



STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
OFFICE OF INSPECTOR GENERAL

ANNUAL REPORT
FISCAL YEAR 2008 - 2009

Richard E. Lober
Inspector General

Michael W. Sole
Secretary

September 30, 2009

INTEGRITY

“Means wholeness of character....a person of integrity is the same person in public and in private.”

Edwin J. DeLattre

Cover photo by Kimberly Eisele, winner of the 2009 DEP Photo Contest

Department of Environmental Protection

Memorandum

September 30, 2009

TO: Michael W. Sole
Secretary

FROM: Richard E. Lober
Inspector General

SUBJECT: Annual Report for FY 2008-2009

In accordance with Section 20.055, F.S. enclosed is the annual report for the Office of Inspector General (OIG). While this report documents the many activities that fall within the responsibility of this office, it also reflects the high professional standards of each member of the OIG team. The women and men who perform these audits, reviews, investigations and the administrative team who support them were critical to our success and accomplishments this past year.

Additionally, I want to extend my appreciation to the Department employees, supervisors and managers whom we worked with on these various activities. As you know, our recommendations and findings are only valuable when put into operation. We consider them partners in our efforts to serve the people of Florida. Finally, thank you, Secretary Sole and your Leadership Team for the continued support you have shown us. We will continue to work with departmental management and staff to promote integrity, accountability and efficiency throughout DEP.

REL/kr

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 4,800 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 also administers the Florida Forever land-buying program. Through this program, land is purchased for conservation and recreational purposes, and is 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 Section 20.055 (7), F.S., summarizes the activities and accomplishments of the Florida Department of Environmental Protection (Department), Office of Inspector General (OIG) during fiscal year 2008 - 2009. This report shall include but not be limited to the following:

- a description of activities relating to the development, assessment and validation of performance measures

- a description of significant abuses and deficiencies relating to the administration of agency programs and operations disclosed by investigations, audits, reviews or other activities during the reporting period
- a description of the recommendations for corrective action made by OIG during the reporting period with respect to significant problems, abuses, or deficiencies identified
- the identification of each significant recommendation described in previous annual reports on which corrective action has not been completed
- a summary of each audit and investigation completed during the reporting period.



INTRODUCTION

Mission Statement and Objectives

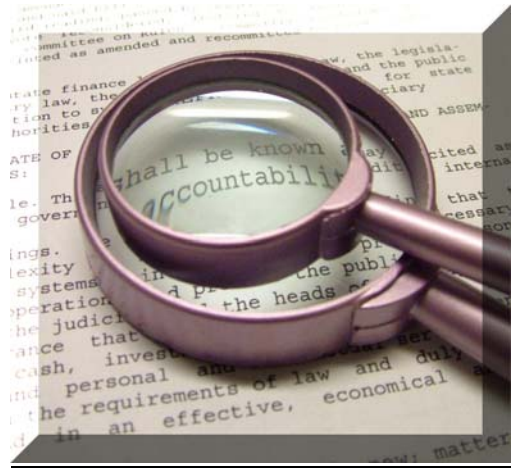
The mission of the Office of Inspector General is to promote integrity, accountability and efficiency in the Department. The OIG conducts independent and objective audits, investigations and reviews of agency issues and programs in order to assist the Department in protecting, conserving and managing Florida's environmental and natural resources. 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:

- Advise in the development of performance measures, standards and procedures for evaluating agency programs, assess the reliability and validity of performance measures and make recommendations for improvement.
- Review the actions taken by the agency to improve program performance and meet program standards, while making recommendations for improvement, if necessary.
- Provide direction for, supervise, and coordinate audits, investigations and management reviews relating to the Department's operations. Insuring the Director of audits manages auditing activities.
- Conduct, supervise and coordinate other activities to promote economy and

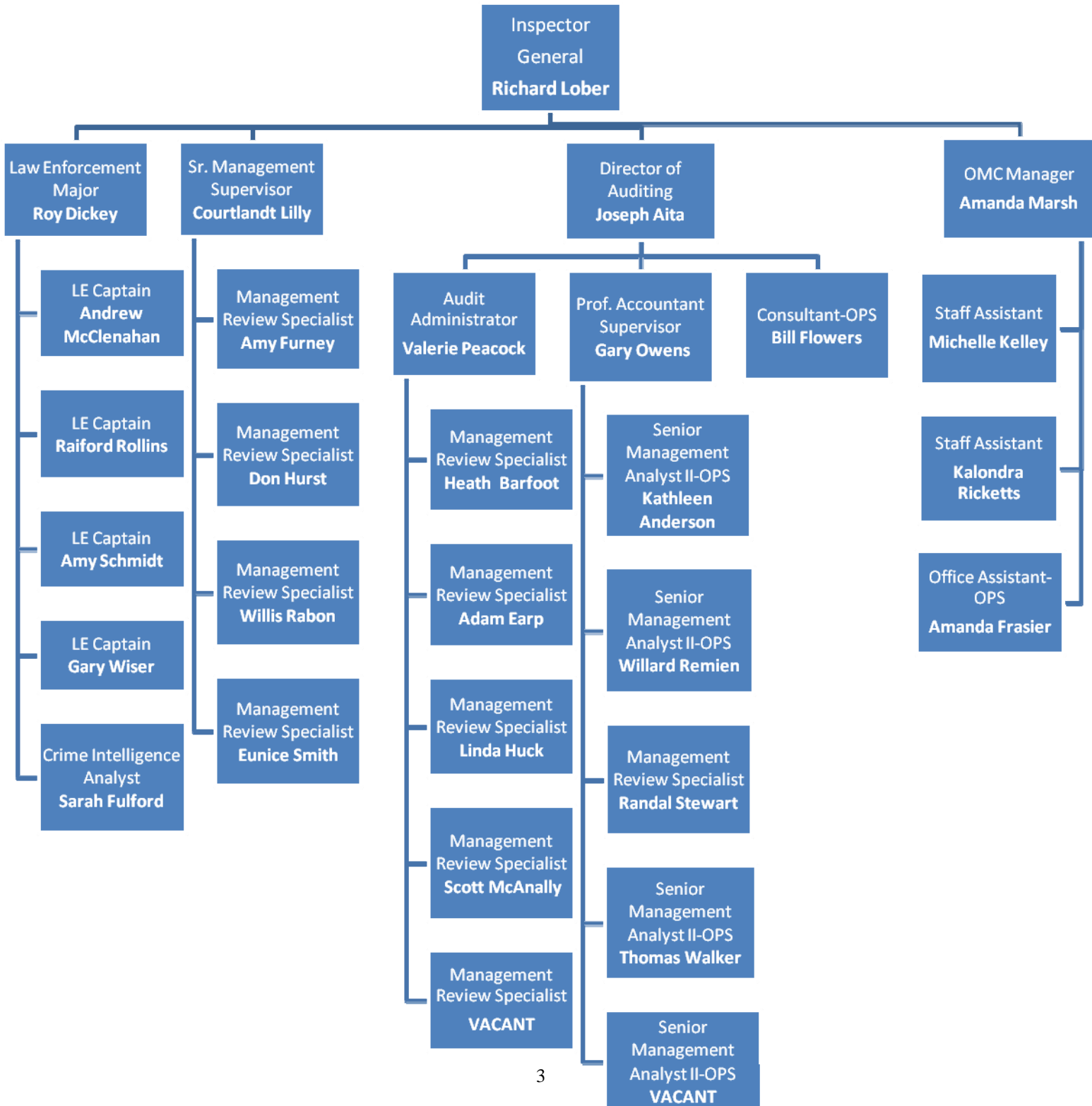
efficiency and activities designed to prevent and detect fraud and abuse in the Department.

- Keep the agency head informed concerning fraud, abuse and deficiencies in programs and operations, recommend corrective action and provide progress reports.
- Ensure effective coordination and cooperation between the Auditor General, federal auditors and other government bodies with a view toward avoiding duplication.
- Review agency rules and make recommendations relating to their impact.
- Ensure that an appropriate balance is maintained between audits, investigations and other accountability activities.



Office of Inspector General – Annual Report – FY 2008-2009
“Promoting Integrity, Accountability and Efficiency”

The OIG consists of four sections; The Audit Section, Investigations Section, Program Review and Improvement Section and the Administrative Support Section. As of the date of this report, there are 30 budgeted positions within the OIG. This consists of 24 full-time employees and 6 OPS positions. The distribution of OIG members is described in the below organizational chart:



INTERNAL AUDIT SECTION

The Internal Audit Section performs independent audits, reviews, and examinations to identify, report, and recommend corrective action for control deficiencies or non-compliance with laws, policies and procedures. The Director of Auditing coordinates the development of an annual audit plan which identifies the areas within the Department scheduled for review using risk assessment criteria. These include management recommendations, audit staff suggestions, results and frequency of prior audits, quality of data systems, and susceptibility to fraud. 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 International Standards for the Professional Practice of Internal Auditing published by the Institute of Internal Auditors. 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 and Generally Accepted Auditing Standards. 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, the Executive Leadership Team, the Auditor General, and other applicable departmental management.

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. To meet the requirement of Internal Audit standards, the Internal Audit Section reports on the status of implementation by preparing the Audit Findings Status Report on a biannual basis.

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. The Audit Section reports on the status of the recommendations included in these reports as required by Section 20.055, F.S. As the agency's representative on audit-related issues, the Audit Section reviews and distributes the results of audits pertaining to the Federal and Florida Single Audit Acts and assists the Division of Administrative Services with training and preparation of Compliance Supplements required under the Florida Single Audit Act.

The Audit Section prepares the Annual Audit Plan and Risk Assessment to identify issues of concern to management and risks pertaining to fraud and misuse of funds and other governance issues including information technology, ethical climate, and proper financial and performance reporting. The Fiscal Year 2009-2010 Audit Plan includes projects pertaining to park operations and fee collections, monitoring of contracts and grants including the American Recovery and Reinvestment Act (ARRA) funds, petroleum tanks operations and expenditures, fee collections and regulatory enforcement. The Audit Plan was approved by the Department's Inspector General and Secretary Michael W. Sole.

Audit Project Summaries

Office of the Secretary

IA-02-05-2008-042 Energy Office Grants and Monitoring

The objectives of the audit were to examine the efficiency of the process used for energy grant contracting and to review the Solar Energy Rebate Program to ensure that the public is given adequate opportunity to learn about the program, and that the rules and guidelines are clear.

The audit was discontinued at the conclusion of the 2008 legislative session due to the legislation that will transfer the FEO from DEP to the Executive Office of the Governor effective July 1, 2008. OIG noted several issues with the manual process that OIG consider to be caused by limited staffing, the large volume of manual applications that needed to be processed, and the frequent interaction with customers required to resolve application errors. Issues included duplicate entries, name and address misspellings and postal zip codes not corresponding to the city. These issues were brought to the attention of FEO staff and appropriate records have been corrected.

IA-03-01-2008-048 Review Comprehensive Everglades Restoration Program (CERP) Expenditures and Fund Tracking

The scope of this project focused on a review of the release of funds to the South Florida Water Management District (SFWMD) and associated tracking system supporting the Comprehensive Everglades Restoration Plan (CERP) for the period of October 1, 2006, through September 30, 2007. The objectives were to determine if: the annual CERP report appropriately accounted for all program expenditures and the CERP tracking system included accurate and complete information. OIG determined that the Department had effectively evaluated projects to ensure statutory compliance and compliance with the cooperative agreement with the SFWMD. The Department has ensured that CERP expenditures totaling approximately \$80 million are accurately tracked and reported. Certain adjustments may improve accountability over funds forwarded to the SFWMD. OIG recommended the

program consistently document explanations for delays in the payment process in the corresponding file and in the CERP tracking system. Further, OIG recommended the program consider additional quality assurance checks to help ensure that all data is transferred to the tracking system accurately.

Division of Administrative Services

IA-03-02-2008-124 Review of Department Cell Phones

The scope of this project was a review of cell phone usage, monitoring, and employee assignment. The objectives of this review was to determine: purchasing procedures used; justification of cell phones by units and position; and the extent cell phone user and supervisor have identified and properly settled costs for personal calls made. The report identified cell phone costs for fiscal year 2008-09 of \$556,623.01 pertaining to 1873 cell phone units. OIG found that justifications for wireless services were often not linked to specific program/position activities. OIG noted that equipment and service should meet the individual program activity needs. OIG recommended that as part of this justification, Divisions/program areas should conduct a needs assessment for cellular phones based on regular and necessary use. OIG further recommended that program areas establish processes to effectively recoup these costs and avoid potential IRS tax levies.

Through the review of cell phone purchase procedures, some Department program areas have purchased communications devices without realizing potential cost savings if a consolidated approach was used.

Office of Technology and Information Services

IA-03-06-2008-080 Review of Department-Wide Contract Information Technology Staff Services

The scope of this project included a Department-wide review of the use of contracted Information

Technology (IT) staff augmentation under the Department of Management Services (DMS) state term contract (973-561-06-1). The objectives were to determine whether controls are in place over: effective planning for contracted staff resource needs, monitoring of contracted staff activities, and evaluation of contracted staff work products.

Of the \$18,565,063 spent on IT through the Department in FY 2007-08, 71.5% (\$13,277,238) was spent on staff augmentation. OIG found that Department IT management would benefit from refining staff augmentation purchasing and oversight processes so that decisions made and actions taken reflect a balance between cost-effectiveness and meeting the Department's technology needs. This includes developing a Department-wide strategy for managing IT staff augmentation, to address improvements in the contracting process. In implementing these recommendations through ITGC lead initiatives, the Department has incurred an estimated \$5 million in cost savings to date.



Division of Recreation and Parks

IA-02-07-2008-088 Paragon of Florida, Inc., Contracted Visitor Service Provider at St. Andrews State Park

The scope of this financial and compliance audit encompassed operations of Paragon of Florida, Inc., contracted visitor services provider (VSP), at St. Andrews State Park, during calendar year 2007. The objectives of the audit are to determine: the accuracy of reported gross sales for the audit period; and whether the contractor complied with provisions of the agreement. Recorded gross sales for the 12-month time period from January 1, 2007,

through December 31, 2007 was \$1,017,038. Department commissions reported for the same period were \$125,096.

During the course of this audit, OIG found that Paragon of Florida, Inc. had generally complied with the contract and had reported and documented financial information accurately. OIG found that the contractor had not required the subcontractor to maintain sales documentation as required by the contract Minimum Accounting Requirements. In addition, a portable restroom on a vessel located at Shell Island did not meet contract or Americans with Disabilities Act (ADA) requirements.

IA-02-07-2008-113 Florida Caverns State Park Cash Handling Procedures Audit

This project was an audit of cash handling procedures at Florida Caverns State Park for the period July 1, 2006 to April 30, 2008. The objectives were to determine whether park practices complied with applicable laws, rules, and internal procedures. Testing focused on the accuracy of reported revenue for the period and procedures for cash collection and control. The park reported revenues of \$754,017.51 for fiscal year 2006-2007 with \$672,522.38 collected at the park according to the Parks Revenue Tracking System provided by the Bureau of Finance and Accounting.

While OIG identified control deficiencies related to cash handling during the audit period, current practices have corrected these deficiencies by limiting access to the park safe and ensuring procedures are followed in reporting material overages/shortages. OIG determined that reported receipts were generally accurate although minor errors indicated that closer attention to detail could improve agreement between amounts on reports of receipts and deposit/credit card documentation. Shift summary/cash audit forms, although regularly completed, lacked consistency. Receipts are deposited in a timely basis. OIG recommend the park: ensure that overage/shortage forms were completed when discrepancies exceed established thresholds and address repetitive and/or material discrepancies appropriately, and research and

implement cash register displays that would allow customers an effective view from all collection points. OIG further recommended the park limit access to the safe to those in supervisory roles who do not normally collect revenues in keeping with the practices implemented by current management.

IA-11-07-2009-005 Review of Visitor Service Provider (VSP) Annual Audits for 2007

This project included a review of accounting year 2007 CPA audits of VSP’s, whose gross sales exceeded \$400,000. A CPA report addressing the Division’s agreed upon procedures is required no later than June 30 of the following calendar year, when gross sales exceed \$400,000.

Based on our review of seventeen reports for the 2007 accounting year, the OIG reported that several reports do not fully serve the objectives of the agreed upon procedures developed by our office and adopted by the Division primarily because they do not state an opinion on the accuracy of reported sales and compliance with the terms of the contract. This was also noted in last year’s review. OIG has, when appropriate, incorporated a review of CPA work papers in the VSP audit procedures to understand and improve the work conducted by these CPAs. OIG recommended the Division review the process and use of these required annual reports to obtain reporting assurance.

IA-03-07-2009-016 Review Division Recreation and Parks Contract with Reserve America Inc.

In preparation for the upcoming expiration of contract RP488 for overnight accommodation reservation services between the Division and Reserve America, Inc., our office has conducted research for Division consideration in negotiating a future contract for the same services.

OIG provided recommendations to contract improvements in the areas of; Fee Schedule and Definition of Transaction; Financial Reporting; Bank Reconciliation; Method of Remitting Contractor Fees; Performance of Customer Service Staff; Maintenance of Pertinent Information in the Reservation System; Training; Maintenance of Hardware and Software; Emergency Closures;

Duplication of Customer Information; Response Time; and Extended Stays, Discounts, and Americans with Disabilities Act (ADA) Campsites. The Division is currently in the process of contract negotiations and is considering these recommendations during the process.



Division of Water Resource Management

IA-02-14-2008-089 State Revolving Fund (SRF) Financial Presentations Audit

The special purpose financial presentations are provided to comply with the provisions of a grant agreement between the Florida Department of Environmental Protection (Department) and the United States Environmental Protection Agency (USEPA). During this audit, OIG found that the Department’s special purpose financial presentations presented fairly the financial position of the Clean Water and Drinking Water Revolving Funds as of June 30, 2007, and the revenues, expenditures, and changes in fund balance for the period July 1, 2006 through June 30, 2007. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. Finally, OIG noted no matters involving the Department’s internal controls over financial reporting and its operation that OIG considered to be material weaknesses.

Division of Air Resource Management

IA-02-13-2008-097 Palm Beach County Air Tag Fee Program

The scope of this audit encompassed activities associated with the vehicle registration tag fees provided to the Palm Beach County Health

*Florida Department of Environmental Protection
"Enhancing Public Trust in Government"*

Department (County) local air program pursuant to Chapter 320, Florida Statutes (F.S.). The objective of this audit is to determine whether the County use of tag fees complied with the provisions stipulated in section 320.03(6), F.S.

Palm Beach County received 75 cents out of every dollar transmitted to DEP for license registrations sold, transferred, or replaced in Palm Beach County for fiscal years ending September 30, 2006 and 2007. Total tag fee funding received by Palm Beach County from DARM was \$863,252 and \$852,198, respectively, for fiscal years ending 2006 and 2007.

Based on this audit, the revenue portion of the Air Pollution Control Trust Fund (APCTF) Annual Fiscal Reports for FY 2005-06 and FY 2006-07 accurately reflected the amounts reported through the DEP Bureau of Finance and Accounting FLAIR system as well as tag fee payments to the County reported by DARM. The expenditure portion of the APCTF financial statements for FY 2005-06 and FY 2006-07 were supported by vouchers, invoices, and FLAIR reports. Charges were allowable and related to the Air Pollution Control Program.

Office of Inspector General's Assistance to Other Agencies

IA-01-03-2009-083 Investigative Assistance to Executive Office of the Governor

OIG assisted with the initial stages of the inquiry into the sub-grant issued to Andrews Research and Education Institute (AREI) by the Governor's Office of Tourism, Trade, and Economic Development (OTTED). The purpose of this grant was to develop and implement a program to evaluate and prepare civilians participating in future commercial sub-orbital flights both physically and mentally. The OIG was asked to determine the processes involved in establishing and managing the grant in question as well as to possibly identify any control weaknesses in the administration of the grant in question. Our objective was to determine the involvement of an employee in awarding and

managing the contract prior to being employed by the contractor.

Based on this assistance, OIG provided the Chief Inspector General's Office a list of concerns for follow up. These included: written procedures defining the contract manager's role; written procedures documenting proposal review/approval; establishing detailed grant deliverables; establishing detailed grant budgets and grant payments based on cost reimbursements; and streamline the grant payment process.



Division of Law Enforcement

IA-11-08-2009-044 Evaluation of Performance Measures for the Division of Law Enforcement

OIG reviewed performance measures proposed by the Division of Law Enforcement in relation to their validity and reliability. These measures were:

Criminal Investigations Bureau:

- Number of Cases Opened
- Number of Cases Closed
- Number of Cases Submitted for Prosecution
- Percent of Available Time Spent on Investigative Activities
- Percent of Completed Cases with Successful Prosecution

Bureau of Emergency Response:

- Number of Incidences Reported
- Percent of Available Time Spent on Incident Response
- Percent of Sites Remediated by the Responsible Party

Bureau of Park Police:

- Number of Calls Responded to
- Percent of Available Time Spent on Patrol
- Percent of Incidences that were DEP Rule Violations (*incidents include written warnings, citations, and arrests*)

To assess validity, OIG reviewed the measures’ names, data sources, and methodologies. OIG analyzed the description of the data collection and of the reporting systems’ structures. Based on this review, OIG found that there is a moderate to high probability that each of the measures presented are valid.

To assess reliability, OIG reviewed the measures’ data sources and methodology descriptions to analyze their data collection and reporting systems’ structures. These were reviewed for the purpose of determining the degree to which the measures’ data can be adequately supported and consistently reproduced. Based on this review, OIG concluded that there is a moderate probability that each of the measures presented is reliable. Reliability would likely be high if the systems were subjected to verification of procedures and testing of data.



Division of Waste Management

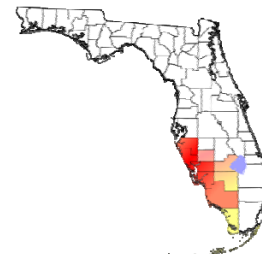
**IA-11-12-2008-128 Advisory Assistance
Regarding Waste Tire Transportation
Contracting Issues**

For this project, OIG reviewed the invoices from contractors related to waste tire transportation. During this review, OIG found that the contractor submitted invoices to DEP that contained altered trailer numbers on altered manifest weigh tickets

and incomplete Waste Tire Transportation Certification forms. The contractor materially changed its procedure for handling trailers and tires. Analysis of contractor drivers and trailers showed procedures were not followed. Contractor procedural changes made the intended comparison of equivalent trailer weights invalid and raised questions about the quantity of tires from other sources added to the trailers during transfer operations.

**IA-03-12-2008-087 Brownfield Delegation to
Broward County**

The scope of this report included a review of the Brownfields Delegation Agreement to Broward County within the Division of Waste Management (Division), Bureau of Waste Cleanup. The objectives of this review were to determine whether records properly document the remediation process; whether local ordinances are taking precedence over Florida Statutes and Florida Administrative Code, Rule 62-785; and to identify opportunities for improvement of the agreement. OIG found that the remediation process materially complies with statutes and rules and is adequately documented. OIG recommended that Broward County initiate and conduct a formal review of the agreement with the Department no less than every two years as required by the contract. In addition OIG recommended the Division consider updating the Guidance Manual to include necessary legislative updates as the last revision was completed on April 11, 2006.



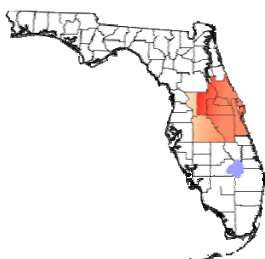
Southwest District

**IA-03-19-2008-001 Southwest District
Administrative Review**

OIG reviewed selected administrative procedures including: Legal Case Tracking System, permitting, contract monitoring, vehicle maintenance, and purchasing card process.

OIG recommended management adopt a filing system to ensure organizational consistency, accessibility, and monitoring capability. OIG further recommended the applicable employee(s) who maintain the contract files attend an upcoming training course entitled "Advancing Accountability: Best Practices for Contract & Grant Management" presented by the Florida Department of Financial Services. Finally, OIG recommended that management review and address the issues stated in this memorandum as well as the last memorandum dated February 25, 2004 entitled Administrative Review of Selected Activities at the Southwest District Office (SWD) Project # IA-03-19-2003-174.

A matter for consideration was identified pertaining to assignment of cell phones. The District had 18 (21%) of the 84 cell phones included not assigned to particular staff. These phones were classified as vacant, floater, field phones, and not assigned. While the number of unassigned phones appears to be reasonable and justifiable, OIG recommended management ensure that usage of these phones is carefully monitored and should periodically review these assignments.



Central District

**IA-03-17-2008-018 Central District
Administrative Review**

OIG reviewed selected administrative procedures including: Cash count; Legal Case Tracking System, vehicle data; travel; My Florida Marketplace; ethics, fraud, waste, and abuse; and; cell Phones. The District complied with Department requirements in the areas of: cash; vehicle data; travel; My Florida Marketplace

transactions; ethics, fraud, waste, and abuse; and cell phones.

OIG concluded that stronger monitoring of cases classified as "stored" or potentially closed cases and collection of cases assessed with monies due would improve the closing segment of legal case management. The District's records showed 287 cases, of which 31 cases have penalties assessed with \$1,833,840 not collected. OIG recommended that the District continue to work with the Office of General Counsel to resolve the movement of cases from stored to closed and with any other actions that may enhance the current status of case files.

Division of State Lands

**IA-03-03-2009-034 Review of FLAIR/BTLDS
Database Reconciliation Project**

The scope of this review encompassed activities and records associated with FLAIR/BTLDS database reconciliation for state-owned lands valued between \$100,000 and \$1,000,000. The objectives of this review were to determine policy and procedures for reconciliation of land ownership records; and determine if records are being properly reconciled to ensure consistency.

OIG concluded that tested samples were properly reconciled in both BTLDS and FLAIR while maintaining documentation to support any corrections. Further, OIG found no instances of inaccurate or inconsistent information between the BTLDS and FLAIR systems or evidence of inadequate source documentation.



Coastal and Aquatic Managed Areas

IA-03-26-2008-046 Review of the Financial Management of Guana Tolomato Matanzas National Estuarine Reserve (GTMNERR)

This review encompassed activities of the Guana Tolomato Matanzas National Estuarine Research Reserve (GTMNERR) related to grant compliance and revenue controls. The objectives were to determine whether: the reserve had sufficient control mechanisms to ensure grant compliance, and whether the reserve had appropriate controls regarding revenue collection.

OIG found that the reserve had established appropriate separation of duties and oversight regarding revenue collection and controls. In addition the reserve complied with NOAA grant reporting and processing requirements. However, construction planning, contracting and oversight proved to be inadequate based on the complexity and scale of the Environmental Education Center as it relates to the available resources. During 2007, the reserve collected over \$163,000 in entrance fees. During our sample period of June 2007, excessive cash was accumulated between bank deposits. OIG also found that proper documentation was not available to support the effective tracking and reconciliation of certain operations grants.

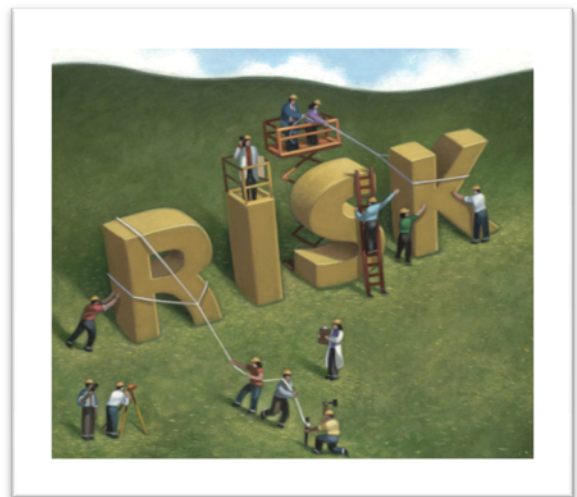
OIG recommended CAMA and the Division of Recreation and Parks consider establishing a working group to determine how to prevent similar mistakes in the future. OIG further recommended the reserve follow the Division of Recreation and Parks’ procedures regarding timely cash deposits. Lastly, to ensure compliance with grant agreements, OIG recommended the reserve maintain documentation to support the grant tracking and reconciliation process.

Risk Assessments

Information Technology Risk Assessment

In accordance with Florida Statute 282.318, F.S., the Agency for Enterprise Information Technology Office of Information Security requested that state agencies conduct an internal risk assessment with oversight of the agencies’ Inspector Generals. Agencies are required to update their risk analysis every 3 years to determine security threats to the data, information, and information technology resources. This requirement is consistent with federal requirements related to information security. The Office of Inspector General reviewed the internal risk assessment to determine whether the information presented by the Office of Information Services (OTIS) was reasonable.

This review included evaluating scores, comments, and supporting documentation related to Department information technology security. OIG reviewed Department directives, management and intranet information and also interviewed the Chief Information Security Officer and Management staff. OIG determined that the 2008 Department internal information technology risk assessment was accurate and reasonable.



Bureau of Petroleum Storage Systems



IA-02-12-2009-03 Financial and Compliance Audit of the Cleanup Contract GC634, Agreement for the Petroleum Cleanup Program with Seminole County

The scope of this audit included the financial and performance records of Seminole County's Department of Public Safety (DOPS) and the Department's records for the period July 1, 2004, through June 30, 2008. Current procedures were evaluated as considered necessary. The objectives were to determine if:

- The actual costs reported were reasonable, accurate and incurred in conjunction with contract activities.
- The Fund Balances were accurate.
- The County was timely regarding contract performance.

The OIG conducted interviews with the Department and the County program staff and examined appropriate program records and conducted other procedures as were considered necessary under the circumstances. OIG noted that the County did not carry forward the correct balance for task year three which should have been \$92,073.11 instead of the \$100,814.83 reported on their year-end financial statement. Problems noted were: (1) several discrepancies between specific expense categories and the total expenses of the County's records; (2) the beginning fund balance was not adjusted for task year four causing an overstatement of their fund balance

for the entire audit period; and (3) other minor accounting record disagreements totaling \$310.20. Accuracy is expected in the preparation of all financial data reported to the Department. It was recommended that the Bureau of Petroleum Storage Systems (BPSS) advise DOPS management to pay more attention in the preparation of these statements for future contracts and address the amount of the County's fund balance, which was overstated by \$9,052.02.

IA-02-12-2009-36 Financial and Compliance Audit of Contract GC699, Agreement for Petroleum Storage Tank System Compliance Verification Program with Gulf County Health Department

The scope of this audit included an examination of the Contract GC699 (Contract) between the Department of Environmental Protection (Department) and the Florida Department of Health, Gulf County Health Department (County) to determine if the County complied with the terms of the Contract. The period audited was July 1, 2007, through June 30, 2008. The objectives were to determine if:

- The actual reported costs were reasonable and incurred in conjunction with contract activities.
- The Year End Financial Statement was accurate.

While the County complied with the contract’s performance requirements, OIG’s auditor could not verify that the amounts reported on the financial statement for the period July 1, 2007, through June 30, 2008, were accurate or expended only for activities within the scope of the contract. Specifically, the County did not maintain a separate account for the receipt and disbursement of funds provided under this contract; had not established a formal system for capturing and allocating overhead; and charges for salaries and benefits were calculated based on estimated annual salary rate rather than actual annual salary rate. The County generally complied with all performance requirements except that the County did not always make certain that inspection reports were signed by the owners/representatives or that non-compliance letters were issued when violations were discovered. It was recommended that the County establish a separate fund or cost center to account for funds under this contract; establish a formal cost allocation system for capturing; and, allocate all administrative and overhead costs to specific contracts, grants, activities, programs, etc. on a consistent basis. Further, the OIG recommended that Gulf County strengthen its efforts to ensure that inspection reports are signed acknowledging inspection results and that letters of non-compliance be sent in a timely fashion if a violation has been noted.

IA-02-12-2009-37 Financial and Compliance Audit of Contract GC695, Agreement for Storage Tank System Compliance Verification for Manatee County

The scope of this audit included the financial records of Manatee County (County) and the Department’s contract payment files for the period July 1, 2007 through June 30, 2008. This included task assignment one of Contract GC695. The objectives were to determine if:

- The actual costs reported were incurred in conjunction with the contract.
- The actual reported costs were reasonable.

OIG concluded that expenditures were incurred in conjunction with contract requirements and were reasonable for program activities. However, the

OIG identified conditions that may warrant management’s attention and were addressed in a management memorandum dated April 23, 2009.

IA-02-12-2009-63 Financial and Compliance Audit of Contract GC552, Agreement for Petroleum Contamination Site Cleanup Related Services in Orange County

The scope of this audit included the financial records of Orange County’s Environmental Protection Department (OCEPD) and the Department’s contract payment files for the period July 1, 2000 through July 31, 2007. The objectives were to determine if:

- The actual reported costs were reasonable and incurred in conjunction with contract activities.
- The Year End Financial Statement was accurate.

Based on OIG tests of OCEPD’s accounting records, the *Year End Financial Statements* were not accurate. However, expenditures were incurred in conjunction with contract requirements and were deemed reasonable for program activities. OIG recommended that the BPSS instruct OCEPD management to pay more attention in the preparation of their financial statements and submit a copy of their proposed plan.

IA-02-12-2008-66 End of Contract Financial Audit of Contract GC551, Agreement for Petroleum Contamination Site Cleanup related services in Osceola County

The scope of our audit included a financial examination of the contract between the Department and Osceola County Board of County Commissioners, Department of Public Safety (County) for petroleum contamination site cleanup related services. The period audited was February 1, 1998 through June 30, 2007. The objectives were to determine:

- The actual costs reported were reasonable, accurate and incurred in conjunction with contract activities.
- The Fund Balances were accurate.

Based on the OIG’s testing, the expenditures made by the County were incurred in conjunction with the

contract. However, not all expenditures were determined to be reasonable for the program. Specifically, the County expended program funds to paint two vehicles and stripe one, totaling \$2,828.20. Although these vehicles were used for the program, the painting and striping costs were determined unreasonable and therefore disallowed. OIG's review and comparison of Year End Financial Statements, detailed listings and cost sheets determined that the County did not report an accurate fund balance. However, after multiple internal reviews the County did make adjustments to more accurately reflect the fund balance. The fund balance was determined to be \$193,410.03. The OIG recommended that the Bureau reduce the County's next task assignment by \$2,828.20, which was the amount disallowed. Additionally, BPSS directed the County to provide an accurate final year-end financial statement.

IA-02-12-2009-75 Financial and Compliance Audit of Contract GC681, Agreement for Petroleum Contamination Site Cleanup related Services in Leon County

The scope of this audit included the financial and performance records of Leon County's Department of Growth & Environmental Management (County) and the Department's records for the period July 1, 2004, through June 30, 2008. The objectives were to determine if:

- The actual costs reported were reasonable, accurate and incurred in conjunction with contract activities.
- The Fund Balances were accurate.
- The County was timely regarding contract performance.

OIG determined the expenditures were incurred in conjunction with contract requirements and were reasonable for program activities. Based on OIG tests of the County's accounting records, the year-end Financial Statement was accurate. There was no finding or recommendation.

IA-02-12-2007-77 Financial and Compliance Audit of Contract GC500, Agreement for Petroleum Contamination Site Cleanup Related Services in Escambia County

The scope of the Office of Inspector General's (OIG) audit included an examination of Contract GC500 (Contract) between The Department and the Escambia County Health Department for Petroleum Storage Tanks Compliance Verification Activities (County). The period audited was July 1, 2002 through June 30, 2007. The objectives were to determine whether:

- The actual costs reported were reasonable, accurate and incurred in conjunction with contract activities.
- The Fund Balances were accurate.
- The County was timely regarding contract performance.

OIG determined that the County was in general compliance with the contract. However, the costs reported by the County were not always incurred in conjunction with the contract. Further, the OIG identified conditions that may warrant management's attention. These concerns were not reportable conditions for the purpose of this report and were addressed in a management memorandum. It was determined that documents and records had not been retained in accordance with the retention requirements set forth in the contract.

IA-02-12-2009-80 Financial and Compliance Audit of Contract GC707, Agreement for Petroleum Cleanup related Services in Gadsden County

The scope of this audit included a financial examination of the contract between the Department and Florida Department of Health, Gadsden County Health Department (County) for petroleum contamination site cleanup related services in Gadsden, Jackson and Washington counties. The period audited was July 1, 2007 through June 30, 2008. The objectives were to determine:

- The actual costs reported were reasonable, accurate and incurred in conjunction with contract activities.

- The County was timely regarding contract performance.

The OIG concluded that the County expenditures were in conjunction with the contract requirements and the expenditures were reasonable.

The County conducted the minimum required number of annual inspections required by the task assignment. There was no finding or recommendation.

IA-02-12-200-82 Performance and Compliance Audit of Contract GC635, Agreement for Petroleum Contamination Site Cleanup related Services in Jefferson County

The scope of this audit included the financial records of Jefferson County Health Department (County) and the Department’s contract payment files for the period July 1, 2004 through June 30, 2007. The objectives were to determine if:

- The actual costs reported were reasonable, accurate and incurred in conjunction with contract activities.
- The Fund Balances were accurate.
- The County was timely regarding contract performance.

It was determined that the County was in compliance with the contract. However, the OIG identified conditions regarding the reporting of equipment inventory to the Department. This issue was addressed in a management memorandum dated December 4, 2008.

IA-02-12-2008-86 Performance and Compliance Audit of Contract GC555, Agreement for Petroleum Contamination Site Cleanup related Services in Madison County Health Department

The scope of this audit included the financial records of Madison County Health Department (MCHD) and the Department’s contract payment files for the period July 1, 2004 through July 31, 2007. The objectives were to determine if:

- The actual costs reported were reasonable, accurate and incurred in conjunction with contract activities.
- The County was timely regarding contract performance.

The MCHD was in compliance with contract. The OIG did identify conditions that may warrant management’s attention. These concerns are not reportable conditions for the purpose of this report and are addressed in a management memo dated December 4, 2008.

IA-11-12-2007-108 Management Advisory on Petroleum Contamination Cleanup activities of URS Corporation, a Remediation Contractor (RC)

The Management Advisory (Advisory) review included auditor observations of RC field work activities of selected work orders and an examination of supporting documents for preapproval work orders to determine variances between the Preapproval Petroleum Contamination Site Cleanup Standard Operating Procedures (SOP), Template Worksheet Cost Guidelines (Template) and the RC’s actual performance and documentation on applicable work orders. The field work observations and Template comparisons were for the period of July 1, 2006 through June 30, 2007. The objectives of the Advisory were to determine the variances, if any, between: the template time allowed and actual time used; Template labor classifications recommended and actual classification used; and, Template allowed labor rates and actual rates paid. It was determined that the RC generally performed work in less time than was allowed under Template guidelines, paid labor rates that were less than Template guidelines, and maintained adequate records for time keeping, staff salaries and qualifications.

IA-11-12-2007-106 Management Advisory on Petroleum Contamination Cleanup activities of Mactec Engineering and Consulting Inc. a Remediation Contractor (RC)

This Advisory included auditor observations of RC field work activities of selected work orders and an examination of supporting documents in accordance with the SOP, the Template and actual performance on applicable work orders. It was determined that the RC generally performed work in less time than was allowed under Template guidelines, paid labor rates that were less than Template guidelines, and

maintained excellent records for time keeping, staff salaries and professional qualifications.

IA-11-12-2007-58 Review and Advise on the Number of Preapproval Work Order Invoice Points being Negotiated and Utilized. Identify Variances and Provide Explanations

The OIG was requested by the BPSS to review the invoicing process to determine whether contractors were properly using the invoicing points established by the program. The OIG interviewed Department and remediation contractor program staff and conducted other procedures that were considered necessary under the circumstances. The Chief of the BPSS received periodic briefings and was provided a final briefing on August 12, 2008. Several areas of concern were identified. The primary area of concern was the inefficiencies related to the invoicing process and affidavit requirements. Other concerns included miscommunication (i.e., inconsistencies between the Department and counties), and lack of training. On October 15, 2008, the BPSS formally changed the invoicing process and made major changes to the affidavit, standardized communication procedures, and acknowledged a need for more group training for Department, county, and remediation contractor personnel.

IA-13-0-2008-114 Performance Measure: Review Number of Compliance Inspections Conducted Annually

The scope of this Performance Measure Assessment Review included the BPSS's ability to capture and report data relating to the performance measure, "Number of Petroleum Storage System Compliance Inspections Conducted Annually." The objectives were to determine whether the number of compliance inspections conducted was accurate, reliable, and whether the performance measure was a valid indicator of accomplishment of the Department's goals. The BPSS gave us a list of all facilities inspected during the quarter ending September 30, 2008. The list totaled 5,742 facilities, but the number reported to the Performance Measure Database Center (PMDC) was 5,746 inspections. OIG inquired about the

discrepancy and were told that the reason for total counts being off by 4 was an error in the formula for the total line which has subsequently been corrected. It should be noted that the amount originally reported as noted above was changed on December 9, 2008, to show 5,539 inspections or 207 less than previously reported. BPSS personnel stated that the original query included installation inspections but did not include complaint inspections. The query was revised to exclude installation inspections and to include complaint inspections. Although these two differences were only .0367% of the original amount reported, the review did identify discrepancies that the BPSS should address.

IA-06-12-2009-39 Performance Measure: Assessment of the Number of Petroleum Contaminated Sites Being Cleaned Up

The scope of this performance measure assessment review included the BPSS's ability to capture and report data relating to the performance measure, "Number of Petroleum Program Contaminated Sites Being Cleaned Up." The objectives were to determine whether the number of contaminated sites being cleaned up was accurate, reliable, and whether the performance measure was a valid indicator of accomplishment of the Department's goals. The BPSS provided a list of all contamination sites being cleaned up during the quarter ending September 30, 2008. The listing totaled 3,576 sites that were eligible for state fund assistance with rehabilitation underway. Using this list, a random number generator selected 100 contaminated sites. Of these sites, the OIG tested a discovery sample of the first 50 sites. The 50 contamination sites selected for testing did not disclose any exceptions to the required criteria.

IA-03-12-2009-13 Review of Selected Work Orders issued to Aerostar Environmental Services

The scope of this project includes a review of Aerostar Environmental Services, Inc., a pre-approval remediation contractor (RC) and two (2) work orders awarded by the Department during the period August 15, 2008, through October 9, 2008.

This Review included auditor observations of RC field work activities of selected work orders and an examination of supporting documents in accordance with the SOP, the Template and actual performance on applicable work orders. It was determined that the RC charged more time than the template called for on one work order activity but charged less than the template called for on another work order activity. When comparing labor rates, the OIG found that all four (4) employees observed were paid below the labor rate guidelines. Also, three (3) employees did not meet the guideline requirements for qualifications but the contractor provided viable explanations. Based on this review, the OIG determined that Aerostar Environmental Services, Inc. complied with the selected work order requirements.

IA-03-12-2009-29 Review of Selected Work Orders issued to Imperial Testing Laboratories

The scope of this project includes a review of Imperial Testing Laboratory, a Preapproval remediation contractor (RC), and one (1) work order awarded by the Department during the period July 1, 2008, through December 31, 2008. This Review included auditor observations of RC field work activities of selected work orders and an examination of supporting documents in accordance with the SOP, the Template and actual performance on applicable work orders. It was determined that the RC did not capture the costs associated with proposal preparation. The Vice President and Office Manager generally created the proposals and reports but did not document their time. Although the RC does not capture costs at the activity level, OIG was able to make time comparisons of labor classifications for field activities listed under Section C Field Activities for both observed and unobserved activities. Specifically, the RC time incurred was greater than the work order template time allowance. The RC’s personnel were generally paid less than the template labor amounts, and the RC’s personnel used were generally not qualified based on a comparison to the work order template labor categories. The OIG determined that the RC performed the scope of work based on a comparison between the observed activities, documentation

(i.e., timesheets, field notes, etc.), and the work order.

IA-03-12-2008-37 Review of Selected Work Orders issued to Ellis & Associates, Inc.

The scope of this review includes a review of Ellis & Associates, Inc., a pre-approval remediation contractor (RC) and six work orders awarded by the Department during the period January 1, 2006 through October 30, 2007. This Review included auditor observations of RC field work activities of selected work orders and an examination of supporting documents in accordance with the SOP, the Template and actual performance on applicable work orders. The OIG found 11 completed work orders issued to the RC for the period from January 1, 2006 through February 9, 2007. The OIG only considered work orders with a zero balance since our goal was to evaluate *completed* work orders. OIG judgmentally selected six work orders and their associated change orders for review. Although the RC did not capture the *Activity* hours within an event, they did, however, capture the hours by *Event*. Generally, the RC expended more hours than were allowed, yet managed to maintain their actual cost under those allowed. Despite not having been provided the actual field notes, the OIG was able to verify all the subcontractor costs invoiced. The invoices indicated that the services rendered were provided and accepted by both the RC and Department’s site manager. Based on the results of these comparisons, Ellis & Associates, Inc. has generally performed to the requirements of the work orders issued. Recording data to the activity level rather than only to the *event* level would have markedly improved the comparisons performed.

IA-03-12-2008-38 Review of Selected Work Orders issued to Groundwater & Environmental Services, Inc.

The scope of this project includes a review of Groundwater and Environmental Services, Inc., a pre-approval remediation contractor (RC) and four (4) work orders awarded by the Department during the period February 1, 2007, through November 27, 2007. This Review included auditor observations of RC field work activities of selected work orders and an examination of supporting documents in

accordance with the SOP, the Template and actual performance on applicable work orders. The OIG found that the expenditures were less than revenues in each of the four (4) work orders. Although the RC does not capture costs at the activity level, OIG was able to make time comparisons of labor classifications per work order. No significant variances were found in this comparison. There were no inappropriate cost or efforts identified and minimal variances do not require justification at this time. Based on this review, OIG determined that Groundwater and Environmental Services, Inc. complied with the selected work order requirements.

IA-03-12-2008-50 Review of Selected Work Orders issued to Terra-Com Environmental Consulting

The scope of this project includes a review of Terra-Com Environmental Consulting, Inc., a pre-approval remediation contractor (RC) and six (6) work orders awarded by the Department during the period February 1, 2007 through November 1, 2007. This Review included auditor observations of RC field work activities of selected work orders and an examination of supporting documents in accordance with the SOP, the Template and actual performance on applicable work orders. The OIG found variations for each work order when comparing the template guidelines to the RC's *cost* and *time*. The RC reported that turnover was high since a university was nearby and additional training procedures were required for new employees. The OIG also found that employees were qualified for the tasks and that the work completed was consistent with the scope of the work order. All six assignments were properly authorized and completed in a timely manner. Finally, the OIG verified that lab analysis was performed by state certified subcontractors' and invoices were properly and timely paid for work completed

IA-03-12-2008-125 Review of Selected Work Orders issued to S&ME, Inc.

The scope of this review includes a review of S&ME, Inc., a pre-approval remediation contractor (RC) and five (5) work orders awarded by the

Department during the period February 1, 2007 through December 18, 2007. This review included auditor observations of RC field work activities of selected work orders and an examination of supporting documents in accordance with the SOP, the Template and actual performance on applicable work orders. The OIG found variations for each work order when comparing the template guidelines to the RC's *cost* and *time*. The RC reported that employee turnover during this time period was 38% and additional training procedures were required for new employees. The OIG found that employees were qualified for the tasks even though the RC felt it was necessary at times to assign management to labor tasks. OIG found that the work completed was consistent with the work order scope of work. All five (5) assignments were properly authorized and completed in a timely manner. Finally, the OIG verified that lab analysis was performed by state certified laboratories and subcontractor's invoices were properly and timely paid for work completed. Based on this review, the OIG determined that S&ME, Inc. has complied with the BPSS's work order performance requirements.

IA-03-12-2008-126 Review of Selected Work Orders issued to Florida Geotechnical Engineering, Inc.

This is a review of five work orders awarded to Florida Geotechnical Engineering, Inc., a pre-approval remediation contractor (RC), by the Department during the period December 3, 2007 through July 17, 2008. This Review included auditor observations of RC field work activities of selected work orders and an examination of supporting documents in accordance with the SOP, the Template and actual performance on applicable work orders. The OIG found four active work orders issued to the RC for the review period. OIG selected five events from these work orders for observation. The OIG determined that Florida Geotechnical Engineering, Inc. has generally performed to the requirements of the work orders issued.

IA-03-12-2008-127 Review of Selected Work Orders issued to Earth Systems, Inc.

The scope of this project includes a review of Earth Systems, Inc., a preapproval remediation contractor (RC) and two (2) work orders awarded by the Department during the period February 2008 through November 17, 2008. This Review included auditor observations of RC field work activities of selected work orders and an examination of supporting documents in accordance with the SOP, the Template and actual performance on applicable work orders. The OIG determined that the RC charged more time than the template called for on one work order activity but charged less than the

template called for on another work order activity. When comparing labor rates, OIG found that all three (3) employees observed were paid below the labor rate guidelines. There were two (2) employees that did not meet the guideline requirements. Based on this review, OIG determined that Earth Systems, Inc. complied with the selected work order requirements. Although labor rate and classifications were not consistent with template guidelines, the RC provided adequate justifications for these variances.

STATUS OF PRIOR YEAR RECOMMENDATIONS

The Department monitors the implementation of prior audit findings on a biannual basis and reports on the status to the Executive Leadership Team in the Audit Findings Tracking Report. Of the 26 total audit projects monitored, 19 had recommendations that were implemented by the program area. Five (5) of the audit projects had no recommendations. Of the three remaining audit projects, two are open but the program areas have initiated implementation and the program area has accepted the risk for the third audit.

The Department was timely in implementing the required recommendations for the 26 audit projects list in the Annual Report for Fiscal Year 2007-08. For two projects, Island Joe’s Concession and the Review of Conservation Easements; the Department has made progress in implementing the recommendations and the OIG plans to follow-up on the status of these recommendations in October 2009.

For the Audit of Financial and Compliance Audit of Contract GC517, Agreement for Petroleum Storage Tank System Compliance Verification Program with Brevard County, DEP management reviewed the recommendations and has chosen to accept the risk of not implementing the recommendations. **A complete list of these 26 projects can be found in APPENDIX - A.**



ARRA-Related Activities



Subsequent to the passage of the American Recovery and Reinvestment Act (ARRA), the Office of Inspector General (OIG) has invested significant resources and efforts to ensure that the DEP's programs receiving funds have strong internal controls to report and monitor on program outcomes and to prevent and report on fraud, waste, and abuse. Florida is one of sixteen states designated as "high risk" by the Federal General Accountability Office (GAO) and accordingly the Chief Inspector's General's Office (CIG) has made the oversight and coordination of ARRA activities a priority as well. The OIG has worked with the CIG's Office in the following ways:

- Developing and performing Risk Assessments of programs receiving funds.
- Developing and performing Readiness Reviews for programs receiving funds.
- Participating on committees including the fraud task force, risk assessment committee, and reporting team.

The Department has five (5) programs receiving funds totaling over \$234,702,600. The OIG has worked closely with key departmental program staff and with the Bureau of Finance and Accounting to ensure the various lines of communication are open and program staff is aware of their responsibilities. The OIG has also reviewed our own procedures in this regard. Specifically these activities included:

- Coordination of a Department-wide meeting between program coordinators, Bureau of Finance and Accounting management, and Department ARRA Leadership Manager to discuss the requirements, documentation responsibilities and status of funding.
- Completion of Risk Assessments for each program.
- Completed a Readiness Review in the Division of Waste for the ARRA funded Bureau of Petroleum Storage Systems Leaking Underground Storage Tank grant.
- Participated with State Inspectors General to provide fraud training, prepared agencies to implement reporting requirements through the GAO, and assessed internal controls.

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- Participated with Florida’s Office of Economic Recovery in its development of a database to collect Recovery Act data from state agencies that it will then upload to the federal database.
- Initiated readiness reviews for the remaining programs receiving ARRA funding in compliance with Federal Office of Management and Budget (OMB) guidance.
- Coordinated responses for Management Assertions of Department controls and documentation of ARRA funds made to the Department of Financial Services.
- Initiated improvements to ensure for fraud reporting on the OIG’s website.
- Identified ARRA readiness reviews and related funding oversight projects in the Annual Audit Plan.
- Updated the Single Audit Process to improve efficiency and ensure findings are properly addressed.
- Remained active participants in webinars, training, and updates to ARRA related reporting through GAO, EPA, Florida Inspectors General, Certified Fraud Examiners, Florida’s Office of Economic Recovery and Association of Government Accountants.

For fiscal year 2008-09, one Risk Readiness Review was completed in the Bureau of Petroleum Storage Systems for funds received under the Leaking Underground Storage System grant.

The Office of Inspector General’s (OIG) initial Risk Readiness Review of the Bureau of Petroleum Storage Systems (BPSS) objective was to assess the status of the implementation of internal controls, which should help mitigate the risk of fraud, waste, or abuse, in programs that will be or have received funds under the ARRA of 2009. The OIG did not identify any areas of concern and the BPSS did anticipate receiving additional guidance from the federal government at the time of our review. During this review, OIG found,

- Contracts were competitively procured in accordance with Florida State Law.
- The Bureau of Finance and Accounting had set-up the required accounts in the State of Florida’s accounting system (FLAIR).
- The BPSS Accounting had also established a code that identifies ARRA funding.



INTERNAL INVESTIGATIONS SECTION



The Inspector General is responsible for the management and operation of the agency's Internal Investigations Section. The OIG's Director of Investigations supervises this section. This includes planning, developing and implementing an internal review system to examine and investigate allegations of misconduct on the part of the agency's law enforcement and civilian employees. Investigations are designed to deter, prevent and eradicate fraud, waste, mismanagement, misconduct and other abuses.

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, as defined in 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 all other complaints (non-Whistle-blower's Act) and conducting such inquiries and investigations as the Inspector General deems appropriate.
- Conducting criminal investigations related to alleged employee misconduct or reporting expeditiously to the Florida Department of Law Enforcement (FDLE) or other law enforcement agencies, as deemed appropriate by the Inspector General.
- Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the OIG. This shall include freedom from any interference with investigations and timely access to records and other sources of information.
- Submitting in a timely fashion final reports on investigations conducted by the OIG to the agency Secretary, except for Whistle-blower investigations, which are conducted and reported pursuant to Section 112.3189, F.S.

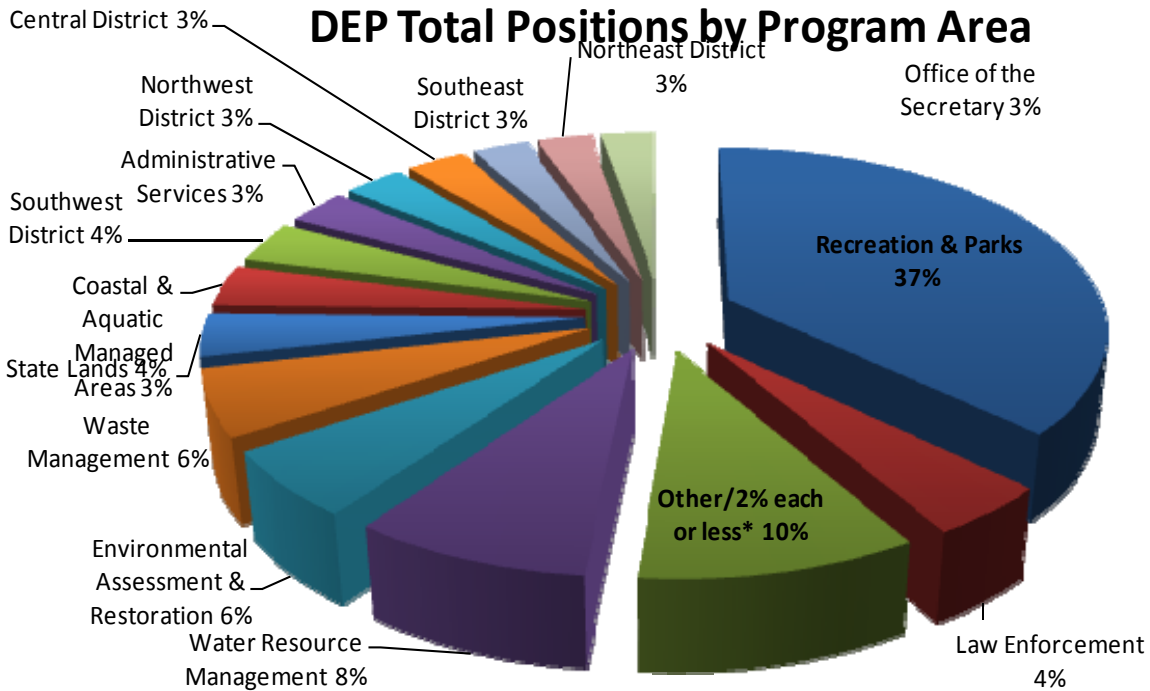
Procedures for Receiving Complaints

The Internal Investigations Section (IIS) receives complaints that address many aspects of departmental activity from a wide variety of sources ranging from the Governor’s Office, through the Chief Inspector General or the Whistle-blower Hotline, to a member of the general public. Other sources of complaints include the Comptroller’s Get Lean Hotline, The OIG website, Department management or employees throughout the Divisions or Districts. Some complaints are broad and may address entire programs while others are very specific and focus on a single action of a Departmental employee. Complaints are received by letter, telephone call, e-mail and can be internally generated by a manager/supervisor who requests an investigation. A few complaints are anonymous while some are referred by other agencies or information which is developed internally by an OIG staff member while addressing other issues. Each complaint or concern is documented and reviewed in order to determine how it should be addressed. Does it allege a violation of a Department Directive, procedure, rule or law? Is it a performance issue or does it involve potential misconduct? Is it criminal or administrative in nature? Who should be

responsible for the investigation: Department managers or the IIS? The more serious complaints, which may result in disciplinary action such as a suspension, demotion or dismissal (i.e. Discrimination/Sexual Harassment) are handled by IIS. All cases are monitored and tracked whether handled internally or referred to district or division managers. Those cases investigated by IIS are assigned to law enforcement captains whose responsibility is to examine the allegations and determine if there is a factual basis to support the allegations. If the case is criminal, it is also reviewed by a prosecutor, in the appropriate jurisdiction, to determine its prosecutorial merit.

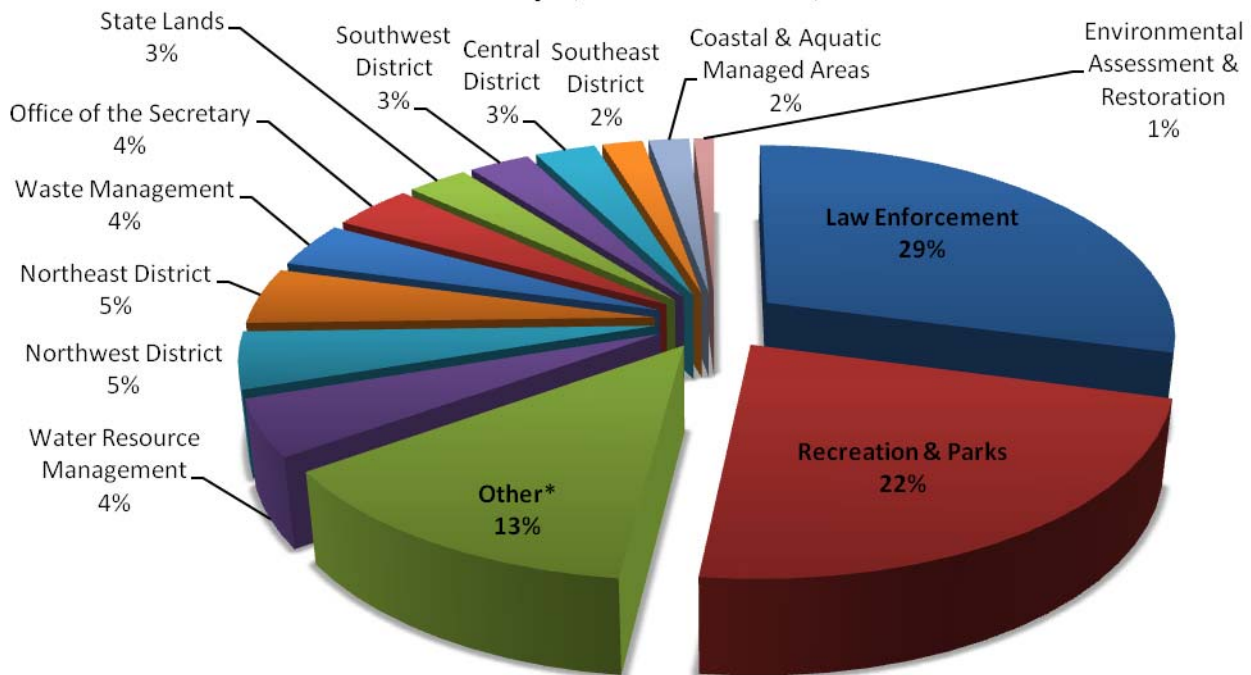
Completed investigations are reported in a case summary and the recommended finding(s) are presented to the appropriate district or division director. If a case is closed with a *sustained* finding that a violation of a policy occurred, it is then management’s responsibility to determine the necessary 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 impartiality in the investigation and consistency in how discipline is applied across the agency.





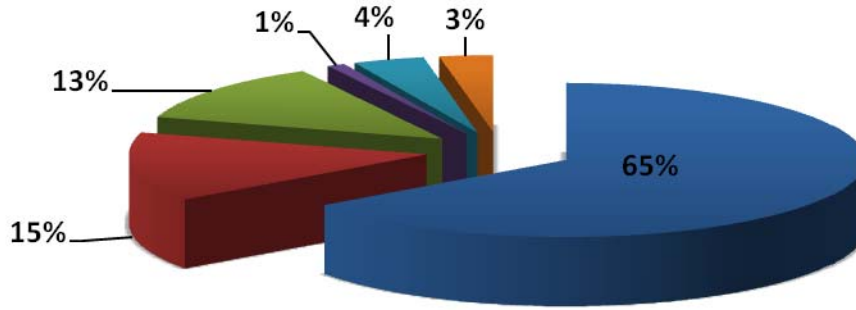
Investigative Issues Initiated by Program Area

July 1, 2008 - June 30, 2009



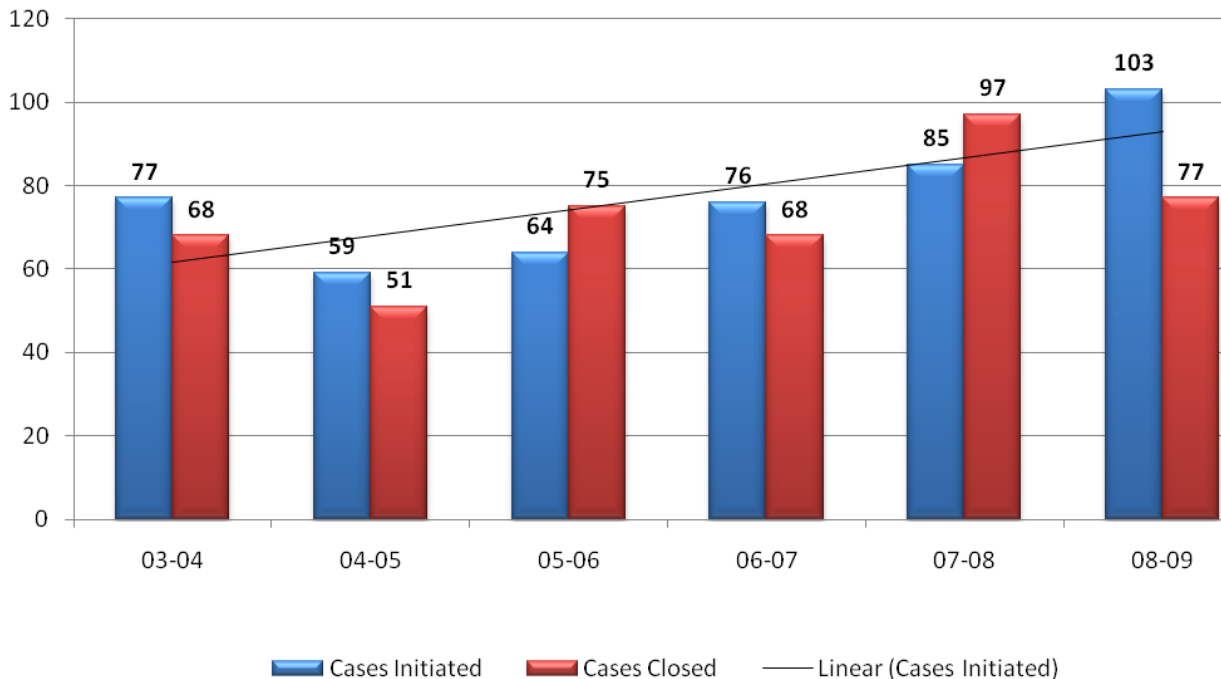
(*Other Areas include: Siting, Office of Technology & Information Services, Office of Greenways & Trails, Florida Geological Survey, Air Resources Management, Office of General Counsel, South District.)

Internal Investigations Section Section Activities Fiscal Year 2008 – 2009



- Investigations - INV
 - Investigative Reviews - IR
 - Public Records Requests - PRR
- Miscellaneous Complaints - MC
 - Management Reviews - MR
 - Background Investigations/Inquiries - BI

Cases Initiated and Closed Five-Year Trend

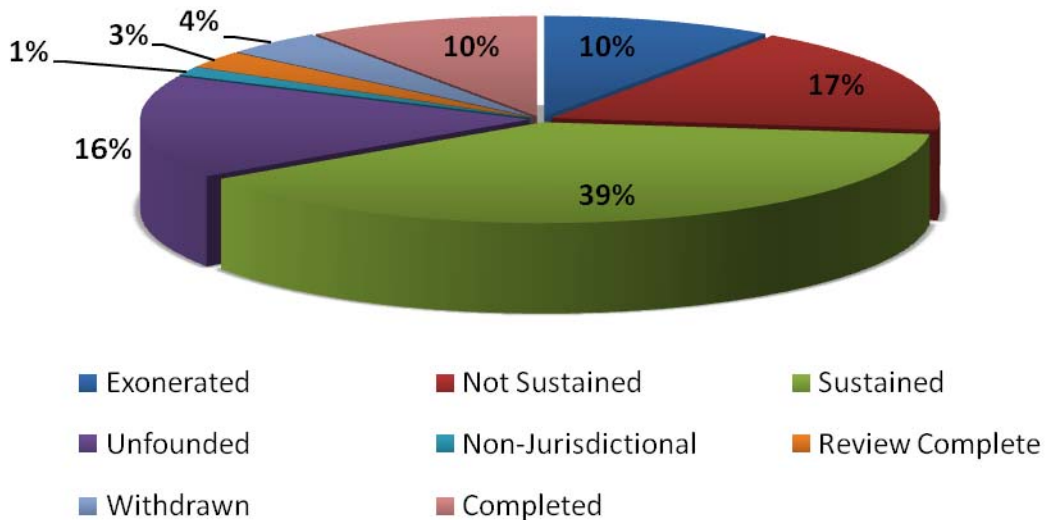


Investigative Findings

July 1, 2008 – June 30, 2009

Total Cases Closed – 77

Total Number of Findings – 145



CLASSIFICATIONS OF INVESTIGATIVE FINDINGS

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

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The table below depicts the number of activities completed by the Internal Investigations Section for the FY 2008-2009 by Division or District.

Division/District	Number
Law Enforcement	26
Recreation and Parks	25
Water Resource Management	4
State Lands	3
Other	5
Office of the Secretary	4
Waste Management	3
Administrative Services	0
Coastal & Aquatic Managed Areas	3
Office of Greenways & Trails	0
South District	5
Northeast District	3
Northwest District	4
Southwest District	2
Environmental Assessment & Restoration	1
Southeast District	1
Air Resource Management	1
Central District	3
Total Number of Cases Closed	93

The table below depicts the type of activity completed by the Internal Investigations Section for the FY 2008-2009.

Type of Activity	Number
Investigations	60
Miscellaneous Complaints	12
Investigative Reviews/Management Reviews	14
Public Record Requests	4
Background Investigation/Inquiry	3
Total Number of Issues Completed	93



Significant Case Summaries

The following cases are not all inclusive but are representative of the type and variety of matters The Internal Investigations Section has handled and the recommended dispositions. **A complete list can be found in APPENDIX – B.**

2009-030 Sexual Harassment/Creating a Hostile Work Environment

This allegation was filed by the support staff in a branch office who complained that the Branch Manager was interacting with her in an inappropriate and unwelcomed manner. The manager was interjecting himself into the activity of the complainant unnecessarily and had touched her in an unwelcome manner more than once. He pried into her personal activity to the point she was uncomfortable and he called her after hours to ask about what she had done during lunch and then accused her of lying. He wrote inappropriate personal notes to her via emails and went on unnecessary trips with her. The supervisor admitted to much of the described behavior but attributed it to cultural differences. The complaint resulted in a **SUSTAINED** finding that led to his dismissal.

2008-105 Creating a Hostile Work Environment

This complaint was forwarded from Senior Management after they received numerous emails and letters of concern or complaint against a program supervisor. He was described as having unpredictable mood swings and was subject to go

into fits of rage if you weren't one of his "favorites". There was also witness testimony that he frequently made crude comments of a sexual nature to female employees and made them uncomfortable in their work place. This resulted in a **SUSTAINED** finding for the allegations and the supervisor was demoted.

2008-102 Sexual Harassment and Battery

This complaint was initiated by a private citizen who was doing court assigned Community Service Work in the park. She alleged that a park ranger had made unwanted verbal sexual advances and had touched her breast while in the park. The complainant gave conflicting testimony and was contradicted by testimonial evidence given by other park staff. The complainant was not found to be credible and the subject employee denied the allegations resulting in a finding of **NOT SUSTAINED** for each allegation.

2009-022 Sexual Harassment, Conduct Unbecoming a Public Employee

This complaint was initiated after a regulatory employee expressed concern to their District

Director about comments and actions of a law enforcement officer during a joint assignment they were working. The investigation revealed that the comment thought to be sexual harassment was a greeting when the agent referred to her attire. It was determined that the greeting had no sexual connotation or intent. The other behavior involved discussions about an active case in a restaurant. It was determined that his actions were not intentional or unreasonable. It was not solely the responsibility of the agent because others participated in the same action. Both allegations were found to be **NOT SUSTAINED**.

2008-111 Conduct Unbecoming a Public Employee, Violation of Civil Rights Act, Supervisor Standards, and Sexual Harassment

This complaint was filed by a former Division of Law Enforcement employee against her chain of command for Sexual Harassment, Conduct Unbecoming, Violation of Supervisor Standards and Violation of the Employee’s Civil Rights. The complainant alleged she was mistreated during her training and probationary period and she attributed the behavior to each member of her chain of command. She also alleged that sexual discrimination was the reason she failed to make probation. The allegations against her Captain and Bureau Chief were found to be **UNFOUNDED** for the Conduct Unbecoming a Public Employee and **EXONERATED** for the Title VII Civil Rights Violation. The allegations of Sexual Harassment against the employee’s Lieutenant were **NOT SUSTAINED** as was the Conduct Unbecoming. However, the lieutenant was found to have a **SUSTAINED** violation for not meeting Supervisory Standards in the way he interacted with the complainant as a former employee. The Lieutenant received oral counseling.

2008-072 Sexual Harassment, Stalking, and Conduct Unbecoming a Public Employee

This complaint was initiated by a coworker of the subject Park employee. The subject employee was found to have given numerous unwanted presents to the complainant. The subject willfully and intentionally monitored the co-worker’s coming and going, to the point of hiding at the entrance gate to

the park to see her return. Several witness employees confirmed his behavior. The complainant rejected his gifts and his attempts to be near and became alarmed when the subject employee told a fellow employee of sexual desires he had for her. The misconduct by the subject employee resulted in **SUSTAINED** findings for all three violations. The employee was dismissed.

2009-021 Violation of Law or Agency Rules, To Wit: Violence Free Work Place, Misuse of Public Office, Conduct Unbecoming

This complaint originated in a new park which was transitioning from a private operation and was lodged by a former employee who had been dismissed by the new Park Manager. The manager is alleged to have addressed employees in a threatening or abusive manner, allowed falsification of time sheets, violated Fair Labor Standards Rules, and interacted with co-workers in a very aggressive and threatening manner without provocation. The investigation found that the manager had berated some employees, had shown favoritism to certain employees over others, and had required some employees to work beyond the scheduled time without compensation and allowed others to claim pay for time they did not work. Employees’ time sheets had been falsified. These allegations were **SUSTAINED** after overwhelming witness testimony and supporting documentary evidence. There was also a **SUSTAINED** finding against the OPS employee who was allowed to take the time off with pay. The employee was reprimanded. The manager was dismissed.

2008-106 Conduct Unbecoming a Public Employee

This complaint was filed against two senior managers in the complaining supervisor’s Bureau for what the complainant perceived as unreasonable work demands being placed upon him. The actions that were being taken by the supervisors were determined to be justifiable, within their authority and appropriate based upon information they had about the performance of their subordinate. The finding for the complaints against both senior supervisors was **EXONERATED** because their actions were not only reasonable; they were also

determined to be appropriate under the circumstances of their scrutiny of the complainant's performance and behavior at the time.

2009-025 Conduct Unbecoming a Public Employee

This allegation was reported by a citizen who had been the subject of numerous checks for compliance with fishing rules and most were by the same officer. The officer in question was given credit by the complainant as having been polite during each contact. The complainant's primary complaint was the difficulty with contacting DEP to question the officer's action rather than the officer's actions specifically. It was determined that the County Clerk of the Court had given him the wrong number. The officer's actions were found to be proper and resulted in a finding of **EXONERATED**.

2008-080 Code of Ethics and Conduct Unbecoming a Public Employee

This allegation originated in one of the regulatory districts in which co-workers over-heard the subject employee talking with members of the regulated community and giving them information to challenge or lessen the impact of Departmental regulatory actions. In addition, he was also overheard advising the wife of an employee from a regulated firm to contact an attorney who was also the subject employee's brother-in-law. Both of these acts were found to be violations resulting in **SUSTAINED** findings. The employee resigned his position prior to discipline being determined.

2008-063 Conduct Unbecoming a Public Employee

This complaint originated from another agency against a Departmental employee for misrepresentations made on behalf of a family member. The DEP employee was contacted by the recruiting agency as part of a background investigation. The DEP employee gave a positive recommendation for a position which he never held with an agency in which he never worked. The investigation found that the employee failed to correct the information in the application and

instead perpetuated the falsehood that had been initiated by the family member. This resulted in a finding of **SUSTAINED**. The employee resigned at the conclusion of the investigative report.

2008-067 Conduct Unbecoming a Public Employee and DLE GO 2-1.3(L) Human Relations

This investigation was initiated by a sworn officer against his immediate supervisor. The officer's letter of complaint referenced a strict and impersonal style being employed by his supervisor with little or no consideration for the officer's responses or objections as stated by the Lieutenant. The officer could offer no corroborating witnesses or evidence of the alleged behavior and the supervisor clearly demonstrated with productivity numbers, the need for improvement on the part of the officer. The allegation for Conduct Unbecoming a Public Employee was **UNFOUNDED** and General Order 2-1.3(L) Human Relations was **NOT SUSTAINED**.

2008-112 Conduct Unbecoming, Violence Free Work Place, Violation of Drug Free Workplace, and Violation of Law or Agency Rules. To Wit: Battery

This complaint involved a fight during a departmentally approved Christmas party. Both parties had admittedly been drinking prior to their involvement in the fight. One of the parties said something that was viewed as derogatory about the other party's niece. The second party took exception to the comment(s) and attacked the other employee striking him and knocking him to the ground. The fight was broken up by co-workers. Both parties were **SUSTAINED** for violation of the Violence Free Workplace, Violation of the Drug Free Workplace, and Conduct Unbecoming a Public Employee. The employee who initiated the contact also received a **SUSTAINED** finding for Violation of Law or Agency Rule, To Wit: Battery. Both employees received Written Reprimands for their participation in the incident.

2008-049 Violence in the Workplace, Battery, and Conduct Unbecoming

This investigation resulted from a report of a physical fight between a park ranger and his park manager. Based upon testimonial evidence coupled with signs of physical injury that were inflicted on the Park Manager, all violations were **SUSTAINED** this resulted in a seven day suspension for the ranger and numerous restrictions on his behavior in the park. Allegations against the Park Manager were all **UNFOUNDED**.

2009-006 Negligence, Conduct Unbecoming, and Code of Ethics Violations

This complaint was filed by a member of the regulated community against a regulatory District member. The member was accused of showing favoritism to the complainant’s competitors, treating the complainant unfairly in regulatory decisions, and demonstrating bias in regulatory decisions. The complainant also alleged possible bribery. Finally, the complainant alleged that the subject employee had taken another regulated plant operator with her on inspections of other facilities. The last complaint was **SUSTAINED** as an Ethics violation. The other complaints were either **NOT SUSTAINED** or **UNFOUNDED** due to the employee having more credible documentation of her activities than the complainant. The employee was given an Oral Reprimand and resigned seven days later.

2008-084 Failure to Give Truthful Information on an Official Application

An anonymous complainant reported that a female employee had been arrested and placed in jail for a charge of Battery. The employee’s background was checked and contradicted information supplied on her employment application. The employee claimed that she did not realize the charge was a first degree misdemeanor and she did not know she had to claim it. The violation was **SUSTAINED** and the employee received a suspension.

2008-090 Violation of Law to Wit: Drug Possession and Conduct Unbecoming a Public Employee

This complaint originated after a Department employee was arrested for Possession of Marijuana. The arrest appeared in a newspaper. The employee was found to have **SUSTAINED** violations of both the Violation of Law and the Conduct Unbecoming a Public Employee resulting in the employee’s dismissal from the department.

2008-048 Violation of Law or Agency Rule. To Wit: DLE GO 2-1 & Conduct Unbecoming a Public Employee

This investigation resulted from a search warrant on the home of a DEP employee as part of an investigation that the employee was guilty of viewing and downloading of child pornography. The employee was found to have committed acts that would preclude his ability to carry out his duties as a Police Captain with the Park Police. Both violations were **SUSTAINED** and the employee resigned.

2009-019 Violation of Law or Agency Rules

This complaint originated through the Office of the Chief Inspector General which received an allegation that a DEP employee was working for and being paid by another agency at the same time he was drawing pay for working for the Department. After reviewing the employee’s information it was determined to be mistaken identity. The issue was determined to be **UNFOUNDED**.

2009-013 Violation of Law or Agency Rules

This allegation was initiated by a developer who alleged extortion regarding the Department’s assessment of Public Interest Fees in the leasing of spaces over sovereign submerged lands. There was a determination that there were no credible facts to support any criminal allegation. This review was **REFERRED** to the OIG Program Review and Improvement Section to assist the Program area and the Development community regarding a better understanding of the process.

2008-113 Falsification of Official Documents

This investigation was initiated by the Bureau of Personnel Services to assist them by verifying the status of some employees who were assigned driving duties licenses. A Criminal History check on the individuals revealed that the employee also had a history of a first degree misdemeanor for which he had plead no contest that was not recorded on his original State of Florida application. This resulted in a **SUSTAINED** violation of Falsification of Official Documents. The employee in this case was given a Letter of Counseling.

**2008-071 Violation of DEP Information Services
DEP Directive 390**

Senior management from a regulatory District office requested a review of an employee's internet and email usage in response to allegations that the employee had been misusing them. A review of the subject's internet history showed that the employee had signed onto four investment sites for 17 work days within the review period. The employee had also registered his DEP email account with several non-public, non-work related sites and regularly visited them for personal gain or benefit. The finding of this investigation was **SUSTAINED** for violations of DEP 390 Computer Usage, DEP Directive 401 Dual Employment-Dual compensation and Conduct Unbecoming an employee for his misuse of state property and equipment.

**2008-079 Violation of DEP Directive 390,
Information Resources**

This investigation was requested by the manager of a branch office in one of the regulatory districts. The manager requested a review of an employee's internet usage because of a decline in the employee's performance. The review of the internet history for five days revealed the following: (1) 6 minutes internet surfing, (2) 50 minutes surfing, (3) 4 hours surfing, (4) 5 hours 16 minutes surfing, (5) 4 hours and 36 minutes surfing and a worsening pattern of abuse. The amount of time surfing was all non-work related. The investigation resulted in a **SUSTAINED** finding. The employee was terminated.

**2008-068 Violation of DEP Directive 390 Internet
Usage**

This investigation was initiated by management in a program area after a damaged computer was turned in for service and the servicing technician identified that certain inappropriate sites had been accessed. The computer was assigned for use by a number of field staff. A review of the internet histories revealed one specific employee with a history of visiting the internet in a manner inconsistent with DEP Directive 390. The subject employee accessed non-work related sites with sexually suggestive themes. In addition the subject employee was found to have spent an inordinate amount of time "surfing" the internet. The violator was **SUSTAINED** and the employee received a Written Reprimand.

**2008-093 Violation of Law and Conduct
Unbecoming a Public Employee**

This investigation resulted from reports that a park employee had been arrested. The employee was found to have been arrested for DUI and was subsequently found to be in possession of a small amount of marijuana and narcotic related equipment resulting in additional charges. Both charges were **SUSTAINED**. Employee was given a letter of the Division's Intent to Dismiss and the employee resigned.

2008-100 Violation of DLE Pursuit Policy

This case was initiated by the Division of Law Enforcement which reported that a member of the Park Police had been involved in a traffic pursuit that ended in a crash by the civilian. The officer involved was attempting to stop the citizen who he had witnessed earlier drinking in a park and later observed the individual leaving the park. The findings of the investigation were that his attempt to catch the violator had been in violation of General Order 4-4 by losing sight of the violator and continuing, although the violator was known and could be located later, and there was no evidence of a threat of violence if not immediately apprehended, resulting in a **SUSTAINED** finding and the officer received an Oral Reprimand.

2008-092 Complaint of Desperate Treatment by Regulatory Districts

This complaint originated from a contractor whose area involves work that overlaps into two different DEP Regulatory Districts. The contractor complained about the inconsistent actions and enforcement between the two Districts. The actions of the named regulator were reviewed against the rules of the Department and past practice and found to have been proper. The complaint was **NOT SUSTAINED** and the terms of the questioned Consent Order were found to be **NON-JURISDICTIONAL** because they were in accordance with an agreed upon settlement.

2008-091 (Allegation of Departmental Violation of Time Requirements of Coastal Permitting) Negligence

A private citizen complained that the Department had violated its own rules relating to the requirement that contractors provide all of the proper documentation in a timely fashion. The violation allegedly allowed the construction plans for a challenged high rise building to go forward over the objections of some members of the community. It was determined that there were errors by the Department in tracking the timeliness of the actions of the contractor. A staff member in the affected office was **SUSTAINED** for negligence and issued a Written Reprimand.

2009-001 Violation of Whistleblower Act

A lieutenant filed a complaint against his captain and bureau chief for retaliating against him for his participation in a Whistleblower complaint as a witness. A review of the complaint and facts stated in the complaint led to a determination that it did not meet the definition of a Whistleblower case. The actions of the two supervisors were not retaliatory and therefore there is **NO VIOLATION** of the Whistleblower Act.

2008-016 Numerous Allegations of Misconduct and Poor Performance Filed Against Park Managers and Staff by a Volunteer

This investigation resulted from accusations made in a 93 page complaint against Park Management and staff after the volunteer was asked to leave. The former volunteer complained about almost every aspect of activity by the management and staff of the park. The investigation determined that the allegations were the result of the complainant’s disagreement with established park practice and procedures. The complainant had committed numerous violations of rules and instructions given by staff. Park Managers had met with the complainant on numerous occasions in order to correct his unacceptable behavior. The allegations were found to be **UNFOUNDED or EXONERATED**.

2008-010 Management Review Division of Law Enforcement

The Bureau of Park Police requested a Management Review of a District Command in response to two letters of complaint that had been received from employees in the District. Most of the complaints dealt primarily with the Commander’s style of management and what was repeatedly described as a negative or intimidating communication pattern. After conducting over twenty sworn interviews, the review resulted in **SUSTAINED** violations of Supervisory Standards, the Code of Ethics, DLE Procedures, Conduct Unbecoming a Public Employee and Misconduct. The Captain took a voluntary demotion and transfer.

2008-086 Failure to Perform, Negligence

This complaint originated from a member of the Florida Fish and Wildlife Conservation Commission. One of their field personnel complained that Park Patrol Officers had failed to protect the beached manatee from members of the public who were climbing on the manatee, touching it, and harassing it as it lay stranded on the beach. The manatee ultimately died. Testimonial evidence established that the Park Police and Park Staff had spent significant time in trying to save the animal and had not allowed persons to abuse it. The finding for the allegation was **EXONERATED**.



PROGRAM REVIEW & IMPROVEMENT

The Program Review and Improvement Section (PRI) reviews program and process improvement efforts to promote increased 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, independent 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 related to better and best practices, and provides implementation assistance for solutions that result in improved performance.

The Director of PRI 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. Projects include program and management reviews, organizational assessments, process audits, and employee climate and customer satisfaction surveys.

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

- Is the program supporting the Department and OIG core missions?
- Is the program fulfilling its goals and objectives?
- Do processes add value?
- What is working well within the program and what can be improved?

Significant Project Summaries

IA-21-2-2009-14 Administrative Program Support Workshops

The Administrative Program Support Bureau Chief requested the OIG facilitate a workshop of the Bureau employees. The workshop consisted of a team-building exercise and a working session where questions, based on the 2007 DEP Employee Climate Survey, were asked of the participants to identify barriers. Using these barriers, the participants determined the most likely root cause of each barrier, brainstormed for solutions, and indicated the programmatic impact and difficulty of each solution.

IA-5-23-2009-6 2008 DEP Employee Climate Survey Administration

The 2008 DEP Employee Climate Survey provided an assessment of the climate within the Department from the employee’s perspective. The survey was distributed to all DEP employees (FTE and OPS) and it was administered using DEP proctors and printed surveys. The OIG distributed and collected the surveys and reported survey responses summarized at organization levels. 4,259 employees had an opportunity to participate in the survey and 3,806 (89%) responded. The survey consisted of 57 closed questions grouped into four dimensions and one open-ended question requesting feedback on the top three items employees felt could improve their office. The 2,016 employees who commented represent over half of the survey participants (53%) and they offered 4,098 separate comments. The table below depicts the Department-wide overall satisfaction rates, by dimension, for 2007 and 2008.

DEPARTMENT-WIDE	<u>Satisfaction Rate</u>	
	2007	2008
Job Satisfaction	84%	85%
Communication	76%	79%
Supervision	87%	89%
Mgmt Practices	87%	89%

The line-item detail, by question number, was summarized for the Secretary’s Leadership Team and at every organizational level throughout the Department down to the Bureau and Park District levels. This entailed planning, managing, and maintaining version control for approximately 960,000 separate pieces of information in over 1,000 e-mails, 2,997 files, and 136 reports. For the first time this year the survey results were emailed to Division Directors, Bureau Chiefs, and employees. This resulted in hard dollar savings in OIG staff labor costs, paper and copying costs, and mailing cost.

IA-5-8-2008-117 DLE Compressed Workweek Survey

The DLE Director requested assistance from OIG to issue a division-wide survey for collecting employee opinion on adopting a compressed workweek consisting of four ten-hour days. The intent of the compressed workweek schedule would be to reduce fuel expenses and cut emissions from vehicles. The survey results indicated 78% agree that the four ten-hour day schedule will be beneficial to them personally, 78% agree that it will be beneficial to the Division, and 70% agree that it will be beneficial to the public. The survey also indicated that 79% want to move to a workweek with four ten-hour days, 18% stated that they do not, and 4% provided no opinion.

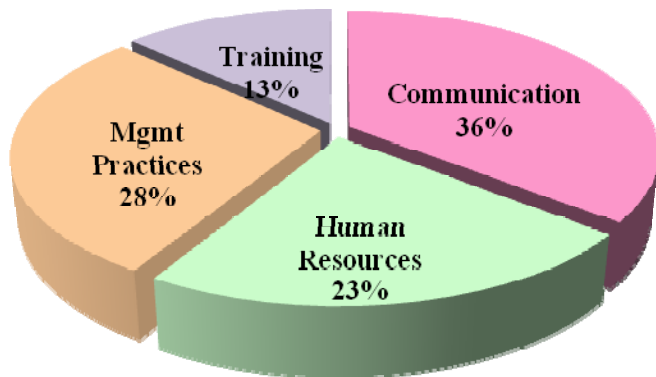
IA-21-0-2009-93 Internal Audit Annual Audit Plan Survey

PRI staff assisted Audit staff in the OIG with distributing a survey through e-mail using Survey Gizmo for the annual audit planning process.

IA-5-23-2008-62 2007 DEP Employee Climate Survey – Follow-up Activities

This project was a department-wide summary of activities that were a direct result of the responses to the 2007 DEP Employee Climate Survey. All agency Divisions, Offices, and Districts completed Employee Climate Survey follow-up reports which highlighted the actions they had taken to improve their office climate. A total of 328 activities involving 23 entities were completed throughout the agency to proactively address employee issues. Of these activities, 36% involved communications, 23% involved human resources, 28% involved management practices, and 13% involved training. This summary report is a way to share the department’s best practices and foster continuous improvement within DEP.

Follow-up Activities by Area of Focus



IA-21-26-2008-73 Coastal and Aquatic Managed Areas (CAMA) Workshops

The former CAMA Director requested the OIG conduct workshops to gather information in order to help managers focus on employee’s issues and concerns and identify process improvement opportunities. The workshops consisted of several team-building activities allowing participants the opportunity to engage in conversations that enhanced communication among the groups. The workshops also included problem solving exercises which gave participants the opportunity to identify problems and decide on potential solutions as a team, “Solutions to Barriers” which allowed participants the opportunity to list barriers that hindered them with performing their duties and

produced solutions for each barrier, and feedback from the 2007 DEP Employee Climate Survey which used comment themes from employees to identify 1) what was working well, 2) what could be improved, and 3) process improvement solutions that could be implemented now.

IA-3-10-2009-31 Review OGT Estimation Method

The OGT Director requested OIG review their cost budgetary projection methods to determine if their derived cost projection was reasonable. Two relevant indices were used to compare with OGT’s cost projection method: (1) U.S. Army Corps of Engineers (USACE), and (2) Florida Department of Transportation (FDOT). These were selected as benchmarks for this review since both entities plan and manage large, multi-year capital projects. The OIG concluded that the OGT Cost Index is the most conservative of the three indices. Both the USACE and FDOT cost projection methods result in higher estimates, over the same time period, than the OGT cost projection method. The OGT cost projection method is reasonable.

IA-23-0-2009-76 Audit Case Management System Benchmark

The OIG compared hardware and software requirements, estimated startup and operating costs, and system support considerations of the Internal Audit Management System (IAMS) with respect to two alternatives: (1) installation of the IAMS on the OIG server located at 3800 Commonwealth Boulevard, or (2) becoming a “client” of the system already in operation at the Northwood Shared Resource Center. Our OIG office previously evaluated the functional capability of the IAMS and determined that the system met our business requirements. The OIG concluded that while both alternatives are technically feasible, the better choice for the DEP OIG at this time is to become an agency user of the IAMS maintained at the Northwood Shared Resource Center rather than pursue a stand-alone installation within the OIG offices.

IA-21-8-2009-2 Bureau of Park Police Solutions to Barriers Workshop

The Bureau Chief of Park Police requested OIG facilitate a workshop of five selected Park Police personnel representing each police district within DLE. The workshop consisted of two team-building exercises and a working session where questions, based on the 2007 DEP Employee Climate Survey, were asked of the participants to identify barriers. Using these barriers, the participants determined the most likely root cause of each barrier, brainstormed for solutions, and indicated the programmatic impact and difficulty of each solution.

IA-21-7-2009-7 Beach Accessibility

The Bureau Chief of Operational Services requested OIG provide benchmarking assistance to independently compare and document the capability of several beach surface products to meet DEP requirements for improving beach accessibility for persons with mobility impairments. The OIG collected technical data for ten access pathway products designed to be used on beach surfaces, conducted an objective comparison of product technical specifications, reviewed user requirements, and conducted a comparison using the product features weighted as most important to the Bureau of Operational Services. Based on the benchmark findings, Mobi-Mat® RecPath is the access pathway recommended for further evaluation and possible acquisition. **A complete list of PRI projects can be found in APPENDIX – C.**

Performance Measures



Chapter 20.055, F.S. provides that The Office of Inspector General (OIG) advise the agency in the development of performance measures and standards. The 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. The 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. The OIG will also continue to support the Department in preparing legislatively-approved measures that are valid and reliable.

In fiscal year 2008-09, the OIG assisted the Division of Law Enforcement in the development of improved definitions, data sources, and baseline data for their performance measures. Also, in the Division of Waste Management, the OIG assessed the validity and reliability of performance measures related to cleanup and inspection of petroleum sites. Similarly, the Annual Audit and Consulting Services Plan for fiscal year 2009-10 includes a project to assist the Office of Greenways and Trails in the development of performance measures. Further, performance reporting required by the American Reinvestment and Recovery Act will be evaluated in coordination the Chief Inspector General’s Office.

Staff Training



Audit members received a variety of professional training to meet Institute of Internal Auditors' standards and to enhance the knowledge and skills needed to provide meaningful audit results. Training is also a useful way to obtain the competencies needed to obtain professional certifications endorsed by the profession including the Certified Internal Auditor and Certified Fraud Examiner. The OIG Internal Auditors received approximately 450 hours of training in fiscal year 2008-09. The training provided has resulted in improved job performance and productivity and has enhanced the sharing of best practices. Formal staff training included obtaining and evaluating audit evidence, use of technology to prevent and detect fraud, operational auditing, contract auditing, work paper preparation, public records and Florida's sunshine law requirements, procurement fraud, legal elements of fraud, IT risk assessment and various IT security courses. The audit staff also attended professional lectures at the Institute of Internal Auditors, Association of Inspectors General, Association of Government Accountants, and the Certified Fraud Examiners membership meetings.

The Internal Audit Section also provided training and technical assistance to the Department in the areas of Contract Management and Single Audit requirements.

During the past fiscal year, members of the Internal Investigations Section attended over 144 hours of in-service training hours. Many of these courses were mandatory to satisfy the Department's internal requirements or to maintain the scheduled member's State Law Enforcement or Criminal Justice Information System Certifications. Some courses were elective and to enhance proficiency in specialized areas of expertise. The topics involved in the Departmental required training included: Public Records, Code of Ethics, Sunshine Law, and Diversity in the Real World. The courses to maintain law enforcement training standards were: Computer Forensics, Computerized Criminal History, CJIS Certification, Sexual Harassment, Procurement Fraud, Human Relations Skills, Firearms training and qualification, and the Accreditation process. In addition the Crime Intelligence Analyst received additional Intelligence Program training and most members attended the regular training provided by the Association of Inspectors General.

Program Review and Improvement Section members completed all mandatory and recommended training provided by the Department. This training included public records, the code of ethics, diversity, and harassment. The staff also received professional training through attendance at lectures and workshops of the Association of Inspectors General, Florida Sterling Council, Southeast Evaluation Association, and other training events. This training was highly beneficial in helping to improve job-related knowledge and skills. Training topics included supervisor skills, customer service, audit case management, stress management, communication in a professional setting, basic and advanced Microsoft Office applications, contract management, and Project Management Professional certification. A staff member obtained certification as a Project Management Professional, completing the difficult 100 hour regimen required to obtain certification and passing the examination with exceptionally high scores. Total training hours completed by the Section: 283.

Professional Certifications and Affiliations

All OIG members work in a professional environment and are encouraged to enhance and develop their knowledge and expertise via training and active participation with professional organizations.

Professional Certifications

Audit Section:

- Four (4) Certified Internal Auditors
- One (1) Certified Government Auditing Professional
- One (1) Certified Public Accountant
- Three (3) Certified Fraud Examiners
- One (1) Certified Inspector General

Investigations Section:

- Six (6) Certified sworn law enforcement officers (including the Inspector General)
- Five (5) Certified FCIC/NCIC Operators
- Three (3) Certified Inspector General Investigators
- One (1) Certified Inspector General
- One (1) Certified Firearms Instructor
- One (1) Certified Accreditation Manager/Assessor

Program Review & Improvement Section:

- Two (2) Certified State of Florida Contract Managers
- Two (2) Project Management Professionals
- One (1) Six Sigma Manager
- One (1) Certified Information Systems Auditor
- One (1) Certified County Mediator

Professional Affiliations

Audit Section:

- Institute of Internal Auditors
- Tallahassee Association of Inspectors General
- Tallahassee Certified Fraud Examiners
- Big Bend Fraud Task Force

Investigations Section:

- Tallahassee Association of Inspectors General
- Florida Internal Affairs Investigator's Association
- State Law Enforcement Chiefs Association
- International Association of Chiefs of Police

Program Review and Improvement Section:

- Institute of Internal Auditors
- Tallahassee Association of Inspectors General
- Project Management Institute
- Institute for Certification of Computing Professionals
- American Society for Quality
- Florida Supreme Court Dispute Resolution Center

Administrative Support Section:

- Institute of Internal Auditors
- Tallahassee Association of Inspectors General
- Tallahassee Certified Fraud Examiners
- American Institute of Professional Bookkeepers



*Florida Department of Environmental Protection
"Enhancing Public Trust in Government"*

• **APPENDIX - A**

The Department monitors the implementation of prior audit findings on a biannual basis and reports on the status to the Executive Leadership Team in the Audit Findings Tracking Report. The Department was timely in implementing the required recommendations for the 26 audit projects list in the Annual Report for Fiscal Year 2007-08. For two projects, Island Joe's Concession and the Review of Conservation Easements; the Department has made progress in implementing the recommendations and the OIG plans to follow-up on the status of these recommendations in October 2009. For the Audit of Financial and Compliance Audit of Contract GC517, Agreement for Petroleum Storage Tank System Compliance Verification Program with Brevard County; DEP management reviewed the recommendations and has chosen to accept the risk of not implementing the recommendations.

Status of Prior Year Recommendations Included in the 2007-08 Annual Report

Item	Project Type	Division	Project Title	Status	Project Number
1.	Audit	Air Resource Management	Title V Program	Recommendation Implemented	IA-02-13-2007-30
2.	Audit	Air Resource Management	Orange County Vehicle License Registration Fees for Air Program	Recommendation Implemented	IA-02-13-2007-115
3.	Audit	Law Enforcement	Bureau of Emergency Response Spill Cleanup Program	Recommendation Implemented	IA-02-8-2007-44
4.	Audit	Law Enforcement	Contracting in the Clean Marina Program	Recommendation Implemented	IA-02-8-2008-25
5.	Review	Northeast Regulatory District	Administrative Review	No Audit Report Recommendations	IA-03-16-2007-52
6.	Audit	Recreation and Parks	Ft. Mose Historical Society Citizen Support Organization	Recommendation Implemented	IA-02-7-2007-57
7.	Audit	Recreation and Parks	Ft. Pierce Inlet State Park Operational Audit (No findings)	.No Audit Report Recommendations	IA-02-7-2008-2
8.	Audit	Recreation and Parks	Stephen Foster Citizen Support Organization	Recommendation Implemented	IA-02-7-2008-23
9.	Audit	Recreation and Parks	Recreation Development Grants to the City of Belle Glade	Recommendation Implemented	IA-02-7-2008-47
10.	Audit	Recreation and Parks	Island Joe's, Inc., Contracted Concession at Anastasia State Park	Recommendation Implemented (One Open)	IA-02-7-2008-65
11.	Review	Southwest Regulatory District	Administrative Review	No Audit Report Recommendation	IA-03-19-2008-1
12.	Review	State Lands	Review Conservation Easements	Recommendation Implemented (One Open)	IA-03-3-2007-43

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Status of Prior Year Recommendations Included in the 2007-08 Annual Report					
Item	Project Type	Division	Project Title	Status	Project Number
13.	Review	State Lands	Review Environmental Site Assessment Process	Recommendation Implemented	IA-03-3-2008-24
14.	Audit	Waste Management	Gadsden County Waste Grants	No Audit Report Recommendations	IA-02-12-2008-40
15.	Audit	Waste Management Bureau of Petroleum Storage Systems (BPSS)	Financial and Compliance Audit of Contract GC517, Agreement for Petroleum Storage Tank System Compliance Verification Program with Brevard County	October 2007 Management Accepted the Risk	IA-02-12-2007-29
16.	Audit	Waste Management- (BPSS)	Financial and Compliance Audit of the Cleanup Contract GC621, Agreement for the Petroleum Cleanup Program with Brevard County	Recommendations Implemented	IA-02-12-2007-35
17.	Audit	Waste Management- (BPSS)	Financial and Compliance Audit of the Contract GC624, Agreement for Petroleum Cleanup related Services in Dade County	Recommendation Implemented	IA-02-12-2007-36
18.	Audit	Waste Management- (BPSS)	Performance and Compliance Audit of Contract GC622, Agreement for Petroleum Contamination Site Cleanup related Services in Broward County	Recommendation Implemented	IA-02-12-2007-48
19.	Audit	Waste Management- (BPSS)	Financial and Compliance Audit of Contract GC547, Agreement for Storage Tank System Compliance Verification for Polk County	Recommendation Implemented	IA-02-12-2007-76
20.	Audit	Waste Management- (BPSS)	Financial and Compliance Audit of Contract GC626, Agreement for Petroleum Contamination Site Cleanup Related Services in Escambia County	Recommendation Implemented	IA-02-12-2007-78

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Status of Prior Year Recommendations Included in the 2007-08 Annual Report					
Item	Project Type	Division	Project Title	Status	Project Number
21.	Review	Waste Management-(BPSS)	Management Advisory on Petroleum Contamination Cleanup activities of Mactec Engineering and Consulting Inc. a Remediation Contractor (RC)	No Audit Report Recommendations	IA-02-12-2007-106
22.	Review	Waste Management-(BPSS)	Management Advisory on Petroleum Contamination Cleanup activities of URS Corporation, a Remediation Contractor (RC)	Recommendation Implemented	IA-02-12-2007-108
23.	Audit	Waste Management-(BPSS)	Financial and Compliance Audit of Contract GC631 Agreement for Petroleum Contamination Site Cleanup related Services in Volusia County	Recommendation Implemented	IA-02-12-2007-112
24.	Management Advisory Services	Waste Management-(BPSS)	Analysis of Northwest District activities related to Inland Protection Trust Fund (IPTF)	Recommendation Implemented	IA-13-15-2007-113
25.	Audit	Waste Management-(BPSS)	Financial and Compliance Audit of Contract GC632, Agreement for Petroleum Contamination Site Cleanup related Services in Pinellas County	Recommendation Implemented	IA-02-12-2008-19
26.	Audit	Waste Management-(BPSS)	Financial and Compliance Audit of Contract GC627, Agreement for Petroleum Contamination Site Cleanup related to Services in Hillsborough County	Recommendation Implemented	IA-02-12-2008-27

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• **APPENDIX – B**

**Investigation Cases Closed for
Fiscal Year 2008–2009**

Case Number	Allegations	Findings
II-03-03-04-009	Investigative Review	Review Complete
II-03-15-04-031	Investigative Review	Withdrawn
II-01-26-05-011	Violation of law or agency rules.	Sustained
II-01-07-06-021	1. Violation of law or agency rules. 2. Florida Statute 812. 014 Theft	Not Sustained Unfounded
II-01-07-06-030	Florida Statute 812. 014 Theft	Withdrawn
II-01-07-06-041	Florida Statute 812. 014 Theft	Withdrawn
II-01-12-06-061	Violation of law or agency rules.	Withdrawn
II-01-07-06-070	1. Violation of law or agency rules. To Wit: Sexual Harassment 2. Conduct unbecoming a public employee.	Unfounded Exonerated
II-03-08-08-010	Management Review 1. Conduct unbecoming a public employee. 2. Violation of law or agency rules. To Wit: General Order 2-1 Code of Conduct, Code of Ethics and The Oath of Office (GO 2-1) 3. Violation of law or agency rules. To Wit: GO 2-1 4. Violation of law or agency rules. To Wit: GO 2-1 5. Misconduct	Review Complete Sustained Sustained Sustained Sustained Sustained
II-03-26-08-013	Investigative Review	Review Complete
II-01-07-08-016	Subject 1: Violation of law or agency rules. To Wit: Theft Violation of law or agency rules. To Wit: Theft Conduct unbecoming a public employee. Subject 2: Conduct unbecoming a public employee. Subject 3: Conduct unbecoming a public employee. Subject 4: Conduct unbecoming a public employee. Subject 5: Conduct unbecoming a public employee. Violation of law or agency rules. To Wit: Sexual Harassment	Not Sustained Unfounded Exonerated Unfounded Unfounded Unfounded Not Sustained Unfounded
II-01-07-08-019	Violation of law or agency rules. To Wit: Sexual Harassment	Exonerated

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Case Number	Allegations	Findings
II-01-07-08-031	Conduct unbecoming a public employee.	Sustained
II-01-08-08-034	Poor performance.	Not Sustained
II-01-16-08-044	Conduct unbecoming a public employee.	Not Sustained
II-01-08-08-048	1. Violation of law or agency rules. To Wit: General Order 2-1 Code of Conduct, Code of Ethics and The Oath of Office 2. Conduct unbecoming a public employee.	Sustained Sustained
II-01-07-08-049	Subject 1: 1. Violation of law or agency rules. To Wit: F.S. 784.03 Battery 2. Conduct unbecoming a public employee. 3. DEP 421 Violence-Free Workplace Policy Subject 2: 1. Violation of law or agency rules. To Wit: F.S. 784.03 Battery 2. Conduct unbecoming a public employee. 3. Insubordination. 4. DEP 421 Violence-Free Workplace Policy	Unfounded Unfounded Unfounded Sustained Sustained Sustained Sustained
II-08-21-08-052	Public Records Request	Completed
II-13-20-08-053	Miscellaneous Complaint	Completed – Referred to Management
II-13-21-08-055	Miscellaneous Complaint	Unfounded
II-01-17-08-056	1. Violation of law or agency rules. To Wit: Permitting & Enforcement 2. Conduct unbecoming a public employee	Not Sustained Not Sustained
II-01-17-08-057	1. Violation of law or agency rules. To Wit: Permitting & Enforcement 2. Conduct unbecoming a public employee	Not Sustained Not Sustained
II-13-08-08-058	Miscellaneous Complaint	Completed – Referred to Management
II-01-15-08-059	1. Poor performance. 2. Violation of law or agency rules. To Wit: Florida Statute 812.014 Theft 3. Violation of law or agency rules. To Wit: DEP Directive 390 Information Resources Security Policies	Unfounded Not Sustained Sustained
II-01-08-08-060	Violation of law or agency rules. To Wit: Falsification of Records	Withdrawn
II-13-21-08-061	Miscellaneous Complaint	Completed

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Case Number	Allegations	Findings
II-13-20-08-062	Miscellaneous Complaint	Non-Jurisdictional
II-01-07-08-063	Conduct unbecoming a public employee.	Sustained
II-01-08-08-064	Poor performance.	Withdrawn
II-01-07-08-065	1. Violation of law or agency rules. To Wit: Destruction of sea turtle nests. 2. Conduct unbecoming a public employee. 3. Conduct unbecoming a public employee. 4. Conduct unbecoming a public employee. 5. Conduct unbecoming a public employee.	Unfounded Unfounded Exonerated Not Sustained Exonerated
II-13-01-08-066	Miscellaneous Complaint	Completed – Referred to Management
II-01-08-08-067	1. Violation of law or agency rules. To Wit: General Order 2-1 Code of Conduct, Code of Ethics and The Oath of Office 2. Conduct unbecoming a public employee.	Unfounded Not Sustained
II-01-14-08-068	Violation of law or agency rules. To Wit: DEP Directive 390 Information Resources Security Policies	Sustained
II-01-07-08-069	1. Violation of law or agency rules. To Wit: Sexual Harassment 2. Conduct unbecoming a public employee.	Not Sustained Sustained
II-08-08-08-070	Public Records Request	Completed
II-01-16-08-071	1. Violation of law or agency rules. To Wit: DEP Directive 390 Information Resources Security Policies and DEP 202 Code of Ethics/State Issued Computers (Internet and Email) 2. Violation of law or agency rules. To Wit: DEP Directive 401 Dual Employment – Dual Compensation 3. Conduct unbecoming a public employee.	Sustained Sustained Sustained
II-01-07-08-072	1. Violation of law or agency rules. To Wit: Sexual Harassment 2. Violation of law or agency rules. To Wit: Florida Statute 784.048 Stalking 3. Conduct unbecoming a public employee.	Sustained Sustained Sustained
II-13-08-08-073	Miscellaneous Complaint	Completed – Referred to Management
II-01-29-08-075	Subject 1: Violation of law or agency rules. To Wit: Sexual Harassment Subject 2: Inability to perform assigned duties.	Sustained Sustained
II-07-08-08-076	Background Investigation/Inquiry	Completed

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Case Number	Allegations	Findings
II-01-08-08-078	1. Violation of law or agency rules. To Wit: General Order 3-2 Departmental Property 2. Conduct unbecoming a public employee.	Sustained Not Sustained
II-01-15-08-079	Violation of law or agency rules. To Wit: DEP Directive 390 Information Resources Security Policies	Sustained
II-01-16-08-080	1. Violation of law or agency rules. To Wit: DEP Directive Code of Ethics 2. Conduct unbecoming a public employee.	Sustained Sustained
II-01-07-08-081	Violation of law or agency rules. To Wit: Environmental Contamination	Unfounded
II-01-08-08-082	1. Violation of law or agency rules. To Wit: Sexual Harassment 2. Conduct unbecoming a public employee.	Not Sustained Sustained
II-01-26-08-083	1. Violation of law or agency rules. 2. Conduct unbecoming a public employee.	Completed – Referred to Management
II-01-07-08-084	Violation of law or agency rules. To Wit: Florida Statute 837.06 False Official Statement (1 Count)	Sustained
II-13-08-08-085	Violation of law or agency rules. To Wit: General Order 2-1 Code of Conduct, Code of Ethics and The Oath of Office	Not Sustained
II-13-08-08-086	Violation of law or agency rules. To Wit: General Order 2-1 Code of Conduct, Code of Ethics and The Oath of Office	Exonerated
II-01-07-08-087	1. Violation of law or agency rules. To Wit: Creating a Hostile Work Environment 2. Negligence	Sustained Sustained
II-01-07-08-090	1. Violation of law or agency rules. To Wit: Florida Statute 893 Drug Abuse Prevention and Control 2. Conduct unbecoming a public employee.	Sustained Sustained
II-03-14-08-091	Investigative Review Negligence	Review complete Sustained
II-01-17-08-092	Violation of law or agency rules. To Wit: Permitting & Enforcement	Non-Jurisdictional
II-01-07-08-093	1. Violation of law or agency rules. To Wit: Florida Statute 893 Drug Abuse Prevention and Control 2. Conduct unbecoming a public employee.	Sustained Sustained
II-03-15-08-094	Management Review	Review Complete
II-13-08-08-095	Subject #1: Miscellaneous Complaint Subject #2: Miscellaneous Complaint	Exonerated Exonerated
II-01-07-08-096	Conduct unbecoming a public employee.	Exonerated

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Case Number	Allegations	Findings
II-03-19-08-097	Investigative Review	Review Complete
II-01-20-08-099	Conduct unbecoming a public employee.	Completed – Referred to Management
II-01-08-08-100	Violation of DEP Division of Law Enforcement General Order 4-4: Pursuits and use of emergency devices.	Sustained
II-13-13-08-101	Miscellaneous Complaint	Completed
II-01-07-08-102	1. Violation of law or agency rules. To Wit: F.S.784.03 Battery 2. Violation of law or agency rules. To Wit: Sexual Harassment	Not Sustained Not Sustained
II-01-14-08-103	Investigative Inquiry/Review	Completed
II-07-01-08-104	Background Investigation/Inquiry	Completed
II-03-18-08-105	Management Review; Conduct unbecoming a public employee. To Wit: Creating a hostile work environment.	Sustained
II-01-08-08-106	Conduct unbecoming a public employee.	Exonerated
II-01-20-08-108	Violation of law or agency rules.	Completed
II-01-12-08-109	Violation of law or agency rules	Closed-Referred to BEI
II-08-21-08-110	Public Records Request	Completed
II-01-08-08-111	1. Conduct unbecoming a public employee 2. Violation of law or agency rules. To Wit: DEP General Order 2-1.3 Sexual Harassment/Creating a Hostile Work Environment. 3. Violation of law or agency rules. To Wit: DEP General Order 2-1.4 Supervisor Standards. 4. Conduct unbecoming a public employee. 5. Violation of law or agency rules. To Wit: Title VII of the Civil Rights Act Discrimination. 6. Conduct unbecoming a public employee. 7. Violation of law or agency rules. To Wit: Title VII of the Civil Rights Act Discrimination. 8. Violation of law or agency rules. To Wit: General Order 2-1.3 and Code of Conduct.	Not Sustained Not Sustained Sustained Unfounded Exonerated Unfounded Exonerated Sustained
II-01-07-08-112	Conduct unbecoming a public employee Violence-Free Workplace Policy Drug-Free Workplace Violation of law or agency rules. To Wit: F.S. 784.03 Battery	All Sustained
II-01-07-08-113	Violation of law or agency rules. To Wit: F.S. 837.06-False Official Statement (1 Count)	Sustained
II-01-08-09-001	Whistle Blower Act under F.S. 112.3187 (2)	Non Whistle Blower Act Determination
II-01-08-09-002	Misconduct Misconduct	Unfounded Not Sustained
II-13-03-09-003	Habitual drug use	Unfounded

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Case Number	Allegations	Findings
II-03-07-09-004	Investigative Review	Completed
II-07-01-09-005	Background Investigation/Inquiry	Completed
II-01-19-09-006	1. Violation of law or agency rules. To Wit: DEP Directive 202 Code of Ethics/Avoiding the Appearance of Impropriety 2. Conduct unbecoming a public employee 3. Conduct unbecoming a public employee 4. Negligence	Sustained Unfounded Not Sustained Not Sustained
II-08-08-09-007	Public Records Request	Completed
II-03-08-09-008	Violation of law or agency rules. To Wit: General Orders 2-1	Completed – Referred to Management
II-03-14-09-009	Misconduct	Unfounded
II-01-12-09-010	Violation of law or agency rules	Completed – Referred to Management
II-01-03-09-013	Violation of law or agency rules	Closed-Referred to PRI Section
II-01-07-09-016	Violation of law or agency rules	Unfounded
II-01-08-09-019	Violation of law or agency rules	Unfounded
II-01-07-09-021	1. Violation of law or agency rules. To Wit: F.S. 838.022 Misuse of Public Office/Official Misconduct. 2. Violation of law or agency rules. To Wit: DEP Directive 421 Violence-Free Workplace Policy. 3. Conduct unbecoming a public employee. 4. Violation of law or agency rules. To Wit: F.S. 838.022 Misuse of Public Office/Official Misconduct.	Sustained Sustained Sustained Sustained
II-01-08-09-022	1. Violation of law or agency rules. To Wit: Sexual Harassment 2. Conduct unbecoming a public employee	Not Sustained Not Sustained
II-01-08-09-025	Conduct unbecoming a public employee	Exonerated
II-01-21-09-027	Code of Ethics for Public Officers and Employees	Referred to Florida Commission on Ethics
II-01-08-09-029	Conduct unbecoming a public employee	Completed
II-01-20-09-030	Violation of law or agency rules. To Wit: 60L-36.004 Florida Administrative Code-Sexual Harassment/Creating a Hostile Work Environment.	Sustained
II-03-07-09-034	Investigative Review	Closed-Referred to Management
II-03-01-09-035	Investigative Review	Closed-Referred to Management

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• **APPENDIX – C**

**Program Review and Improvement Completed Projects for
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No.	Division	Project Title	Number
1.	Administrative Services	Administrative Program Support Workshops	IA-21-2-2009-14
2.	Agency Wide	2007 DEP Employee Climate Survey – Follow-up Activities	IA-5-23-2008-62
3.	Agency Wide	2008 DEP Employee Climate Survey Administration	IA-5-23-2009-6
4.	Coastal and Aquatic Managed Areas	Coastal and Aquatic Managed Areas Workshops	IA-21-26-2008-73
5.	Communications	Communications Office request for follow-up analysis to the 2008 DEP Employee Climate Survey	IA-5-1-2009-49
6.	Deputy Secretary for Land and Recreation	Deputy Secretary for Land and Recreation request for follow-up analysis to the 2008 DEP Employee Climate Survey	IA-5-1-2009-46
7.	Deputy Secretary for Policy and Planning	Deputy Secretary for Policy and Planning request for follow-up analysis to the 2008 DEP Employee Climate Survey	IA-5-1-2009-55
8.	Deputy Secretary for Regulatory Programs	Deputy Secretary for Regulatory Programs request for follow-up analysis to the 2008 DEP Employee Climate Survey	IA-5-1-2009-54
9.	Greenways and Trails (OGT)	Review OGT Estimation Method	IA-3-10-2009-31
10.	Inspector General	Audit Case Management System Benchmark	IA-23-0-2009-76
11.	Inspector General	2008 DEP Employee Climate Survey - Correlation Analysis	IA-5-0-2009-79
12.	Inspector General	Research DEP Customer Survey History	IA-21-0-2009-83
13.	Inspector General	Internal Audit Annual Audit Plan Survey	IA-21-0-2009-93
14.	Law Enforcement (DLE)	DLE Compressed Workweek Survey	IA-5-8-2008-117
15.	Law Enforcement	Bureau of Park Police Solutions to Barriers Workshop	IA-21-8-2009-2
16.	Law Enforcement	Law Enforcement request for follow-up analysis to the 2008 DEP Employee Climate Survey	IA-5-8-2009-47
17.	Recreation and Parks	Beach Accessibility	IA-21-7-2009-7
18.	Recreation and Parks	Recreation and Parks request for follow-up analysis to the 2008 DEP Employee Climate Survey	IA-5-7-2009-78
19.	Secretary	Secretary request for follow-up analysis to the 2008 DEP Employee Climate Survey	IA-21-1-2009-45

