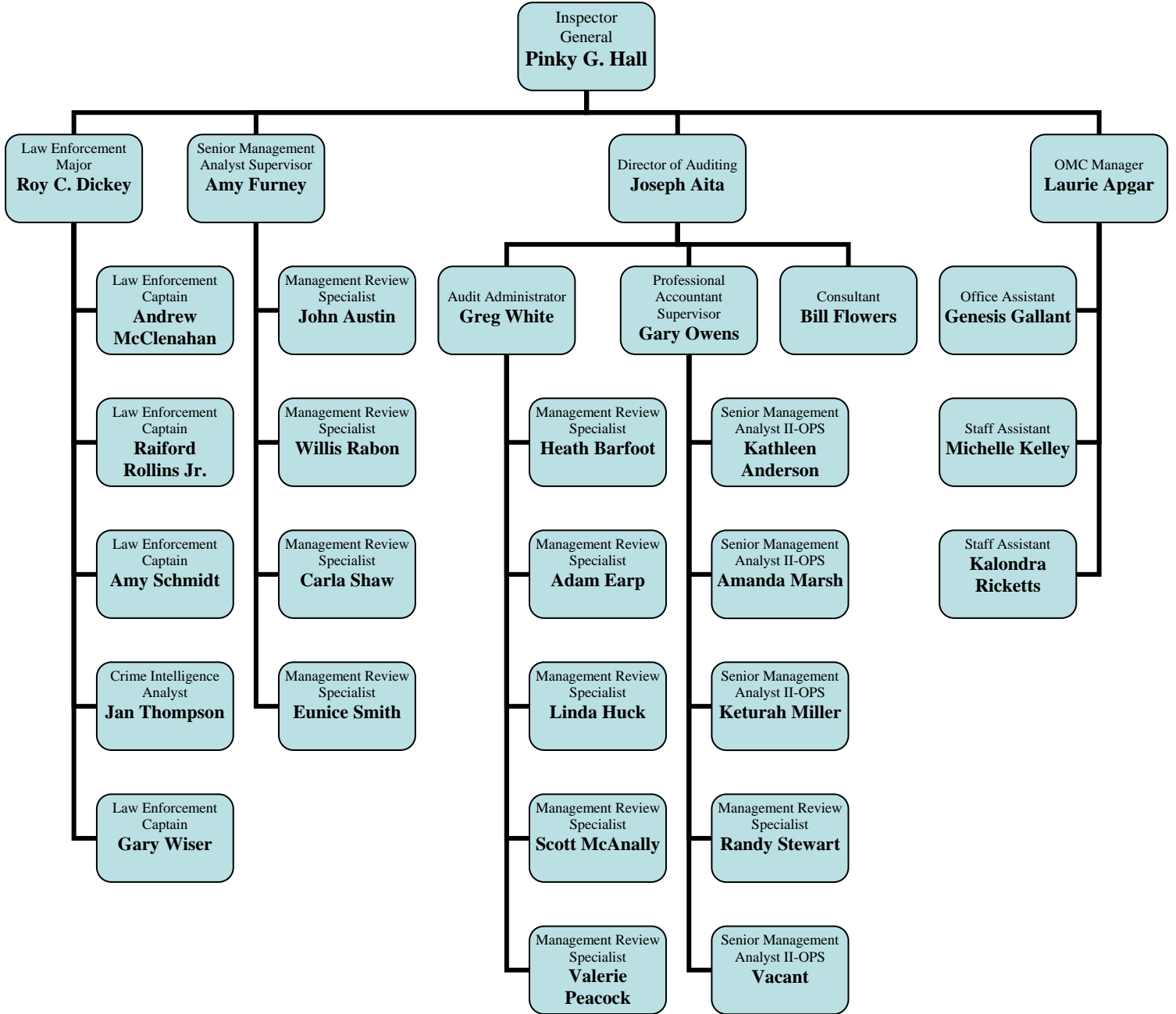
- Submitting in a timely fashion final reports on investigations conducted by the Inspector General to the agency Secretary, except for Whistle-blower investigations, which are conducted and reported pursuant to Section 112.3189, F.S.

The OIG consults with management and provides technical assistance upon request. Such assistance may include providing information, conducting research, or addressing 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 Office of Inspector General 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, insurance, program evaluation, personnel management, computer science, organizational development, banking, healthcare, engineering, quality management, public administration, communications, various areas of military service, as well as professional experience in federal, local, and state agencies.

Professional certifications of staff are outlined below:

- One Certified Firearms Instructor
- Three Certified Fraud Examiners
- Two Certified Government Auditing Professionals
- Four Certified Internal Auditors
- One Certified Public Accountant
- Five Florida Crime Information Center Certifications
- One Florida Sterling Examiner
- One Florida Supreme Court Certified Mediator
- One Microsoft Certified Professional
- One Project Management Professional

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

- American Society of Quality
- Association of Certified Fraud Examiners
- Florida Sterling Board of Examiners
- Florida Supreme Court Dispute Resolution Center
- Institute for Certification of Computing Professionals
- Institute of Internal Auditors
- International Association of Law Enforcement Intelligence Analysts
- National Association of Inspectors General
- Project Management Institute
- Southeast Evaluation Association
- Tallahassee Chapter of the Association of Inspectors General
- Toastmasters International



Staff Training

Program Review and Improvement Section (PRI) members received professional training through attendance at numerous lectures and workshops of the Association of Inspectors General (AIG), Southeast Evaluation Association (SEA), and other internal and external training events. This training is beneficial in improving job-related knowledge and skills. Topics included time management habits, plain language implementation, supervisory skills, communicating with diplomacy and

professionalism, improving workplace relationships, exceptional customer service, intercultural relationships, contract and grant management, and courses in Microsoft Office. Staff attended project management professional certification training, project management for contract managers, mediation training certified by the Supreme Court, and Florida State University's program evaluation studies for certification. PRI members also attended the SEA annual pre-conference and conference where the theme was Ethics, Evaluation, and Accountability.

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, performance auditing, information technology security, computer software use, and business grammar. The staff also attended professional lectures at the Institute of Internal Auditors, AIG, and the Certified Fraud Examiners membership meetings. Staff attending training often provided presentations to the office to impart training information to other staff members.

During the past fiscal year, the Internal Investigations Section members attended 78 hours of in-service training classes. The courses of study included a class on the State Library System, Fraud, the Law Enforcement Intelligence Toolbox, Archaeological Resource Protection, Crime Prevention and Personal Protection, Basic Incident Command, Incident Command System for Single Resource and Initial Action Incidents, National Response Plan, Bloodborne Pathogens, and Building Effective Intercultural Relationships.

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. 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, 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.

The Audit Section prepares an Annual Audit Plan and Risk Assessment to identify issues of concern to management and risks pertaining to fraud and misuse of funds. The 2006-2007 Audit Plan includes 33 projects pertaining to Department programs, functions, and contracts. The Audit Plan was approved by the Department's Inspector General and Secretary.



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, contract monitoring and fraud prevention presentations, 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.

In addition, the Audit Section assists the agency by coordinating audits and reviews of reports completed by the Office of Program Policy Analysis and Government Accountability, the Auditor General, and other oversight agencies. In the past year, the Audit Section validated the agency report pertaining to the Sunset Review of Government Agencies. As the agency’s representative on audit-related issues, the Audit Section assists the agency with issues pertaining to the Federal and Florida Single Audit Acts.

SIGNIFICANT INTERNAL AUDIT PROJECTS COMPLETED FOR FY 06-07

NO.	PROJECT TYPE	DIVISION	PROJECT TITLE	NUMBER
1.	Audit	Air Resource Management	Broward County Tag Fees for Air Program	IA-02-13-2007-013
2.	Management Advisory	Air Resource Management	Develop Guidelines for Tag Fee Financial Presentations	IA-11-13-2007-031
3.	Audit	Recreation and Parks	Park Concession at Hillsborough River State Park	IA-02-07-2006-126
4.	Audit	Recreation and Parks	Blue Springs Enterprises, Contracted Concession at Blue Spring State Park	IA-02-07-2007-007
5.	Audit	Recreation and Parks	Discover Florida Excursions, Contracted Concession at Blue Spring State Park	IA-02-07-2007-008
6.	Review	Recreation and Parks	Review of Cattle Grazing Leases	IA-03-07-2007-026
7.	Audit	Recreation and Parks	Rainbow Springs State Park Citizen Support Organization	IA-02-07-2007-037
8.	Audit	Resource Assessment and Management	Research Grant with the University of South Florida	IA-02-24-2007-022
9.	Review	Secretary	Review Surplus Land Process for Potential Comprehensive Everglades Restoration Project Activity	IA-03-01-2006-104
10.	Liaison Activity	South District	Review Selected Administrative Processes, South District	IA-03-20-2006-103

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SIGNIFICANT INTERNAL AUDIT PROJECTS COMPLETED FOR FY 06-07

NO.	PROJECT TYPE	DIVISION	PROJECT TITLE	NUMBER
11.	Review	Southeast District	Review Selected Administrative Processes, Southeast District	IA-03-18-2006-141
12.	Review	State Lands	Review Division of State Lands Task Assignments and Change Orders	IA-03-03-2006-085
13.	Review	State Lands	Review Division of State Lands Staffing Contract	IA-03-03-2006-088
14.	Review	State Lands	Review Current Cash Management Practices in Division of State Lands	IA-03-03-2007-054
15.	Review	Waste Management	Review Selected Voluntary Cleanup Tax Credit Applications	IA-03-12-2006-024
16.	Audit	Waste Management	Innovative Waste Reduction Grant, Palm Beach County	IA-02-12-2007-028
17.	Review	Waste Management	Compliance Review of Delegation Agreement with Dade County to Perform Brownfield Activities	IA-03-12-2006-120
18.	Audit	Waste Management - Bureau of Petroleum Storage Systems (BPSS)	Financial and Compliance Audit of the Cleanup Contract GC628, Agreement for the Petroleum Cleanup Program with Orange County	IA-02-12-2005-088
19.	Audit	Waste Management - BPSS	Financial and Compliance Audit of Contract GC505, Agreement for Petroleum Storage Tank System Compliance Verification for Nassau County	IA-02-12-2005-127
20.	Audit	Waste Management - BPSS	Financial and Compliance Audit of Contract GC515, Agreement for Storage Tank System Compliance Verification for Seminole County	IA-02-12-2006-005
21.	Audit	Waste Management - BPSS	Financial and Compliance Audit of Contract GC629, Agreement for Petroleum Contamination Site Cleanup Related Services in Palm Beach County	IA-02-12-2006-015
22.	Audit	Waste Management - BPSS	Financial and Compliance Audit of Contract GC543, Agreement for Storage Tank System Compliance Verification for Indian River County	IA-02-12-2006-055

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SIGNIFICANT INTERNAL AUDIT PROJECTS COMPLETED FOR FY 06-07

NO.	PROJECT TYPE	DIVISION	PROJECT TITLE	NUMBER
23.	Audit	Waste Management - BPSS	Financial and Compliance Audit of Contract GC544, Agreement for Storage Tank System Compliance Verification for Manatee County, Board of County Commissioners, Environmental Management Division	IA-02-12-2006-056
24.	Audit	Waste Management - BPSS	Financial and Compliance Audit of Contract GC630, Agreement for Petroleum Contamination Site Cleanup Related Services in Sarasota County	IA-02-12-2006-078
25.	Audit	Waste Management - BPSS	Financial and Compliance Audit of Contract GC625, Agreement for Petroleum Cleanup Program for Duval County	IA-02-12-2006-095
26.	Audit	Waste Management - BPSS	Performance and Compliance Audit of Contract GC636, Agreement for Petroleum Contamination Site Cleanup Program Administrative Services	IA-02-12-2006-109
27.	Audit	Waste Management - BPSS	Financial and Compliance Audit of Contract GC633, Agreement for Petroleum Contamination Site Cleanup Related Services in Polk, Hardee, Highland and Osceola Counties	IA-02-12-2006-142
28.	Audit	Waste Management - BPSS	Financial and Compliance Audit of Contract GC540, Agreement for Storage Tank System Compliance Verification for Marion County	IA-02-12-2007-002
29.	Research	Waste Management - BPSS	Research and Update the Previous Memo on the Consumer Price Index, Project Number 1A-4-12-2006-116	IA-04-12-2007-048
30.	Audit	Water Resource Management	Special Purpose Financial Presentations of the Clean Water and Drinking Water Revolving Funds	IA-02-14-2006-061
31.	Audit	Water Resource Management	Beach Restoration Project, Pinellas County	IA-02-14-2007-009

INTERNAL AUDIT PROJECT SUMMARIES



Division of Air Resource Management

IA-02-13-2007-013 Broward County Tag Fees for Air Program

The objective of the audit was to evaluate the accuracy of Broward County's financial reports provided to the Division of Air Resource Management for the fiscal years ending September 30, 2004 and September 30, 2005. Based on an examination of the files and other research, The Office of Inspector General (OIG) concluded that Broward County's tag fee financial statements for the audit period were free of material misstatements. Tag fee revenues in the financial presentations for fiscal years 2004 and 2005 were overstated and understated respectively to some degree. These discrepancies did not impair the County's qualification for the tag fee award. OIG recommended that, in accordance with the accounting method adopted by Broward County, the tag fee revenue should be recognized and reported on a modified accrual basis. In addition, any anticipated late payment of revenues after the 60-day window should be reasonably estimated and reported in the current fiscal year tag fee financial statement as "estimated revenue". As a result of the audit, Broward County has made corrective adjustments to the financial records.

IA-11-13-2007-031 Develop Guidelines for Tag Fee Financial Presentations

Program management requested OIG to perform a management advisory where the following guidelines were established. Both the fund

accounting and the modified accrual based accounting method should be used. In compliance with the requirements of Governmental Accounting Standards Board, tag fee revenue should be recognized and reported on a modified accrual basis. Under the modified accrual basis of accounting, expenditures are generally recognized and reported when the related liability is incurred, not when the cash is settled. Under the fund accounting method, the encumbrance account is employed in the tag fee financial statement. The tag fee financial presentation provided by each Department approved local program should be submitted to the Division of Air Resource Management each year by December 15.

Division of Recreation and Parks

IA-02-07-2006-126 Park Concession at Hillsborough River State Park



Canoe on Hillsborough River

The objectives of this audit were to determine the accuracy of reported gross sales for the audit period and the effectiveness of inventory control procedures. The audit also determined compliance with the Division of Recreation and Park's Visitor Service Provider Manual and Operations Manual for Spirit of the Woods Pool Side Café and Gift Shop at

Hillsborough River State Park, for the period of January 1, 2005, through December 31, 2005. In the course of this audit, the Office of Inspector General found that gross sales reported to the Department of Environmental Protection were supported by source documents, which include daily cash accountability sheets, weekly deposit sheets, and cash register journals. To further enhance cash accountability and inventory control, OIG recommended that the "Report of Revenue Overages/Shortages", Florida Park Service A-021, be completed consistently whenever there is an overage/shortage amount greater than 1% or \$10. All of the fields in the report should be completed and a thorough explanation should be provided in the comments section. In addition to an electronic copy of the report, OIG recommended that a hard copy of the report be consistently attached to the daily cash accountability sheet. Inventory control could be improved by using an automated perpetual inventory system and independent verification when performing inventory counts. This issue was noted in the Office of Inspector General's last audit of the concession in 1997. The concession manager informed OIG that vendors had been contacted and an automated perpetual inventory system should be installed in the near future. OIG recommended that the cash register be tied to an automated perpetual inventory system to ensure accuracy and efficiency. In addition, an independent individual should be present when the annual physical inventory count is conducted in order to verify and confirm the total.

IA-02-07-2007-007 Blue Springs Enterprises, Contracted Concession at Blue Spring State Park

The objectives of this audit were to determine the accuracy of reported gross sales for the audit period of January 1, 2005, through December 31, 2005 and compliance with the contract. In auditing the accuracy of gross sales, OIG found that the documentation provided was thorough and well organized, the amounts listed in the source documents were easily traced to reports submitted to the Department, and the concession accurately remitted commission fees required by the contract. After collecting samples and performing testing, OIG concluded gross sales have been properly

reported, and commission fees have been properly remitted to the Department of Environmental Protection. There were no recommendations to improve current reporting procedures. After reviewing contract compliance OIG found that: a) sales receipts are offered to customers regardless of the amount b) all pre-numbered receipts for equipment rentals are retained and c) concession management has established and maintained bank accounts for the sole use of the operation. Based on observations, adequate supervision over employees and the functions of the operation has been established and duties associated with handling, recording, and reconciling receipts are assigned to different employees whenever possible.

IA-02-07-2007-008 Discover Florida Excursions, Contracted Concession at Blue Spring State Park



Manatees at Blue Spring State Park

The objectives of this audit were to determine the accuracy of reported gross sales for the audit period of January 1, 2005, through December 31, 2005, and compliance with the

contract. Based on the audit of the accuracy of gross sales, the Office of Inspector General found that: a) the documentation provided was thorough and well-organized and b) all of the amounts listed in the source documents were easily traced to reports submitted to the Department. After collecting samples and performing testing, OIG concluded that gross sales have been properly reported and commission fees properly remitted to the Department. Based on the review of contract compliance, OIG believes the concession complies with the requirements stated in the contract.

IA-03-07-2007-026 Review of Cattle Grazing Leases

The objectives of this review were to assess management issues related to the cattle grazing leases including how the leases were awarded. OIG also addressed certain allegations made by a former

employee of one of the state parks. Based on interviews with park staff, it was determined that benefits of the leases included controlling exotic invasive vegetation, providing a source of revenue, increasing visibility and security for the property, and keeping the property in the most cost effective state for potential restoration at no cost to the park system. Negatives included potential destructiveness of the cattle, which must be controlled by adequate fencing and effective herd control. In order to compare the fees with similar leasing arrangements, the auditor contacted the Division of Habitat and Species Conservation, Fish and Wildlife Conservation Commission (FWCC). This arrangement seems to provide a substantially higher rate of compensation than the leases at the four state parks. However, there could be other factors involved such as the quality of grazing available.

The four parks with cattle grazing leases used a competitive public process to award the leases and that the parks have methods in place to measure compliance with the terms of the contract. However, improved documentation of in-kind work performed in lieu of cash lease payments may be needed. The cattle grazing leases are beneficial to the parks because of land management assistance provided and revenue generated, though a negative identified is potential damage to sensitive areas by the cattle. This must be addressed through fencing and careful herd control. In order to improve future leases, park management should consider more detailed and specific provisions in the lease regarding exotic invasive plant control including methods used and areas to be controlled. In order to gain insight into leasing methods used by the FWCC, the Division should consider contacting the Division of Habitat and Species Conservation. The allegations made by a former park employee were not sustained.

IA-02-07-2007-037 Rainbow Springs State Park Citizen Support Organization

The objectives of this audit were to determine if the citizen support organization (CSO) has complied with provisions of the contract between Friends of Rainbow Springs State Park, Inc. and the Division of

Recreation and Parks and to determine the accuracy of financial reporting. Based on the examination during the audit period, revenues and expenditures have been accurately reported and the CSO complied with the terms of the agreement. The CSO Board of Directors has adequate internal controls including written procedures for financial compliance. The organization has effectively used an annual operating budget through appropriate committees and authorizations to justify expenses. Revenue and expenditures have been properly documented and adequate controls are in place including separation of duties. OIG found thorough documentation to support all records and found that all reporting requirements have been achieved as outlined in the agreement. The CSO's diligence and fundraising efforts are reflected in the relatively large accumulated total assets of \$416,097. While this amount represents a favorable financial position, the CSO should develop plans for appropriately spending the excessive assets. Park and CSO management are refining plans for several significant projects that would add value to the experiences of park visitors.

Division of Resource Assessment and Management

IA-02-24-2007-022 Research Grant with the University of South Florida



The objectives of this audit were to determine whether contract deliverables specified in task assignments were received, invoices were effectively reviewed, and allowable costs were paid in accordance with the contract and related task assignments.

Based on this review, controls related to invoicing and payments should be strengthened to ensure accurate payment of future contract costs. The Office of Inspector General noted that invoices were submitted quarterly for costs incurred during the previous quarter. OIG also noted that invoices were submitted for projected costs prior to the end of the quarter.

Other issues noted included expenses outside billing period, differences in sampled invoice between total billed direct costs and itemized direct cost, and itemized costs could not be traced to task assignments. OIG recommended that the Division develop and use an internal control system for contract invoice review to ensure payment of allowable costs and compliance with the contract. The Division’s audit response and draft contracting standard operating procedures adequately addressed the comments noted in our report.

Office of the Secretary

IA-03-01-2006-104 Review Surplus Land Process for Potential CERP Activity

OIG conducted research regarding revenue derived from lands acquired for the Comprehensive Everglades Restoration Project (CERP) using funds passed through the Department to the South Florida Water Management District (SFWMD). In conducting this review, OIG found that the Department and the SFWMD have established detailed procedures to track funding for CERP land acquisitions. Detailed tracking spreadsheets are maintained and reconciled between the Department and the SFWMD to account for Save Our Everglades Trust Fund (SOETF) funds. However, these tracking mechanisms have accounted mainly for land acquisition expenditures, and have not accounted for revenues generated from these lands. A response by the District dated September 7, 2006, outlining the disposition of funds noted that the cooperative agreement between the Department and the District governing the use of the SOETF for land acquisitions does not include specific requirements for the use of any revenues, insurance proceeds, or other program income from lands acquired using the SOETF. The District has not implemented accounting procedures to track separately any of this revenue. To ensure that revenues generated from SOETF funded acquisitions are applied to another CERP component, OIG recommended that the SFWMD should account for and report on these revenues to the Department. OIG also suggested that the Department should work with the SFWMD to obtain periodic detailed reports of these revenues

that would include the original acquisitions involved, associated revenues received resulting from the acquisition as well as a description of the type of revenues received, the dates revenue were received, associated interest earned on these revenues, and the resulting expenditure of the revenues by CERP project component in the same detail and format that is provided in the established tracking system. Management was advised that if revenues are reoccurring, such as from lease backs, they should be tied to the original expenditure and reporting on a periodic basis, and that if revenues are received on a one-time basis, they should be tied to the original expenditure and reported per transaction.

South District

IA-03-20-2006-103 Review Selected Administrative Processes, South District

This review included observations and recommendations from the OIG’s review of selected activities and functions at the South District. These activities and functions included contract and grant monitoring, procurement processing including purchasing card transactions, vehicle operations and maintenance including Voyager card transactions, property inventory accounting, travel authorization and documentation, cash receipts processing, and personnel administration. OIG concluded that the South District has an effective and efficient contract monitoring system in place. OIG recommended that the South District periodically reconcile fuel expenditures recorded in Florida Accounting Information Resource System (FLAIR) and Equipment Management Information System (EMIS). In addition, as soon as vehicles are surplus, EMIS and FLAIR should be updated to reflect correct vehicle inventory. The review of the property inventory indicated that the District’s records were sufficiently complete and accurate. However, two of ten travel authorizations reviewed were approved after the travel date. OIG found some inconsistencies in the naming convention for vendor name and transaction description. After the review of receipt processing, it appeared that the controls in place provide an effective segregation of

duties between custody, authorization, and recording of revenues. OIG found adequate controls to manage personnel administrative functions, including procedures for leave authorization, time reporting, and file security. OIG determined that the District complied with Department policies and procedures.

Southeast District

**IA-03-18-2006-141 Review Selected
Administrative Processes, Southeast District**

The office conducted a review of contract and grant monitoring, procurement processing including purchasing card transactions, vehicle operations and maintenance including Voyager card transactions, property inventory accounting, travel authorization and documentation, cash receipts processing, and personnel administration for the Southeast District. The Office of Inspector General concluded that the District has an effective and efficient contract monitoring system in place. However, the review indicated the District is not in complete compliance with the purchasing card procedures. From the review of vehicle records, OIG found evidence of preventive maintenance. This review indicated that the District has effective controls for fuel purchase tracking and reconciling. The examination provided evidence that the District's FLAIR Inventory records were sufficiently complete and accurate. Ten travel vouchers submitted during July 2005 were reviewed. The vouchers were authorized prior to the travel and contained appropriate supporting documentation. Members of the administrative staff were interviewed and the revenue process was observed. The procedures followed were consistent with the policy. The District appears to have adequate controls in place for the postage system. OIG found adequate controls to manage personnel administrative functions, including procedures for leave authorization, time reporting and file security. The District complied with Department policies and procedures.



Division of State Lands

**IA-03-03-2006-085 Review Division of State
Lands Task Assignments and Change Orders**

The objectives of this review were to determine whether the task assignments and change orders were being used as intended, whether multiple task assignments were used for the same project, and whether change orders were used to extend significantly the contract period or if they were used to increase the value of the task assignment. Based on examination of the files and other research, the Division of State Lands was using contract and agreement instruments as intended at the time. However, strengthened management control was needed in regard to task assignments and change orders. OIG advised management that attention should be focused on objectively evaluating task assignments and change orders, providing a more detailed scope of work and deliverables in work requests and invoicing, and the contract renewal process should be timely. Management was also advised that the Division of State Lands should continue to strive to present clear, detailed reasons for work authorized during the appropriate contract period and that increased attention should be given to avoiding duplicate tasking and timely contract extensions.

IA-03-03-2006-088 Review Division of State Lands Staffing Contract

The objectives of the review were to determine the costs of contracted staff compared to full time and other personnel services employees, and whether controls were in place to manage the appropriate staffing level and use of contracted staff. OIG concluded that the hourly rates paid to Division employees exceeded contract employee gross hourly rates by an average of 1.9%. Controls as well as performance measurement and monitoring could be strengthened to ensure accurate billing, appropriate staffing levels, and efficient use of contracted staff. The Division has recently issued new contracts awarded through the Department bid process. OIG recommended that in moving forward with new contracts and in continuing the use of contracted staff for Division functions, the Division should consider incorporating performance measurement and monitoring procedures into its contracting processes to ensure the best-valued contracted services while meeting Division staff resource needs. OIG recommended that the Division consider more formally assessing staffing needs based on forecasted activities in order to justify positions requested in task assignments and change orders, that task assignment activities be specific and measurable, and that contracted staff should provide justification of activities performed for Division review prior to invoice payment.

OIG recommended that activities and relationships of the contracted project manager should be monitored by the Division to ensure the Department is billed solely for Division related work and to eliminate any appearance of a conflict of interest. Given the related real estate activities of the contracted project manager, and the lack of documentation supporting the assertion that the time billed to the Department for this employee was for Division projects, the activities and relationships of the project manager appear questionable. Management was advised that the Division should closely monitor the activities of the contracted project manager to ensure the Division is billed solely for activities related to Division acquisition projects, and that all contracted staff should provide justification of activities performed for Division review prior to invoice payment.

Further, Division management was advised that it should review the relationship between the Division contract managers and the contracted project manager to determine if a conflict of interest exists that would indicate personal gain, misuse of public position, or the appearance thereof. Appropriate actions to remedy any conflicts should be taken consistent with statutory and Department guidelines. Any improprieties related to the contracted project manager should be brought to the attention of the contractor. The Division was informed that it might want to consider periodically rotating administration of this contract to different contract managers to ensure the independence of Division decisions related to contract activities.

IA-03-03-2007-054 Review Current Cash Management Practices in Division of State Lands

The scope of this review addressed funds management practices, project prioritization, and other issues in the Division of State Lands related to the Florida Forever Program from July 2006 through February 2007. The objective of this review was to identify and evaluate the circumstances and events leading to an over-commitment of the Division’s Florida Forever appropriations for fiscal year 2006-2007. Planning, prioritizing, communicating, reporting, and monitoring are essential elements to program success. The following recommendations were given to management as a result of this audit. The Division of State Lands should promote accountability and transparency in acquiring lands to meet Florida Forever program goals. Processes to effectively prioritize and plan an acquisition strategy based on the goals of the program, given funding for the remaining program years, should be used consistently to the greatest extent possible. Information regarding funding availability should be made available for prioritizing efforts. Deviations from acquisition prioritizing plans should be justified and well-documented. It is imperative that lines of communications remain open with frequent discussion among acquisition staff and program management, including the Deputy Secretary of Land and Recreation. Regular acquisition status updates should be provided to senior management and should be available to

Division staff. In the remaining years in the program, the Division should monitor acquisition efforts and on an on-going basis determine the extent that program goals have been met and remaining efforts identified. These monitoring efforts should be factored into the planning process. The Division should adopt written policies to ensure that the process for prioritizing and committing funds is properly documented, justified, and accounted for in Department records. Since the Florida Forever Program is scheduled for completion in 2010, an effective measurement and accountability system for program goals is essential in assuring long-term program success.

Division of Waste Management

IA-03-12-2006-024 Review Selected Voluntary Cleanup Tax Credit (VCTC) Applications

The Office of Inspector General reviewed a sample of Voluntary Cleanup Tax Credit (VCTC) applications. The purpose of the review was to assess whether the tax credits issued were adequately supported with information submitted by the applicants. The review included examining laws and regulations governing the VCTC program. OIG found no exceptions resulting from the above procedures. In reviewing documentation for costs claimed, OIG found that evidence of invoice payment was not always available. OIG recommended that applicants provide payment records, such as copies of canceled checks, payment confirmation statements, or receipts with the application form to the Department. More training should be provided to the staff members of the VCTC program, including site visits. This will help the VCTC program personnel better understand the site rehabilitation clean-up activities and enhance the effectiveness of reviewing claimed costs. Division management was advised that it should ensure that sufficient personnel resources and time is provided to the program staff.

IA-02-12-2007-028 Innovative Waste Reduction Grant, Palm Beach County

The objectives of this audit were to determine compliance with the contract agreements, and achievement of program goals for fiscal years 1997-

1998 to 2000-2001. After reviewing the contracts and financial records related to the innovative grant projects, it appeared the County adequately complied with contract requirements as all four projects were supported by progress reports, reimbursement requests, invoices, and final reports. After reviewing the results described in the final reports, the innovative grant projects performed by the County reasonably achieved program goals while meeting the grant criteria with only one minor exception. The exception noted related to the cost-effectiveness of the optical sorter. Although the sorter proved excessively costly to operate, the project represented a novel idea aimed at achieving program goals while meeting all other grant criteria. Overall, the projects achieved the primary program goals of demonstrating innovative technologies or processes that overcome obstacles related to recycling and waste reduction.

IA-03-12-2006-120 Compliance Review of Delegation Agreement with Dade County to Perform Brownfield Activities



Biscayne Commons is built on a Brownfield site in Miami-Dade County

The objectives of this audit were to explore whether Miami-Dade County records captured remediation steps, municipal codes are taking precedent over Florida Statutes and Florida Administrative Code 62-785, and opportunities for improvement to the agreement. The OIG found no material exceptions during this

review. Miami-Dade County's records captured the designated remediation steps. The County's remediation process relied on guidance presented in the Department's *Brownfields Redevelopment Program Guidance Manual*. Other rules not addressed in the Brownfields guidance appeared to be used appropriately. The municipal codes of Miami-Dade County do not address Brownfields Redevelopment.

Bureau of Petroleum Storage Systems



Above Ground Petroleum Storage Tanks

IA-02-12-2005-088 Financial and Compliance Audit of the Cleanup Contract GC628, Agreement for the Petroleum Cleanup Program with Orange County

The scope of this audit included an examination of Contract GC628 (Contract). The Contract was for petroleum contamination site cleanup related services in Orange County. The period audited was July 1, 2001 through June 30, 2005. The objectives were to determine whether the actual costs reported by the County actually incurred in Contract activities, actual costs were reasonable, and the fund balances were accurate. Based on the audit, the County generally complied with the financial requirements of the Contract. The OIG verified that selected costs reflected in the County's ledgers were incurred in conjunction with the Contract and that these costs were reasonable. However, the County's fund balance reports did not agree with the County's cost supported amounts. OIG recommended that the Department direct the County to maintain expense support for amounts reported and to update and maintain the County's inventory records in accordance with Contractual requirements.

1A-02-12-2005-127 Financial and Compliance Audit of Contract GC505, Agreement for Petroleum Storage Tank System Compliance Verification for Nassau County

The scope of the audit was to examine Contract GC505 (Contract) for Petroleum Storage Tanks Compliance Verification Activities for the period of September 1, 1997 through June 30, 2005. 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 reasonable, and that the County complied with the Contract's performance requirements. The OIG determined that the County was in general compliance with the Contract GC505. Based on OIG examination of inspection files, the County did adhere to the recommended inspection performance requirements as listed in the Contract. However, the County's accountability for financial reporting related to the Contract was not always maintained in accordance with requirements; some costs were inappropriately charged. OIG recommended the County correct the fund balance, thoroughly review the documentation and calculations of all revenues and expenditures, and carry forward fund balances for accuracy prior to forwarding their year-end financial statements.

1A-02-12-2006-005 Financial and Compliance Audit of Contract GC515, Agreement for Storage Tank System Compliance Verification for Seminole County

This audit was an examination of Contract GC515 (Contract) for Petroleum Storage Tanks Compliance Verification Activities. The period audited was July 1, 2002 through June 30, 2005. The objectives were to determine whether the actual costs reported by the County were in conjunction with the Contract, were reasonable, and the storage tank facilities were inspected as stipulated in Tasks 6, 7, and 8. Based on this audit, the County was in general compliance with the Contract. However, the general ledger did not support all of the amounts reported in the year-end financial statement for Task 6. OIG recommended that the Department direct the County to correct, update, and resubmit the year-end financial statement for Task 6.



Remote Controlled Drill Machine

financial data for the year-end financial statements and the Department consider whether refunds should be requested from the County for the unsupported funds. The County is required to meet the time frames for review of documents (deliverables) as denoted in Chapter 62-770, *Florida Administrative Code*. The County noted that although their due dates were met 95% of the time, they understand the importance of maintaining quality data and that their training program will be enhanced to focus on quality data. OIG concurred and encouraged the County to continue taking the steps it has reported to ensure the accuracy of the STCMS.

1A-02-12-2006-055 Financial and Compliance Audit of Contract GC543, Agreement for Storage Tank System Compliance Verification for Indian River County

The scope of this audit included an examination of the Contract GC543 (Contract) for Petroleum Storage Tanks Compliance Verification Activities from December 1, 1997 through June 30, 2005. The objectives were to determine whether the fund balance reported by the County was accurate, the actual costs reported by the County were incurred in conjunction with the Contract were reasonable and the County complied with the Contract's performance requirements. The OIG determined that the County was in general compliance with Contract GC543 and based on examination of inspection files, the County did adhere to recommended inspection performance requirements. However, the County's accountability for financial reporting related to the Contract was not always maintained in accordance with the requirements. OIG recommended that the Bureau of Petroleum Storage Systems direct the County to correct the 2005 year-end financial statements to reflect the fund balance of \$97,911.00 and provide a comprehensive action plan for using the fund prior to the expiration of the Contract. Further, the County did not use a consistent method to calculate the indirect administrative expenses nor did the County retain documentation in accordance with the contract's requirements. The County was advised to retain contract documents per contractual requirements.

1A-02-12-2006-015 Financial and Compliance Audit of Contract GC629, Agreement for Petroleum Contamination Site Cleanup Related Services in Palm Beach County

This audit included an examination of Contract GC629 (Contract) for petroleum contamination site cleanup related services in Palm Beach County. The period audited was July 1, 2001 through June 30, 2005. The objectives were to determine whether the actual costs reported by the County were reasonable and actually incurred in Contract activities, the fund balances were accurate, and the County complied with contractual agreements regarding timeliness of performance. OIG was able to verify that selected costs reflected in the County's ledgers were actually incurred in conjunction with the Contract and that these costs were reasonable. However, OIG was not able to ascertain if the County's fund balances were accurate because the accounting records provided did not fully support the year-end financial statements. Performance-determining data was not always accurately maintained in the Storage Tank Contamination Management System (STCMS) by the County. A comparison of the financial data from the County's year-end financial statements and accounting detail expense documents revealed a shortfall in actual expenditures in each of the four task assignment years. OIG recommended that the County take more care in documenting the sources of its

1A-02-12-2006-056 Financial and Compliance Audit of Contract GC544, Agreement for Storage Tank System Compliance Verification for Manatee County, Board of County Commissioners, Environmental Management Division

This audit included an examination of the Contract GC544 (Contract) for Petroleum Storage Tanks Compliance Verification Activities from July 1, 2002 through June 30, 2006. The objectives were to determine whether the actual costs reported by the County were incurred in conjunction with the Contract and reasonable, the fund balance reported by the County was accurate, and the County complied with the Contract’s performance requirements. Based on the OIG audit, the Manatee County Board of County Commissioners Environmental Management Division was in general compliance with Contract GC544. OIG had no findings or recommendations as a result of this audit.

1A-02-12-2006-078 Financial and Compliance Audit of Contract GC630, Agreement for Petroleum Contamination Site Cleanup Related Services in Sarasota County

The scope of this audit included an examination of Contract GC630 (Contract) for petroleum contamination site cleanup related services in Sarasota County from July 1, 2003 through June 30, 2005. The objectives were to determine whether the actual costs reported by Sarasota County’s Air and Water Quality Protection Department (AWQP) were reasonable and actually incurred in Contract activities, the fund balances were accurate, and the AWQP complied with contractual agreements regarding timeliness of performance. Based on OIG tests, the AWQP has complied with most of the financial transaction requirements of the Contract. OIG verified that selected costs reflected in the AWQP ledgers were incurred in conjunction with the Contract and that these costs were reasonable. The year-end financial statements (statements) were unsigned and not accurate causing the three task assignment years to be restated. The fund balances were corrected by the end of the OIG visit. The Department’s Storage Tank Contamination Management System database, containing the dates

of deliverables due and received from site cleanup contractors, was not always kept current. According to comparisons OIG made between the AWQP’s accounting records and the statements, there were several areas of non-agreement and the statements had not been signed by a responsible county individual. OIG permitted AWQP to correct their statements and provide OIG with signed copies. Several financial transaction documents were destroyed by the County in accordance with what the county referred to as their normal record’s retention policy. This action was in violation of contractual requirements as set forth in paragraph 24 of Contract GC630, which places a record’s retention requirement of three years following Contract completion. OIG recommended that the Department direct AWQP to review its document retention policy and comply with contractual requirements.

1A-02-12-2006-095 Financial and Compliance Audit of Contract GC625, Agreement for Petroleum Cleanup Program for Duval County

This audit included an examination of the Contract GC625 (Contract) for petroleum contamination site cleanup related services in Duval County from July 1, 2002 through June 30, 2005. The objectives were to determine whether the actual costs reported by the local program were incurred in conjunction with the Contract, the actual costs reported by the local program were reasonable, and the local program complied with contractual agreements regarding administrative performance criteria. Based upon the OIG audit, Duval County was in general compliance with the cleanup Contract. However, OIG determined that the local program’s site management performance documentation needs improvements in that they needed to update Storage Tank Contamination Monitoring System (STCMS) with any changes in the deliverable due dates. OIG recommended that the Department direct the local program to update STCMS in a timely manner with changes, including documented rationale for revisions and retain copies of all scanned items.

IA-02-12-2006-109 Performance and Compliance Audit of Contract GC636, Agreement for Petroleum Contamination Site Cleanup Program Administrative Services

This audit included an examination of Contract GC636 (Contract) for petroleum contamination site cleanup program administrative services for the Bureau of Petroleum Storage Systems (BPSS). The period audited was March 26, 2002 through June 30, 2005. The objectives were to determine if York satisfactorily completed their task assignments, accurately tracked Inland Protection Trust Fund (IPTF) funds separate from direct appropriations and other funds, submitted monthly progress reports to BPSS, maintained insurance required throughout the audit period, and the BPSS contract manager adequately monitored York's performance and accurately tracked all payments and deliverables. Based on the OIG review, York satisfactorily completed their task assignments, accurately tracked IPTF funding, and submitted monthly progress reports as required. OIG determined that the BPSS's Contract manager adequately monitored York's performance and accurately tracked Contract payments and deliverables. However, York, rather than the Department, was listed as the holder of the certificates of insurance policies for a period of 28 of the 40 months of the audit period. York took corrective action and OIG recommended to the Department that the BPSS contract manager periodically verify continued compliance.

IA-02-12-2006-142 Financial and Compliance Audit of Contract GC633, Agreement for Petroleum Contamination Site Cleanup Related Services in Polk, Hardee, Highland and Osceola Counties

This audit was an examination of Contract GC633 (Contract) for petroleum contamination site cleanup related services in Polk, Hardee, Highlands, and Osceola Counties. The period audited was July 1, 2001 through June 30, 2005. The objectives were to determine whether the actual costs reported by the County were reasonable and actually incurred in Contract activities, the fund balances were accurate, and the County complied with contractual agreements regarding timeliness of performance. OIG verified that selected costs reflected in the County's ledgers were incurred in conjunction with the Contract, these costs were reasonable, and the County generally complied with the performance requirements of the contract. However, the timely updating of the petroleum Storage Tank Contamination Management System (STCMS) deliverable's due and receive dates needed improvement. OIG determined that the County should take more care in the preparation and review of the year-end fiscal reports by ensuring that all revenue and expenses charged to the Contract are shown accurately on the year-end financial statements. The Department should direct and reemphasize to the County the importance of keeping STCMS updated and accurate.

1A-02-12-2007-002 Financial and Compliance Audit of Contract GC540, Agreement for Storage Tank System Compliance Verification for Marion County

The scope of this audit included an examination of Contract GC540 (Contract) for Petroleum Storage Tanks Compliance Verification Activities from November 1, 1997 through June 30, 2005. The objectives were to determine whether the actual costs reported by the County were actually incurred in conjunction with the Contract, were reasonable, and the County complied with the performance requirements as stated in the contract. Marion County was in general compliance with the performance requirements of the Contract. The storage tank facilities, however, were not inspected



Drilling a micro well using Direct Push Technology

at the 100% level as stipulated in the contract. The inspection reports sampled were noted to be quality reports and the owner/operators were being notified of the inspection results. The expenditures for goods and services were not all incurred for the direct benefit of the inspection program, five of the seven inspection staff were not certified for their tank inspection duties as required by the Contract, and the County’s year-end financial statements provided to the Department were not accurate. Several expense categories did not match the accounting record. The variances were due primarily to carrying forward unused funds after each fiscal year. The County reports that they intend to take more care in the preparation of future statements. The OIG review of various accounting transactions revealed a pattern of regular misuse of tank inspection funds for other Marion County Fire Department activities. Travel costs were inappropriately charged to the Contract and the county purchased nine vehicles with IPTF funds. Section 376.3071(4), Florida Statutes, restricts the use of Contract funds to only authorized tank inspection activities. The County agreed with OIG concerning the excessive vehicle acquisition and has now set aside funds to repay these costs to the Department. Uncertified personnel have conducted tank inspections on Marion County facilities. Uncertified does not mean they were unqualified, but adherence to contractual terms was not followed. The County reports they will address this situation with the Bureau of Petroleum Storage Systems beginning in January 2007.

NOTE: The County subsequently opted out of the Bureau of Petroleum Storage Systems Pre-approval Program and did not renew their contract with the Department.

1A-04-12-2007-048 Research and Update the Previous Memo on the Consumer Price Index (CPI), Project Number 1A-4-12-2006-116



The Bureau of Petroleum Storage Systems (BPSS) management requested 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 United States 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. The research showed a 3.23 and 3.41 percent increase in the United States CPI-U the CPI-U (South) respectively from December 2005 to December 2006. In addition, the three year average for the United States CPI-U and CPI-U (South) was an increase of 3.11 and 3.17 percent, respectively. The Office of Inspector General was pleased to provide this information for the use of the Bureau of Petroleum Storage Systems.

Division of Water Resource Management



controls in business and accounting practices are in place. OIG initially encountered some confusion when tracing funds advanced to the U.S. Army Corps of Engineers. Upon further research, the issues were resolved. OIG believes that it would be helpful if reported contract expenditures include a U.S. Army Corps of Engineers funding history. It would also be helpful if the checks used for expenditure documentation noted the projects funded. These issues were discussed with Pinellas County and Division program management.

IA-02-14-2006-061 Special Purpose Financial Presentations of the Clean Water and Drinking Water Revolving Funds

At the conclusion of this audit, OIG found that the Department's special purpose financial presentations presented fairly the financial position of the funds as of June 30, 2005, and the revenues, expenditures, and changes in fund balance for the period July 1, 2004 through June 30, 2005. The results of the tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. OIG noted no matters involving the Department's internal controls over financial reporting and its operation that are considered material weaknesses.



Morgan Street in 1993 before beach restoration

IA-02-14-2007-009 Beach Restoration Project, Pinellas County

The objective of this audit was to determine compliance with the agreements and applicable statutes and rules for beach restoration projects in Pinellas County. OIG determined the program is administered in accordance with the agreements and found no material exceptions during the audit. Pinellas County's records capture the financial and technical status of each project. The solicitation methods used for purchase orders and contracts were well-documented. In spite of limited staff, internal controls such as standardized process



Morgan Street in 2006 after beach restoration

INTERNAL INVESTIGATIONS



Procedures for Receiving Complaints

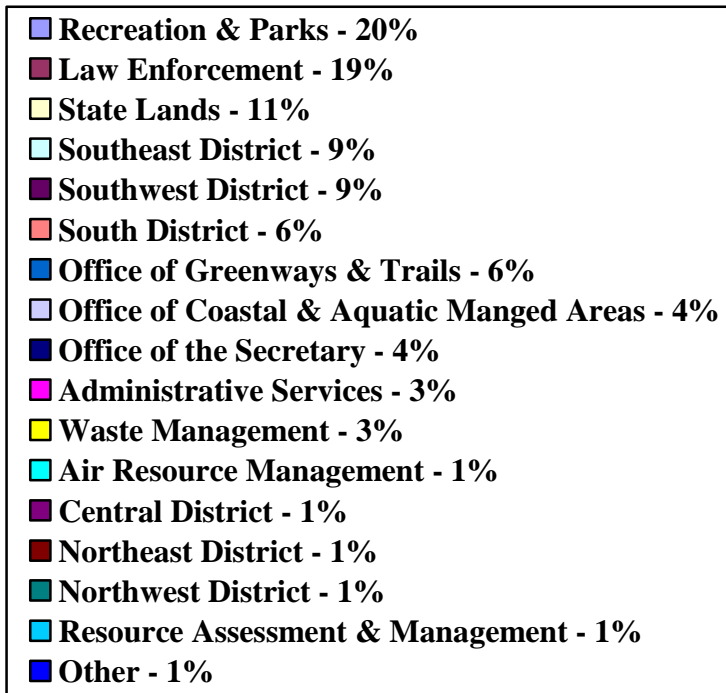
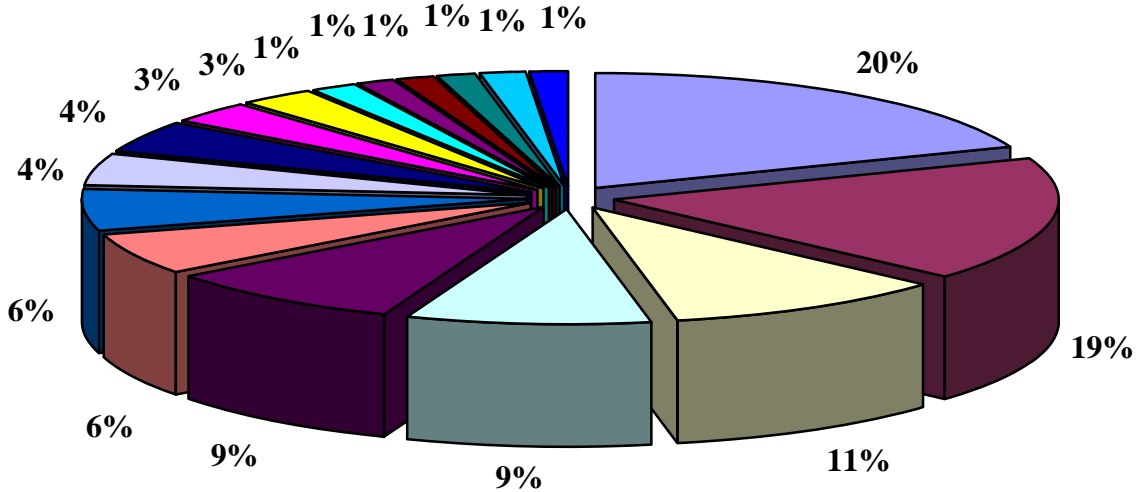
The Internal Investigations Section (IIS) receives complaints that address many aspects of departmental activity from a wide variety of sources. The sources of these complaints range from the Governor’s Office through the Chief Inspector General or the Whistle-blower Hotline, the Comptroller’s Get Lean 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 whether handled by internally 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.

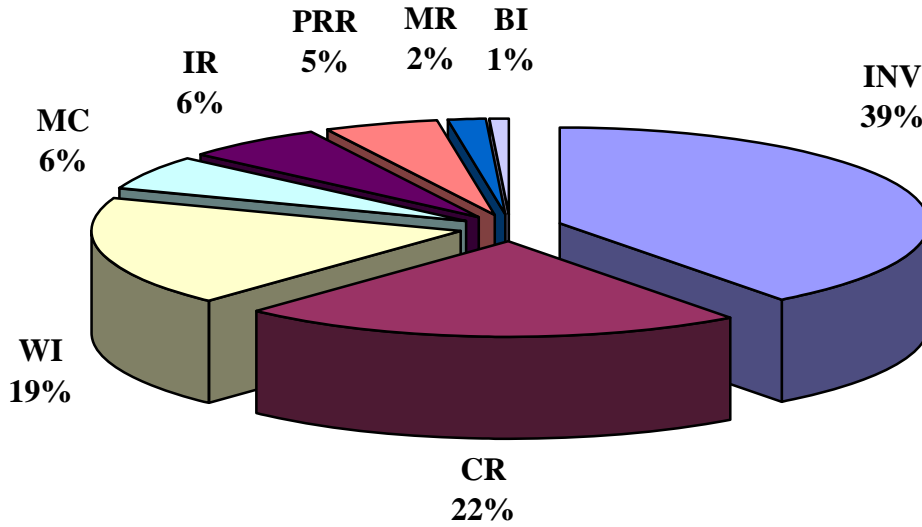
INVESTIGATIVE ISSUES INITIATED

July 1, 2006 – June 30, 2007



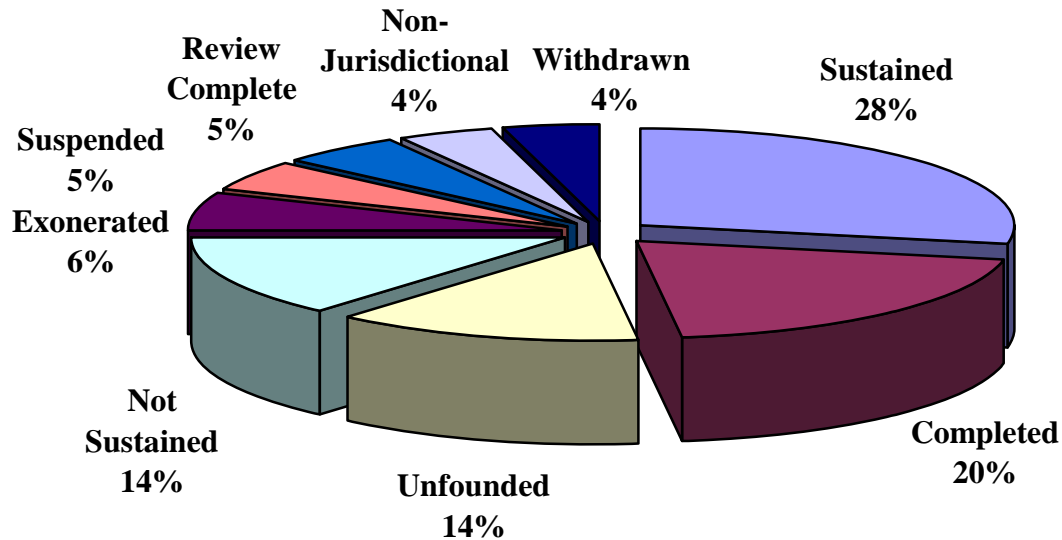
INTERNAL INVESTIGATIONS SECTION ACTIVITIES

Fiscal Year 2006 – 2007



INVESTIGATIVE FINDINGS

July 1, 2006 – June 30, 2007



■ Sustained - 27	■ Completed - 19	■ Unfounded - 13
■ Not Sustained - 13	■ Exonerated - 6	■ Suspended - 5
■ Review Complete - 5	■ Non-Jurisdictional - 4	■ Withdrawn - 4

Total Closed – 68

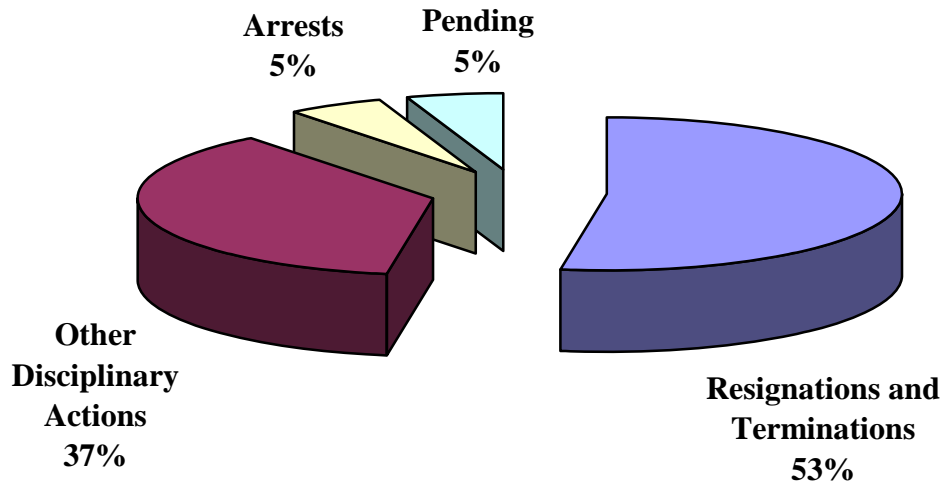
Total Findings – 96

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 and 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 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
- 10) **Management Issue** – Complaint referred to and addressed by management

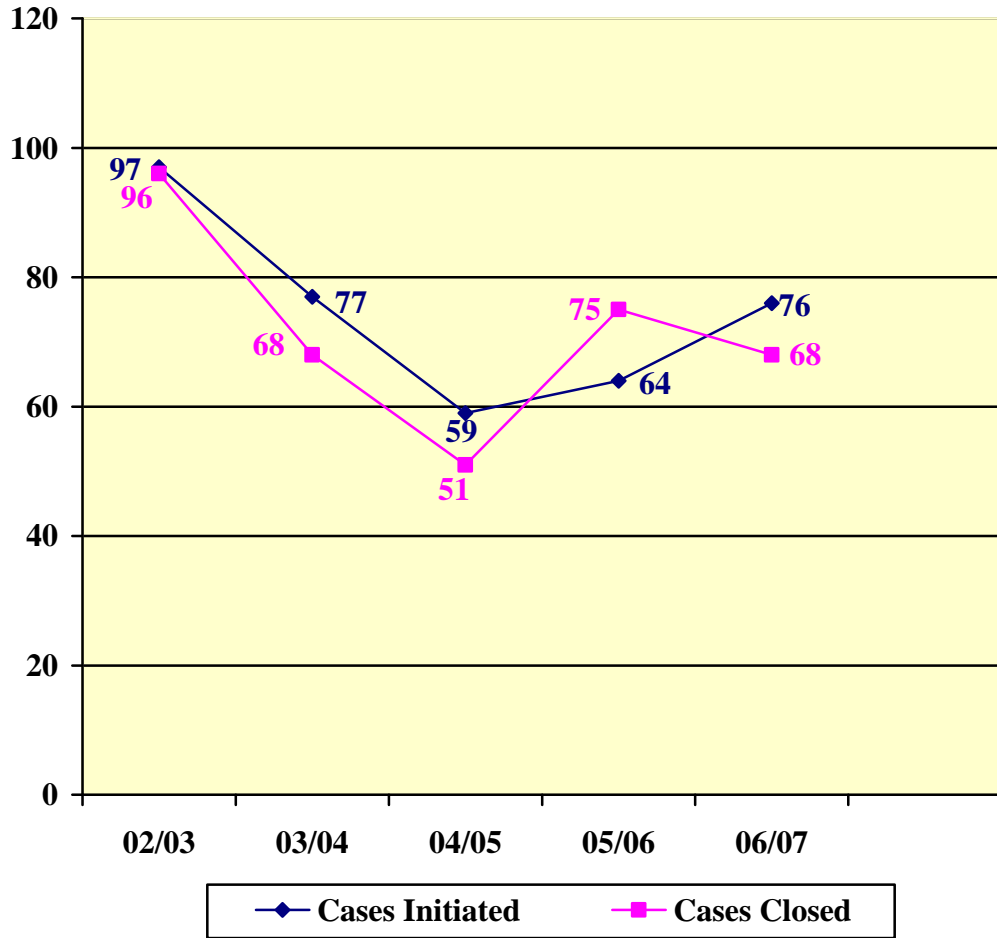
DISCIPLINARY ACTIONS

July 1, 2006 - June 30, 2007



Other Disciplinary Actions include:
Reminder Notices
Suspensions
Written Reprimands

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 2006-2007 **within each program area** of the Department of Environmental Protection.

DIVISION/DISTRICT	
Recreation and Parks	13
Law Enforcement	12
State Lands	7
Southeast District	6
Southwest District	6
South District	4
Office of Greenways and Trails	4
Office of Coastal and Aquatic Managed Areas	3
Office of the Secretary	3
Administrative Services	2
Waste Management	2
Air Resource Management	1
Central District	1
Northeast District	1
Northwest District	1
Resource Assessment and Management	1
Other	1
Total Number of Cases Closed	68

The table below depicts the **type of issues completed** by the Internal Investigations Section for the FY 2006-2007 of the Department of Environmental Protection.

ACTIVITY	
Investigations	47
Miscellaneous Complaints	7
Public Record Requests	6
Investigative Reviews	5
Management Reviews	2
Background Investigations	1
Total Number of Issues Completed	68

CASES CLOSED

July 1, 2006 - June 30, 2007

Case Number	Allegations	Findings
II-01-07-05-026	1. Conduct Unbecoming a Public Employee 2. Habitual Drug Use	Sustained Sustained
II-03-07-05-032	Management Review	Review Complete
II-01-20-05-040	Conduct Unbecoming a Public Employee	Sustained
II-01-07-05-053	Conduct Unbecoming a Public Employee	Withdrawn
II-01-10-06-008	1. Violation of Law or Agency Rules To Wit: DEP 390 Use of Department Information Resources 2. Conduct Unbecoming a Public Employee	Exonerated Not Sustained
II-01-26-06-011	Conduct Unbecoming a Public Employee	Sustained
II-03-07-06-015	Management Review	Review Complete
II-13-10-06-019	Miscellaneous Complaint	Completed
II-03-26-06-022	Investigative Review	Review Complete
II-01-08-06-023	1. Violation of Law or Agency Rules To Wit: Falsification of Records 2. Conduct Unbecoming a Public Employee 3. Inability to Perform Assigned Duties	Exonerated Not Sustained Sustained
II-01-08-06-025	1. Violation of Law or Agency Rules To Wit: Illegal Entry Into a Residence 2. GO 2-1 Code of Conduct, Code of Ethics and The Oath of Office	Unfounded Exonerated
II-01-10-06-026	1. Florida Statute 267.13(1)(a) Historical Resources Prohibited Practices – (1 st Degree Misdemeanor) 2. Florida Statute 267.13(1)(b) Historical Resources Prohibited Practices – (3 rd Degree Felony) 3. Florida Statute 267.13(1)(c) Historical Resources Prohibited Practices – (3 rd Degree Felony) 4. Florida Statute 812.019(1) Dealing in Stolen Property – (2 nd Degree Felony) 5. Florida Statute 790.221(1) Possession of Short-Barreled Shotgun – (2 nd Degree Felony)	Completed – Closed By Arrest Completed – Closed By Arrest Completed – Closed By Arrest Completed – Closed By Arrest Completed – Closed By Arrest
II-08-19-06-027	Public Records Request	Completed
II-01-18-06-028	Conduct Unbecoming a Public Employee To Wit: Creating a Hostile Work Environment	Not Sustained
II-01-03-06-032	Conduct Unbecoming a Public Employee To Wit: Creating a Hostile Work Environment	Not Sustained
II-01-03-06-033	Habitual Drug Use	Withdrawn

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Case Number	Allegations	Findings
II-01-02-06-036	Negligence	Sustained
II-01-07-06-037	1. Insubordination 2. Conduct Unbecoming a Public Employee	Sustained Sustained
II-01-18-06-038	Conduct Unbecoming a Public Employee	Sustained
II-13-01-06-039	Miscellaneous Complaint	Non-Jurisdictional
II-01-07-06-040	Violation of Law or Agency Rules To Wit: Sexual Harassment	Sustained
II-01-07-06-042	Conduct Unbecoming a Public Employee	Sustained
II-08-12-06-043	Public Records Request	Completed
II-13-03-06-044	Miscellaneous Complaint	Completed
II-08-20-06-045	Public Records Request	Completed
II-03-19-06-046	Investigative Review	Non-Jurisdictional
II-08-20-06-047	Public Records Request	Completed
II-01-18-06-048	1. Violation of Law or Agency Rules To Wit: Violation of DEP Directives 202 and 390 Use and Control of Computers 2. Conduct Unbecoming a Public Employee	Sustained Sustained
II-03-15-06-050	Investigative Review Conduct Unbecoming a Public Employee	Review Complete Unfounded
II-03-01-06-051	Investigative Review	Non-Jurisdictional
II-01-26-06-053	Violation of Law or Agency Rules	Non-Jurisdictional
II-13-19-06-054	Miscellaneous Complaint	Completed
II-13-07-06-055	Miscellaneous Complaint	Suspended
II-01-16-06-056	Subject #1 Conduct Unbecoming a Public Employee Subject #2 Conduct Unbecoming a Public Employee	Not Sustained Not Sustained
II-01-08-06-057	Violation of Law or Agency Rules To Wit: General Order 4-2 Use of Force	Exonerated
II-01-18-06-058	Conduct Unbecoming a Public Employee	Not Sustained
II-01-19-06-059	Violation of Law or Agency Rules	Suspended
II-01-07-06-060	Subject #1 1. Conduct Unbecoming a Public Employee (Foul language) 2. Conduct Unbecoming a Public Employee (Theft of materials) Subject #2 1. Violation of Violence-Free Workplace Policy 2. Violation of Law or Agency Rules (Theft of Materials) 3. Drug-Free Workplace and Drug Testing	Unfounded Unfounded Not Sustained Unfounded Unfounded
II-01-03-06-062	Florida Statute 741.28 Domestic Violence	Suspended

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Case Number	Allegations	Findings
II-01-07-06-063	1. Violation of Law or Agency Rules To Wit: Sexual Harassment	Sustained
II-13-13-06-064	2. Conduct Unbecoming a Public Employee	Sustained
II-01-07-06-065	Miscellaneous Complaint	Completed
II-01-07-06-065	DEP 390 Information Resources Security Policies and Standards	Withdrawn
II-01-18-06-066	Violation of Law or Agency Rules To Wit: Falsification of Official Documents or Recording What Would Best Be Described as "Data Fraud".	Sustained
II-01-07-06-067	Subject #1 Violation of Law or Agency Rules To Wit: Sexual Harassment Subject #2 Violation of Law or Agency Rules To Wit: Sexual Harassment Subject #3 Violation of Law or Agency Rules To Wit: Sexual Harassment	Not Sustained Not Sustained Not Sustained
II-01-01-06-068	Florida Statute 812.014 Theft	Suspended
II-03-20-06-069	Investigative Review	Review Complete
II-01-08-07-001	1. Violation of Law or Agency Rules To Wit: General Order 2-1 Code of Conduct, Code of Ethics and The Oath of Office; DEP Directive 375 Guidelines for Providing Public Records 2. Violation of Law or Agency Rules To Wit: Florida Statute 837.02 Perjury in an Official Proceeding 3. Conduct Unbecoming a Public Employee	Sustained Sustained Sustained
II-01-17-07-002	Violation of Law or Agency Rules To Wit: Florida Statute 812.014 Theft and Falsification of Employment Applications	Sustained
II-01-08-07-003	Subject #1 Violation of Law or Agency Rules Subject #2 Violation of Law or Agency Rules	Unfounded Unfounded
II-01-08-07-004	Conduct Unbecoming a Public Employee	Exonerated
II-01-08-07-005	Subject #1 Violation of Law or Agency Rules Subject #2 Violation of Law or Agency Rules	Unfounded Unfounded
II-01-08-07-006	1. Violation of Law or Agency Rules 2. Conduct Unbecoming a Public Employee	Not Sustained Not Sustained
II-01-08-07-007	Violation of Law or Agency Rules	Unfounded

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Case Number	Allegations	Findings
II-01-08-07-008	Violation of Law or Agency Rules	Unfounded
II-01-08-07-009	Violation of Law or Agency Rules	Exonerated
II-01-08-07-010	Violation of Law or Agency Rules	Unfounded
II-01-04-07-011	Conduct Unbecoming a Public Employee	Sustained
	Subject #1 Public Records Request	Completed
II-08-18-07-013	Subject #2 Public Record Request	Completed
II-01-19-07-014	Violation of Law or Agency Rules	Suspended
II-01-21-07-016	DEP 390 Information Resource Security Policies and Standards	Sustained
II-01-03-07-017	Florida Statute 812.014 Theft	Completed
II-13-12-07-018	Miscellaneous Complaint	Completed
II-01-03-07-019	Conduct Unbecoming a Public Employee	Withdrawn
II-07-02-07-022	Background Investigation	Completed
II-01-19-07-024	Violation of Law or Agency Rules To Wit: Falsification of Official Documents.	Sustained
	1. Negligence	Sustained
	2. Violation of Law or Agency Rules	Sustained
II-01-03-07-030	To Wit: Creating a Hostile Work Environment 3. Conduct Unbecoming a Public Employee	Sustained
II-08-10-07-038	Public Records Request	Completed
II-01-07-07-039	Conduct Unbecoming a Public Employee	Sustained

Significant Case Summaries



The following case summaries are representative of the type and variety of issues investigated as well as the case dispositions that have been achieved by the IIS during the past year.

II-01-07-2005-026 This case was initiated by a complaint from a volunteer who left the agency because of concerns that one of the program supervisors routinely used alcohol and placed their co-workers in danger while under the influence. This case and a previous report demonstrated that the employee did frequently consume alcohol while engaged in his official activities and on a regular basis after hours to the detriment of the program. The case resulted in SUSTAINED violations for Conduct Unbecoming a Public Employee and Habitual Drug Use. The employee was reprimanded.

II-03-07-2005-032 An employee filed a complaint with the Bureau of Personnel Services that they were being subjected to racial discrimination by management. The management review showed that the employee had been given a misconception that he would be given a promotion because of having performed well while in an acting Assistant Manager's role. However, after

the Assistant Manager's position was filled by someone else, the employee resisted the direction of the new management team and became the subject of corrective action because of his inappropriate performance and behavior. The employee was transferred from his original assignment to a nearby facility and was ultimately dismissed for behavior concerns.

II-01-20-2005-040 This complaint originated from management after an employee complained that a manager was creating a hostile work environment. It was found that the manager's style was very condescending and demeaning towards subordinates. The manager initiated frequent conflict with staff. The manager's style was found to be intimidating and aggressive to both internal and external contacts. The allegation was SUSTAINED for Conduct Unbecoming a Public Employee and the employee was allowed to resign.

II-01-07-2005-053 An employee told their management that a prominent member of the local Citizen Support Organization (CSO) for the park was creating a hostile work environment and was trying to dominate how they did their job for the park service. As a result of the conflict between the two individuals, the employee resigned from the agency and the CSO member was asked to step down from a position of authority with the organization. The complaint was then WITHDRAWN by Park Management.

II-01-10-2006-008 This case was the result of a complaint by an employee against a co-worker. It was alleged that the subject of the complaint was inappropriately accessing confidential information about their co-workers and starting rumors that were harmful to morale. The subject in this case was EXONERATED in regard to improper access of information by computer. The allegation of causing a morale problem by

starting rumors was NOT SUSTAINED. There was no disciplinary action, but there were recommendations for tightening the information security and management as well as the documentation of discipline within the work unit.

II-01-26-2006-011 The Bureau of Personnel Services requested an investigation into reports that an employee was being abusive to coworkers and was creating a hostile work environment. The investigation revealed that on one occasion the subject had addressed a co-worker in an agitated, aggressive, or threatening manner. This resulted in a SUSTAINED violation for Conduct Unbecoming a Public Employee and the employee received an official written reprimand.

II-03-07-2006-015 An employee questioned management’s practices in their control of a contracted use of the resources in a Park. The employee felt that the contractor was being given favorable treatment to the detriment of the Park’s mission. There was a miscommunication between the management’s expectations from the contractor and the employee’s perception of what the contractor was supposed to deliver. The employee became hostile and disruptive over the differences and was subsequently dismissed. An audit of the conditions and terms of the contract was conducted. It was determined that the management of the contract was consistent with other similar ranch/park contracts in both this agency and other state agencies.

II-13-10-2006-019 A citizen alleged that a Department employee was driving a state vehicle in an unsafe manner after they passed the citizen too closely, forcing them to pull onto the shoulder of the road. The complaint information was referred to the program area manager to address the allegation and counsel the employee as needed.

II-03-26-2006-022 This management review was initiated upon receipt of a citizen complaint that members of an activist group were being mistreated by Departmental employees. They alleged that their efforts to participate in the Southeast Florida Coral Reef Initiative were being impeded by DEP personnel. The review determined that DEP was in the facilitator role at many of the Initiative’s functions and that due to their passion for the issues at hand, the couple had a reputation of being outspoken to the point of being disruptive. The investigative review gave both parties in the conflict a better perspective of each other’s position on their interactions to resolve most of the conflict.

II-01-08-2006-023 It was alleged that an employee lied during a Predetermination Conference with a Program Director. A review of the employee’s statement during the Conference and the actual time records did reveal what was an obvious discrepancy. However, the employee’s account of the events around the timesheet and those of the employee’s co-workers as witnesses to the actual time were in agreement with the timesheet record. It was determined that the employee had grossly misstated the facts in the statement to the Director. The case was resolved with a Not Sustained finding for Conduct Unbecoming a Public Employee and the employee was EXONERATED for Violation of Agency Rules. There was a SUSTAINED finding for Inability to Perform Assigned Duties. The employee received a three-day suspension.

II-01-08-2006-025 A citizen accused a special agent of going onto private property without authorization. The citizen was the subject of an enforcement case that had been initiated by the agent. The citizen alleged that the agent had entered their gated community when they were not home and entered their non-secured residence to gather

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evidence. There was no evidence that the agent entered the property illegally and the evidence supports the case that had been made against the complainant. This issue was also investigated by the local Sheriff's Office and the accusation of Burglary resulted in a finding of UNFOUNDED and a finding of EXONERATED on the Code of Conduct or Ethics violation.

II-01-10-2006-026 This case was initiated in response to a citizen complaint that a Departmental employee was misusing their position to remove artifacts from protected locations on State Property. The investigation revealed that the employee was



This St. John Check Stamped Bowl dating back to the St. Johns I period (1500 B.C. -500 B.C.), was recovered during the investigation.

in fact removing artifacts from the rivers they were employed to protect, and selling them via the internet and other means. The case resulted in criminal arrests for Dealing in Stolen Property, Possession of a Short-Barreled Shotgun, and Historical Resources Prohibited Practices (3 counts). It should be noted that in the course of the investigation the employee was found to have hundreds of arrowheads, dozens of artifacts and numerous antique bottles as well as the tools that are readily identified with the practice of retrieving artifacts. There was also evidence of the employee's activities to sell the artifacts over the internet. The employee was dismissed upon the service of the first arrest warrant.

II-01-18-2006-028 This case originated in one of the Districts when an employee made allegations against their supervisor for

creating a hostile work environment. The employee alleged that they were being required to violate procedural regulations in lab operations and that the supervisor interacted with them in a threatening and intimidating manner. The charge of Conduct Unbecoming a Public Employee against the supervisor was NOT SUSTAINED but the supervisor resigned to take a position with another agency prior to the conclusion of the investigative report.

II-01-03-2006-032 A Director received complaints from employees that their supervisor was creating a hostile work environment due to a controlling and manipulative supervisory style. The investigation revealed that the cause of the conflict was an extreme difference in job knowledge causing a variation from expectations and a misunderstanding. This conflict was heightened by a breakdown in communications between the supervisor and employee. The allegations in this case were NOT SUSTAINED. This investigation did identify communication and management style issues that the supervisor will work to improve.

II-01-03-2006-036 This case resulted from an evidential inquiry resulting from another case. The Office of Inspector General was requested to review a tape that had been made for administrative purposes in another action. It was found that the tape was altered from its original condition and there was no obvious explanation. The employee who was assigned the responsibility for the maintenance of the tape received a SUSTAINED finding for failing to properly maintain the security of the content of the tape. Procedures were established to provide for better control and security in the future as well as more up-to-date recording and storage of the recordings.

II-01-07-2006-037 A private citizen complained that a park employee acted inappropriately in a situation involving the complainant's son. The child had been left unattended briefly while the father went across the street to the family's campsite. When the father returned, the park employee was in a changing stall with the father's juvenile son. This conduct was determined to have been unnecessary and inappropriate given the circumstances of the incident. The employee was then told not to have any further contact with the family. The employee went back to their campsite to discuss the incident with the father. The employee received three days suspension in recognition of SUSTAINED findings for Conduct Unbecoming a Public Employee and Insubordination.

II-01-18-2006-038 This investigation was triggered by a private citizen complaint, which alleged that a DEP employee had misused their position and State property for the furtherance of a private personal issue. The senior clerk reportedly used Departmental letterhead paper and a Departmental fax to send correspondence regarding the removal of a tree near her personal residence. This request had no connection to the clerk's DEP position. This issue was investigated by the employee's supervisory chain and the employee was found to have violated the Conduct Unbecoming a Public Employee Directive and given an oral reprimand.

II-13-01-2006-039 This complaint alleged that the Department had mismanaged the handling of a water control flow device. The complainant had initiated a previous case and was told that if they wished to change the course the Department had chosen they would need to present the issue to a court of the proper jurisdiction or a local circuit court. The case was closed as NON-JURISDICTIONAL.

II-01-07-2006-040 An employee filed a complaint against their supervisor for repeatedly making inappropriate comments of a sexual nature. When the subject was confronted with the allegations, they initially denied the conversation, but later recanted the denial and proceeded to rationalize that the comments were not meant to be taken in the context they were received by the complainant. This was viewed as an admission that the subject made the comments or something very similar to the allegations. As a result of the SUSTAINED Violation of Law or Agency Rules, the subject was allowed to resign.

II-01-07-2006-042 The Deputy Secretary of Land and Recreation received information about a conflict between a Park Manager and a Division of Law Enforcement Captain over a traffic stop that targeted the Park Manager's daughter and her boyfriend. The Captain had been on duty in the park when a Park Ranger was asked to stop a car that had just come through the gate. When the officer tried to stop the car, the driver sped up and drove quickly to the Park Manager's residence. When the officer stopped at the house, the Park Manager confronted the officer in an aggressive manner. There was a negative exchange of words. The Park Manager was found to have a SUSTAINED violation of Conduct Unbecoming a Public Employee for the unprofessional manner in which the Law Enforcement Captain was addressed.

II-03-19-2006-046 This complaint was filed by a private citizen who had been permitted by a county to build a seawall but received a letter of non-compliance from the District Office regarding the seawall. After thorough review of the case specifics, it was determined that the wall was not in compliance because it was believed to have been built on what was sovereign submerged land. The complainant was referred to the local circuit court or the court of proper

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jurisdiction. The case was closed as NON-JURISDICTIONAL.

II-01-18-2006-048 This complaint was filed by a private citizen who received unwanted mailings from an unknown party that was delivered in DEP departmental envelopes. The complainant provided the envelopes to the Department and they did in fact have the Departmental address printed on the front of them. The envelopes contained unwanted political activist documents. There were three mailings to the complainants and there was evidence that the contents of the envelopes had been generated on the subject employee's computer in the work place. The employee was found to have SUSTAINED violations of Conduct Unbecoming a Public Employee and Violation of Law or Agency Rules. The employee resigned prior to the investigation being finalized.

II-03-15-2006-050 A private citizen filed a complaint that he had been mistreated by a District employee due to multiple complaints against the District for allowing a sewage treatment facility in their neighborhood. The employee in question attempted to satisfy the citizen to no avail. The citizen became more adamant about the potential for sewage spills, but the District could not find justification for enforcement action against the facility operators. The complaint of Conduct Unbecoming a Public Employee was UNFOUNDED.

II-03-01-2006-051 This complaint was filed against the Office of General Counsel (OGC) by a private citizen who had entered into a Consent Order with the Department. The citizen argued that the OGC had committed a fraud against them and was in a breach of contract with them for a land deal. It was determined that the citizen was already in civil court with the agency to address the issue. Given that civil court is the appropriate jurisdiction to resolve the

issue, the internal case was closed as NON-JURISDICTIONAL.

II-13-19-2006-054 Allegations were presented that a District Office was not conducting adequate inspections of a concrete batch plant in the complainant's neighborhood to address air violations that were affecting the neighborhood homes. A review of the District's file referencing the alleged violations by the subject facility revealed a significant effort on the part of the District Office to be responsive to the complainant's concerns. Many of the complainant's allegations were found to be without merit and were followed up by the District until they became too numerous to address. The review was closed as COMPLETED.

II-13-07-2006-055 An employee reported that their identity was stolen and someone was accessing their bank account without their knowledge or approval. It was felt that the theft might have been through the People First Payroll system used by the State of Florida. A further check of the records by the Florida Department of Law Enforcement revealed no connection to the People First system but the account was being monitored for further improper activity. The case was SUSPENDED due to the absence of pertinent evidence.

II-01-16-2006-056 This is a complaint of harassment of an employee by two supervisors. The employee complained that they had been the subject of unprofessional behavior and inappropriate comments from the two supervisors for the entire time they had been with the Department. This investigation revealed that the employee had been a challenge to the management team and they were actually having difficulty managing the employee and knowing how to address them on performance and conduct related issues. The evidence did not support the allegation that the supervisors did

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anything to adversely impact the employee. There were many times in which communications by the supervisor were not understood by the complainant when they had been clear to others around at the time. There was no evidence that this employee was treated differently than the employee's co-workers. The complaints of Conduct Unbecoming a Public Employee against each supervisor were found to be NOT SUSTAINED.

II-01-08-2006-057 A citizen complained that they had been physically injured by a Law Enforcement Officer upon being taken into custody. The complainant's written description of the arrest described a textbook description of proper arrest techniques. The complainant also described that he had previous problems with the shoulder he alleged had been injured in the arrest. A check with the jail who received the arrestee showed no complaint of injury or any sign of the prisoner having been handled inappropriately. It was also learned that jail personnel had been responsible for the removal of the cuffs and there was no sign of injury or reference to an injury at that time. The complainant was requested to send any information from medical staff regarding his treatment that could corroborate the injury and describe treatment he received. Having received no further information, and all testimonial evidence supporting the story of the officer and complainant, the case was closed with a finding of EXONERATED for the Use of Force allegation.

II-01-18-2006-058 A private citizen alleged that a Departmental employee in one of the Districts was using their position with the State and official contacts to harass the complainant and their neighbors. This issue was reviewed by the employee's supervisor who found little evidence to support that the employee had done anything that was a violation or that any other citizen could not

have done. The local County, which responded to complaints from the DEP employee, and the complainant acknowledged that it appeared as though both parties were using their agency as a resource to further their neighborhood dispute. There was no evidence that any of the District employee's actions were a violation of policy or that they had used any State equipment or misused any official contacts in his complaints. The employee was warned about the possible appearance of impropriety and the complaint of Conduct Unbecoming a Public Employee was found to be NOT SUSTAINED.

II-01-07-2006-060 A former employee alleged that they had been subjected to foul language, as well as verbal and physical threats by management and a maintenance mechanic. The allegations were investigated and there was no evidence to support any of the allegations.

II-01-03-2006-062 A Division Director requested assistance on behalf of an employee who was concerned that her husband was going to come to the workplace to confront his wife and create a disruption or disturbance in the office. The OIG worked with local authorities to request extra protection for the employee and for the workplace since the employee was frequently in the office past five o'clock. The complainant was encouraged to initiate civil action against the abusive husband to protect her and to take advantage of counseling. The actual domestic violence was referred to local law enforcement because it did not occur at work. The case was closed as SUSPENDED with no further action necessary at the time of closure.

II-01-07-2006-063 An employee came to the OIG to express concerns about inappropriate touching and the use of abusive language by her supervisor. A thorough review of the allegations with

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information from numerous current and past staff members in the complainant's work group verified the use of abusive language and at least one witness saw the inappropriate touching. The accusations of Conduct Unbecoming a Public Employee and the Violation of Law or Agency Rules were both found to be SUSTAINED and the supervisor was dismissed.

II-13-13-2006-064 A county employee expressed concerns that there may have been illegal dumping of asbestos materials that should not have been allowed, which the County was not reporting. The case was referred to the Bureau of Environmental Investigations who completed a follow up. A referral was made to the regulatory District for their information and follow up. No violation was identified.

II-01-07-2006-065 Division Management had concerns that an employee was misusing their State-assigned computer for inappropriate purposes. The computer was obtained by OIG staff and a complete review of the hard drive as well as the employee's history of internet usage was completed with no evidence of improper use having been identified. The case was WITHDRAWN by management upon receipt of this information.

II-01-18-2006-066 A District Laboratory staff member gave some questionable responses in a scientific audit to specific follow-up questions that were in response to audit findings. It was alleged that the audit findings strongly indicated that the lab manager was improperly recording data qualifiers that inform knowledgeable users of the laboratory data. This possibly impacted the results of tests for certain applications. An interview of the lab manager revealed that the lab had a practice of not using the data qualifiers as required by professional standards for laboratories. Even though the lab manager tried to

attribute this practice to a previous supervisor, the manager had held the position of responsibility and accountability in the lab for many years and had never questioned this practice to anyone above him in the supervisory chain. The subject was in a position to have known or should have known that the practice was not approved. The allegation of Violation of Agency Rules by Falsifying Official Documents or Records was SUSTAINED. The employee was dismissed.

II-01-07-2006-067 A former employee requested an investigation into allegations that they were regularly harassed by three former co-workers, which created a hostile work environment. An investigation into the actions of the accused parties as well as those of the complainant while they were at the work site revealed some conflicting perspectives. There was no evidence of sexual harassment on the part of the complainant's former co-workers. The testimonial evidence of a majority of the complainant's former co-workers indicated that the complainant had been very confrontational and did not work well with others. In addition, there was reportedly more than one occasion where the complainant had used inappropriate language around co-workers. The complaint of Violation of Law or Agency Rules was found to be NOT SUSTAINED.

II-03-20-2006-069 Allegations were received that a District Office was illegally permitting a private citizen to cut down mangroves. The mangroves were on a narrow peninsula that borders a housing development that was established several years ago. The ownership of the land, which was ultimately determined to be sovereign submerged land of the State, was part of the challenge. The trimming of the mangroves was permitted by granting a Deminimus Exemption, which is an unusual manner of permitting a questioned action by allowing

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for insignificant impact of an otherwise unauthorized act. The use of the exemption was brought into question and will no longer be used in such situations but the decision to permit the trimming was the result of a permit application approval, a later enforcement action, and a subsequent Consent Order. The complainant challenged the appropriateness of all of the above. The legal determination was that the complainant missed the window of opportunity to appeal the action. The issue would now have to be taken to civil court to challenge the permit. The District will not issue any new permits using this same process.

II-01-08-2007-001 A Division Director requested an investigation into the actions of a senior manager who mailed unauthorized materials out of the Division to other agencies. The mailings were sent out anonymously with no explanatory cover sheet yet contained information of a confidential nature that contained Division identifying information. The items mailed were incomplete background investigations on two applicants. The mailings were sent to the current employer of one of the applicants and two were sent to the Florida Department of Law Enforcement’s Criminal Justice Standards and Professionalism Section. The mailings served to bring discredit to the agency and raise undue questions about the two applicants. After a forensic analysis of the handwriting on the envelopes, it was determined that the mailings had been completed by a senior manager in an attempt to bring unfavorable attention to Division management. The allegations of Conduct Unbecoming a Public Employee and Violation of Law or Agency Rules (two counts) were SUSTAINED and the employee was subsequently dismissed.

II-01-17-2007-002 An anonymous complaint from an internal employee alleged that a co-worker was taking items from a District supply cabinet home and selling

them over EBay. A review of the employee’s EBay account activity revealed that the employee had sold over \$4500 dollars worth of office supplies. The employee was interviewed and there was no way of positively proving exactly how many of the items they had sold were from the District Office. They did admit that some of it had come from the Office, but also referenced other sources for the items. The allegation of Violation of Law (theft) or Agency Rules was SUSTAINED and the employee was dismissed. The District has established procedures for tighter controls for their inventory of office supplies.

II-01-08-2007-003 thru 010 This was a series of eight complaints that were filed within four workdays by one individual that was a senior manager in a Division. The complainant requested Whistle-blower protection for each complaint, most of which were for allegations against their supervisory chain or members of the Division’s Management team. The complaints appeared to be in response to the fact that management had initiated an investigation of the complainant’s actions. Consultation with the Chief Inspector General’s Office determined that none of the complaints were Whistle-blower matters and that they should be handled routinely. This was an attempt by the complainant to gain protection under the Whistle-blower Act. The complaints included nine allegations of Violation of Law or Agency Rules and two of Conduct Unbecoming a Public Employee. The investigation resulted in findings of EXONERATED for one Violation of Law or Agency Rules and one Conduct Unbecoming a Public Employee, NOT SUSTAINED for one Violation of Law or Agency Rules and one Conduct Unbecoming a Public Employee, and UNFOUNDED for seven Violations of Law or Agency Rules. The majority of the incidents had already been reviewed by management and informally classified as

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unfounded or not based on factual evidence. These were issues that should have been reported long ago if the complainant felt there was misconduct. It would have fallen within their responsibility to report in a timely manner.

II-01-04-2007-011 This complaint stemmed from a supervisory chain addressing concerns about an employee's hostile outbursts in the work area. The employee was demonstrating what was described as mood swings, rude behavior, and behavior that was confrontational with coworkers, along with concerns that the quality of their work had deteriorated. The testimonial evidence from interviews supported a pattern of questionable behavior. An interview with the subject acknowledged that he was having trouble balancing his diet and some medications that may have attributed to some of the mood swings. He also admitted that he may have overreacted to some work situations. The allegation of Conduct Unbecoming a Public Employee was SUSTAINED and the employee was allowed to resign.

II-01-21-2007-016 The Office of the Chief Inspector General notified all agencies that there were reports of an offensive e-mail circulating through some State agencies that needed to be identified and stopped. An investigation into the agency's e-mail history did find that the offensive e-mail had been received by 19 DEP employees, forwarded by four employees, and deleted by 15 employees, eight of whom had responded to the sender to send no more e-mails of that nature. The subject e-mail was found to be offensive with strong racial overtones. Seventeen of the employees were sent reminder notices because they had previously been among a list of employees having received inappropriate e-mails. Two employees received SUSTAINED findings and written reprimands for violating the Department's computer security policy

because they had been warned previously and forwarded the e-mails anyway.

II-01-03-2007-017 This was an investigation into theft of gasoline by an unknown employee for the unauthorized use of a Department issued Voyager card for personal benefit. The case was not proven conclusively and was SUSPENDED pending the discovery of evidence of the responsible party(s).

II-13-12-2007-018 A Division Office requested that the OIG review the circumstances of a contractor expressing concerns that a subcontractor was falsifying weight slips to gain a financial benefit and possibly to hide the disposal of hazardous material going into a non-approved disposal site. The case was more appropriate for enforcement by the Bureau of Environmental Investigations and was referred for their follow-up. Their finding was that there had been an error made by the sub-contractor and that there was no evidence of criminal intent or criminal disposal of property.

II-01-03-2007-019 An employee had been receiving anonymous notes from an unknown source. The notes were becoming more and more personal and causing the recipient concern. An investigation into the circumstances of the notes revealed the source of the notes. It was determined that this was an attempt for the sender to communicate his attraction to the recipient. Based on this information, the case was WITHDRAWN.

II-01-07-2007-022 This case resulted from a request for a background investigation into a questionable applicant for a position. The check revealed a significant history of questionable activity of a financial nature under multiple identities that had been used by the individual. The application for employment was withdrawn.

II-01-19-2007-024 This investigation was requested by a District Office when an employee was believed to have forged their supervisor’s signature approving one or more of their inspection reports. It was learned that the employee was having performance issues and was behind on reporting. In an effort to catch up, the employee bypassed the supervisor’s review, forged some supervisory approval signatures, and then placed the reports directly into their files. The supervisor reviewed some of the files and detected the deception and the subject admitted to the fraud while giving a sworn statement. Due to the impact on his credibility on past and future work, the employee was allowed to resign when the allegation of Violation of Law or Agency Rules was SUSTAINED.

II-01-03-2007-030 This investigative case was initiated after a Division Director met with the Bureau of Personnel Services about some performance issues and the OIG with some behavioral issues regarding one of their supervisors. It was determined that an investigation would be conducted to determine if the supervisor was creating a hostile work environment and to what extent their performance issues were a factor. Interviews were conducted to determine the perspectives of the supervisor’s staff and other parties who had occasion to interact with them on a regular basis. The testimonial evidence showed a pattern of the supervisor not being able to answer her subordinates’ questions and reacting in a confrontational manner when her actions were pointed out to members of her

management team. The supervisor became confrontational and manipulative toward her staff. She was also confrontational with others outside her span of control if they questioned her work or other matters. Her performance became a detriment to the job duties of her work unit and she refused to be held accountable for her own inefficiency. Allegations of Conduct Unbecoming a Public Employee, Violation of Law or Agency Rules and Negligence were found to be SUSTAINED against the supervisor and she was allowed to resign.

II-01-07-2007-039 Division management learned from a private citizen that an employee had given an unsolicited booklet of questionable materials to a complainant’s wife. The booklet contained copies of jokes the employee had collected and compiled into the booklet. Many of the jokes were of a sexual or offensive nature. The testimonial statement of the employee was that the complainant and his wife were frequent visitors to the facility and he thought he had established a rapport with them and that the book was something they would appreciate. The allegation of Conduct Unbecoming a Public Employee was SUSTAINED and the employee was given a Written Reprimand.





Program Review and Improvement

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

PRI's goal is to help managers succeed in creating and maintaining high performance organizations. PRI assists management through the analysis of complex issues, the development of recommendations, and the implementation of solutions that result in improved performance. Projects include

program and management reviews, organizational assessments, process improvements, employee climate and customer satisfaction surveys, and facilitation.

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 2006-2007 Projects

No.	Division	Project Title	Number
1.	Administrative Services	Division of Administrative Services Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-02-2007-093
2.	Agency Wide	2006 DEP Employee Climate Survey Administration	IA-05-23-2007-010
3.	Coastal and Aquatic Managed Areas	Review Office of Coastal and Aquatic Managed Areas Grant Process	IA-21-26-2006-117
4.	Coastal and Aquatic Managed Areas	Office of Coastal and Aquatic Managed Areas Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-26-2007-087
5.	Deputy Secretary for Planning and Management	Office of the Deputy Secretary for Planning and Management Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-0-2007-092

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No.	Division	Project Title	Number
6.	Deputy Secretary for Regulatory Programs	Office of the Deputy Secretary for Regulatory Programs Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-00-2007-095
7.	Greenways and Trails	Office of Greenways and Trails Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-00-2007-089
8.	Inspector General	PRI Support for Fiscal Year 2007-2008 Audit Planning	IA-21-00-2007-102
9.	Northeast District	Northeast District Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-16-2007-096
10.	Northwest District	Northwest District Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-15-2007-097
11.	Public Outreach for Land and Recreation	Public Outreach for Land and Recreation Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-00-2007-090
12.	Recreation and Parks	Division of Recreation and Parks Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-07-2007-091
13.	Resource Assessment and Management	Division of Resource Assessment and Management Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-24-2007-094
14.	Secretary	Compilation of Florida Government Accountability Act Agency Report	IA-13-01-2007-024
15.	Secretary	Office of Legislative and Government Affairs Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-01-2007-100
16.	Southwest District	Review of the Southwest District’s Implementation of the Drinking Water Program	IA-21-19-2006-107
17.	Southwest District	Review of the Southwest District’s Watershed and Resource Management Program’s Budget Process	IA-21-19-2007-006
18.	State Lands	Review of Submerged Lands Permitting Process	IA-21-03-2006-119
19.	State Lands	Division of State Lands Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-03-2007-088
20.	Waste Management	Division of Waste Management Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey	IA-21-12-2007-098
21.	Waste Management	Follow-up to Review of File Imaging and Retention	IA-21-12-2007-047

IA-21-02-2007-093 Division of Administrative Services request for follow-up assistance to the 2006 DEP Employee Climate Survey

The Office of Inspector General (OIG) provided the Division Director and each Bureau Chief additional interpretation of survey results and trends specific to their organizational unit. All members from each of the Division’s five organizational units (Director’s Office, Bureau of Budget & Planning, Bureau of Finance & Accounting, Bureau of General Services, and the Bureau of Personnel Services) participated in separate climate survey results follow-up workshops facilitated by the Program Review and Improvement (PRI) team. Workshops included special emphasis on the communication dimension of the survey, teambuilding exercises, group and breakout exercises, identifying Bureau/Office strengths, and identifying specific "Implement Now" improvements and actions.

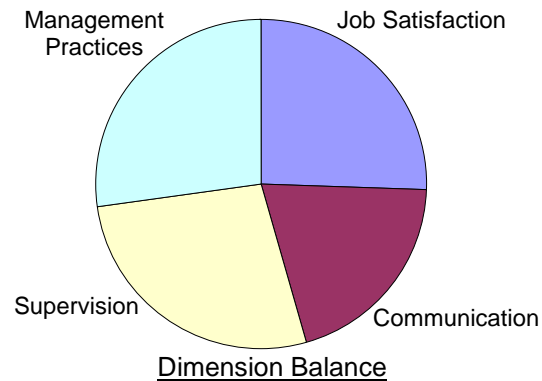
IA-05-23-2007-010 2006 DEP Employee Climate Survey Administration

The DEP-wide 2006 Employee Climate Survey provided an assessment of the climate within the Department from the employee’s perspective. This was the second annual Department-wide employee climate survey, with 136 separate reports of survey results issued to every organizational level throughout the Department. All full-time and part-time employees 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 4,322 employees had an opportunity to participate in the survey and 3,716 (87%) responded. This is a very good response rate. The survey results are used by the various programs and offices to improve their organizational climates.

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

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

The chart below depicts the question number balance achieved across the four dimensions.



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
JOB SATISFACTION	82%
COMMUNICATIONS	77%
SUPERVISION	86%
MANAGEMENT PRACTICES	86%

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 Districts. The same survey was conducted across the entire agency last year and in the five previous years for the employees under the Deputy Secretary for Land and Recreation. Those results were compared to the current year to identify trends.

IA-21-26-2006-117 Review Office of Coastal and Aquatic Managed Areas Grant Process



The salt marshes of Florida are part of the lands managed by CAMA.

This project was designed to review the Office of Coastal and Aquatic Managed Areas (CAMA) grant management process and identify potential process improvements. Forty-nine percent (49%) of CAMA’s

budget is from grants and future federal programs are expected to increase the number of grants managed by CAMA. The CAMA grant management is comprised of four areas: CAMA’s Central Office, CAMA’s District Offices, DEP’s Budget Office, and DEP’s Bureau of Finance and Accounting (F&A). Recommendations included implement methods to reduce the time required for the final review of CAMA grant applications, implement steps to eliminate missed deadlines, explore methods for recruiting and retaining grant processors, improve communication throughout CAMA’s grant management sections and with F&A, and provide appropriate training for grant processors on the NOAA Grants Online System.

IA-21-26-2007-087 Office of Coastal and Aquatic Managed Areas Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

The Office of Inspector General provided the Director a detailed survey report with a Division "drill down" to include aggregated climate survey responses by type (i.e. strongly agree, agree, disagree, strongly disagree, and no opinion).

IA-21-00-2007-092 Office of the Deputy Secretary for Planning and Management Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

The Office of Inspector General (OIG) provided the Deputy Secretary for Planning and Management with additional interpretation of survey results and trends. OIG analyzed Division results to highlight "most improved" areas from prior year’s climate survey.

IA-21-00-2007-095 Office of the Deputy Secretary for Regulatory Programs Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

OIG provided the Deputy Secretary for Regulatory Programs with additional interpretation of survey results and trends. Additional reports were created comparing Regulatory Programs across Districts. OIG created comparative trend analysis charts depicting year-to-year changes in responses among the various Submerged Lands and Environmental Resource Permitting programs statewide.

IA-21-00-2007-089 Office of Greenways and Trails Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

The Office of Inspector General provided the Director a five-year trend analysis of the responses across all four climate survey dimensions: Job Satisfaction, Communication, Supervision, and Management Practices.

IA-21-00-2007-102 PRI Support for Fiscal Year 2007-2008 Audit Planning

Program Review and Improvement (PRI) provided support for audit planning to highlight risk factors within the DEP programs. Program profiles were created that provided key information on budget allocations, grants, contracts, employees, as well as program-specific risks and climate survey satisfaction rates. Staff then compiled program-specific details on projects completed within the last three years by Internal Audit, PRI, and the Internal Investigations Unit. This information was combined to form a list of Office of Inspector General (OIG) completed projects. The program profiles and list of OIG completed projects were

presented to the OIG staff at a strategy session held in the spring of 2007. At the session, OIG staff reviewed the information, recorded, and then reported potential communication and management issues, as well as potential risks for fraud and abuse. The information recorded in the strategy session was provided to the Director of Internal Audit and used in the finalization of the Audit Plan for Fiscal Year 2007-2008.

IA-21-16-2007-096 Northeast District Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

The Office of Inspector General provided the District Director a detailed survey report with a Division "drill down" to include aggregated climate survey responses by type (i.e. strongly agree, agree, disagree, strongly disagree, and no opinion). This was subsequently reviewed with the District's Program Administrators to assist in developing improvement action plans.

IA-21-15-2007-097 Northwest District Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

The District formed an Employee Committee to follow-up on Climate Survey results. OIG responded to the Employee Committee's requests with additional interpretation of survey results and trends and a themed synopsis of the comments received from the District's 2006 Employee Climate Survey results.

IA-21-0-2007-090 Public Outreach for Land and Recreation Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

The Office of Inspector General provided the Deputy Secretary for Land and Recreation a detailed survey report for Public Outreach for Land and Recreation "drilled down" to include aggregated climate survey responses by type (i.e. strongly agree, agree, disagree, strongly disagree, and no opinion).

IA-21-07-2007-091 Division of Recreation and Parks Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

OIG provided the Division Director a five-year trend analysis of the responses from the Division's Bureaus and District offices across all four climate survey dimensions: Job Satisfaction, Communications, Supervision, and Management Practices.

IA-21-24-2007-094 Division of Resource Assessment and Management Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

The Division Director was provided with additional interpretation of survey results and trends highlighting the "most improved" results from the current and prior year's climate survey across the four organizational units: Director's Office, Mercury Office, Bureau of Information Systems, Bureau of Laboratories, and the Florida Geological Survey.

IA-13-01-2007-024 Compilation of Florida Government Accountability Act Agency Report

The Florida Government Accountability Act, Chapter 2006-146, *Laws of Florida*, included the Department of Environmental Protection (DEP) in the first group of agencies scheduled for review by the Legislative Sunset Advisory Committee in 2008. To prepare for this review, DEP was required to submit a report to the Sunset Advisory Committee by January 1, 2007. The Agency Report was compiled by coordinating DEP program responses using guidelines established by the Office of Program Policy Analysis and Government Accountability. The Agency Report contained 242 pages of summary information regarding DEP programs, performance, and opportunities for improvement.

IA-21-01-2007-100 Office of Legislative and Government Affairs Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

The Office of Inspector General provided the Director additional interpretation of survey results and trends. Staff members participated in a climate

survey results follow-up workshop facilitated by the Program Review and Improvement team. Workshop included special emphasis on communication dimension, group and breakout exercises, identifying Bureau/Office strengths, and identifying specific "Implement Now" improvements and actions.

IA-21-19-2006-107 Review of the Southwest District’s Implementation of the Drinking Water Program



The purpose of this review was to examine the work of the Southwest District (SWD) Drinking Water Program and the Florida Department of Health

(DOH) in implementing DEP’s Drinking Water Program. There is concern over the varying quality of service from the five Approved County Health Departments (ACHDs) in the SWD. Based on the research and interviews conducted, the recommendations are to update the formal 1994 Interagency Agreement Group and breakout exercises; conduct annual program reviews of the ACHDs, involve all parties in the program reviews and distribute the program review results to the ACHDs in a timely manner; take specific steps to improve communication among the SWD, DOH and Division of Water Resource Management; require SWD to make consistent entries of enforcement data into the two different databases; require the SWD and the ACHDs to track consistent enforcement data; and consider rescission of the Manatee and Pinellas counties drinking water program delegation.

IA-21-19-2007-006 Review of the Southwest District’s Watershed and Resource Management Program’s Budget Process

The purpose of this project was to conduct a review of the budget process for the SWD Watershed and Resource Management (WaRM) program. The scope of this project was to review the 2006-2007 budget and expenditure tracking process and identify improvements. Based on the research and interviews conducted, the recommendations are to

conduct a budget process training course for all WaRM staff involved in the process; take specific steps to improve communication among SWD management, SWD budget office, and WaRM regarding budget procedures and Division of Water Resource Management funding procedures; and request the Department’s Budget Office consider basing current year budget allotments on the prior year’s final revised recurring needs. Follow-up activities to this project resulted in involving other Districts, the Bureau of Budget & Planning, and the Bureau of Finance & Accounting to identify best practices and to enhance the existing budget development tools and procedures. Staffing turnover at other District offices resulted in other DEP organizations realizing immediate benefits.

IA-21-03-2006-119 Review of Submerged Lands Permitting Process

The purpose of this project was to review the Submerged Lands permitting process between the Bureau of Public Land Administration (PLA) and Regulatory Districts to ensure that customer satisfaction was maintained at a high level and to identify potential process improvement opportunities. The Office of Inspector General (OIG) interviewed PLA customers at the regulatory Districts and attended the quarterly Submerged Lands and Environmental Resource Permitting (SLERP) statewide program workshop. OIG found that PLA customers experienced much improved service from the Bureau’s members over the past 18 months. This perceived improvement was validated with reduced project turn-around time on PLA’s part and timelier responses to District requests. The single project recommendation was to disengage the PRI team at that time since PLA members and customers were actively engaged in continuous process improvement.

IA-21-03-2007-088 Division of State Lands Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

The Office of Inspector General provided the Division Director and each Bureau Chief additional interpretation of survey results and trends specific to their organizational unit. All members from each of the Division’s eight organizational units:

Director's Office, Bureau of Appraisal, Bureau of Invasive Plant Management, Bureau of Land Acquisition, Bureau of Public Land Administration, Bureau of Survey & Mapping, Office of Environmental Services, and Technology Management participated in separate climate survey results follow-up workshops facilitated by the PRI team. Workshops included special emphasis on communication dimension, group and breakout exercises, identifying Bureau/Office strengths, and identifying specific "Implement Now" improvements and actions.

IA-21-12-2007-098 Division of Waste Management Request for Follow-up Assistance to the 2006 DEP Employee Climate Survey

OIG provided the Division Director a detailed survey report with a Division "drill down" for selected organizational units and questions. The report included aggregated climate survey responses by type (i.e. strongly agree, agree, disagree, strongly disagree, and no opinion).

IA-21-12-2007-047 Follow-up to Review of File Imaging and Retention

The purpose of this follow-up was to receive feedback from the customer concerning the quality of services the OIG provided, project execution and the extent to which expectations were met. As a response to the recommendations presented in the original review completed in March 2006, the Division is presently addressing issues such as step-by-step procedures (record management policy document) to be utilized by the entire Division; electronic signature; education of site managers; upcoming tours to each user group to assist with process improvement; ongoing pilot project which involves a 100% quality assurance on day forward documents; and integrating with the Information Management System (IMS). To continue to support the Division, OIG will assist in finding a point of contact at the Florida Department of Transportation who is knowledgeable about electronic signature policies and reviewing the Division's records management policy final draft when completed.



OTHER ACTIVITIES

Performance Measures



Chapter 20.055, Florida Statutes provides that the Office of Inspector General 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 support the Department in preparing legislatively approved measures that are valid and reliable.

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 members 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 six 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 discussion and approaches on a variety of agency audit issues including statewide risk assessment, use of blackberries and communications equipment, grants monitoring, and assessing the ethical climate. The Audit Directors also attended meetings of the Council of Inspectors General.

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.

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 was 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

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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 of 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.*

"Waterfall" at Rainbow Springs State Park by Myrna Erler-Bradshaw

OIG Staff Directory

Pinky G. Hall

Inspector General

Joseph Aita

Director of Auditing

Kathleen Anderson

Senior Management Analyst II

Laurie Apgar

OMC Manager

John Austin

Management Review Specialist

Heath Barfoot

Management Review Specialist

Roy Dickey

Law Enforcement Major

Adam Earp

Management Review Specialist

Bill Flowers

Consultant

Amy Furney

Senior Management Analyst Supervisor

Genesis Gallant

Office Assistant

Linda Huck

Management Review Specialist

Michelle Kelley

Staff Assistant

Amanda Marsh

Senior Management Analyst II

Scott McAnally

Management Review Specialist

Andrew McClenahan

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