



Office of Inspector General
Florida Department of Agriculture and Consumer Services

Annual Report

Fiscal Year 2010-2011





FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
COMMISSIONER ADAM H. PUTNAM

September 29, 2011

The Honorable Adam H. Putnam
Commissioner of Agriculture
Florida Department of Agriculture
and Consumer Services
The Capitol, Plaza Level 10
Tallahassee, Florida 32399-0810

Dear Commissioner,

I am pleased to present the Office of Inspector General Annual Report which, pursuant to Section 20.055, F.S., summarizes the activities and accomplishments for the 12-month period ending June 30, 2011.

During this reporting period, the Audit Section focused considerable effort evaluating Department resources and conducting reviews that assisted the newly appointed management team. As a result of these efforts, cost savings and efficiencies were realized in areas such as vehicle utilization, organizational structuring, and facility management. Additionally, we assisted with the evaluation of both the Office of Energy and the School Food Nutrition Program, as well as coordinated and monitored all external audit engagements. We issued 27 reports that aided in the effectiveness of operational decision making.

The Investigative Section conducted 90 investigations, resulting in 37 personnel actions, 4 arrests and several policy modifications. Additionally, we recovered \$6,674.00 resulting from restitution, fines and administrative costs.

We are also proud of our pro-active initiatives aimed at reducing employee misconduct. Through the utilization of our newly developed training materials, ethics video and quarterly newsletters, we have enhanced employee awareness regarding appropriate conduct.

I would like to take this opportunity to thank you for the support that you have provided to our office. We look forward to working closely with you and your leadership team to promote economy, efficiency, and effectiveness and to help the Department accomplish its critical mission and initiatives in the months ahead.

Sincerely,

A handwritten signature in black ink, appearing to read "Ron Russo".

Ron Russo
Inspector General

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OIG MISSION

The Office of Inspector General promotes the effective, efficient, and economical operation of Department programs.

OIG VISION

Provide the highest quality work product and services that facilitates positive change.

OIG VALUE

The Office of Inspector General places value on making a positive difference through the work we do. We are committed to constantly improving how we operate, embracing innovation, and using persistence and determination to achieve results.

RESPONSIBILITIES

The duties and responsibilities of the Office of Inspector General include:

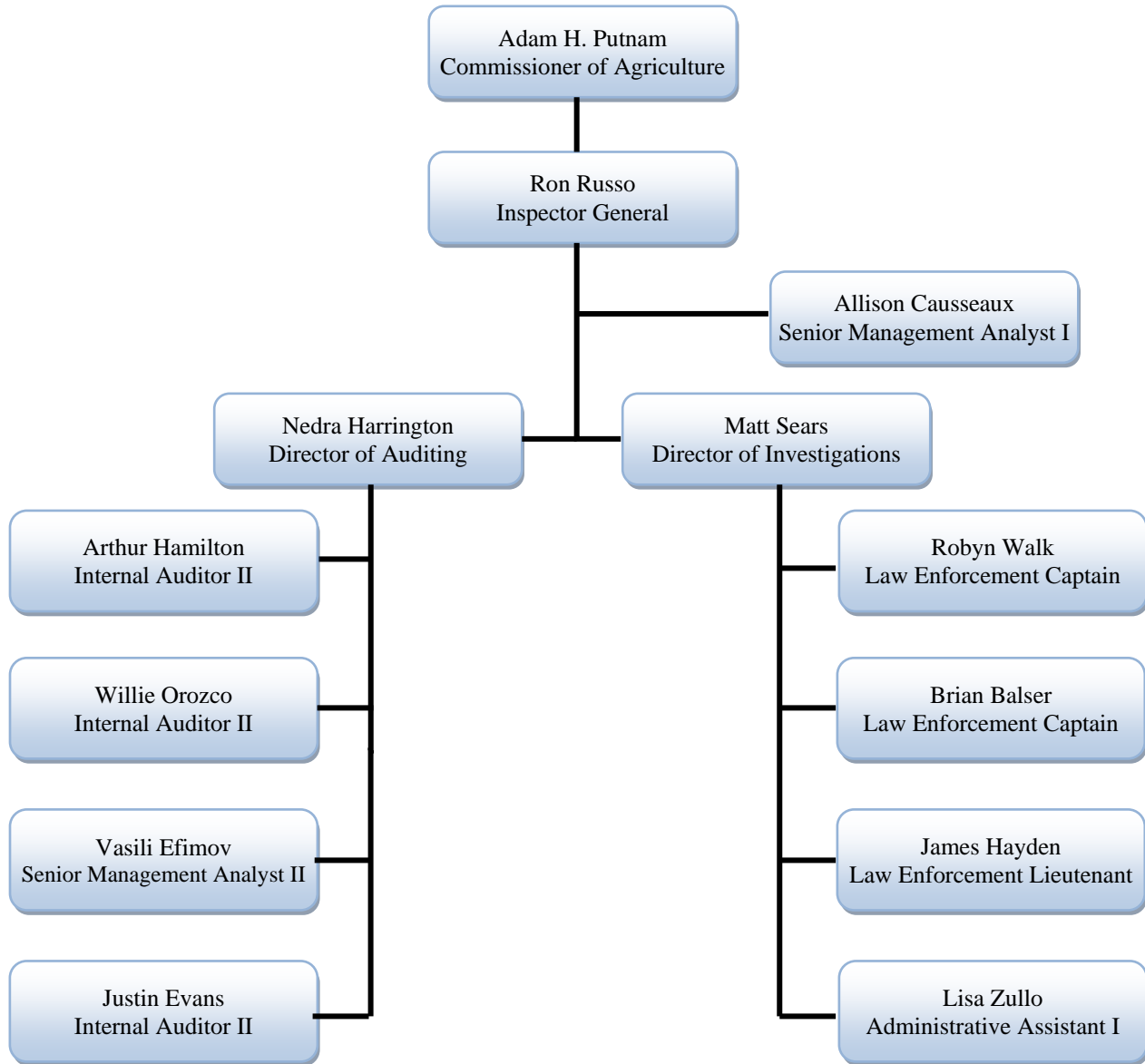
“The Office of Inspector General is hereby established in each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government...”

Section 20.055(2), Florida Statutes

- Provide direction for, supervise, and coordinate audits and management reviews relating to the programs and operations of the Department.
 - Keep the Commissioner of Agriculture 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 Department programs and operations.
 - Receiving complaints and coordinating all activities of the agency as required by the Whistle-blower's Act pursuant to ss. 112.3187-112.31895, Florida Statutes.
 - 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.
- Assess the validity and reliability of the information provided by the Department on performance measures and standards, and make recommendations for improvement, if necessary.

ORGANIZATIONAL CHART

The Office of Inspector General was established in 1993 in accordance with Florida Statute 570.092. The Office of Inspector General has a budget of \$1,043,622.00 annually. The Office of Inspector General is comprised of the following positions referenced within the below organizational chart.



STAFF QUALIFICATIONS

Employees within the Office of Inspector General possess a wide variety of expertise in areas such as auditing, accounting, investigations and information technology. Employees continually seek to further enhance their abilities and contributions to the Office of Inspector General and the Department. Additionally, employees within the Office of Inspector General participate in a number of professional organizations to maintain proficiency in their areas of expertise and certification. These accomplishments represent significant time and effort, reflecting positively on the employee as well as the Department. The following below summarizes the professional certifications maintained by Office of Inspector General employees:

- Five certified Law Enforcement Officers.
- One Certified Inspector General
- Two Certified Internal Auditors (CIA);
- One Certified Information Systems Auditor (CISA);
- One Certified Public Accountant (CPA); and
- One Certified Public Manager (CPM).

TRAINING ACCOMPLISHMENTS

The Office of Inspector General has outlined a training assessment plan, in Policy and Procedure No. 2-01, Office of Inspector General Operations Manual, that provides for quality training for new and existing staff members. This continuing staff development helps ensure the highest quality investigation and audit products. Staff members utilize training resources from various organizations, agencies, local universities, and individuals.

In accordance with the *International 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, and Law Enforcement accreditation standards, officers are required to complete 40 hours of law enforcement related continuing education training every two 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.” (*International 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 International 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 (IT) are also conducted in accordance with *Information Systems Auditing Standards* 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.

Quality Assurance Program

The Audit Section continues to implement and employ a number of internal audit best management practices. These include 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:

- reviews professional standards and internal policies and procedures;
- participates in various training and development activities;
- continues to improve audit techniques, tools, and technology; and
- is appropriately supervised.

The Audit Section also reviews audit programs and report formats and performs internal peer reviews for the completeness of work papers. Additionally, pursuant to Section 20.055, the Audit Section is evaluated every three years by the Auditor General’s Office.

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 Information Technology Resource and Operational Steering Committees, and any ad-hoc management assistance that might be requested during the year.

The Audit Section also distributes management advisories and control alerts throughout the year in order to communicate opportunities for improvements in efficiencies, effectiveness, or controls of Department programs, and performs an annual risk assessment.

The Audit Section performs annual audits on select performance measures to determine the validity and accuracy of the reported information. The Audit Section also reviews the addition, deletion, or modification of approved measures, standards, and activities, and makes recommendations for improvement, if necessary.

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

Annual Audit Plan

The Audit Plan was approved by the Commissioner of Agriculture on June 30, 2010. The Audit Section accomplished the majority of the Audit Plan. Two multi-year projects will continue into Fiscal Year 2011-2012.

INTERNAL ASSURANCE SERVICES

The Office of Inspector General completed six (6) assurance projects during Fiscal Year 2010-2011 covering performance measures, the Florida State Fair, and regulatory enforcement actions. In 50% of those projects, the Department was recognized as having implemented best management practices in select areas of risk management, controls, and governance processes; however, areas for improvement were identified.

Performance Measure Accuracy (Report Numbers: IA 1011:2-4; 6)

Four performance measure accuracy audits were completed, two each for the Divisions of Agricultural Environmental Services and Plant Industry.

The **objective** of the audits was to determine if the number reported for actual performance for Fiscal Year 2009-2010 is fairly stated.

The **scope** was the Fiscal Year 2009-2010 actual performance number reported in the Final Long Range Program Plan on the State of Florida's Fiscal Portal website, as of September 30, 2010.

The audit issues and recommendations are summarized below. Some of the issues and recommendations were applicable to several performance measures, while others were applicable to a specific performance measure.

Issues: To report the number, the enforcement action date is used as the date of compliance, and the date the inspection began is used to determine the number of inspections performed. However, for a significant number of inspections, the time it takes to determine compliance does not occur within the same fiscal year, and as a result, the reported number includes inspections for which compliance has not been determined. In addition, the Validity and Reliability statement does not describe the inspection process, specifically that compliance may be determined in a fiscal year subsequent to the inspection. The

database does not capture the date compliance is determined.

Recommendations: The Division should modify its database to capture the date compliance is determined, and queries should be revised accordingly. The Validity and Reliability statement should describe the inspection process, including the time parameters required to complete an inspection and determine compliance. In addition, the methodology should be revised to clearly state that compliance is based on the date compliance is determined and not the enforcement action date.

Issue: An Application Inspection Information form was not completed for all licensed pesticide applicators inspected. The form is used to document inspections of licensed pesticide applicators. Absent the form being completed and entered in the database, a query of the database would not generate an accurate number of licensed pesticide applicators inspected.

Recommendations: Develop procedures to ensure inspections of licensed pesticide applicators are adequately documented. In addition, ensure that the database properly reflects all inspections of licensed pesticide applicators.

Issues: The methodology used to report the number causes the numerator and denominator to be overstated. The number reported was 92.50%, when in actuality; the number reported should have been zero. In addition, the Validity and Reliability statement does not define key terms of the measure.

Recommendations: Modify the methodology used to report the number and define key terms in the Validity and Reliability statement.

Issues: The methodology used to report the number incorrectly counted the number of inspections performed instead of the number of businesses inspected. In addition, the database used to report the number could not distinguish between unique businesses inspected, and does not capture the date compliance (based on inspection results) was determined.

Recommendations: Modify the database to identify unique businesses inspected and to capture the date compliance is determined. Revise the query used to calculate the reported number to correctly capture businesses inspected within the fiscal year.

Recommendation: The methodology in the Validity and Reliability statement should be revised to accurately reflect what is being counted. In addition, the query should be re-designed so that the results are based on the signature date and not the date the application is entered into the database.

The Divisions of Agricultural Environmental Services and Plant Industry initiated corrective action to resolve the audit findings, which included revising databases and the methodologies used to generate the reported number. In addition, Validity and Reliability Statements were modified to include the definition of key terms.

Attendance and Gate Admission Revenue – 2011 Florida State Fair (Report Number: IA 1011-07)

The audit **objective** was to determine if the attendance and revenue amounts reported for the 2011 Florida State Fair were fairly stated.

The **scope** was the attendance and gate admission revenue of the 2011 Florida State Fair held during the period of February 10 - 21, 2011, including advance gate admission sales occurring prior to the fair's opening and refunds or credits made through February 28, 2011.

Results: The attendance of 486,641 and gate admission revenue of \$3,311,565 for the 2011 Florida State Fair is fairly stated in all material respects.

Regulatory Enforcement Actions (Report Number: IA 1011-01)

The objectives of this project were to determine if regulatory enforcement actions were being taken, and if penalties and fines resulting from regulatory enforcement actions were collected, in accordance with Florida Statutes, rules, and internal policies. The Division of Marketing and Development's, Bureau of Agricultural Dealer's Licenses, initiated regulatory enforcement action, and collected associated penalties and fines, in accordance with laws, rules and internal policies.

SPECIAL PROJECTS

The Office of Inspector General performed thirteen (13) special projects during Fiscal Year 2010-2011 that provided Department management with information strategic to improving the effectiveness and efficiency of Department operations and programs.

Cellular Phones and Personal Digital Assistants Policy Assessment

(Report dated January 2011)

This project was a review of policies and procedures governing the assignment of cellular phones and other wireless devices to Department employees to identify improvements in policies, procedures and potential cost savings. The Department has modified practices governing the assignment of cellular phones and wireless devices. Additionally, several Division and Offices have changed service providers as a result.

Travel Cost Evaluation

(Report dated January 2011)

The focus of this project was to compare and evaluate the cost effectiveness regarding various modes of travel for Department employees. The travel options evaluated were commercial airline, Department-owned aircraft, and driving a Department-owned motor vehicle. The Department will continue to use this data during future travel to determine the most cost effective travel option.

Vehicle Review: Light Car and Truck

(Report dated January 2011)

This project was performed to analyze the vehicles utilized by Department employees and the associated operating costs (e.g. fuel and maintenance), in an effort to identify cost saving opportunities. The review also analyzed the reimbursement cost associated with personally owned vehicle mileage. The Department will continue to use the data to assess ways to reduce operating costs.

Mobile Device/Technology

Cost-Saving Options

(Report dated February 2011)

This project was performed to assess potential cost savings to the Department for fees associated with providing cellular phones, personal digital assistants, broadband access, and air cards to Department employees to perform work related activities.

Administrative Positions

(Report dated February 2011)

This project analyzed the Department's administrative positions and salary by employee type and class title in an effort to determine the effectiveness of resource allocation.

Call Center Volume Analysis – Division of Consumer Services

(Report dated February 2011)

This project focused on evaluating the Call Center functionality of staff operations and call volume. The data compiled for this project will be used to assess ways in which the functionality of the Call Center staff operations can be improved.

Department Span of Control

(Report dated February 2011)

This project analyzed the management's span of control to identify potential areas for improvement. This assisted management in providing critical information to legislators and resulted in several staff modifications and corresponding cost savings.

Employee Diversity and Salary Review

(Report dated April 2011)

This project was performed to assess equitability in salaries of Department employees based on gender and race. Opportunities exist to increase the diversity of Department employees through recruiting efforts.

Leased and Owned Space Review

(Report dated April 2011)

A study of the Department's leased and owned space was conducted to determine whether any cost saving opportunities existed. Potential costs savings were identified, including transferring Department employees from leased to owned space, and renegotiating current leases.

Paperless Technology

(Report dated April 2011)

This project was performed to determine the extent to which paperless technology is being used within the Department. Approximately 86% of the Divisions and Offices within the Department are utilizing paperless technology to some degree, and are encouraged to continue to assess ways in which paperless technology can be utilized.

Agency Resource Allocation

(Fieldwork in process)

This ongoing project is being performed to provide the Department's management with an overview of their Division or Office program activities, including resources expended and accomplishments (e.g., licenses and permits issued, FTE's, budgeted appropriations). The information compiled will provide management with key performance data indicators that they can

use to make decisions that optimize program resources and activities.

Overview of Food Nutrition Program

(On-going)

This project provided a high-level overview of the school food and nutrition programs, including organizational structure, responsibilities, interactions with other state agencies and budget and funding source information. A comprehensive evaluation was also conducted on recent audits of the food and nutrition program to identify findings and recommendations that could impact the Department.

Overview of Energy Office

(On-going)

This project provided a high-level overview of Energy Office's programs, funding sources, fund balances, and organizational structure and responsibilities. In addition, a thorough evaluation was conducted on all recent audits performed on the Energy Office which identified findings and recommendations that could impact the Department.

The Audit Section has developed a comprehensive audit program that will thoroughly evaluate the Energy Office activities in the following areas:

- Organizational Effectiveness
- Adequacy of Internal Controls
- Program Administration
- Results of Funded Programs

This operational review is expected to be completed in early 2012.

INTERNAL CONSULTING SERVICES

The Office of Inspector General performs consulting services based on requests from Department management, as well as through joint projects with Department personnel that are designed to enhance internal controls or organizational governance. The Audit Section participated in five (5) internal consulting services during Fiscal Year 2010-2011.

Organizational Governance: Regulatory Compliance (Report Number: IC 1011-01)

The Commissioner communicated 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, fairness and efficiency. This project focused on achieving compliance from entities regulated by the Department.

Performance Measures – Review of Validity and Reliability Statements (Report Number: IC 1011-02)

The Audit Section reviewed the addition, deletion, or modification of the Long Range Program Plan Exhibit IV: Performance Measure Validity and Reliability statements for Fiscal Year 2011 – 2012 through 2015-2016, to assess the validity and reliability of the information contained in the Exhibit. Recommendations were made to enhance definitions and to clarify methodologies.

Technology Policy Compliance (Report Number: IC 1011-03)

This project is a collaboration between the Division of Administration and the Office of Inspector General to assess compliance with select IT Administrative Policies and Procedures, and to reduce IT-related vulnerabilities for the Department. Vulnerabilities addressed include the encryption of laptops and user accounts reviews for the Department's mission critical applications. The project is planned

to span multiple years and the Information Technology Resource Steering Committee and executive management will receive periodic reports on the status of actions taken to address any vulnerabilities.

Performance Measures – Review of the Addition, Deletion, or Modification of Approved Performance Measures, Standards, and Activities

(Report Number: No Report Issued)

The Audit Section reviewed the addition, deletion, or modification of approved measures, standards, and activities for the Fiscal Year 2011-2012 Long Range Program Plan. The purpose of this review was to assess the reliability and validity of information provided by the Department on performance measures and standards, and to make recommendations for improvement, if necessary, prior to submission to the Executive Office of the Governor and Florida Legislature.

General Records and Data Analysis – Investigation Assistance

The Audit Section performed general record and data analyses as requested during the year to assist the Investigative Section.

**American Recovery and
Reinvestment Act
(ARRA)**

The Department initially received \$15,245,063.99 to be utilized by the Florida Forest Service and the Divisions of Aquaculture and Marketing and Development. Specifically, these funds were utilized:

- for fuel reduction in areas of high wildfire risk throughout Florida;
- for Firewise program delivery to Florida’s highest risk urban interface areas;
- to increase tree canopies and maintain existing trees in Florida communities;
- to improve the condition of longleaf pine forests on state and privately owned forest lands;
- to defray the costs associated with the administration, storage and distribution of USDA foods;

- to provide assistance to eligible aquaculture producers that suffered financial losses associated with high feed input costs during the 2008 calendar year.

During this reporting period, the Audit Section monitored the continued obligation and expenditure of these funds and worked with external audit entities during their review of specific programs.

The Florida Energy Office was transferred to the Department from the Executive Office of the Governor on July 1, 2011. This office has oversight responsibility for \$175,957,276.00 in ARRA funds; therefore, a significant amount of focus was, and will continue to be, placed on monitoring the Energy Office and its use of both federal and state funds.

The following chart identifies all ARRA funds received by the Department:

Expenditures of ARRA Grants

Division/Office	Award	Award Amount	Amount* Expended	Percent
Energy Office	State Energy Program	\$126,089,000.00	\$40,526,301.77	32.14%
Energy Office	Energy Efficiency & Conservation Block Grant	30,401,600.00	6,065,214.46	19.95%
Energy Office	Energy Efficient Appliance & HVAC Rebate	17,585,000.00	17,579,021.21	99.97%
Energy Office	Energy Assurance & Smart Grid Resiliency Grant Program	1,881,676.00	547,979.23	29.12%
Florida Forest Service	Florida Community Fuels Management Program – Phase 1	900,000.00	900,000.00	100%
Florida Forest Service	Florida Community Fuels Management Program – Phase 2	6,281,000.00	5,036,895.35	80.19%
Florida Forest Service	Florida Forest Health Improvement Initiative	1,570,000.00	1,544,075.61	98.35%
Florida Forest Service	Florida Regional Longleaf Pine Restoration Initiative & Fuel Reduction	1,755,000.00	1,233,428.07	70.28%
Marketing & Development	Florida TEFAP CAP Recovery Act	4,408,715.00	4,408,715.00	100%
Aquaculture	State Grant to Provide Assistance to Eligible Aquaculture Producers	330,348.99	330,348.99	100%

Sources: Energy Office and Bureau of Finance and Accounting

*Totals reflected may have changed as expenditures continued.

GOVERNANCE ACTIVITIES

The Audit Section performs (3) on-going governance activities to remain aware of current information technology issues for the Department and to communicate key issues to Department employees, as follows:

Technology Governance Committees

The Audit Section takes an active role in advising and consulting with Department management in the information technology arena by serving as an advisory member on the following committees and panel:

- Information Technology Resource Steering Committee;
- Operational Steering Committee; and
- Information Technology Life Cycle Review Panel.

As an advisory member, the Director of Auditing attends the committee and panel meetings to participate in discussions regarding IT-related issues facing the Department, such as the development of new applications and security controls.

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. A Control Alert was distributed during Fiscal Year 2010-2011, which is summarized below.

Control Alert: No. 1 Access Controls

Issue: Without the periodic review of user access to applications, the integrity of data and resources may be compromised. This increases the risk that Department information and resources may be subject to destruction, theft, irregular disclosure or modification.

Recommendations: Ensure that Administrative Policies and Procedures regarding application access controls are adhered to. This includes performing user account reviews at least annually, and maintaining proper documentation of the results of user account reviews.

Preventative Measures and Communication

The Audit Section utilizes the Department's quarterly Open Lines newsletter to communicate services provided by the Audit Section and to communicate audit-related issues.

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 also evaluates finding and Department responses. The Audit Section coordinated fifteen (15) external audits or reviews by Federal and State agencies during Fiscal Year 2010-2011.

OFFICE OF THE AUDITOR GENERAL

Financial Statements FY Ending 06/30/10

(Report: Florida's Comprehensive Annual
Financial Report for Fiscal Year Ending
06/30/10)

This audit concerned 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. There were no findings resulting from this review.

Federal Awards for FY 2009-2010 Child Nutrition

(Report Number: AG 2011-167)

The Auditor General selected the Child Nutrition Cluster as the Federal Awards program audited for fiscal year ending June 30, 2010. There were no findings for our Department; however, there was one finding for the Department of Education (DOE), and therefore the Child Nutrition Cluster will be audited during Fiscal Year 2011-2012, for fiscal year ending June 30, 2011.

Federal Awards for FY 2010-2011 Child Nutrition

(Fieldwork in process)

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

Payroll and Personnel Operational Audit

(Report Number: AG 2011-069)

This audit focused on payroll and personnel administrative processes at select State agencies. There were seven findings requiring corrective action by the Department, including improvements in the timely submission and approval of timesheets and the reduction of errors when payroll changes are processed.

Revenue Collections Operational Audit

(Fieldwork in process)

The primary focus for this audit will be related to the Department's revenue collection and reconciliation processes.

Federal Awards for FY 2010-2011 State Energy Program

(Fieldwork in process)

This audit was designed to express an opinion on the State's compliance with requirements applicable to the State Energy Program.

OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY (OPPAGA)

2010 Florida Government Program Summaries

(Report Maintained electronically)

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

Centralizing Aviation Operations and Implementing Cost-Savings Strategies

(Report Number: OP 11-13)

This was a multi-agency review to examine state agency aviation programs to identify options for reducing costs and centralizing aircraft management. The Legislature was provided with several options for consideration to improve state aircraft management, including centralizing all state aviation programs into a single aviation authority and consolidating all law enforcement aviation operations under a single agency.

State Agency Travel Costs Are Down

(Report Number: OP 11-14)

This was a multi-agency review of Florida's state agency travel to determine the purpose and costs of employee travel, and the efforts agencies have made to reduce travel cost. The Legislature was provided with several options to streamline agency travel costs, including reducing travel funding and statutorily capping reimbursement for hotel expenses.

Centralizing Vehicle Fleet Operations and Implementing Cost-Saving Strategies

(Report Number: OP 11-16)

This was a multi-agency review to examine state agency fleet programs to identify options for reducing costs and centralizing vehicle fleet management. The Legislature was provided with several options, including centralizing some or all fleet operations under one agency.

State Conservation and Historic Lands Revenue-Generating Options

(No report issued)

This was a multi-agency review to explore the feasibility of expanding current and adding new revenue-generating activities on state-managed lands. Current activities that could be expanded include camping and

concessions. Potential new activities include minerals mining, corporate sponsorships and advertising, and leasing land to telecommunication companies for tower facilities.

DEPARTMENT OF FINANCIAL SERVICES

Financial Statements FY Ending 06/30/10

(Florida's Comprehensive Annual Financial Report for FY Ending 06/30/10)

This was a request for completion of the Consideration of Fraud in Financial Reporting Certification form by the Commissioner. It acknowledges 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; completion of a management representation letter relating to internal controls over statewide financial reporting; and preparation of the Schedule of Expenditures of Federal Awards forms.

UNITED STATES

DEPARTMENT OF AGRICULTURE (USDA)

2007 and 2008 Citrus Health Response Program

(Fieldwork in-process)

This is a review conducted by the USDA on the Department's Citrus Health Response Program cooperative agreements for October 2006 through September 2008.

Food Distribution Management Evaluation

(Report dated June 2011)

This was a Management Evaluation of the Food Distribution Program for Child Nutrition and The Emergency Food Assistance Program. The purpose of the management evaluation was to assess the State Distributing Agency's compliance

with its responsibilities for the administration of the programs as outlined in applicable regulations, instructions and policies. Minor findings were identified, including the absence of nondiscrimination statements on sub-recipient materials and contracts. All corrective actions were addressed by management.

U. S. DEPARTMENT OF ENERGY (USDOE)

State Energy Program – Monitoring Visit (Fieldwork in-process)

This is a review of the State Energy Program (SEP), which included assessments of the programmatic, administrative, and financial management of the SEP grant, as well as sub-recipient location visits.

Compliance Monitoring and Oversight

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 2009-2010 on the Auditor General's Payroll and Personnel – Operational audit. Management has taken appropriate actions to satisfactorily resolve the audit findings.

Open Audit Findings From Prior Annual Reports

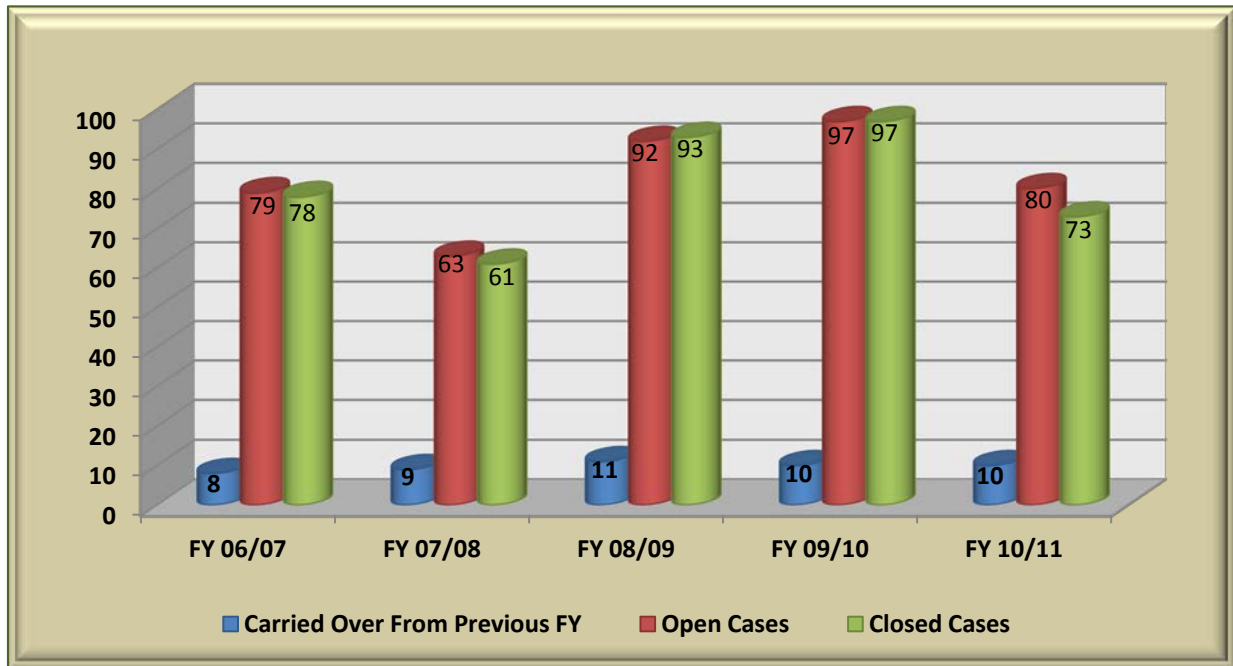
Timely analysis and appropriate corrective actions should result from any findings and recommendations made in conjunction with internal or external assurance services. Findings and recommendations have been communicated to management early in the audit process, resulting in corrective actions being completed 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 2009-2010 Annual Report have been resolved.

INVESTIGATIVE SECTION

The Office of Inspector General (OIG) Investigative Section conducts internal investigations of alleged administrative and criminal misconduct in matters relating to the Department. The investigations may be broad in nature requiring the review of Department practices, direction or management, or may concern only one individual's actions. The complaints, which may serve as grounds for an inquiry or investigation, could be received from any Department personnel, whistle-blowers as defined by Section 11.3187, F.S., business entities regulated by or doing business with the Department, or private citizens.

During Fiscal Year 2010-2011 the Investigative Section received numerous complaints from citizens, employees and Departmental entities that led to the investigation of eighty (80) employee involved incidents. During the year, OIG investigators took an average of forty-three (43) days to complete and provide their investigative findings. Nearing the end of the fiscal year the Investigative Section was provided with a third sworn investigator position, which will allow for enhanced service and investigative efficiency and services to the Department.

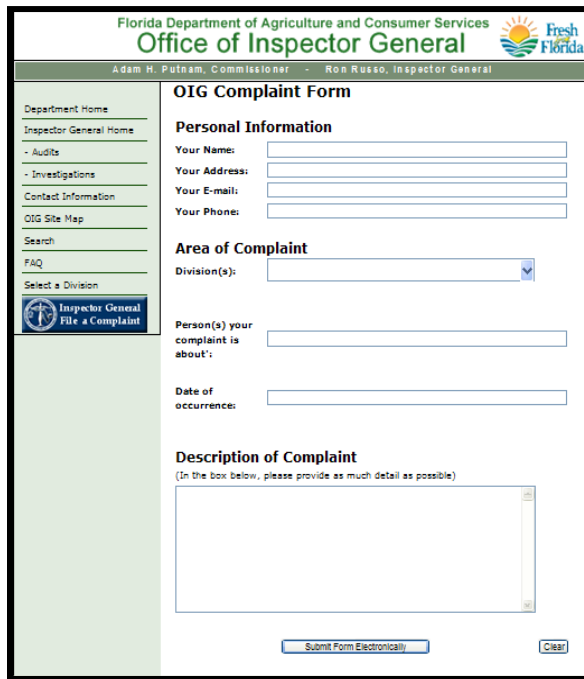
Case Activity by Fiscal Years



SERVICE TO THE DEPARTMENT

Enhancing Our Services

Beginning in March 2011 the Investigative Section began the first phase of upgrading the OIG website by providing employees with a simple, secure, and anonymous way to file complaints. By simply clicking a single icon on our webpage an employee can now fill out and send a computer generated complaint directly to the OIG, allowing them the ability to provide as much detail as they choose, or the option to remain completely anonymous. This newly created program is just one example of how the Investigative Section strives to enhance the service provided to our employees and citizens of the State of Florida.



The screenshot shows the 'OIG Complaint Form' interface. At the top, it identifies the Florida Department of Agriculture and Consumer Services, Office of Inspector General, with logos for Adam H. Putnam, Commissioner, and Ron Russo, Inspector General. A navigation menu on the left includes links for Department Home, Auditor General Home, Audits, Investigations, Contact Information, OIG Site Map, Search, FAQ, and Select a Division. A prominent blue button labeled 'Inspector General File a Complaint' is visible. The main form area is titled 'OIG Complaint Form' and contains sections for 'Personal Information' (Name, Address, E-mail, Phone), 'Area of Complaint' (Division(s) dropdown), 'Person(s) your complaint is about', 'Date of occurrences', and 'Description of Complaint' (a large text area with a note to provide as much detail as possible). At the bottom of the form are 'Submit Form Electronically' and 'Clear' buttons.

Educating Our Employees

The Investigative Section participated in various pro-active programs this year geared toward providing employees with guidance on how to avoid issues of misconduct. The OIG utilized the Department's Open Lines newsletter to alert employees of potential pitfalls that they may encounter while in the workplace. The OIG also participated in the creation of Departmental videos on the topics of Sexual Harassment and Workplace Violence that were utilized in the Department-wide supervisory training sessions. This was followed by an ethics video, consisting of a message from the Commissioner, emailed to all employees and provided his clear and concise expectations concerning employee performance. Additionally, these resources will be utilized for all new employees joining the Department.

Maintaining Our Professionalism

The OIG continues to maintain full accreditation status granted in 2010 by The Commission for Florida Law Enforcement Accreditation (CFLA). The OIG began the process of complying with the accreditation standards in late 2009. The OIG had a full inspection of the Investigative Section in April 2010, which reviewed policies and procedures, management, operations and support services. This review conducted by the CFLA included all aspects of the Investigative Section and was concluded to be in full compliance.



INVESTIGATIONS



The Investigative Section conducts all cases, both administrative and criminal investigations alike, utilizing sworn law enforcement officers within the OIG. With offices in Tallahassee and Tampa, this team consists of a Director, two Captains, and a Lieutenant who collectively possess over eighty years of combined law enforcement experience. This combination of experience brings a broad range of knowledge, experience and professionalism to the Investigative Section.

Depending on the nature of the allegations and the evidence contained within the complaints, investigations that are assigned to an investigator will 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. Background investigations are performed when requested and documented as a PI.

IG Investigations (IG)

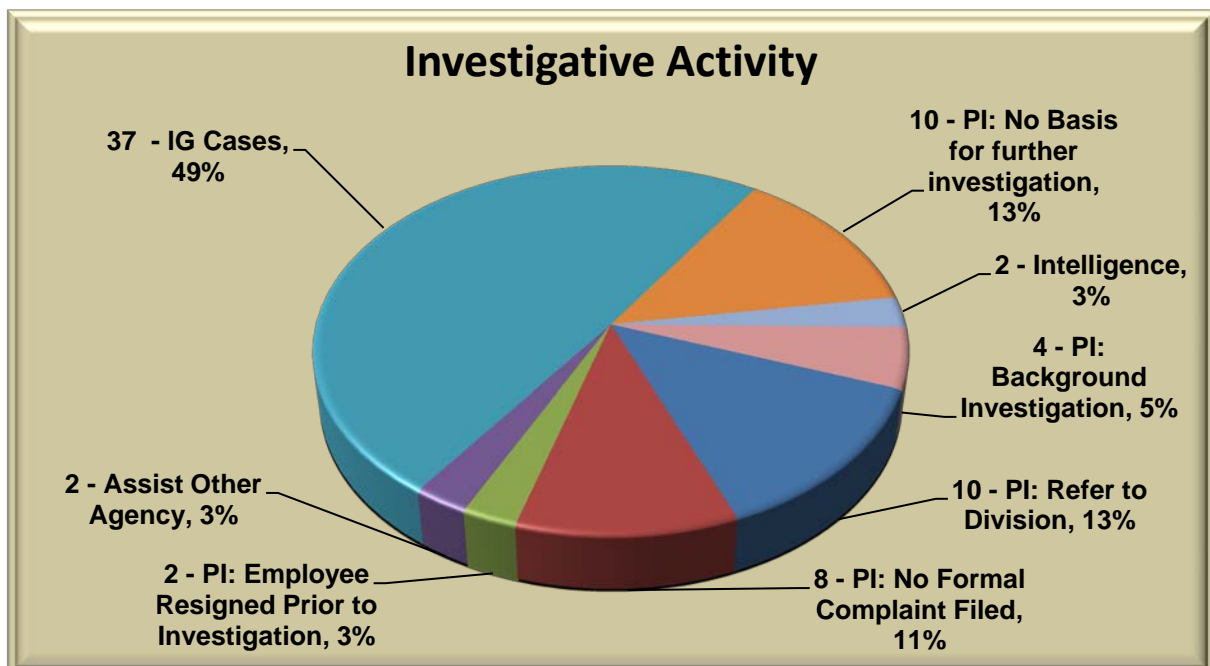
Formal investigations conducted in accordance with F.S., Administrative Policies and Procedures, Principles and Standards for Offices of Inspector General and/or CFA standards, to include: Sexual Harassment, Discrimination, and Whistle-blower.

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.

Intelligence (IT)

Documented material that is beyond the scope of the OIG 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.



PRELIMINARY INQUIRIES (PI)

The Office of Inspector General (OIG) receives complaints from a wide variety of sources. Sometimes it is necessary for the Investigative Section to open a Preliminary Inquiry to determine the validity of a complaint. Preliminary Inquiries that do not warrant a full Inspector General (IG) investigation are generally closed in one of the following manners:

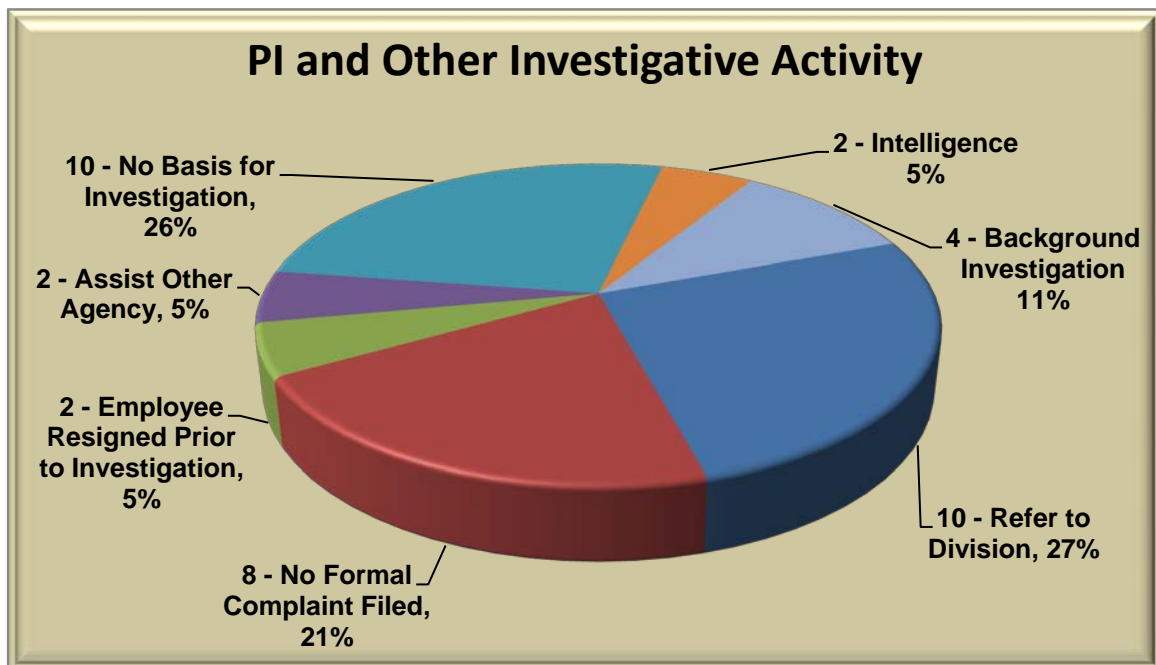
Referred To Division: Complaint was reviewed and it was determined that the matter is best handled at the supervisory level.

No Formal Complaint Filed: The complainant withdrew their statement or failed to file an official complaint and no basis for further investigation.

No Basis For Further Investigation: The evidence did not support further investigation.

Employee Resigned: The employee resigned prior to the start of an IG investigation.

During Fiscal Year 2010-2011 the OIG conducted thirty-eight (38) Preliminary Inquiries statewide. These cases did not meet the criteria of an Inspector General (IG) investigation; however, each incident was thoroughly documented and concluded in one of the following manners.



INSPECTOR GENERAL INVESTIGATIONS (IG)

When the Investigative Section determines that a formal investigation is required which involves probable violations of Administrative Policies and Procedures No. 5-3, the case is assigned a case number and referred to as an Inspector General (IG) investigation. Once the investigative process is completed, the IG case is formally documented, and typically closed with one of the following conclusions:

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

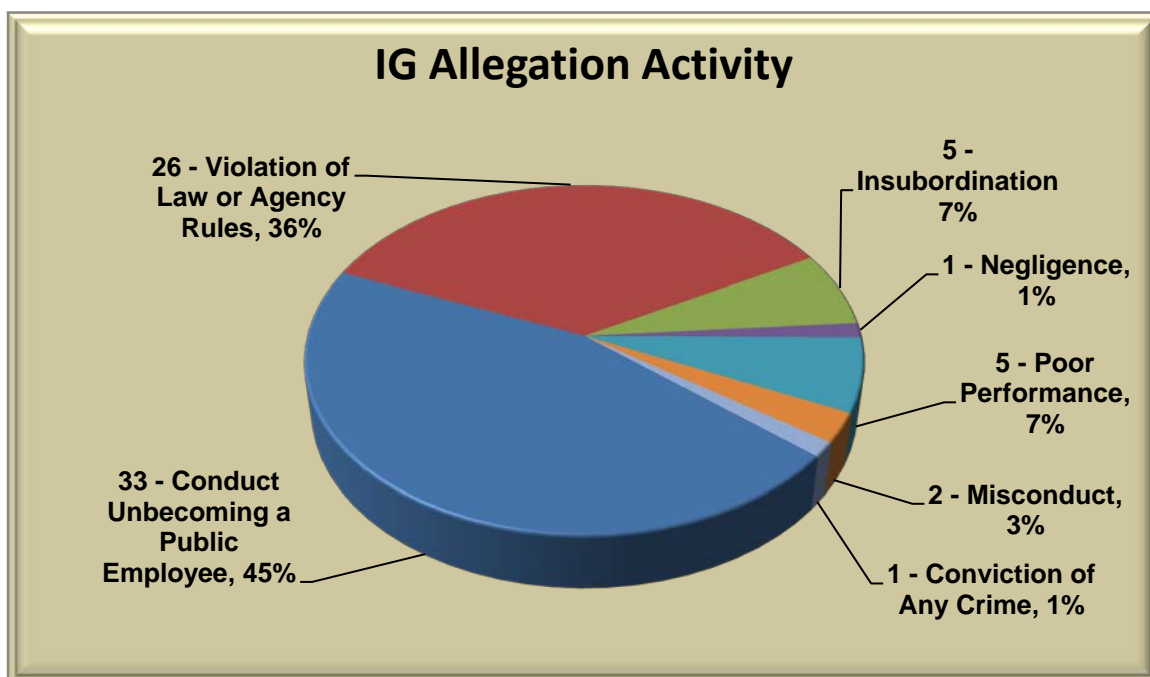
Not Sustained: Insufficient evidence available to prove or disprove allegation.

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.

During Fiscal Year 2010-2011 the OIG conducted thirty-six (36) Inspector General (IG) Investigations throughout the State of Florida. Below is a charting of the IG investigative activity, listed by allegation category, followed by a case by case written summary and a statewide map charting where the incidents occurred.



CASE NO. IG 2010-0027: This case was opened when our office received a complaint alleging that a Florida Forest Service member was conducting fraudulent activities involving scrap metal removed from a forestry center. As a result of the investigation, the allegation of Violation of Law or Agency Rules, to-wit: Grand Theft and Dealing in Stolen Property was **SUSTAINED** and Conduct Unbecoming a Public Employee was concluded as **SUSTAINED**. Additionally the employee was arrested criminally charged with Grand Theft and Dealing in Stolen Property.

CASE NO. IG 2010-0029: This case was opened when our office received a complaint from an employee concerning alleged inappropriate actions being taken by another Florida Forest Service employee. As a result of the investigation, allegations of Violation of Law or Agency Rules, to wit: engaging in theft and criminal mischief were concluded as **NOT SUSTAINED**. A developed allegation of Conduct Unbecoming a Public Employee (failing to disclose criminal convictions on employment application), was concluded as **SUSTAINED**.

CASE NO. IG 2010-0030: This case was opened when our office received a complaint from the Division of Fruit and Vegetables relating to an employee receiving improper unemployment compensation. As a result of that investigation, an allegation of Violation of Law or Agency Rules, to wit: Falsification of a State employment application was **UNFOUNDED**. An additional allegation of Conduct Unbecoming a Public Employee was **NOT SUSTAINED**.

CASE NO. IG 2010-0033: This case was opened when our office received a complaint from the Office of Agricultural Law Enforcement, concerning allegations that an employee was

using marijuana. As a result of that investigation, the allegations of Violation of Laws or Agency Rules and Conduct Unbecoming a Public Employee were **NOT SUSTAINED**.

CASE NO. IG 2010-0036: This case was opened when our office received a complaint from the Florida Forest Service concerning an allegation that an employee was suspected of misappropriating state property. As a result of the investigation, the allegation against one employee of Conduct Unbecoming a Public Employee was **NOT SUSTAINED**. A developed allegation of Conduct Unbecoming a Public Employee against a second employee, (improperly entering a private vehicle) was concluded as **SUSTAINED**.

CASE NO. IG 2010-0046: This case was opened when our office received a complaint from the Florida Forest Service concerning an alleged verbal altercation between employees and an allegation of battery. As a result of that investigation, the allegations of Workplace Violence and Conduct Unbecoming a Public Employee were concluded as **NOT SUSTAINED**.

CASE NO. IG 2010-0047: This case was opened when our office received information from the Division of Food Safety, concerning an allegation that an employee may be using their state issued computer to conduct personal commercial business. As a result of the investigation, the allegations of Insubordination, Conduct Unbecoming a Public Employee and Violation of Law or Agency Rules, to wit: Internet and Electronic Mail Usage were concluded as **SUSTAINED**.

CASE NO. IG 2010-0048: This case was opened when our office received a complaint that alleged improper termination of an employee. As a result of that

investigation, the allegation of Violation of Law or Agency Rules, to wit: Department Administrative Policies and Procedures No. 5-21, Discrimination and Sexual Harassment was **UNFOUNDED**.

CASE NO. IG 2010-0051: This case was opened when our office received a complaint from the Florida Forest Service concerning an allegation that an employee had delivered chemicals stolen from the Forestry as payment for a debt. As a result of that investigation, the allegation of Violation of Law or Agency Rules, to wit: Petit Theft was **NOT SUSTAINED**. An allegation of Conduct Unbecoming a Public Employee was **SUSTAINED**.

CASE NO. IG 2010-0052: This case was opened when our office received a complaint from the Division of Food Safety, concerning allegations that an employee had engaged in falsifying public records, to wit; regulatory inspection reports. As a result of our investigation, the allegations of Violation of Law or Agency Rules, to wit: Falsifying Public Records, Misconduct and Conduct Unbecoming a Public Employee were concluded as **SUSTAINED**.

CASE NO. IG 2010-0053: This case was opened when our office received a complaint from the Office of Agricultural Law Enforcement concerning a citizen complaint made against an officer. As a result of that investigation, the allegation of Conduct Unbecoming a Public Employee was **NOT SUSTAINED**.

CASE NO. IG 2010-0058: This case was opened when our office received a complaint from the Division of Licensing, concerning allegations of inappropriate conduct involving an employee. This investigation has concluded that the allegation of Conduct Unbecoming a Public Employee was **SUSTAINED**.

CASE NO. IG 2010-0060: This case was opened when our office received a complaint from a citizen concerning an employee of the Office of Agricultural Water Policy. The complaint alleged that the employee misused their official position during a dispute involving their privately owned vehicle. As a result of that investigation, the allegation against the Department employee for Conduct Unbecoming a Public Employee was concluded as **SUSTAINED**.

CASE NO. IG 2010-0061: This case was opened when our office received a complaint from the Office of Agricultural Law Enforcement, alleging that an officer lied and misled a woman to establish a personal relationship, which included a romantic encounter in a Department vehicle. As a result of that investigation, the allegation of Violation of Law or Agency Rules was **SUSTAINED**. Of the three allegations of Conduct Unbecoming a Public Employee, one was **SUSTAINED** and two were **NOT SUSTAINED**.

CASE NO. IG 2010-0062: This case was opened when our office received a complaint from the Division of Food Safety, concerning allegations that an employee had falsified inspection reports. As a result of the investigation, the allegations of Poor Performance and Violation of Law or Agency Rules; to wit: Falsifying Records were **SUSTAINED**.

CASE NO. IG 2010-0068: This case was opened when our office received a complaint from the Office of Agricultural Law Enforcement concerning allegations that an officer had threatened patrons at a nightclub. As a result of the investigation, the allegation of Conduct Unbecoming a Public Employee was **UNFOUNDED**.

CASE NO. IG 2010-0071: This case was opened when our office received a complaint from the Division of Plant Industry concerning an employee who allegedly engaged in personal business on state time, which involved a regulated entity. As a result of that investigation, the allegation of Conduct Unbecoming a Public Employee was **SUSTAINED**. An additional allegation of Violation of Law or Agency Rules in regards to failing to disclose and/or seek necessary approval for outside employment was concluded as **SUSTAINED**.

CASE NO. IG 2010-0075: This case was opened when our office received a complaint from the Florida Forest Service concerning allegations that an employee reportedly sold Division property to a metals dealer after receiving tacit approval from his supervisor. As a result of the investigation the allegation of Violation of Law or Agency Rules, to wit: Forestry Protocols for Selling Scrap Metals was concluded as **SUSTAINED**. The allegation involving Poor Performance against a second employee was also concluded as **SUSTAINED**.

CASE NO. IG 2010-0076: This case was opened when our office received a complaint from the Florida Forest Service concerning allegations that an employee had reportedly trespassed while recreationally hunting upon public lands. As a result of the investigation the Violation of Law or Agency Rules, to wit: Trespass on Property other than Structure or Conveyance was concluded as **SUSTAINED**. The allegation involving Conduct Unbecoming a Public Employee against a second employee was concluded as **SUSTAINED**.

CASE NO. IG 2010-0081: This case was opened when our office received a complaint from the Office of Agricultural Law Enforcement concerning an alleged

accidental shooting of a visitor with a Dart Firing Stun Gun. As a result of the investigation the allegation of Poor Performance against one officer was **SUSTAINED**. The allegations that a second officer engaged in Negligence and Poor Performance were also **SUSTAINED**.

CASE NO. IG 2011-0001: This case was opened when our office received a complaint from the Florida Forest Service concerning allegations of workplace violence. As a result of that investigation, the allegations of Violation of Law or Agency Rules, to wit: Workplace Violence and Conduct Unbecoming a Public Employee against the employee was **SUSTAINED**.

CASE NO. IG 2011-0002: This case was opened when our office received a complaint from Florida Forest Service concerning allegations that an employee was storing pornographic materials in a workplace desk. During the course of the investigation the employee under investigation chose to resign. As a result of the investigation the allegation of Conduct Unbecoming a Public Employee was concluded as **SUSTAINED**.

CASE NO. IG 2011-0004: This case was opened when our office received a complaint from the Florida State Fair Authority and the Division of Administration concerning an employee who reportedly accessed pornographic images on their computer. As a result of the investigation the allegation of Violation of Law or Agency Rules, to wit: Prohibited Internet/Email Usage and Conduct Unbecoming an Employee was **SUSTAINED**.

CASE NO. IG 2011-0005: This case was opened when our office received a complaint from the Division of Plant Industry concerning an allegation that an

employee was misusing State resources. As a result of the investigation the allegation of Violation of Law or Agency Rules, to wit: Use of State Telephones- Long-distance, Cellular, and Telephone Related Business Services and Conduct Unbecoming a Public Employee was **SUSTAINED**. The allegation of Conduct Unbecoming a Public Employee against a second employee was also **SUSTAINED**.

CASE No. IG 2011-0007: This case was opened when our office received a complaint from an anonymous citizen alleging that a member of the Office of Agricultural Law Enforcement was engaged in an inappropriate relationship with another Department employee. As a result of the investigation the allegation of Misconduct against the Department employee was **UNFOUNDED**.

CASE No. IG 2011-0009: This case was opened when our office received a complaint from the Office of Agricultural Law Enforcement, concerning allegations that an officer was repeatedly discourteous to the public. As a result of the investigation the allegation of Conduct Unbecoming a Public Employee was **UNFOUNDED**.

CASE No. IG 2011-0012: This case was opened when our office received a complaint from the Florida Forest Service concerning allegations that an employee had engaged in inappropriate behavior, which involved profanity and threats during a dispute with a State employee from another agency. The investigation concluded that an allegation of Violation of Law or Agency Rules, to wit: Workplace Violence was **UNFOUNDED**. The allegation involving Conduct Unbecoming a Public Employee was **SUSTAINED**.

CASE No. IG 2011-0013: This case was opened when our office received a

complaint from the Division of Food Safety, concerning an employee who allegedly received improper compensation from a regulated business. As a result of the investigation the allegations of Violation of Law or Agency Rules, to wit: Unlawful Compensation and Conduct Unbecoming a Public Employee was **NOT SUSTAINED**.

CASE No. IG 2011-0015: This case was opened when our office received a complaint from the Florida Forest Service concerning an allegation that an employee had threatened a supervisor. As a result of this investigation an allegation of Insubordination was **SUSTAINED**.

CASE No. IG 2011-0016: This case was opened when our office, during the Department wide initiative to conduct criminal background reviews on employees in positions of special trust, developed an allegation that an employee from the Division of Administration failed to properly disclose a criminal prosecution on their State of Florida application. As a result of this investigation the allegation of Violation of Law or Agency Rules, to wit: F.S. 837.06 False Official Statements was concluded as **SUSTAINED**.

CASE No. IG 2011-0017: This case was opened when our office, during the Department wide initiative to conduct criminal background reviews on employees in positions of special trust, developed an allegation that an employee from the Division of Licensing failed to properly disclose a criminal prosecution on their State of Florida application. As a result of this investigation the allegation of Violation of Law or Agency Rules, to wit: F.S. 837.06 False Official Statements was **SUSTAINED**.

CASE No. IG 2011-0019: This case was opened when our office received a

complaint from the Division of Animal Industry concerning allegations that an employee falsified their timesheet on numerous occasions. As a result of the investigation the allegation of Poor Performance and Conduct Unbecoming a Public Employee was **SUSTAINED**.

CASE NO. IG 2011-0028: This case was opened when our office, during the Department wide initiative to conduct criminal background reviews on employees in positions of special trust, developed an allegation that an employee from the Division of Administration failed to properly disclose a criminal prosecution on their State of Florida application. As a result of this investigation the allegation of violation of Violation of Law or Agency Rules, to wit: F.S. 837.06 False Official Statements was **SUSTAINED**.

CASE NO. IG 2011-0029: This case was opened when our office, during the Department wide initiative to conduct criminal background reviews on employees in positions of special trust, developed an allegation that an employee from the Division of Administration failed to properly disclose a criminal prosecution on their State of Florida application. As a result of the investigation the allegations of violation of Violation of Law or Agency Rules, to wit: F.S. 837.06 False Official Statements and Conviction of Any Crime, to wit: F.S. 784.03 Battery was **SUSTAINED**.

CASE NO. IG 2011-0037: This case was opened when our office received a complaint from the Florida Forest Service concerning an allegation of an employee altercation. The investigation concluded that the allegations of Conduct Unbecoming a Public Employee against three separate employees were **SUSTAINED**. The allegation of Insubordination against one employee was additionally **SUSTAINED**,

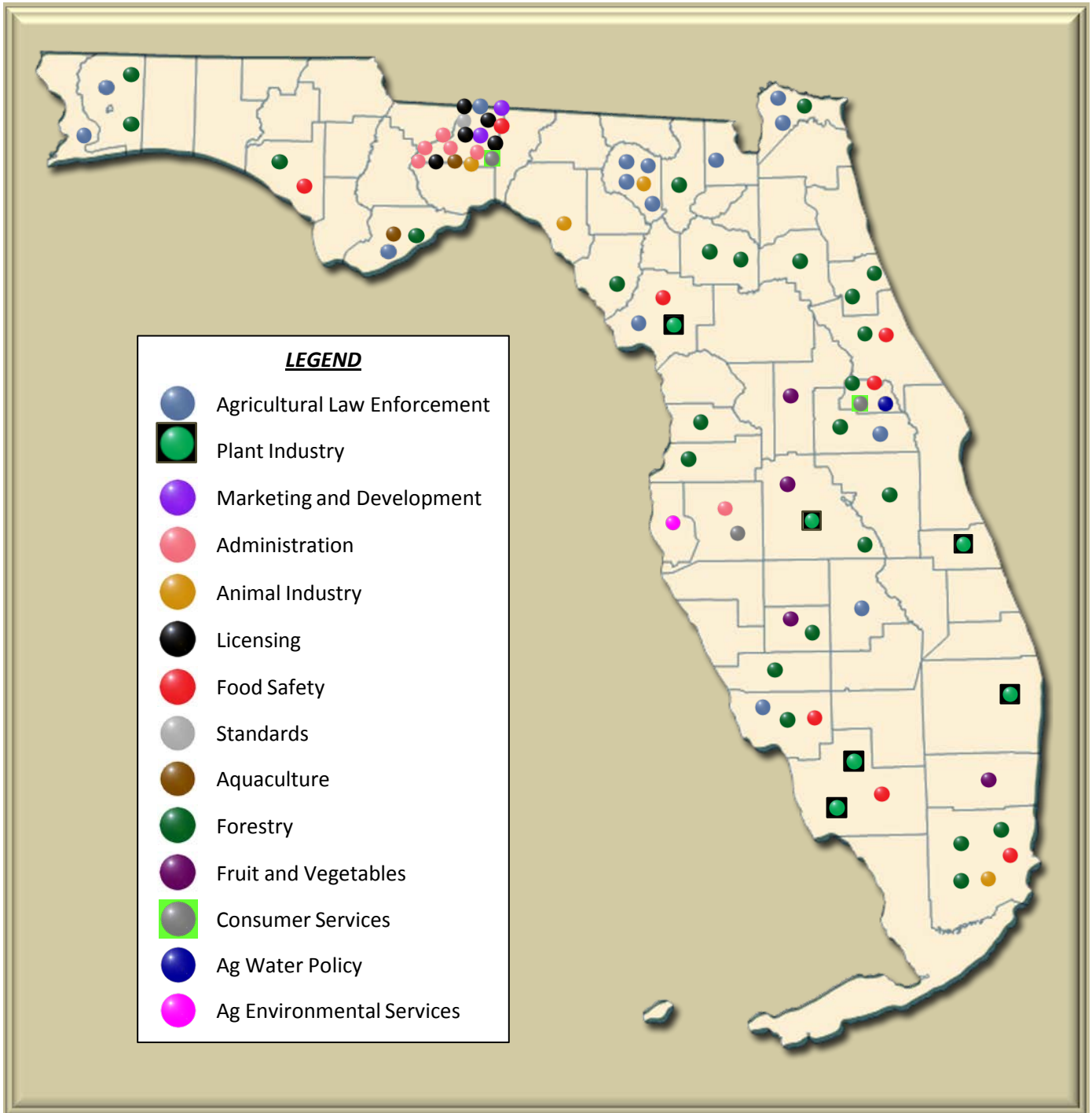
while the allegation of Violation of Law or Agency Rules, to wit: Workplace Violence was **NOT SUSTAINED**.

CASE NO. IG 2011-0039: This case was opened when our office received a complaint from the Division of Marketing and Development concerning an allegation that an employee may have a conflict of interest performing their current work assignment. As a result of the investigation the allegation of Insubordination, Violation of Law or Agency Rules and Conduct Unbecoming a Public Employee were all **SUSTAINED**.

CASE NO. IG 2011-0042: This case was opened when our office received a complaint from the Office of Agricultural Law Enforcement concerning an allegation that an employee was recently arrested by local law enforcement. As a result of the investigation the allegations of Insubordination, Violation of Law or Agency Rule for the criminal offense of Battery (Domestic) and Conduct Unbecoming a Public Employee was **SUSTAINED**.

After the case has been approved for closure by the Inspector General, the results are forwarded to Department management, the impacted Divisions' Supervisory chain, and the Bureau of Personnel Management for their review and any action that they deem appropriate.

STATEWIDE INVESTIGATION ACTIVITY BY DIVISION



TO LEARN MORE ABOUT THE OIG, VISIT OUR WEBSITE AT:

<http://freshfromflorida.com/oig/>

REPORT FRAUD, WASTE AND ABUSE

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THE OFFICE OF INSPECTOR GENERAL IS COMMITTED TO CREATING EFFICIENCIES WITHIN THE DEPARTMENT AND ENHANCING THE PUBLIC'S TRUST IN GOVERNMENT. THIS IS ACCOMPLISHED THROUGH THE EFFORTS OF THE DEDICATED AND HIGHLY QUALIFIED INDIVIDUALS WHO SERVE WITHIN THE OIG. AS WE WORK WITH DEPARTMENT MEMBERS, WE WILL CONTINUE TO IDENTIFY INNOVATIVE WAYS TO REFINE OPERATIONAL PROCESSES, REDUCE WASTE, AND ADD VALUE FOR THE CITIZENS AND VISITORS OF FLORIDA.

