



Florida Department of Agriculture and Consumer Services
CHARLES H. BRONSON, Commissioner
The Capitol • Tallahassee, FL 32399-0800
www.doacs.state.fl.us

September 25, 2008

Please Respond to:
Office of Inspector General
2005 Apalachee Parkway, Suite E
Tallahassee, FL 32399-6500

The Honorable Charles H. Bronson
Commissioner of Agriculture
Florida Department of Agriculture
and Consumer Services
The Capitol, Plaza Level
Tallahassee, Florida 32399-0810

Dear Commissioner Bronson:

In accordance with Section 20.055(7), Florida Statutes, I am pleased to present the Annual Report for the Office of Inspector General. This Annual Report represents activities for the Audit and Investigation Sections for Fiscal Year 2007-2008.

The Internal Audit Section provided a combination of fifteen assurance and six consulting services to Department entities. Internal audit activities focused on performance measures, revenue collection, fraud data analysis and Department policy and procedure review. The internal consulting activities primarily focused on organizational governance participation and communications impacting the accuracy, reliability, and integrity of Department information. Best auditing practices continue to be implemented to improve the efficiency and effectiveness of audit activities.

The Investigation Section conducted various investigations and inquiries during this reporting period into complaints of employee misconduct ranging from misuse of computer resources to criminal theft. We continued to increase our investigative capability through additional training and equipment acquisition. For example, the forensics computers were upgraded to enhance our electronic investigative capability. The Investigation Section remains committed to timely, accurate, and professional investigations which exemplify the highest professional standards.

As always, our office remains committed to protect and promote public integrity and accountability within our Department. Thank you for your continued guidance and support.

Sincerely,

Joseph R. Martelli, CIG
Inspector General

JRM/ac



Florida Agriculture and Forest Products
\$97 Billion for Florida's Economy

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OFFICE OF INSPECTOR GENERAL MISSION AND VISION



Our *mission* is to protect and promote public integrity and accountability within the Department through audits that detect fraud, waste and abuse and the investigation of criminal and administrative violations.

Our *vision* is to enhance public trust by excelling in auditing, departmental entity accountability and internal investigations so as to achieve the highest level of customer satisfaction. Specifically, we strive to be a leader in developing a staff that is competent and innovative, and provides to executive management audit and investigative advice that is clear, objective, constructive, and timely.

RESPONSIBILITIES

“The Office of Inspector General is hereby established in each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government.” - Section 20.055(2), Florida Statutes

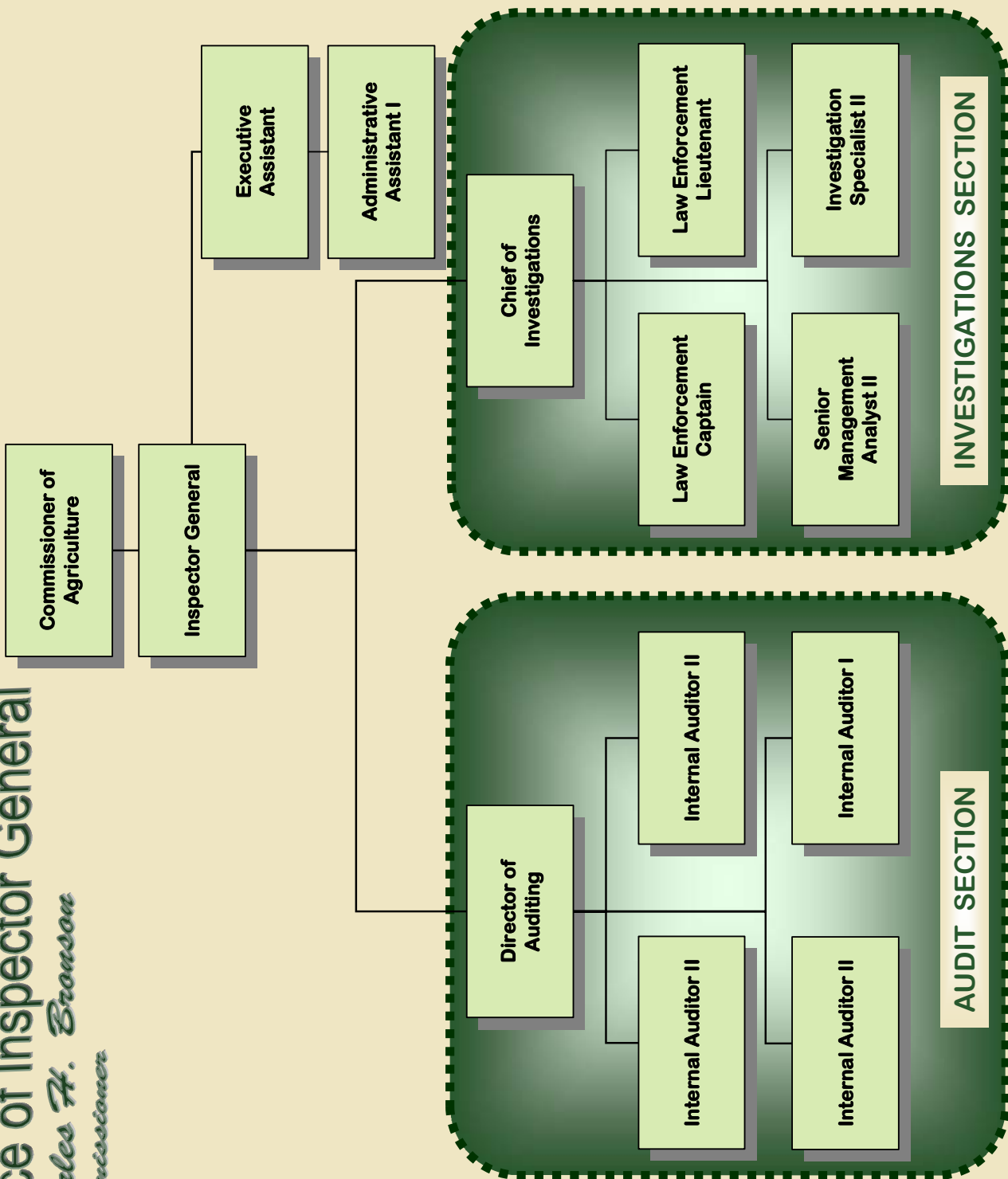
Key auditing responsibilities are:

- Assess the validity and reliability of the information provided by the Department on performance measures and standards, and make recommendations for improvement, if necessary.
- Provide direction for, supervise, and coordinate audits and management reviews relating to the programs and operations of the Department.
- Keep the Commissioner informed, recommend corrective action, and report on progress of corrective action concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the Department.
- Conduct, supervise, or coordinate other activities carried out or financed by the Department for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in its programs and operations.

Key investigation responsibilities are:

- Receiving complaints and coordinating all activities of the agency as required by the Whistle-blower's Act pursuant to ss. 112.3187-112.31895.
- Receiving and considering the complaints which do not meet the criteria for an investigation under the Whistle-blower's Act and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the Inspector General deems appropriate.
- Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the Inspector General's office. This shall include freedom from any interference with investigations and timely access to records and other sources of information.

Office of Inspector General
Charles H. Bronson
Commissioner



TRAINING ACCOMPLISHMENTS

The Office of Inspector General has outlined in Policy and Procedure No. 2-1, Office of Inspector General Operations Manual, a training assessment plan to allow the current audit and investigation staff to maintain the ability to conduct acceptable audits and investigations and to train new employees in proper procedures and standards. Staff members utilize training resources from various organizations, agencies, local universities, and individuals.

In accordance with the *Standards for the Professional Practice of Internal Auditing*, internal auditors are responsible for continuing education to maintain their proficiency and satisfy requirements related to professional certifications held. Audit staff members are encouraged to complete a minimum of 80 hours of audit, computer, management, and professional development training every two years in accordance with those *Auditing Standards*.

In accordance with Section 943.135, Florida Statutes, law enforcement officers are required to complete 40 hours of law enforcement related continuing education training every four years. Also, sworn law enforcement officers are required to test and qualify twice a year on assigned firearms, and are encouraged to complete a minimum of 12 hours of firearms training annually.

AUDIT SECTION



“Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, controls, and governance processes.” (*Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors)

Professional Standards

Pursuant to Section 20.055(2)(j) and 20.055(5)(a), Florida Statutes, internal audit activities are performed in accordance with the *General Principles and Standards for Offices of Inspector General and Standards for the Professional Practice of Internal Auditing* as published by the Association of Inspectors General and the Institute of Internal Auditors, respectively. Audit projects involving information technology are also conducted in accordance with *Standards for Information Systems Auditing* as published by the Information Systems Audit and Control Association.

Proficiency

The professional standards referenced above require that staff (individually and collectively) possess the knowledge and skills to perform their responsibilities. A high level of proficiency has been achieved for the Audit Section (five professional staff) through education, professional certifications and other continuing professional development activities. As of June 30, 2008:

- five auditors have bachelor’s degrees;
- two auditors have master’s degrees;
- two auditors are Certified Internal Auditors (CIA);
- two auditors are Certified Information Systems Auditors (CISA);
- two auditors are Certified Public Accountants (CPA);
- one auditor is a Certified Electronic Evidence Collection Specialist; and,
- one auditor is a Certified Public Manager (CPM).

Quality Assurance Program

The Audit Section continues to implement and employ a number of internal audit best management practices such as: control self-assessment, partnering with management, increasing staff performance through the use of computer-assisted auditing techniques, developing staff professionally, maintaining IT audit staff, and providing a balanced combination of assurance and consulting services.

As part of the internal Quality Assurance Program, the Audit Section: reviewed professional standards and internal policies and procedures; continued to pursue professional certifications; participated in various training and development activities; continued to improve audit techniques, tools, and technology; was appropriately supervised; and conducted periodic interviews with management. In addition, the Audit Section received an overall rating of 97% based on a quality assurance survey sent to management and other selected participants. Due to the Government Accountability Act Project, the Audit Section did not: review audit programs and report formats;

perform internal peer reviews on work papers; and complete quarterly status reports. Those activities should be re-established in Fiscal Year 2008-2009.

The external Quality Assurance review performed by the Auditor General's office is not scheduled until the Fall of 2009 for Fiscal Year 2008-2009.

Value Added to the Department

The Audit Section adds value to the Department in a number of ways. There is enhanced awareness of organizational governance that is achieved through several consulting services. Included in these consulting services are the Commissioner's annual memorandum, enterprise partnering activities (e.g., training, IT risk assessment, IT compliance), representation at the IT Steering and Operational Committees, and any ad-hoc management assistance that might be requested during the Fiscal Year. The Audit Section also distributes management advisories and control alerts throughout the year and performs their annual risk assessment that includes interaction with management.

In addition, there is an enterprise approach to projects where issues are identified that have an impact Department-wide rather than at the individual program level. Another way the Audit Section adds value is through improved acceptance of issues and timeliness of corrective actions, which is accomplished by focusing on significant issues and rewarding of best practices. Value is added where changes are made to improve management controls, thereby increasing the level of assurance that program objectives will be accomplished. The Audit Section also adds value by recommending changes that impact the accuracy, reliability, and integrity of information.

The Audit Section is an integral enterprise control component and adds value by its oversight authority, organizational placement, and its presence in deterring wrongdoing.

Fiscal Year 2007-2008 Annual Audit Plan

The Audit Plan was approved by the Commissioner of Agriculture on June 26, 2007, and amended and approved on November 8, 2007, to add one assurance project. The Audit Section accomplished all of the Audit Plan with the exception of one consulting project that was not completed due to time required for the Government Accountability Act project and the addition of the assurance project. This consulting project was covered in the Fiscal Year 2008-2009 risk assessment and planning activities.

Internal assurance reports are published at <http://www.doacs.state.fl.us/oig/>. External reports are published at:

- Auditor General - <http://www.myflorida.com/audgen/pages/releasedreports.htm>;
- Office of Program Policy Analysis and Government Accountability - <http://www.oppga.state.fl.us/reports/reports.html>; and
- Department of Financial Services' Financial Statements - http://www.myfloridacfo.com/aadir/statewide_financial_reporting/cafr.htm.

The following is a brief summary of projects along with issues and recommendations, if applicable.

INTERNAL ASSURANCE SERVICES

Fifteen assurance projects were conducted during Fiscal Year 2007-2008 covering performance measures, revenue collection, fraud data analysis and Department policy and procedure review. In 73% of those projects, the Department was recognized as having implemented best management practices in select areas of risk management, controls, and governance processes.

NOTE: Enterprise Summary reports are not counted.

Motor Vehicles Assignment and Use Policies

(Report: IA 0708-01)

The **objective** was to determine whether the Department's Administrative Policies and Procedures No. 4-25, Use of State-Owned, Leased, or Rented Vehicles, meets the criteria specified in Section 287.17, F.S., for the assignment and use of motor vehicles by employees; and is consistent with rules adopted by the Department of Management Services.

The **scope** was the Department's Administrative Policies and Procedures No. 4-25, Use of State-Owned, Leased, or Rented Vehicles, revised November 26, 2007; Section 287.17, F.S.; Chapter 60B-1.004-008 F.A.C, related to motor vehicle assignment and use; and Chapter 60L-32.004 F.A.C., related to perquisites.

Results: The Department's Administrative Policies and Procedures No. 4-25, Assignment and Use of State-Owned, Leased, or Rented Vehicles, meets the criteria for the assignment and use of motor vehicles by employees as specified in Section 287.17, F.S., and is consistent with Chapter 60B-1.004-008 F.A.C., related to motor vehicle assignment and use, and Chapter 60L-32.004 F.A.C., related to perquisites, adopted by the Department of Management Services.

Performance Measure Accuracy

(Report Numbers: IA 0708:2-10, IA 0708:12-14, IA 0708:15 - Enterprise Summary)

The **objective** was to determine if the number reported for actual performance for Fiscal Year 2006-2007 is fairly stated.

The **scope** was the Fiscal Year 2006-2007 actual performance number reported in the Final Long Range Program Plan on the Department's Internet Site as of September 30, 2007.

Results: For the twelve performance measures selected for Fiscal Year 2006-2007, eight measures are fairly stated; for two measures, the reported percentages are fairly stated, however, the numerator and denominator were not fairly stated in one, and we could not determine if the numerator was fairly stated in the other; and for two measures, we can not determine if the reported number is fairly stated.

Issue: The database does not contain sufficient details to support the number reported.

Recommendation: Modify the database to provide sufficient details for the number reported.

Issues: The reported number included something other than what is intended by the performance measure and reported performance was materially under-reported. **Recommendations:** Evaluate how performance is measured to determine if a name change or a change in what is being counted is appropriate, and incorporate results for actual performance that were being excluded in the number reported.

Issue: Additional items were included in the reported number, which resulted in a material misstatement of the numerator and denominator. **Recommendations:** Clearly define the additional items included and include an explanation of the methodologies in the Validity and Reliability statement.

Issue: Controls are not adequate to ensure that everything was recorded and reported as appropriate. **Recommendation:** Strengthen controls to ensure everything is recorded and reported as appropriate.

Attendance and Gate Admission Revenue – 2008 Florida State Fair

(Report: IA 0708-11)

The **objective** was to audit the attendance and gate admission revenue of the 2008 Florida State Fair. This financial information is the responsibility of Florida State Fair Authority's management. Our responsibility is to express an opinion based on our audit.

The **scope** was the attendance and gate admission revenue of the 2008 Florida State Fair held during the period of February 7 - 18, 2008, including advance gate admission sales occurring prior to the fair's opening and refunds or credits made through February 29, 2008.

Results: The attendance of 490,513 and gate admission revenue of \$3,087,980 for the 2008 Florida State Fair is fairly stated.

Fraud Data Analysis – Duplicate Reimbursement

(Report: IA 0708-16)

The **objective** was to determine if there were any indications of fraudulent activities leading us to believe that Department employees received reimbursement for hotel or airfare charges that were also paid for using a State of Florida purchasing card.

The **scope** was transactions in the Florida Accounting and Information Resource (FLAIR) Purchasing Card Detail database and the Vendor History database. The time period covered is January 1, 2006 to May 15, 2008. The object codes selected were for hotel and airfare.

Results: The Office of Inspector General did not find any indications of fraudulent activities that would lead us to believe that employees are being reimbursed for hotel or airfare charges that were also paid for using a purchasing card.

INTERNAL CONSULTING SERVICES

The Audit Section participated in six internal consulting services during Fiscal Year 2007-2008.

Organizational Governance Application Development for Integrity

(Report: IC 0708-01)

The Commissioner has established an annual practice of communicating governance expectations to executive and senior management, as these leaders set the framework for organizational climate. A stronger and more proactive governance structure should contribute to maintaining the Department's professionalism as its benchmark of fairness and efficiency. This project focused on communicating expectations regarding application development activities/areas directly impacting information integrity.

Application Owner Training

(Report: IC 0708-02)

This project involved the training of application owners for all of the Department's mission critical applications. Application Owner Training was developed and facilitated by the Division of Administration and Office of Inspector General. The training program covered the following topics: IT Overview, Application Owner Responsibilities, Segregation of Duties, Mission Criticality, Application Quality, Data Quality, Security and Environmental Controls, Business Continuity, and Documentation. Application development staff and Division Information Officers were encouraged to attend the training to strengthen their understanding of the duties and responsibilities assigned to the application owner.

2008 Florida State Fair - Attendance, Midway, and Entertainment Compilations

(Report: IC 0708-03)

This project involved the compilation of select financial information intended for management use only. This project is a consulting service provided on-site by the Audit Section during the annual Florida State Fair event. The Audit Section provides these services to Fair management and Department management that conducts oversight of the Florida State Fair Authority pursuant to Florida Statutes.

Florida Single Audit Act

(Report: IC 0708-04)

This project involved discussions with Division of Administration management to determine if there was a system in place to annually identify recipients of state financial assistance that are required to submit an audit.

Issue: A state-wide system has not been established to identify non-state entities that are required to submit an audit. **Recommendation:** The Department should contact the Department of Financial Services to pursue the feasibility of establishing a state-wide system.

Technology Governance Committees

The Audit Section takes an active role in advising and consulting with Department management in the information technology area through the following activities:

- Advisory membership on the Information Technology Resource (ITR) Steering Committee;
- Advisory membership on the ITR Operational Steering Committee; and
- Advisory membership on the Information Technology Life Cycle (ITLC) Review Panel.

Governance Communications

Management Advisories or Control Alerts are distributed to management communicating opportunities for improvements in efficiencies, effectiveness, or controls of Department programs, operations, or financial management. Six Management Advisories were distributed during Fiscal Year 2007-2008, which are summarized below.

No. 1 Naming Consistency

Issue: Key terms and methodologies were not defined in the Validity and Reliability statement for performance measure. **Recommendation:** The clarity of the measure could be enhanced by changing the performance measure name to what is actually being counted for the measure.

No. 2 Separation of Functions

Issue: Separation of functions can be enhanced by strengthening controls over the Division's Information Technology (IT) section's ability to modify data maintained in the Division's database.

Recommendation: Disallow access by IT staff to programs and data files in accordance with Department Policy and Procedures governing separation of functions.

No. 3 Documentation

Issue: Detailed records to support the reported number were not maintained. **Recommendations:** Maintain documentation used to report the number and design the database to include detailed descriptions of the number.

No. 4 Performance Measure Methodology Change

Issue: The methodology used to report the number creates the potential for the improper inclusion or exclusion of results for the Fiscal Year being reported. **Recommendations:** Revise the Validity and Reliability Statement methodology to indicate what is actually being counted, change the performance measures name to what is actually being counted, and consider alternative methods for calculating the measure in order to provide a more accurate and complete count of the reported number.

No. 5 Methodology

Issue: All test results are currently not included in the reported number. **Recommendation:** Include all test results in order to provide a more accurate and complete count for reporting.

No. 6 Data Integrity

Issue: A manual system is used to track and count test results rather than relying on test results recorded in the Laboratories' databases. **Recommendation:** Improve methods for tracking and counting of test results in order to provide a more accurate and complete count.

EXTERNAL AUDIT/REVIEW ACTIVITIES

The Office of Inspector General is the coordinator for external audits or reviews conducted by the Auditor General, Office of Program Policy Analysis and Government Accountability, federal auditors, and other governmental entities. The Audit Section coordinated 15 external audits or reviews by Federal and State agencies during Fiscal Year 2007-2008.

NOTE: The DACS Sunset Review was counted once.

2008 Legislature

Government Accountability Act – DACS Sunset Review

(Reports: Senate Agriculture Committee 2008-202, Senate Commerce Committee 2008-207, Joint Legislative Sunset Committee Report dated March 2008, Senate Bill 1702)

This was a review of the Department and its programs relating to information submitted in the agency report to the Joint Legislative Sunset Committee and other requested items to determine if the agency should be abolished, continued, or reorganized. Reviews were performed by the Senate Agriculture Committee, Senate Commerce Committee and the Joint Legislative Sunset Committee.

Office of the Auditor General

Federal Awards for Fiscal Year 2006-2007 – Citrus Health Response Program

(Report: 2008-141)

This audit was designed to express an opinion on the State's compliance with requirements applicable to each major Federal program.

Finding No. FA 07-001: FDACS did not always comply with the provisions of OMB Circular A-87 related to semi-annual certifications for employees expected to work solely on a single Federal Award or cost objective. **Recommendation:** Amend certification procedures to include all employees working solely in the Plant Animal Disease, Plant Care, Animal Care (PADPCAC) program.

Finding No. FA 07-002: FDACS did not always retain manually prepared records to document surveys of commercial citrus groves. **Recommendation:** Ensure that original Nursery Environs Surveys are retained when necessary and that survey information recorded in PICS is verified.

Concealed Weapons Licensing and Follow-up on Regulatory Inspections - Operational Audit

(Report: 2008-054)

This operational audit focused on Department procedures and practices for Concealed Weapons Licensing and follow-up to previous findings in report number AG 2006-051 for the period March 2005 through February 2007.

Finding No. 1: Dates upon which reports containing disqualifying events or conditions were received were not accurately recorded. **Recommendations:** Match report dates should be accurately recorded and management should also periodically monitor staff compliance with Department procedures requiring the accurate recording of the date match reports are received.

Finding No. 2: Administrative actions were not initiated timely. **Recommendation:** Increase efforts to initiate administrative actions within 20 days of the receipt of disqualifying information.

Finding No. 3: Unnecessary correspondence was sometimes sent to licensees. **Recommendation:** Review the instances and consider whether processing enhancements, including the implementation of service of process guidelines, may be appropriate.

Finding No. 4: Warrant information is not being utilized. **Recommendation:** The Department, in consultation with FDLE, should consider developing a methodology that would allow the efficient use of outstanding warrant information to identify licensees and applicants who are awaiting disposition of formal charges relating to a disqualifying crime. To fully evaluate the cost-effectiveness of the use of warrant information, the Department should initially approach using the information through a pilot project.

Financial Statements Fiscal Year Ending 06/30/07

(Report: Florida's Comprehensive Annual Financial Report for Fiscal Year Ending 06/30/07)

This was an audit of the State of Florida's Basic Financial Statements to include an annual fraud inquiry, financial noncompliance disclosure, legal representation letter, management representation letter, and a reconciliation of the State Expenditures for Federal Awards.

DACS Sunset Review

(Report: Information transferred to the Office of Program Policy Analysis and Government Accountability)

This was a review of the Department and its programs relating to information submitted in the agency report to the Joint Legislative Sunset Committee and other requested items. Select performance measures were reviewed for the Office of Program Policy Analysis and Government Accountability.

Federal Awards for Fiscal Year 2007-2008 – Plant Animal Disease, Plant Care, Animal Care

(Report: Fieldwork in-process)

This audit was designed to express an opinion on the State's compliance with requirements applicable to each major Federal program.

Office of Program Policy Analysis and Government Accountability***DACS Sunset Review***

(Report: S07-07, S07-01, 07-S22, 07-S23, 07-S24, 07-S25)

This was a review of the Department and its programs relating to information submitted in the agency report to the Joint Legislative Sunset Committee and other requested items. Several alternatives were presented for Legislative consideration.

Consumer Complaint 18-month Progress Report

(Report: 08-33)

This was a follow-up to findings and recommendations contained in Report Number 06-51 related to consumer complaint resolution services provided by the Department. A few issues were identified for consideration by the Legislature.

2007 Florida Government Accountability Report Update

(Report: Maintained electronically)

This was an annual update of the Department information contained on the Office of Program Policy Analysis and Government Accountability's website.

Food Safety Program Review

(Report: Fieldwork in-process)

This is an inter-agency audit requested by the Legislature to examine the food safety programs.

Handling of Wireless Communications (Complaints)

(Report: Fieldwork in-process)

This is a survey of multi-agencies to obtain clarification of the role of Florida agencies in resolving consumer complaints against wireless companies.

School District Food Service Programs Review

(Report: Fieldwork in-process)

This is an inter-agency audit requested by the Legislature to review financial and management issues related to the operation of school district food service programs.

Department of Financial Services

Financial Statements Fiscal Year Ending 06/30/07

(Report: Florida's Comprehensive Annual Financial Report for Fiscal Year Ending 06/30/07)

This was a request for completion of the Consideration of Fraud in Financial Reporting Certification form by the Commissioner that acknowledges the agency management's responsibility to prevent and detect fraud in regards to its own agency financial information to be included in the statewide financial statements.

Purchasing/Fuel Card Program

(Report: Memorandums dated June 17, 2008)

This was an audit to evaluate the Department's system of internal controls for the Purchasing Card and Fuel Card programs.

United States Department of Agriculture

2003 and 2004 Citrus Canker Eradication Program

(Report: Report dated March 2005)

This was a review of the Department's Citrus Canker Eradication Program cooperative agreement for Fiscal Years 2003 and 2004. The fieldwork commenced in March 2005, however results were not finalized and made available until April 2008. A few questions were raised regarding documentation; however the staleness of the issues prevented resolution by management.

Food Distribution Management Evaluation

(Report: Report dated April 30, 2008)

This was a Management Evaluation of the Food Distribution Program for Schools and Institutions and The Emergency Food Assistance Program. Minor procedural recommendations were made and implemented by management.

2005 Citrus Canker Eradication Program

(Report: Fieldwork in-process)

This is a review and audit of the Department's Citrus Canker Eradication Program cooperative agreement for Fiscal Year 2005.

FOLLOW-UP

Follow-up activities are an integral component of assurance services. Specific follow-up is performed as appropriate for findings contained in internal or external audits. Follow-up activities were performed during Fiscal Year 2007-2008 on two performance measure audits from Fiscal Year 2005-2006, and the Auditor General Concealed Weapons Licensing – Operational audit. Management has taken appropriate actions to satisfactorily resolve the audit issues/findings on all with the exception of one of the performance measures.

OPEN AUDIT FINDINGS FROM PRIOR ANNUAL REPORTS

Timely analysis and appropriate corrective actions should result from any findings and recommendations made in conjunction with internal or external assurance services. Findings and recommendations have been communicated to management earlier in the audit process resulting in corrective actions prior to completion of many assurance projects. Additionally, the internal Audit Section has emphasized timeliness in corrective action plans of management and subsequent follow-up activities. As a result of management's responsiveness, all significant audit findings previously reported through the Fiscal Year 2006-2007 Annual Report have been resolved with the exception of a performance measure audit from Fiscal Year 2005-2006. Efforts have been underway by management to gain access to data maintained by the contracted vendor to resolve the issue.



INVESTIGATION SECTION

The Investigation Section conducts timely and efficient internal investigations of alleged administrative and criminal employee misconduct in matters relating to the Department. The complaints, which serve as grounds for an inquiry or investigation, can be received from any Department personnel, whistle-blowers, the Get-Lean hotline, business entities regulated by or doing business with the Department, and private citizens. Depending on the nature of the allegations and the evidentiary indications contained in the complaints, investigations may fall into one of the following categories:

- **PRELIMINARY INQUIRIES (PI):** conducted in circumstances when it is necessary to determine the validity of a complaint prior to the initiation of a formal investigation. A summary of PI cases conducted for FY 2007-2008 is documented on page 17 of this report.
- **INSPECTOR GENERAL INVESTIGATIONS (IG):** formal investigations conducted in accordance with Florida State Statute and/or Department Administrative Policies and Procedures; Sexual Harassment Investigations; Discrimination Investigations; Forestry Youth Academy Investigations, and Whistle-blower Investigations. A summary of IG cases conducted for FY 2007-2008 is documented on page 18 of this report.
- **ASSIST OTHER AGENCY (AOA):** significant investigative activity in support of another state or local agency. This includes computer forensic support as well as interviews conducted on behalf of another agency.

Once a case has been opened and assigned to an investigator, the investigative process is initiated and an inquiry or investigation is conducted. After the investigative process is completed, the case is formally documented and the investigation is closed with one of the following conclusions:

SUSTAINED: Evidence is sufficient to prove allegation(s).

NOT SUSTAINED: Insufficient evidence available to prove or disprove allegation.

EXONERATED: Alleged actions occurred but were lawful and proper.

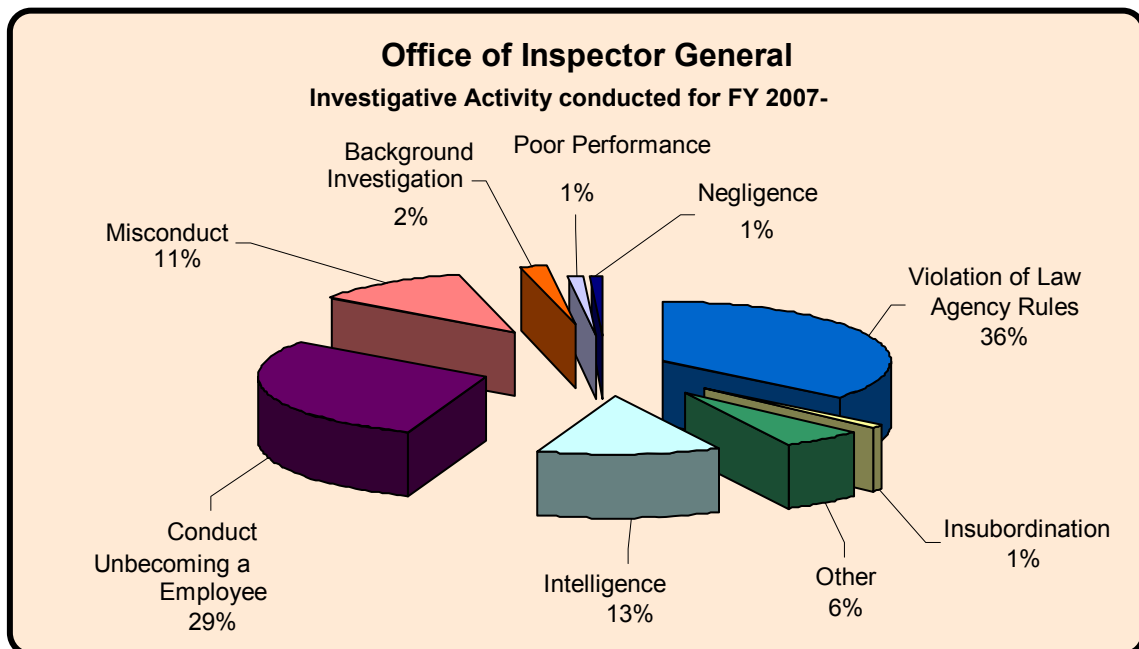
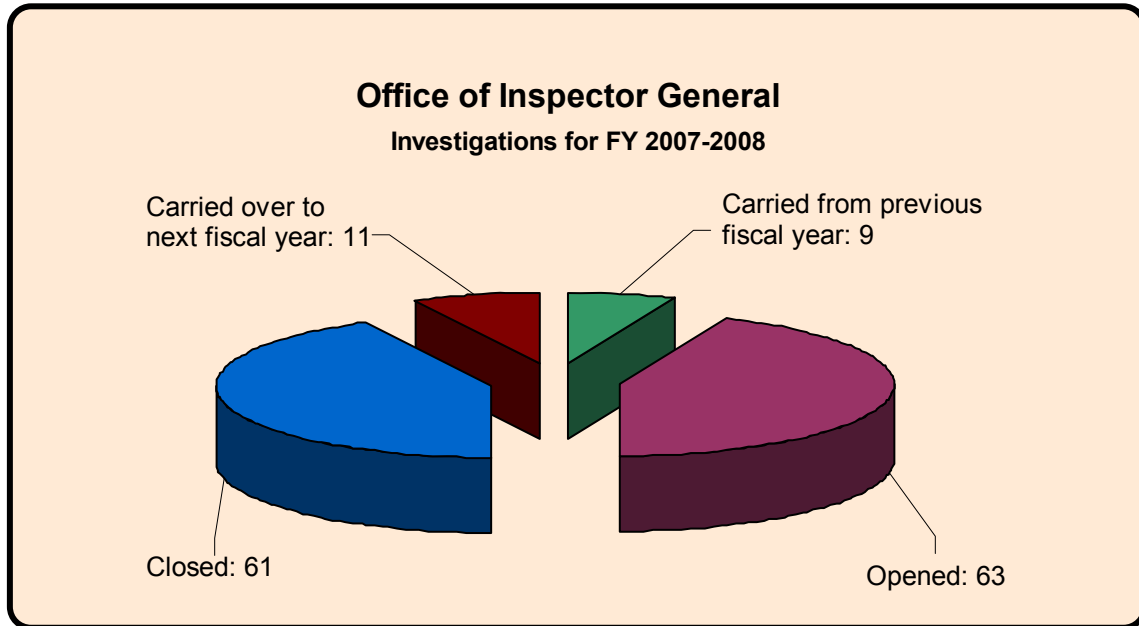
UNFOUNDED: Allegations are false or not supported by fact.

POLICY FAILURE: Alleged actions occurred and could have caused harm; however, the actions taken were not inconsistent with Department policy.

REFERRED TO DIVISION: The allegation did not meet the criteria of an IG investigation, or the allegations related to work performance and/or management issues only.

After the case has been approved for closure by the Inspector General, the results are forwarded to Department management and the Bureau of Personnel Management for action as they deem appropriate. The investigations are conducted by one Chief, one Captain, one Lieutenant and one Investigation Specialist, three with bachelor's degrees and one with a law degree. All four investigators have attended numerous schools and training programs relating to internal investigation and collectively bring a broad range of knowledge, experience and professionalism to the investigation section.

The following charts outline the case activity for Fiscal Year 2007-2008.



PRELIMINARY INQUIRIES (PI)

The Office of Inspector General (OIG) receives complaints from a wide variety of sources. Sometimes it is necessary for the Investigation Section to open a preliminary inquiry to determine the validity of a complaint prior to initiation of a formal investigation.

Preliminary inquiries:

- Determine if witnesses are available and cooperative, and ascertain if there is any evidence available to support the allegation.
- Involve requests made by a division where the resources and authority of the OIG are needed, i.e., certain background investigations, computer forensics, evidence preservation, sworn testimony, etc.
- Establish whether the complaint is within the jurisdiction of the OIG.

The following are case summaries for preliminary inquiries closed during Fiscal Year 2007-2008:

CASE NUMBER	ALLEGATION	FINDINGS
PI 2007-0031	Misconduct	No supporting evidence
PI 2007-0036	Theft	Not within the purview of the OIG
PI 2007-0047	Theft	Not within the purview of the OIG
PI 2007-0048	Misconduct	Not within the purview of the OIG
PI 2007-0049	Background check	Completed
PI 2007-0051	Complaint	Referred to Division Director
PI 2007-0052	Inappropriate behavior	Referred to Division Director
PI 2007-0055	Misconduct	No supporting evidence
PI 2007-0061	Misconduct	Not within the purview of the OIG
PI 2007-0063	Inappropriate conduct	Referred to Division Director
PI 2007-0065	Complaint	Referred to Division Director
PI 2007-0070	Misconduct	Referred to Division Director
PI 2007-0071	Misconduct	Not within the purview of the OIG
PI 2008-0001	Complaint	Referred to Division Director
PI 2008-0003	Misconduct	No formal complaint filed
PI 2008-0004	Inappropriate computer use	No supporting evidence
PI 2008-0007	Complaint	No supporting evidence
PI 2008-0008	Conduct Unbecoming	Referred to Division Director
PI 2008-0009	Sexual harassment	No formal complaint filed
PI 2008-0013	Inappropriate behavior	Referred to Division Director
PI 2008-0021	Complaint	No supporting evidence
PI 2008-0023	Inappropriate comment	Referred to Division Director
PI 2008-0024	Misconduct	No supporting evidence
PI 2008-0026	Background check	Completed

INSPECTOR GENERAL INVESTIGATIONS (IG)

The following are case summaries for investigations closed during Fiscal Year 2007-2008:

AOA 2007-0035

This case was opened when our office received a request from the Office of the Chief Inspector General to assist during the course of an investigation by conducting computer forensic analysis and conducting telephonic interviews of witnesses.

IG 2007-0039

This case was opened when our office received information concerning allegations of missing state equipment. This office conducted an investigation into the allegations. As a result of that investigation, the allegations that a Department employee violated the Drug-Free Workplace Policy and Drug Testing Procedures was SUSTAINED. Violation of Law or Agency Rules, to wit: Section 893.13(6)(a), Florida Statutes, Drug Abuse Prevention and Control, Prohibited Acts was SUSTAINED. Violation of Law or Agency Rules, to wit: Section 892.014, Florida Statutes, Theft was SUSTAINED. An allegation of Misconduct was SUSTAINED.

IG 2007-0040

This case was opened when our office received information concerning allegations of Violation of Law or Agency Rules and/or Conduct Unbecoming a Public Employee. This office conducted an investigation into the allegations. As a result of that investigation, it was determined that the allegation of Violation of Law or Agency Rules regarding Workplace Violence against three Department employees was UNFOUNDED. The allegation of Conduct Unbecoming a Public Employee as pertaining to three Department employees was SUSTAINED.

IG 2007-0042

This case was opened when our office received allegations of misuse of a State computer. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Violation of Law or Agency Rules regarding Internet and Electronic Mail Usage and Conduct Unbecoming a Public Employee were SUSTAINED.

IG 2007-0044

This case was opened when our office received information concerning an allegation that a Department employee had allowed friendship with a licensee to affect decision making. This office conducted an investigation into the allegations. As a result of that investigation, the allegation of Conduct Unbecoming a Public Employee was UNFOUNDED.

IG 2007-0045

This case was opened when our office received an allegation of discrimination and unprofessional conduct. This office conducted an investigation into the allegations. As a result of that investigation, the allegation of Discrimination against a Department employee was found to be NOT SUSTAINED and the allegation of Conduct Unbecoming a Public Employee against a Department employee was SUSTAINED.

IG 2007-0046

This case was opened when our office received allegations relating to a fraudulent Forest Land Recovery Program (FLRP) application pertaining to hurricane damaged forestland. Information was provided which alleged an FLRP applicant had submitted a false application and that a Division employee had signed the request indicating the work was complete, when it had not been accomplished. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Negligence and Conduct Unbecoming a Public Employee were SUSTAINED.

IG 2007-0050

This case was opened when our office received an allegation concerning a possible conflict of interest. This office conducted an investigation into the allegations. As a result of that investigation, the allegation of Conflict of Interest was UNFOUNDED.

IG 2007-0053

This case was opened when our office received allegations that a Department employee showed excessive anger and aggressive conduct towards another Department employee. This office conducted an investigation into the allegations. As a result of that investigation, the allegation of Violation of Law or Agency Rules, to wit: Florida State Statute 784.011, Assault was SUSTAINED. The allegation of Violation of Law or Agency Rules, to wit: Florida State Statute 784.03, Battery was UNFOUNDED. The allegation of Workplace Violence was SUSTAINED. The allegation of Insubordination was UNFOUNDED. An allegation of Conduct Unbecoming a Public Employee which was developed over the course of the investigation was SUSTAINED.

IG 2007-0054

This case was opened when our office received allegations that a Department employee had inappropriately and in violation of policy instructed Department personnel to destroy found contraband. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Violation of Law or Agency Rules and Conduct Unbecoming a Public Employee were SUSTAINED.

IG 2007-0056

This case was opened when our office received information alleging a Department employee physically abused a subordinate. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Violation of Law or Agency Rules regarding Workplace Violence and Conduct Unbecoming a Public Employee were UNFOUNDED.

IG 2007-0057

This case was opened when our office received information alleging a Department employee had accessed inappropriate websites. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Violation of Law or Agency Rules regarding Internet and Electronic Mail Usage and Conduct Unbecoming a Public Employee were SUSTAINED.

IG 2007-0058

This case was opened when our office received information alleging a Department employee had violated several Department Administrative Policies and Procedures involving misuse of state resources. This office conducted an investigation into the allegations. As a result of that

investigation, several allegations of Conduct Unbecoming a Public Employee were SUSTAINED, other allegations concerning unbecoming conduct were determined to be either UNFOUNDED or EXONERATED. An allegation of Violation of Law or Agency Rules regarding Internet and Electronic Mail Usage was NOT SUSTAINED and allegations concerning Use of State-owned vehicles were SUSTAINED.

IG 2007-0059

This case was opened when our office received information questioning the basis for issuance of a Department contract. This office conducted an investigation into the allegations of a Violation of Law or Agency Rules. As a result of that investigation, as to the allegations the employees were EXONERATED.

IG 2007-0060

This case was opened when our office received information alleging that a Department employee had made inappropriate comments and took inappropriate actions in the workplace. Our office was also asked to review allegations that a Department employee recorded a conversation with a supervisor in violation of state statutes. This office conducted an investigation into the allegations. As a result of that investigation, the allegation of Conduct Unbecoming a Public Employee was NOT SUSTAINED. The allegation of Violation of Law or Agency Rules, to wit: Section 934.03 of the Florida Statutes, Interception and Disclosure of Oral Communications was SUSTAINED.

IG 2007-0062

This case was opened when our office received information alleging that a Department employee had made harassing telephone calls to the complainant. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Conduct Unbecoming a Public Employee were SUSTAINED.

IG 2007-0064

This case was opened when our office received information concerning a verbal dispute between Department employees. This office conducted an investigation into the allegations. As a result of that investigation, allegations of Misconduct and Conduct Unbecoming a Public Employee were SUSTAINED.

IG 2007-0066

This case was opened when our office received information concerning an alleged sexual harassment complaint. This office initiated an investigation and it was determined that the subject of the complaint had resigned. Based on that resignation, the matter was no longer within the purview of this office and the investigation was closed.

IG 2007-0067

This case was opened when our office received information alleging that a Department employee had violated policy and engaged in a physical altercation. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Violation of Law or Agency Rules and Conduct Unbecoming a Public Employee were SUSTAINED.

IG 2007-0069

This case was opened when our office received information concerning an alleged sexual harassment complaint. This office initiated the investigation and it was determined that this case met the criteria for mediation under Department Administrative Policies and Procedures No. 5-21, VI, F, 2. The issue was mediated and this case was closed.

IG 2007-0072

This case was opened when our office received information alleging that a Department employee had misused assigned purchasing cards. This office conducted an investigation into the allegations. As a result of that investigation, the allegations were determined to be UNFOUNDED.

IG 2007-0073

This case was opened when our office received information alleging that a Department employee had violated the Department's Workplace Violence policy. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Violation of Law or Agency Rules regarding Workplace Violence were UNFOUNDED.

IG 2007-0074

This case was opened when our office received information alleging a Department employee had removed and misused State equipment and supplies. This office conducted an investigation into the allegations. As a result of that investigation, in regards to the allegation of Violation of Law or Agency Rules, to wit: Chapter 812, of the Florida State Statutes, Theft, the employee was EXONERATED. The allegations of Conduct Unbecoming a Public Employee concerning the misuse of a Department computer was UNFOUNDED and as relating to the misuse of State supplies the allegation was NOT SUSTAINED. An allegation of Conduct Unbecoming a Public Employee was SUSTAINED.

IG 2007-0075

This case was opened when information was developed during IG 2007-0073 that a Department employee had recorded a conversation with a supervisor without their knowledge or permission. This office conducted an investigation into the allegations. As a result of that investigation, the allegation concerning a Violation of Law or Agency Rules was SUSTAINED.

IG 2007-0076

This case was opened when our office received information that a Department employee had allegedly made discriminatory comments. This office conducted an investigation into the allegations. As a result of that investigation, the allegations concerning a Violation of Law or Agency Rules was SUSTAINED.

IG 2007-0077

Information was obtained during the investigation of IG 2007-0074 which alleged that a Department employee had removed State property for their personal benefit. This office conducted an investigation into the allegations. As a result of that investigation, the allegation of Violation of Law or Agency Rules, to wit: Chapter 812, of the Florida State Statutes, Theft, was SUSTAINED. The allegation of Conduct Unbecoming a Public Employee was also SUSTAINED.

IG 2008-0002

This case was opened when it was alleged that a Department employee was misusing a State vehicle. This office conducted an investigation into the allegations. As a result of that investigation, the allegation of Violation of Law or Agency Rules regarding misuse of a State vehicle was SUSTAINED.

IG 2008-0005

This case was opened when our office was asked to review and conduct an investigation into fraudulent use of the Department's postage meter. This office conducted an investigation into the allegations. There was insufficient evidence to identify a viable suspect.

IG 2008-0006

This case was opened when information was provided that alleged irregularities in the documentation that a Department employee had submitted and which pertained to the inspections they conducted. This office conducted an investigation into the allegations. As a result of that investigation, the allegation of Violation of Law or Agency Rules regarding Poor Performance was SUSTAINED.

IG 2008-0010

This case was opened when information was received requesting a review of the circumstances concerning missing Department gas credit cards, unauthorized charges on credit cards and a missing cellular telephone. This office conducted an investigation into the allegations. As a result of that investigation, allegations of Conduct Unbecoming a Public Employee and Violation of Law or Agency Rules were SUSTAINED.

IG 2008-0012

This case was opened when our office was asked to review allegations concerning misuse of a State computer. This office conducted an investigation into the allegations. As a result of that investigation, the allegation of Violation of Law or Agency Rules regarding Internet and Electronic Mail Usage was SUSTAINED.

IG 2008-0014

This case was opened when our office received a request to review several allegations against a Department employee concerning misconduct. This office conducted an investigation into the allegations. As a result of that investigation, two of the specific allegations of Conduct Unbecoming a Public Employee were NOT SUSTAINED and two of the allegations were UNFOUNDED.

IG 2008-0015

This case was opened when our office received a letter alleging that a company had been solicited and had paid money to a Department employee. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Violation of Law or Agency Rules and Conduct Unbecoming a Public Employee were UNFOUNDED.

IG 2008-0016

This case was opened when our office received information that an employee had been arrested. Contact with the Law Enforcement agency confirmed the arrest. The employee resigned and no formal conclusions were reached.

IG 2008-0020

This case was opened when the office received information that fuel was missing from a Department fuel trailer. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Violation of Law or Agency Rules and Conduct Unbecoming a Public Employee were SUSTAINED.

IG 2008-0022

This case was opened when our office was requested to review the circumstances concerning the possible unauthorized use of two vehicle credit cards. This office conducted an investigation into the allegations. As a result of that investigation, the allegations of Violation of Law or Agency Rules were determined to have occurred but a suspect could not be identified.

IG 2008-0027

This case was opened when our office was asked to assist with an investigation concerning missing materials. This office conducted an investigation into the allegations. As a result of that investigation, several violations were determined to have been committed by employees of an entity supported by the Department. Allegations of Theft were SUSTAINED, a developed allegation of Leaving the Work Area or Duty Assignment was SUSTAINED and a developed allegation of Lying was SUSTAINED.

INTELLIGENCE FILES

During the Fiscal Year 2007-2008 the Investigation Section reviewed fourteen cases which were documented as being beyond the scope of Office of Inspector General activity and which did not meet the requirements to open a preliminary inquiry. However, the information contained within these files had potential future value and was retained for reference.