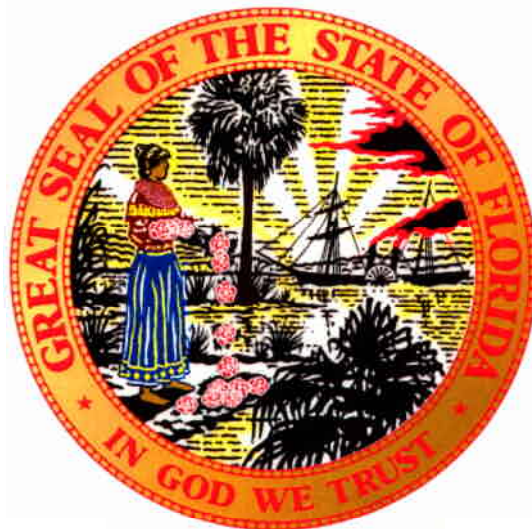


OFFICE OF INSPECTOR GENERAL

Enhancing Public Trust in Government

Annual Report

Fiscal Year 2004 - 2005



Department of Children and Families

Lucy D. Hadi, Secretary

Sheryl G. Steckler, Inspector General

*Provide leadership in the promotion of
accountability and integrity of State Government*



**State of Florida
Department of Children and Families**

Jeb Bush
Governor

Lucy D. Hadi
Secretary

September 22, 2005

Dear Lucy:

In accordance with Section 20.055, Florida Statutes, I am pleased to present our FY2004-2005, Office of Inspector General (OIG) Annual Report. Tremendous progress has been made in the OIG's quest to promote "Integrity, Accountability and Efficiency" within the Department. Our production, accomplishments, strategic plan and future projects are detailed in this annual report.

During this year, we were faced with many new challenges and opportunities. We were tasked with providing a new framework for the contract monitoring process. In addition, we were delegated the responsibility for the department's Provider Audit and Civil Rights offices.

Our audit team was recognized with a Davis Productivity cash award for its efforts in developing and implementing an enterprise audit management system. In addition, this year's Inspector General Innovation award was presented to several members of the Office of Appeal Hearings for their efforts in setting up emergency procedures and for conducting 886 emergency food stamps hearings.

The OIG developed a strategic plan which includes five objectives: High Ethical and Moral Standards, Employ Technological Advances and Opportunities, Lessen Liability for the Department, Ensure Timely and Responsive Delivery of Services and Customer Satisfaction.

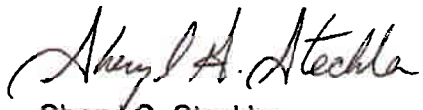
The OIG vision continues to be adding value and driving success for the agency and the people we serve. We are committed to assist in the Department's mission of working in partnership with local communities to protect the vulnerable, promote strong economically self-sufficient families, and advance personal and family recovery. In that role, we will continue to promote accountability, not only within the Department, but also by working with community partners.

I would like to take this opportunity to thank you for your support and would also like to recognize our OIG team for their hard work and dedication this past year. We look forward to continuing our efforts to support the department's mission.

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

Mission: Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery

Yours truly,

A handwritten signature in cursive script that reads "Sheryl G. Steckler".

Sheryl G. Steckler
Inspector General

cc: Derry Harper, Chief Inspector General
Beverly Whiddon, Staff Director for Senate Committee on Children & Families

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Executive Summary

Mission: *To promote public integrity and accountability within the Department of Children and Families through audits, investigations, quality control reviews, and appeal hearings that detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses within the Department.*

HIGHLIGHTS

Davis Productivity Award – The Internal Audit section received a distinguished cash award for the development of an Integrated Internal Audit Management System.

Hurricane Disaster Relief - OIG staff volunteered over 1,790 hours to assist in crisis counseling and/or access integrity during the issuance of emergency food stamps.

Internal Audit

- Published **10** audit reports, in which **51** recommendations were made; and identified **\$627,300** in questioned costs, duplicate billings, and ineligible costs.
- Coordinated the Department's responses to **14** external audit reports; and coordinated **45** liaison activities for the Office of the Auditor General, Office of Program Policy Analysis and Government Accountability, and Federal agency requests for responses and information regarding audits and reviews.
- Conducted **7** follow-up audits.
- Reviewed and processed **204** A-133 and other CPA audit reports since the reassignment of the Provider Audit Unit to the Office of the Inspector General.

Investigations

- OSII reviewed a total of **658** complaints. Of the total number of complaints received:
 - **95** cases were opened for investigation and/or management review during the fiscal year (85 from complaints received and 10 from notifications of incidents from management).
 - **352** complaints were referred to district/management, as management referrals (require no response to OSII).
 - **56** complaints were referred to district/management, as management inquiries (require a written response to OSII).
 - **155** complaints were closed with no action (includes duplicate complaints already assigned to the district or program office for handling, non-jurisdictional complaints, and insufficient complaints).

Appeal Hearings

- Completed **7,169** fair hearing requests including **886** related to benefits from the emergency food stamp program.
- Completed **456** disqualification hearings for Temporary Assistance for Needy Families or for Food Stamp benefits.
- Processed **2,237** waivers of administrative disqualification hearings.
- Developed a fair hearing process for the Independent Living Program.
- Worked with AHCA on a new prescription drug hearing process working with ombudsmen who attempt to solve the individuals problem.

Quality Control

- Conducted **2,299** food stamp active and **952** food stamp negative case reviews.
- Stratified the food stamp sample to make it statistically reliable by district, thus increasing the sample size by **55%**.
- Completed **4,356** Medicaid Pilot Project reviews and **324** Medicaid negative reviews.
- Identified a **93.84** accuracy rate in the Food Stamp Program.

Note: Specific measurable accomplishments can be found within the text of this report.

Section A: Introduction

Statutory Requirements

The Office of Inspector General (OIG) is established in each state agency to provide a central point of coordination and responsibility for promoting and ensuring an enhanced level of accountability, integrity, and efficiency in government relationships with the people it serves. Section (§) 20.055, Florida Statutes (F.S.), requires the Inspector General to be appointed by, report to, and be under the general supervision of the agency head. The OIG is organizationally located within the Office of the Secretary and the Inspector General reports directly to the Secretary.

The OIG is statutorily charged with the following duties and responsibilities:

- Advises in development of performance measures, standards, and procedures for evaluation of programs.
- Assesses the reliability and validity of information provided on performance measures and standards and makes recommendations as needed.
- Reviews actions taken to improve program performance and makes recommendations for improvement.
- Directs, supervises, and coordinates audits, investigations, and management reviews.
- Conducts, supervises, and coordinates activities that promote economy and efficiency and prevent or detect fraud, waste, and abuse.
- Keeps agency heads informed about fraud, abuses, and deficiencies and recommends corrective measures.
- Ensures effective coordination and cooperation between the Auditor General, Federal auditors, and other governmental entities.
- Reviews rules relating to programs and operations and makes recommendations regarding impact.
- Ensures appropriate balance between audit, investigative and other accountability activities.

This report, as mandated by §20.055, F.S., summarizes the OIG activities for Fiscal Year (FY) 2004-2005.

OIG Staff Members Activities

This office participates in the following organizations:

- National Association of Inspector General
- Tallahassee Chapter of the Association of Inspectors General
- Government Council on Integrity and Efficiency (GCIE)
- Institute of Internal Auditors (IIA)
- Computer Security Incident Response Team (CSIRT)
- Association of Certified Fraud Examiners
- American Institute of Certified Public Accountants
- Florida Audit Forum
- Audit Directors' Roundtable
- Information Systems Audit and Control Association
- National Association for Program Information and Performance Measurement (NAPIPM)
- National Association of Hearing Officials
- Southeast Evaluation Association

Section A: Introduction

Core Values and Concepts

The following core values and concepts form the integrating mechanism of OIG operations:

- **Excellence:** We strive to be an efficient, objective and fact-finding office. We have high expectations for quality and timely work products. We stand committed to improve our performance to benefit our customers and stakeholders.
- **Professionalism and Integrity:** We maintain the independence and impartiality necessary to objectively perform our mission. We accommodate differences of opinion without compromising principle. We practice good citizenship with emphasis on ethics and acceptance of social responsibility.
- **Communication:** We freely listen to, learn from, and collaborate with our customers, stakeholders and each other. We believe that effective communication, upward, downward and laterally, is of utmost importance to our individual and combined success.
- **Teamwork:** We challenge each other to work cooperatively. Employees at all levels are involved in developing and continually improving work processes.
- **Accountability:** We are committed to serving as highly respected stewards of taxpayer dollars. Constantly bearing in mind that our inquiries may adversely affect people's livelihood, we accept full responsibility for our actions.
- **Agility:** We are flexible and innovative. We readily accept change that are intended to improve our operations.

OIG Self-Assessment Activities during FY 2004-2005

The Inspector General's office is committed to ensuring and advocating accountability of our services. To assess our performance, this past fiscal year we conducted an audit of the OIG's Quality Control (QC) section and developed and maintained a cost allocation time keeping system for all staff in Investigations and Internal Audit (IA) sections to ensure appropriate matching federal funding.

The OIG QC audit findings disclosed areas to improve efficiency and effectiveness of its operations. Over the course of the year, communications with ESS staff were enhanced, procedures were reviewed and updated, an ACCESS system was developed to track the federal re-review case process, and ongoing conference calls and workshops have been conducted for staff on Medicaid special projects. Quality Control has played a key role in program corrective-action planning, monitoring, and evaluation.

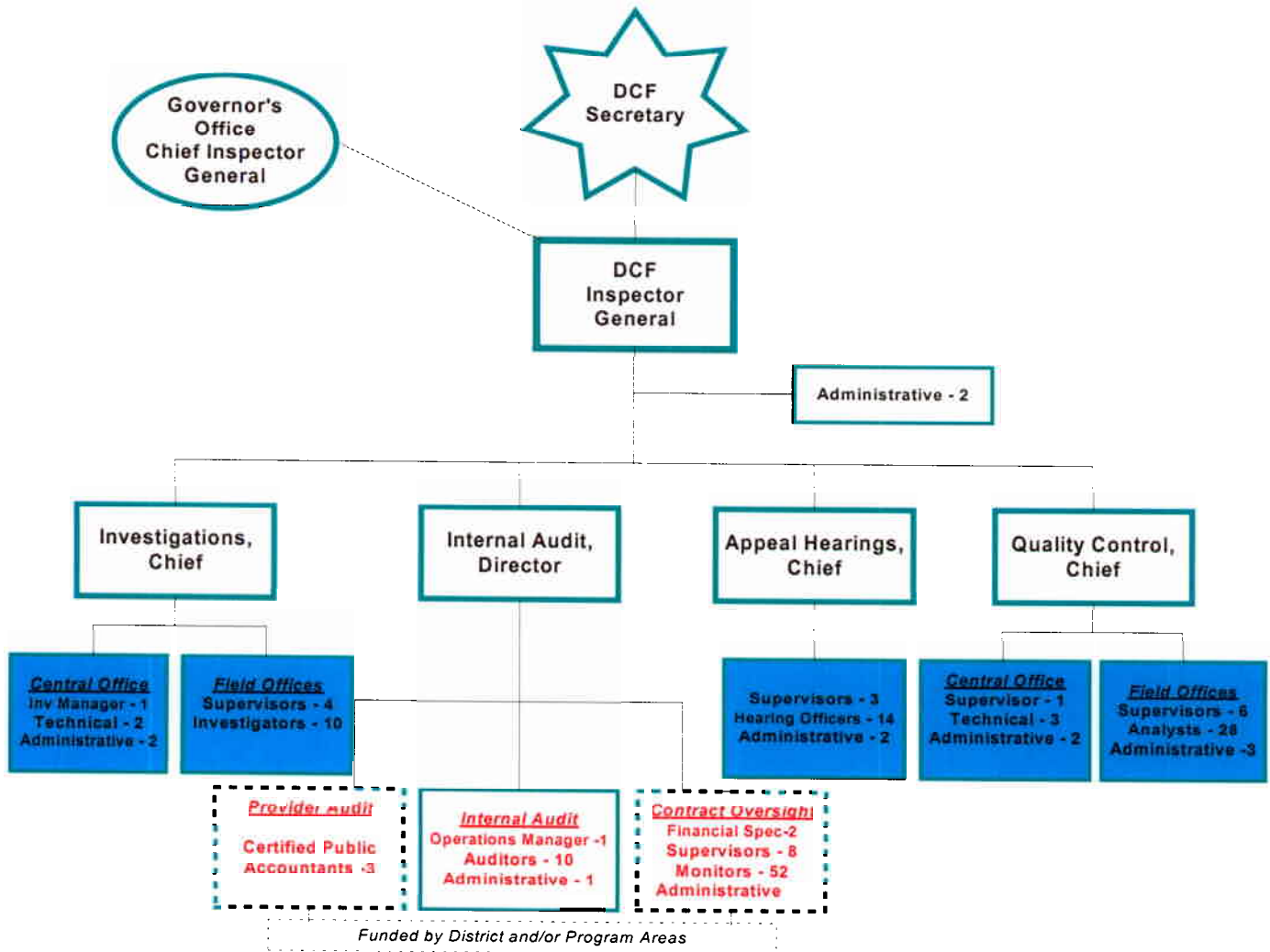
During FY 2004-2005, staff in the Investigations and IA sections maintained one hundred percent (100%) time logs of activities. These logs added value as a management tool to report information about activity, program office and project/investigation workloads, and to provide assurance for cost allocation records.

Section A: Introduction

Office of Inspector General Organizational Chart FY 2004-2005

The OIG is comprised of four sections: Investigations, Internal Audit, Appeal Hearings and Quality Control, totaling 97 funded positions. Each section, with the exception of Internal Audit, has field office locations throughout the state. See each respective section for an outline of locations.

To strengthen accountability and add transparency to the contracting process, in December 2004, Secretary Hadi consolidated and reassigned the Contract Performance Unit under the direction of the OIG. The OIG was tasked with evaluating current monitoring procedures, staffing and outcomes to develop a new business approach model. In addition, in March 2005, the Provider Audit Unit was also added to the OIG organizational structure.



**Figure A.1: Office of Inspector General Organizational Chart of funded positions
Provider Audit and Contract Oversight Unit added March 2005.**

Section A: Introduction

Where We Are Going in FY 2005-2006

Office of Inspector General– Each office, by Fall 2005 will be providing on-line web based training as an orientation for employees to our office. Some of the curriculum includes: Plan to prepare for an Audit; Mandatory reporting, filing a complaint and requesting Whistleblower status; What is the role of QC; and How to prepare for an appeal hearing.

Internal Audit

Many of the Department's services operate in an outsourced environment. Internal Audit (IA) will continue to explore, define and make recommendations through audit and consulting projects that clarify, enhance and strengthen the business components of DCF. As such, IA intends to focus on core business systems that have undergone recent transformation. For example: client trust funds are now handled by DCF as well as outsourced providers; and access rights to DCF data systems are shared with outsourced provider employees.

Investigations

The office is committed to being proactive in prevention and early detection of potential waste, fraud and/or abuse. The office will strive to enhance its customer service with the department and their contract service providers to bring timely findings to management for proper and expeditious corrective action.

Appeal Hearings

The office is involved in the planning for issues of customer services, communication and staff training for the upcoming fiscal year. The office will bring on-line, a web based data system designed to increase communication with district staff.

Quality Control

This upcoming federal fiscal year, bonus monies to categories other than negative error rate improvement. Bonus monies will be awarded for Payment Accuracy, Timeliness of Application Processing, and Participation Rates. As Quality Control is responsible for collecting the data used for the bonus in two of the three categories; QC will report this additional data on Negative Error Rates and Timeliness of Application Processing to keep the department on track of increasing its accuracy and qualifying for this additional bonus monies.

At the request of Agency for Health Care Administration (AHCA), QC will also be conducting a Medicaid Pilot Project in lieu of Medicaid eligibility reviews for Federal Fiscal Year 2005-2006. QC, together with Economic Self-Sufficiency and ACHA, will develop and submit the FFY 2006 Pilot Project plans to the Center for Medicare and Medicaid Services (CMS) for their approval.

Section A: Introduction

OIG Strategic Plan

Resource stewardship and integrity is one of the objectives in the department's strategic plan. The OIG has created its own strategic plan to implement this objective by identifying and adopting ways it can drive success and add value to the department, outsourced partners, and other stakeholders while performing its statutorily mandated functions.

The OIG strategic plan encompasses five sections: Investigations, Internal Audit, Appeal Hearings, Quality Control, and Civil Rights. (As of July 1, 2005, the Office of Civil Rights (OSICR) has been transferred from Human Resources to the OIG.)

Objectives, Success Indicators, Strategies and Action Steps

The OIG, taking into consideration the department's new 2005 Strategic Plan, developed its own strategic plan which aligns with OIG statutory mandates. The plan addresses the office in its entirety and to designate activities specific to each section.

OIG objectives reflect our statutory mandates, vision and mission: high ethical and moral standards, employ technological advances and opportunities, lessen liability for the department, ensure timely and responsive delivery of services, and customer satisfaction.

As a collective unit, we discussed and examined suitable gauges (Success Indicators or SI) to illustrate and address our objectives. For each success indicator, we composed a broad activity statement (Strategy or S). For each strategy, we specified a series of action steps that, if followed, would guide us towards the realization of success.

Figure A.2, on the following page, depicts a table with the outline of the OIG strategic plan. This FY 2004-2005 Annual Report presents the macro level OIG strategic plan.

While OIG objectives apply to all sections, some sections have identified additional unique success indicators and strategies. As such, these unique success indicators, strategies and action steps have been developed for each section.

Section A: Introduction

Outline of OIG Strategic Plan	
OBJECTIVE O-1 HIGH ETHICAL AND MORAL STANDARDS	
<p>Success Indicators:</p> <p>SI-OIG-1 Office is known to be proactive, credible, responsive, impartial, independent, and serves as a mechanism to assist management.</p> <p>SI-OIG-2 Public awareness of OIG functions or activities increases.</p>	<p>Strategies:</p> <p>S-OIG-1 Seek opportunities by fostering relationships with DCF employees, outsourced partners, stakeholders, and other agencies; set reasonable constraints for response to provide valuable information timely; maintain independence and impartiality, including perception of such.</p> <p>S-OIG-2 Plan and perform outreach activities. Increase awareness of the purpose and function of the OIG and its sections to DCF employees, outsourced partners, and stakeholders.</p>
OBJECTIVE O-2 EMPLOY TECHNOLOGICAL ADVANCES AND OPPORTUNITIES	
<p>Success Indicator:</p> <p>SI-OIG-3 Office has current, accessible web-based systems and record keeping systems.</p>	<p>Strategy:</p> <p>S-OIG-3 Modernize database and record keeping systems; develop/implement web-based systems that are updated on a regular basis and include presentations to explain functions by section.</p>
OBJECTIVE O-3 LESSEN LIABILITY FOR THE DEPARTMENT	
<p>Success Indicators:</p> <p>SI-OIG-4 Office staff are qualified, certified where appropriate, and in compliance with approved federal and national standards.</p> <p>SI-OIG-5 Office produces well-written, reliable and supported work products.</p>	<p>Strategies:</p> <p>S-OIG-4 Recruit talented, diverse and capable staff, offer dynamic and useful training, provide appropriate work tools, and have reasonable and applicable performance standards that motivate staff to excellence.</p> <p>S-OIG-5 Establish quality assurance activities for work products and staff.</p>
OBJECTIVE O-4 ENSURE TIMELY AND RESPONSIVE DELIVERY OF SERVICES	
<p>Success Indicator:</p> <p>SI-OIG-6 Office meets requirements for timeliness.</p>	<p>Strategy:</p> <p>S-OIG-6 Establish and monitor milestone dates for Investigations, Audits, Quality Control data reports, Appeal Hearings, and OSICR activities.</p>
OBJECTIVE O-5 CUSTOMER SATISFACTION	
<p>Success Indicator:</p> <p>SI-OIG-7 Products meet the needs of the customer.</p>	<p>Strategy:</p> <p>S-OIG-7 Develop and execute surveys to obtain feedback from customers.</p>

Figure A.2: Outline of OIG Strategic Plan

See Section F for OIG objectives and strategies.

Section B: Investigations

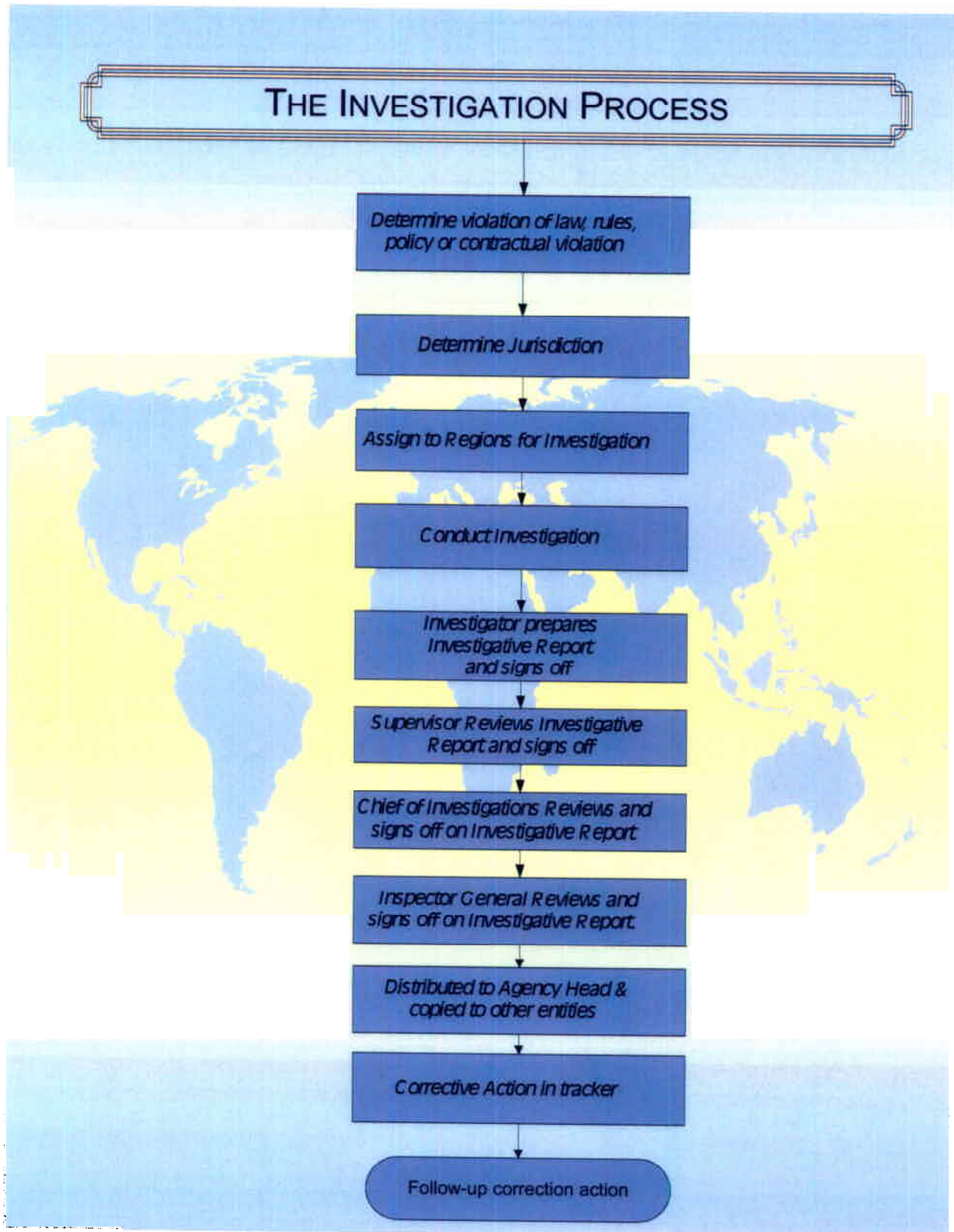


Figure B.1: Office of Inspector General, Investigations Process

Section B: Investigations

The **Investigations** section of the Office of Inspector General (OSII) receives and considers complaints, including those filed under the Whistleblower's Act, and initiates and coordinates inquiries, management reviews and investigations. Complaints are received from a variety of sources, including:

- Members of the General Public;
- DCF employees and former employees;
- Employees and former employees of DCF contracted agencies;
- Parents, including adoptive and foster parents;

- Members of specialty advocacy groups;
- Florida legislators and their staff;
- Office of the Governor;
- Members of law enforcement;
- Other state agencies.

Complaints received concern a variety of programs and issues. The following charts provide examples of the types of investigations conducted during fiscal year 2004/2005 and the program areas involved:

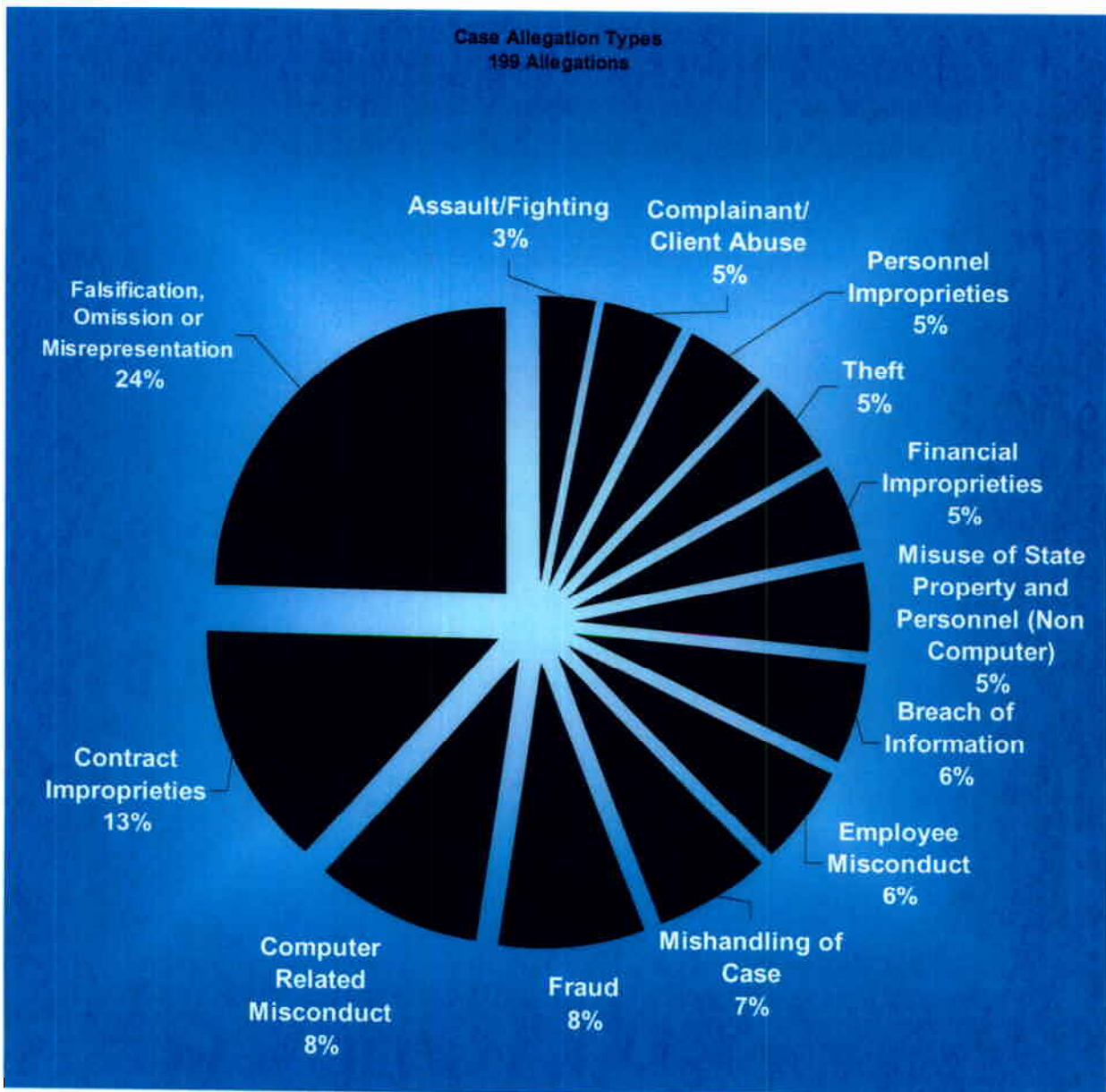


Figure B.2: Allegation Types Received during Fiscal Year 2004-2005

Section B: Investigations

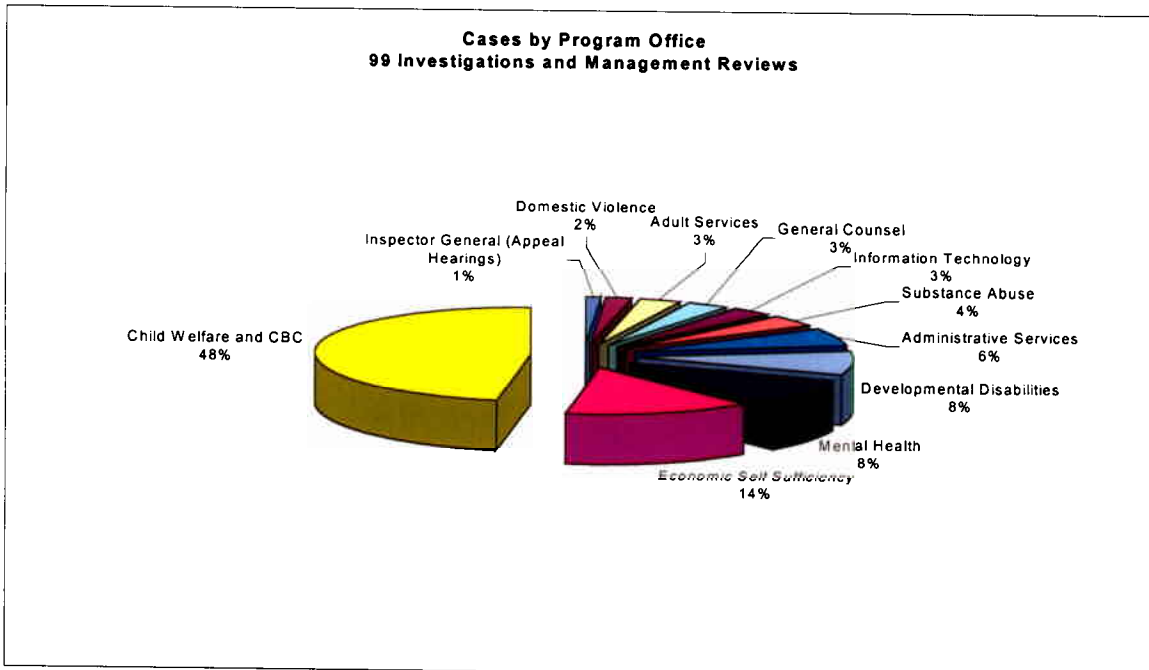


Figure B.3: Investigations by Program Area during Fiscal Year 2004-2005

NOTABLE FACTS CONCERNING INVESTIGATIONS:

- 65% of all investigations and management reviews closed during the current fiscal year resulted in **supported** findings.
- 32% of the 28 whistleblower request's received resulted in full investigations.
- 30% of completed investigations involved law enforcement due to possible criminal violations (fraud, theft, falsification of client records, and breaches of confidentiality).

CFOP 180-4

In May 2005, revisions were adopted to Children & Families Operating Procedure (CFOP) 180-4. Definitions were streamlined to be more in line with the function of OSII. Reportable offenses were better defined, and some reportable incidents were deleted from the policy due to law enforcement having primary jurisdiction over them, such as sexual battery and physical altercations. Key elements of the policy were not changed, such as timeframes for reporting incidents to OSII, expectations of all department staff to fully cooperate with an OSII investigations, and consequences for failure to report incidents. Reportable incidents include falsification of official records, breaches of confidentiality, misuse of position or state

property, improper expenditure of public funds, computer misconduct and accessing inappropriate web sites or misuses of email.

INVESTIGATIONS HANDBOOK REVISIONS

In the prior fiscal year, OSII adopted the principles and quality standards formally approved by the Association of Inspectors General. Insofar as they do not conflict with statute, regulation, executive order or other policy of the Office of Inspector General, the standards provide a guide for conducting investigative activities in a professional and timely manner. The investigative handbook for all OSII investigators includes the quality standards for thoroughness, objectivity, accurate documentation, timeliness, legal sufficiency and appropriate techniques. In May 2005, the handbook was further revised to enact an indexing and cross-referencing system that ensures evidence and testimony supports findings outlined in the investigative summaries. In addition to ensuring adequate evidence is contained in the working files of the OSII, the cross-referencing system ensures the supervisor is providing necessary guidance and oversight during every aspect of the investigation. In August 2005, the handbook was revised again to address governing directives for investigations, enhancing the investigative plans

Section B: Investigations

and the evaluation of contract provider complaints to determine jurisdiction based on specific contract provisions.

PUBLIC RECORDS REQUESTS, REFERENCE CHECKS & ARREST NOTIFICATIONS

OSII receives and responds to public record requests. In accordance with Chapter 119, Florida Statutes, OSII investigations and complaint correspondences are public records. Requests are received from the media, other state agencies, contract provider agencies, attorneys, and other members of the general public.

In fiscal year 2004-2005, OSII responded to **285** requests for public records. Due to the confidential nature of much information contained in an OSII investigation—particularly as it pertains to child safety and welfare, each public record must be reviewed and confidential information redacted before the record can be released. In addition to public record requests, OSII performed **90** redaction reviews.

OSII, also provides reference checks on department employees, who have been involved in inspector general investigations and are being considered for re-hire, transfer, promotion, or demotion. In fiscal year 2004-2005, OSII responded to **3,044** employee reference checks.

OSII is responsible for receiving employee Arrest Notifications for Department employees. In fiscal year 2004–2005, **138** Arrest/ Incident Notifications were received.

THE SURVEY SAYS...

In June 2005, OSII surveyed district administrators and asked them to rate OSII's performance in areas of thoroughness, professionalism, quality of reports, and timeliness. The survey also sought to obtain input on what types of misconduct pose the highest risks for the department and the population it serves.

Administrators rated OSII highly in areas of thoroughness, accuracy and professionalism. **Highest risks to the department identified overall** by the district administrators in the order of importance ("very high" or "above average") were falsification of client files, breach of

confidentiality, fraud, inappropriate relations with clients, and theft. Timeliness of reports was singled out as being the area in need of most improvement.

One suggestion in the survey was that OSII staff gets to know their customer better. In response to this, OSII staff met in early summer 2005 to discuss and develop a **Strategic Plan**. One goal in the plan is to be more proactive. It suggests using an objective that stresses the importance of meeting more frequently with district administrators and to foster relationships with department employees, partners and stakeholders. Another goal is to ensure the sufficiency of investigations. The objective is to require investigative staff to conduct exit-interviews with both the program director and/or district administrator in all cases other than whistleblower investigations. Such exit interviews would allow the program director and district administrators the opportunity to respond to the findings before the report is released, and to report any corrective actions if already taken.

TIMELINESS

A key element of the principals and quality standards of the Association of Inspectors General is timeliness of reports. Investigations must be conducted in a timely manner while recognizing the individual complexities of each investigation. Timeliness, as a performance measure, is easily assessed by simply calculating the number of days from date of case opening to date of case closure.

Since fiscal year 2002-2003, the OSII has been consistently improving on timeliness. In that year, the median time it took to close an investigation was 112 days. In fiscal year 2003-2004, the median dropped to 99 days, and in 2004-2005, the median dropped to 85 days. The inspector general has set the standard at no more than 60 days for the (exception for complex cases) upcoming fiscal year. Internal procedures were developed in August 2005 to ensure cases are closed within that timeframe.

Section B: Investigations

HIGH PROFILE CASES

2005-0015—Fraud.

This case involved an Administrative Assistant who falsified travel vouchers, P-Card purchase requisitions, and other supporting documentation for personal gain. The employee fraudulently obtained over \$10,000 of state funds by forging supervisor signatures, embellishing vicinity mileage amounts and misusing the P-Card she was issued for personal expenditures. The employee misused the P-Card for unauthorized items such as paying her personal residential utility and phone bills. In cooperation with Tallahassee Police Department, she was arrested and confessed to the crime. The employee was subsequently terminated, repaid all of the identified stolen public funds, and faces criminal sanctions.

2005-0008—Misappropriation of State Funds.

This case involved a decision by the Executive Director of an abuse counseling and treatment center who approved the use of \$85,000 from a capital improvement restricted fund to pay employees salaries. These fixed capital outlay funds were disbursed all at once rather than “as needed” and were restricted for a construction related project. Instead, the facility “borrowed” the funds to make up for operational expense shortfalls. The funds were returned and interest was paid to the department for the time the funds were removed from the restricted account.

2004-0060—Neglect of Duty.

This case involved the case manager of a community based care agency that left two teenaged clients unattended in her idling personal motor vehicle while she parked outside court. The clients stole the vehicle and went “joy-riding” through town—sideswiping one parked car in the process. The clients eventually returned to court with the vehicle after

stopping for a take out breakfast. The employee was verbally counseled about the incident.

2004-0086—Falsification & Misrepresentation.

This case involved a former DCF employee whom, while working for a Georgia university, applied for a federal grant forging the university’s President’s signature on letters pledging the it’s support of over \$200,000 in match requirements. The former employee also utilized documents from DCF’s substance abuse program director to create false letters of support for the grant. The grant application, which requested funding for nearly \$900,000, was denied. The employee was subsequently terminated from the University.

2004-0069—Contract Impropriety.

This case involved a program director of the department and two purchasing officials who violated procurement rules by requesting and approving a purchase order for \$24,000 as the first installment toward a sole source procurement for \$48,000. The director created the appearance of favoritism by awarding the single source service contract to a former *department employee* that the director had once worked closely with the director subsequently resigned. No subsequent purchase orders were requested or approved and the sole source contract was neither increased nor renewed.

See Section G: Appendix I for a list of Investigative Summaries and Corrective Actions for FY 2004-2005

Section C: Internal Auditing

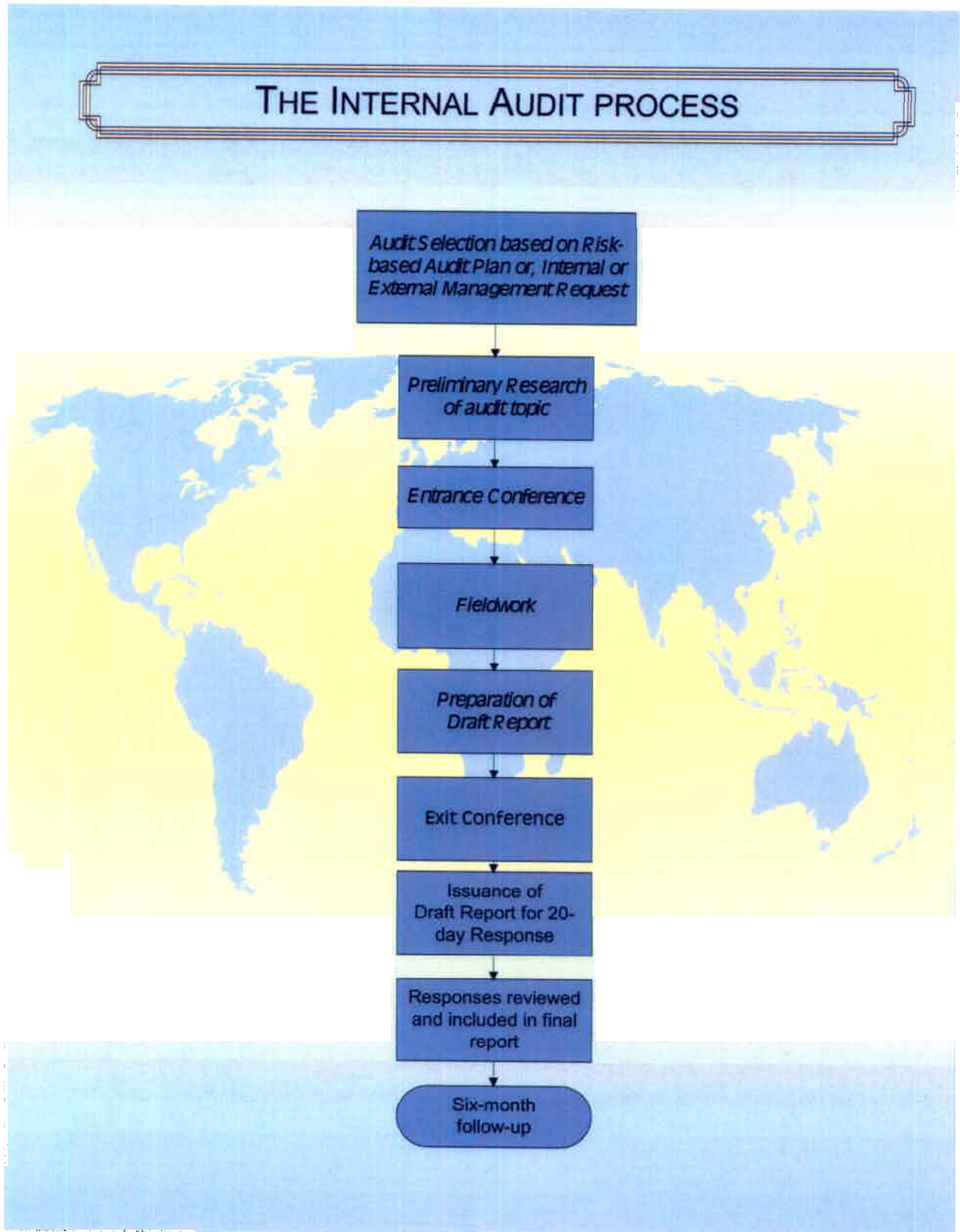


Figure C.1: Office of Inspector General, Internal Audit Process

Section C: Internal Auditing

Internal Auditing, as authorized by §20.055, F.S., encompasses the examination and evaluation of the adequacy and effectiveness of the organization's system of internal controls and the quality of performance. To achieve this mandate, internal auditors ensure:

- ◆ Reliability and integrity of financial and operational information.
- ◆ Compliance with laws, regulations, and contracts.
- ◆ Safeguarding of assets.
- ◆ Resources are employed with economy and efficiency.
- ◆ Established objectives and goals for operations or programs are accomplished.

The Office of Internal Audit (IA) performs the following activities:

- ◆ Conducts performance, compliance, financial, contract, and information systems audits.
- ◆ Provides consulting services relating to program operations and assesses the reliability and validity of program performance measures.
- ◆ Prepares a department-wide Risk Assessment and Annual Audit Plan.
- ◆ Coordinates all Department responses to external audits and tracks corrective actions through resolution.
- ◆ Conducts ad hoc assignments from management, Auditor General, Legislature, Federal Auditors, and the Chief Inspector General.

Internal Audit Staff

During FY 2004-2005, the office had twelve full-time internal audit positions located in Tallahassee, which included a Director of Auditing, ten auditors, and one administrative staff support. The addition of the Provider Audit and the Contract Oversight unit, increased overall staff; however, these additional concerns and challenges dramatically decreased the

production of internal audits and affected the productivity of IA staff.

Staff members hold the following certifications: Certified Internal Auditor, Certified Government Auditing Professional, Certified Information Systems Auditor, Certified Public Accountant, and Certified Inspector General.

All auditors are members of the Institute of Internal Auditors. Staff also participated in various professional organizations and attended training seminars to comply with the continuing education requirements of the Government Auditing Standards (at least 80 hours continuing education training every two years) and the Standards for the Professional Practice of Internal Auditing.

Internal Audits Completed

Audits completed during FY 2004-05 were based on requests by management, topics identified during prior audits and investigations, and statutory requirements. A total of 10 audits were completed and identified \$627,300, in questioned costs, duplicate billings, and ineligible costs.

Figure C.2 shows a breakdown of audits completed over the past six years. The decrease in the number of completed audits is directly attributed to the increased activity and workload of the Contract Oversight challenge.

Figure C.3 depicts the program areas covered by the ten audits completed over the past year. Some audits covered multiple program areas. Audit activity by project number and by program office was measured, tracked, and documented through time logs completed by staff throughout the fiscal year.

Figure C.4 illustrates the origin of audits completed in FY 2004-2005. The origin of the audit refers to the requestor of the audit. Five audits were specifically requested by DCF management, one request came from the Governor's Office, one was noted in the Audit Plan, and the remaining three audits were performed at the request of the DCF Inspector General.

Section C: Internal Auditing

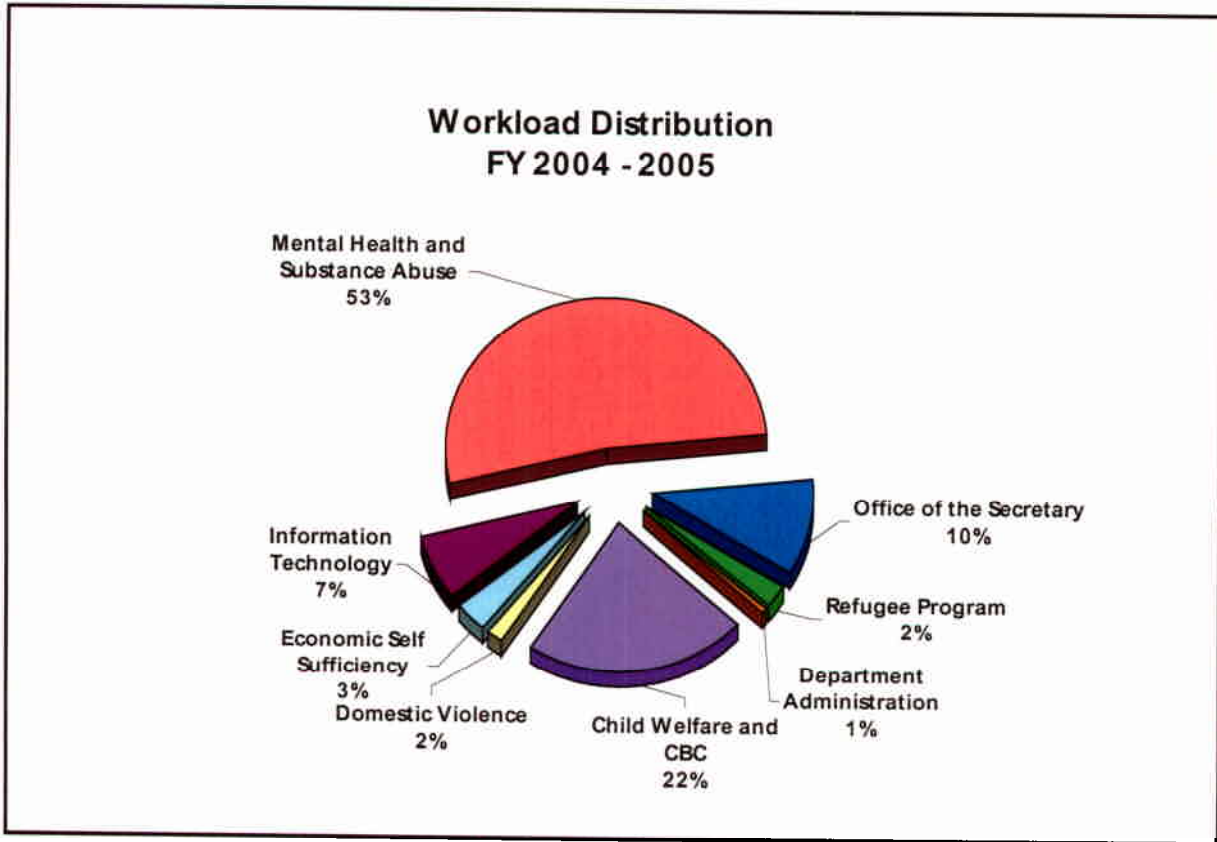


Figure C.2: Shows audit coverage provided to the Department by program area for the ten completed audits. Some audits involved multiple program areas.

Origin of Audits Completed

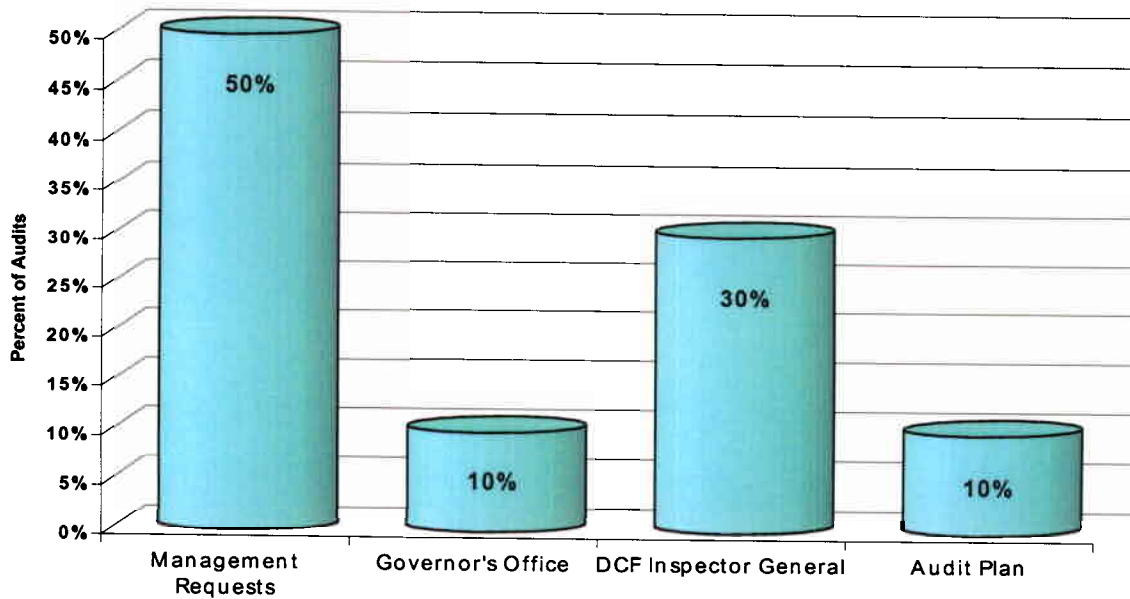


Figure C.3: Origin of Audits Completed

Section C: Internal Auditing

Internal Audit (IA) Highlights

The following summarizes significant audits issued during the fiscal year. All audits issued during FY 2004-2005 may be viewed in their entirety at: http://www.dcf.state.fl.us/admin/ig/pubs_ia.shtml

Secretary Hadi issued the challenge in October 2004 "to Serve and to Lead." Priorities are "to dramatically improve services to external and internal customers, improve performance by consistent data-driven management, strengthen partnership with advocates and stakeholders, simplify and clarify agency focus, and to continue modernization and reform."

Audits brought forth concerns regarding the transition to community-based care (CBC) and how the transition might impact performance initiatives.

Of the 10 audits/consulting reports issued, two covered issues surrounding critical child welfare concerns.

Reducing the Out-of-Home Care Population by 25 Percent: Identifying Challenges to Achievement (A-05-2004-014). This audit was the third in a series of audits responding to the critical issues surrounding major child welfare initiatives. Two audits last fiscal year addressed initiatives on increasing adoptions and foster parent retention. This audit identified challenges faced by the Child Welfare and Community-Based Care Program in achieving former Secretary Regier's goal of reducing the number of children in out-of-home care by 25 percent by June 30, 2004. DCF achieved an eleven percent reduction.

Various reasons included (1) no clearly defined basis for the 25 percent goal, (2) accountability for reaching the goal was either not established on a timely basis or not in place by June 30, 2004, and (3) a disconnect between the approved Program Improvement Plan and former Secretary Regier's reduction goal.

HomeSafenet Reporting: Issues Surrounding Child Visitation (A-05-2004-021). This audit was performed at the request of Secretary Hadi to identify issues surrounding the recording of visitation information into HomeSafenet (HSn). HSn child visitation reports were showing high numbers of children not being seen.

The audit disclosed that visits with children were not recorded timely into HSn, and that over two hundred children who were not seen are out-of-state without approval. Due to the extent of this problem, IA recommended immediate attention and action to ensure the welfare of these children.

IA recommended that management:

- Incorporate in Florida Administrative Code the HSn workbook requirements for timeliness (48 hours) of HSn data entry and updates; and for direct data entry responsibility (by caseworker).
- Modify contract language to include the above specifications and exclude contrary or ambiguous communication.

Pursuit of technology to assure efficient use of caseworkers' time was also suggested.

IA also advised management to pursue the administrative rule promulgation process to expedite adoption of effectual rules and modifications to the Children Not Seen report to reference: (1) the primary and courtesy districts for children under courtesy supervision; and, (2) the lead Community-Based Care provider of services for each child not seen. In recognition of the collaboration crucial to child welfare, IA affirmed that management work with districts/region and Community-Based Care providers to reach a consensus regarding standardized statewide reporting and follow up of children not seen.

Two audits focused on eminent high level procurement issues in contracts with universities. The DCF Inspector General requested the initial audit pursuant to a Chief Inspector General Whistleblower's investigation.

Contracting with Florida State University Using the Governmental Agency Exemption (A-07-2004-019). This audit evaluated the use of the governmental exemption for selected contracts between DCF and Florida State University. It was determined that use of the governmental exemption skirted procurement laws and left DCF with questionable yields from these contracts.

Section C: Internal Auditing

A recommended use of contracting methods that provide accountability and transparency to the procurement process.

- Use of contracting methods other than fixed price may strengthen controls over the process.
- Management should pursue returns of funds in excess of the five percent administrative fee or overpayments due to unearned funds.

To address the issue when fixed price contracting is used, IA recommended that additional financial information should be collected and analyzed as part of the contract management process. In addition, actual expenditure information for all fixed price agreements should be legally mandated. Further, management should require contract staff to attend Florida's Public Purchasing Training and Certification programs to enhance procurement and management of the contracting process.

Contracting with Florida Universities Using the Governmental Exemption Coupled with Fixed Price Costing (A-05-2005-007). This audit was requested by Secretary Hadi pursuant to a recommendation from the Chief Inspector General's Office and as a follow-up to issues surrounding contracting practices between DCF and state universities.

The audit confirmed that issues noted in Audit Report A-07-2004-019 are prevalent in five separate contracts with Florida State University, and the University of South Florida using the government agency exemption.

In addition to prior recommendations on this issue, IA recommended enforcement of penalties resulting from stronger contract language requiring sanctions for non-performance to strengthen controls over the process.

See Section G: Appendix II for a list and summary of Internal Audits issued during FY 2004-2005.

Follow-up Reports

The Internal Audit section also conducted follow-ups on 7 status reports to external audits. Follow-up activities included determining corrective action taken for audits such as six-month and eighteen-month status reports.

See Section G: Appendix II for a list of Follow-up Audits completed during FY 2004-2005.

Coordination with External Auditors

The Office of Internal Audit is responsible for coordination of efforts with the Office of the Auditor General (AG), Office of Program Policy Analysis and Government Accountability (OPPAGA), and Federal agencies such as the United States Departments of Health and Human Services, and Agriculture. During FY 2003-2004, the Internal Audit section coordinated the Department's responses to 14 external audit reports requiring response and conducted 45 liaison activities by:

- ◆ Participating in audit entrance and exit conferences.
- ◆ Coordinating, reviewing, and preparing responses to audit recommendations for the Secretary's signature.
- ◆ Monitoring corrective action plans.
- ◆ Preparing 6-month and 18-month status reports.
- ◆ Preparing the Summary Schedule of Prior Audit Findings.
- ◆ Preparing the Report of Major Audit findings and Recommendations for Legislative Budget Issues.

See Section G: Appendix II for a list of External Audit Reports issued during FY 2004-2005.

Section C-1:

Contract Oversight and Provider Audit Units

Contract Oversight Challenge

In the wake of contracting problems that surfaced during the fall of 2004, Secretary Hadi created a workgroup to address the contracting and contract oversight processes at DCF. Rationale for changes to effect included standardization of process, consistency analysis, independence, and raising the visibility of contracting oversight.

Major effort began in January 2005 in the OIG to identify staff linked with the DCF Contract Perform Unit (CPU). CPU staff were reassigned to the OIG in March 2005 and the Contract Oversight Unit (COU) was established. Interviews were conducted with every staff member and new staff were hired. Processes, procedures, formats and timeframes were identified, evaluated and re-established to address reporting weaknesses.

In April 2005, a recommendation to form a Quality Management unit was announced. This new unit would encompass the COU and Quality Assurance (QA) units. The transition to the Quality Management section is set for October 1, 2005.

As of June 30, 2005, 27 monitoring reports were issued as drafts to the contract manager/provider for a management response, and 2 were issued as final reports. Approximately 80 additional reports will be reviewed, revised, and completed prior to the transition to Quality Management section.

Provider Audit Unit

The Provider Audit Unit (PAU) was assigned to the IA section during the third quarter of the fiscal year from the Department's Financial Management Office. The PAU has three full-time positions in Tallahassee which include two Certified Public Accountants, and one Certified Internal Auditor.

The mission of the PAU is to ensure that the Department complies with both State and Federal single audit requirements. A single audit is a financial and compliance audit of an organization performed by an independent

auditor (usually a Certified Public Accountant firm). The single audit will include the independent auditor's opinion on the entity's compliance with the requirements for the major state projects and/or major federal programs.

Single Audit Requirements are found in the following laws and regulations:

- Federal Single Audit Act of 1984, as amended;
- Office of Management and Budget Circular A-133;
- Florida Single Audit Act, Chapter 215.97, Florida Statutes;
- Rules of the Auditor General, Chapters 10.550 & 10.650;
- Chapter 27D-1, Florida Administrative Code (FAC), Governor's Rules; and,
- Chapter 69I-5, FAC, Department of Financial Services

The PAU reviews all single audit reports received by the Department and notifies district personnel of PAU review findings and follow-up actions required of the Department. The contract provider and independent auditor are also notified of reporting deficiencies found in the PAU review.

During the third and fourth quarter of the fiscal year, the PAU reviewed and processed 204 A-133 and other CPA audit reports.

The PAU maintains the web-based Post Award Notice application, which is used by contract managers to notify contract providers of their state and federal funding and single audit requirements.

Upon request, the PAU sends payment confirmations to the independent auditor with the federal program and state project detail necessary to perform a single audit.

The PAU sends delinquent and overdue notices for single audits not received from contract providers within the contractual and statutory deadline for audit submission.

The PAU provides technical assistance to contract managers and other district personnel regarding single audits, and maintains a web-

Section C-1: Contract Oversight and Provider Audit Units

based database for all single audit activity relating to Department contracts.

The PAU assists in recording new DCF state projects, and related compliance supplements for the independent auditors.

PAU Activities for Contract Oversight

During the month of June 2005, the PAU, as well as members of the IA team, were tasked with ensuring accuracy and readability of the Contract Oversight monitoring reports before draft release. Approximately 100 monitoring reports are expected to pass through the PAU.

Section D: Appeal Hearings

THE HEARINGS AND APPEALS PROCESS

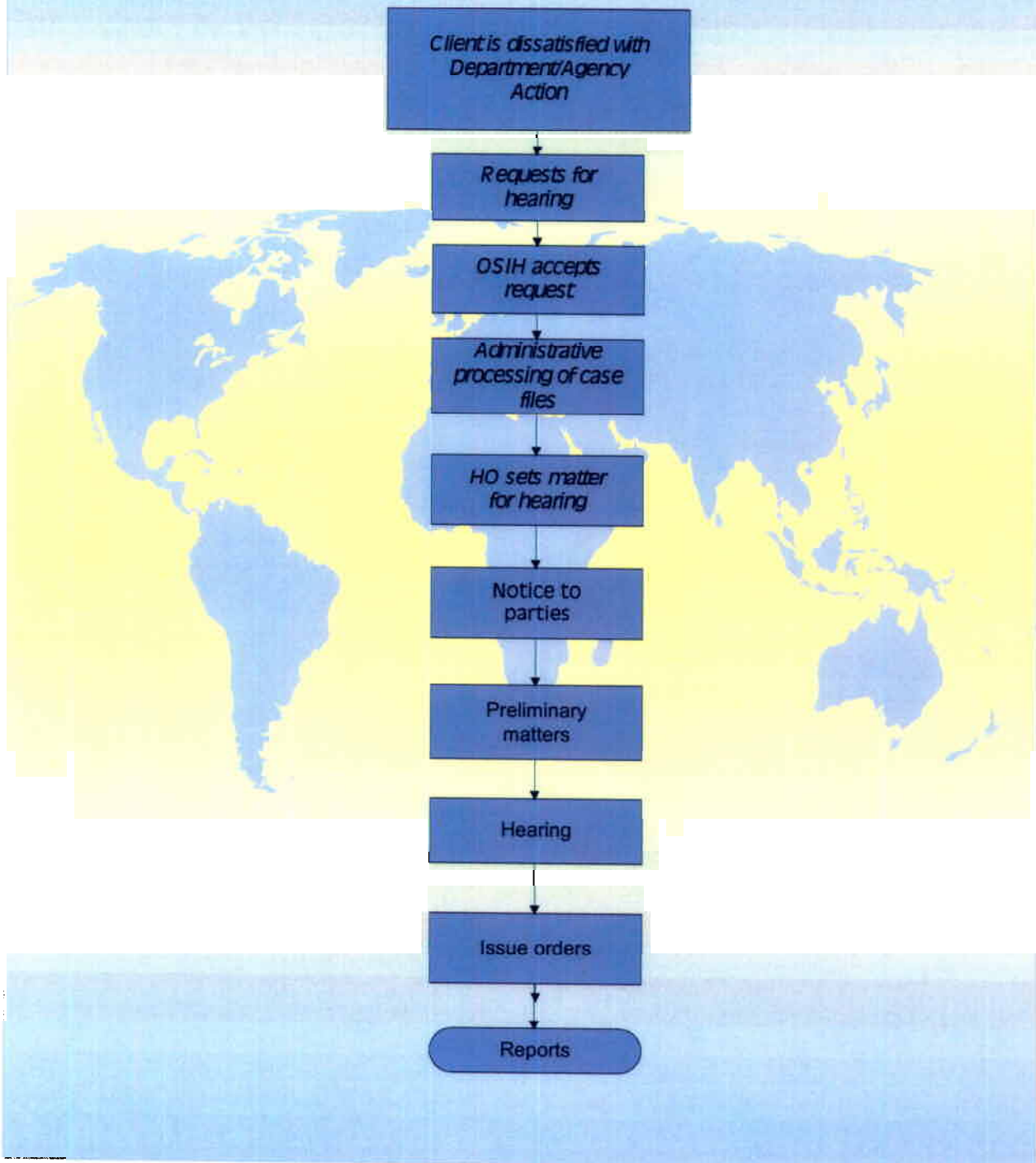


Figure D.1: Office of Inspector General, Appeal Hearings Process

Appeal Hearings provides administrative hearings for applicants or recipients of public assistance programs and individuals being transferred or discharged from nursing facilities. The office also provides disqualification hearings for individuals believed to have committed intentional program violations.

The office operates pursuant to the following legal authorities:

- Section (§)409.285, FS, Opportunity for Hearing and Appeal.
- Chapter 120, FS, the Administrative Procedures Act, §120.80, FS, Exceptions and special requirements; agencies.
- §400.0255, FS, Resident hearings of facility decisions to transfer or discharge.

The administrative rules for the Department's fair hearing procedures appear in Rule 65-2.042, et seq., Florida Administrative Code (FAC), Applicant/ Recipient Hearings.

The major controlling federal regulations are:

- Temporary Assistance to Needy Families Personal Responsibility & Work Reconciliation Act of 1996.
- Medicaid.
- 42 CFR §431.200, Fair Hearings for Applicants and Recipients.
- Food Stamps.
- 7 CFR §273.15, Fair Hearings
7 CFR §237.16, Disqualification for intentional Program violation.

Appeal Hearings Staff

For independence purposes, the Appeal Hearings' Office reports directly to the Inspector General. Federal regulations require a hearing officer to be a state-level employee.

For FY 2004-05, Appeal Hearings had 20 full-time positions, which included a Chief of Appeal Hearings, 3 Appeal Hearings Supervisors, 14 Appeal Hearings Officers, and 2 administrative staff.

In order to deliver services, on a statewide basis, in the most efficient and effective manner, hearing officers are located in several geographical areas, which include Fort Lauderdale, Ft. Pierce, Gainesville, Jacksonville, Lakeland, Miami; Pensacola, Orlando, St. Petersburg, Tampa, and, West Palm Beach.

All administrative costs for hearings are funded at 50% federal administrative trust funds and 50% general revenue.

Workload Performance

Appeal Hearings completed **7,169** fair hearing requests and **456** intentional program violation hearing requests. This was an **increase** of approximately **13%** or 862 request over the previous fiscal year. The increase was caused by requests related to the Emergency Food Stamp Program following the major disasters that occurred in 2004. Appeal Hearings completed 98% of the fair hearings within federal time standards. *The target goal for substantial compliance is 95%.*

In addition to disqualification hearing requests, the office tracks cases in which the individual agrees to accept the disqualification penalty and waive the right to a hearing. In FY 2004-05, Appeal Hearings processed **2,237** disqualifications for temporary assistance to needy families or food stamp benefits based on signed waivers.

Fair Hearings

The Department is required by the federally-funded assistance programs to offer a "fair" hearing prior to an action to terminate assistance which meets basic due process requirements as contained in Goldberg vs. Kelly, (1970). The Administrative Procedures Act, Chapter 120, FS, sets forth the state procedural requirements the Department must meet in resolving issues which affect the substantial interest of individuals. Appeal Hearings has been delegated the authority to complete final agency actions on a variety of issues arising out of most of the federally funded programs.

Appeal Hearings holds fair hearings for:

Section D: Appeal Hearings

Economic Self Sufficiency

- Temporary Assistance to Needy Families (TANF)
- Food Stamps
- Medicaid Eligibility
- Refugee Assistance Program
- Individual of Family Grant Program
- Institutional Care Program
- Optional State Supplementation

Medicaid Benefits

Others

- Special Supplemental Food Program for Women, Infants and Children
- Certain Social Services Block Grant Programs
- Certain Child Support Enforcement issues for the Department of Revenue

The office conducts these hearing primarily with the department as the respondent. In some cases, another department or agency may administer the program. The office by agreement with the department/agency conducts hearings with the Department of Health, Department of Revenue, Agency for

Health Care Administration and Agency for Person with Disabilities, as the respondent.

Nursing Home Transfer/Discharge Hearings

Appeal Hearings also conducts hearings to determine whether or not a nursing facility's decision to transfer or discharge a patient was correct. The facility may only discharge an individual based upon conditions set forth in law. These hearings often involve expert medical testimony on complex medical issues. The hearing officer has the authority to prohibit the discharge or require the facility to readmit a resident if he/she has already been discharged.

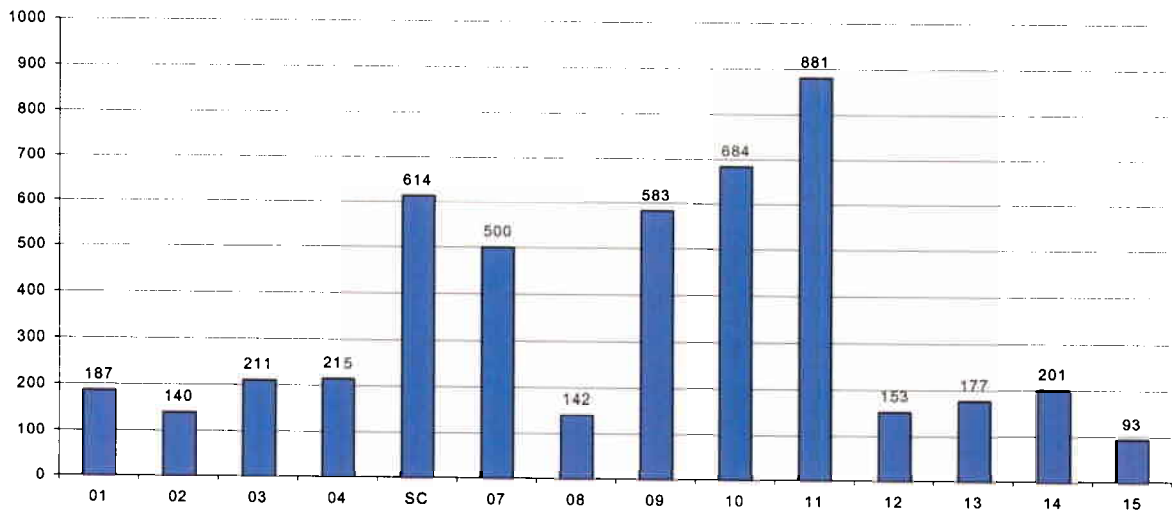
ADMINISTRATIVE DISQUALIFICATION HEARINGS

The Department has the authority to disqualify an individual from receiving cash assistance and food stamp benefits when that individual has been found, through the administrative hearing process, to have committed an intentional program violation.

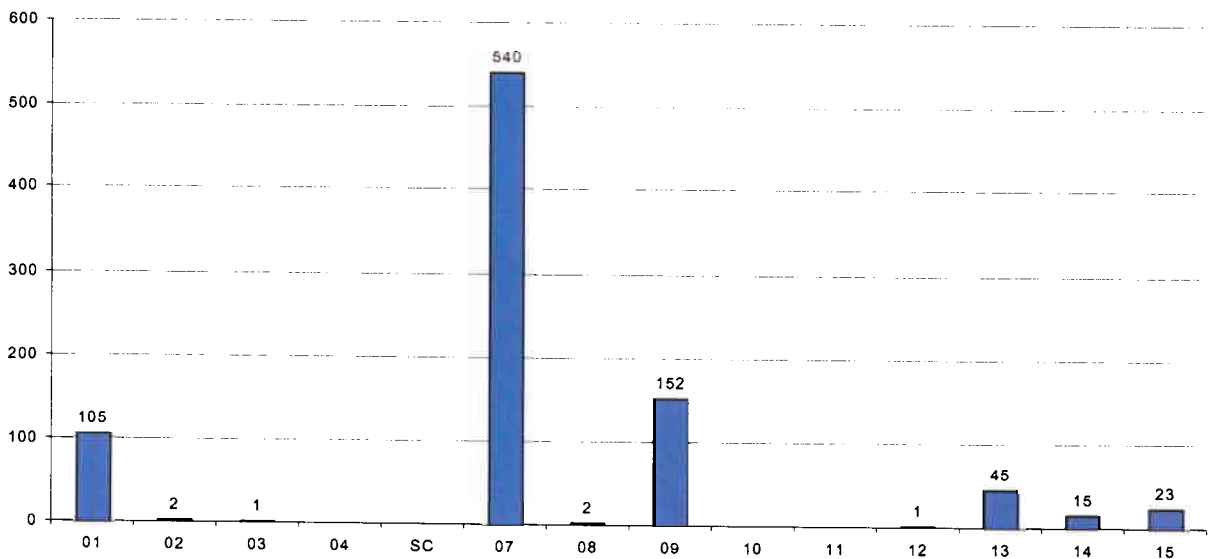
Section D: Appeal Hearings

Figures D.2 and D.3, show the number of Fair Hearing Requests by district/region

**DCF Hearing Requests by District
(Does not include Emergency Food Stamp requests)**



**Emergency Food Stamp Hearings
by District**



Section E: Quality Control

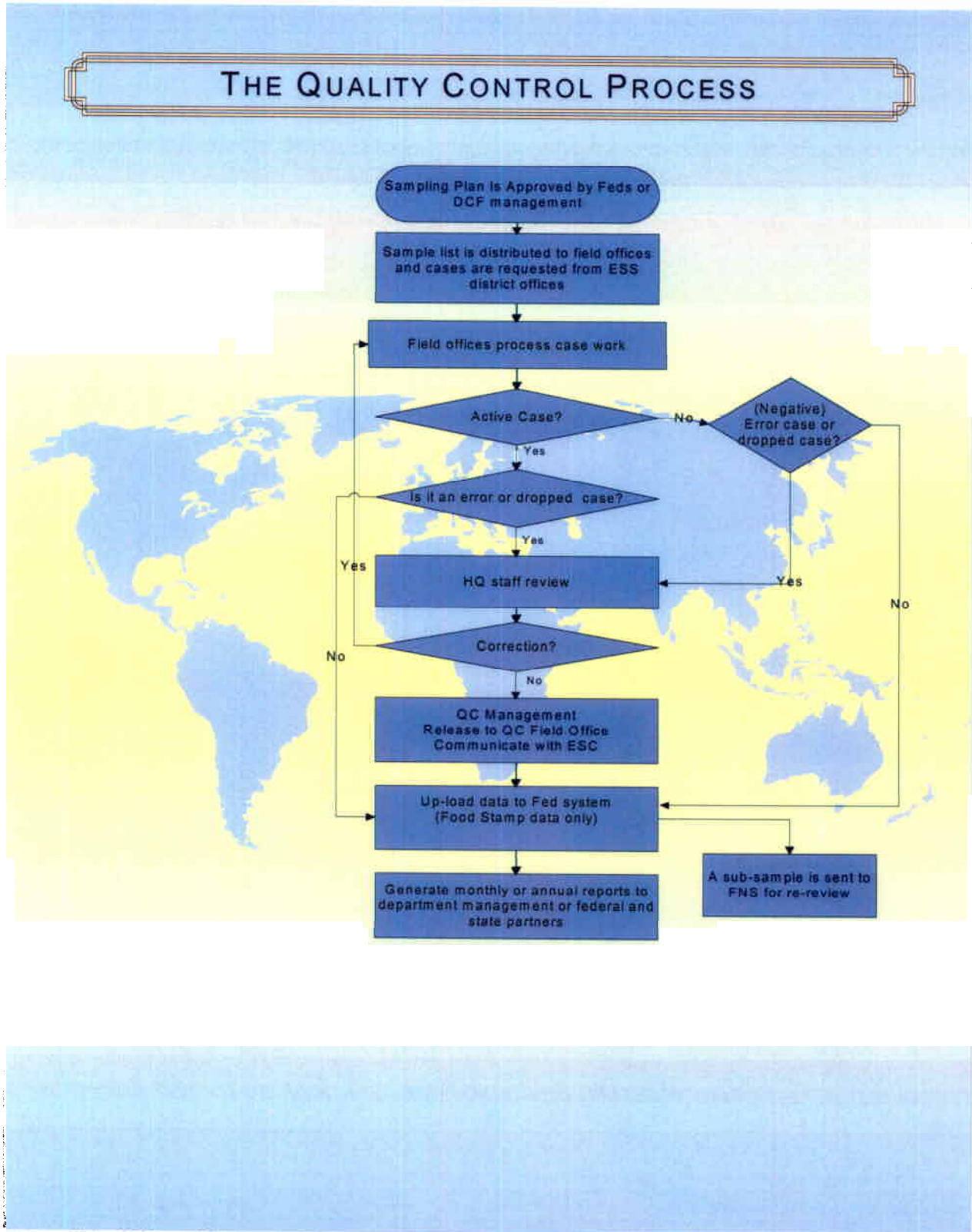


Figure E.1: Office of Inspector General, Quality Control Process

Section E: Quality Control

Quality Control (QC) was designed by the federal government to help states identify eligibility problems in the Food Stamp and Medicaid Programs.

Food stamp and Medicaid benefits are intended for families and individuals that meet specific requirements. The Quality Control process helps the state assure that benefits go to qualified individuals by identifying areas in the eligibility process that can be improved. For example, QC sometimes suggests programming changes be made to the FLORIDA system or that ESS apply for policy waivers that will make the program more efficient.

In addition, QC monitors those eligibility decisions when clients are denied benefits or have had their cases closed. Recent changes in FNS policy have placed more emphasis on these negative case actions by tying in bonus money to the negative accuracy rate. In FFY 2004 Florida was awarded over two million dollars in bonus money for being one of the two most improved states in negative error rate.

The office operates pursuant to the following legal authorities:

- ◆ Food Stamp - Title XIII, Public Law 95-113.
- ◆ 91 Statute 958, Food Stamp Act of 1977, as amended.
- ◆ 7 CFR Chapter II, 275.10.
- ◆ Medicaid - Title XIX, Social Security Act.
- ◆ 42 CFR Chapter IV, 431.800.

Quality Control Staff

To ensure independence, QC reports directly to the Inspector General's office. During FY 2004-2005, QC had 42 full-time positions including a Chief of QC, 6 QC Supervisors, 26 QC Analysts, and 8 Professional/ Technical support staff.

All administrative costs for QC are funded at 50 percent federal administrative trust funds and 50 percent general revenue.

The headquarters staff is responsible for developing QC procedures, interpreting policies, developing food stamp and Medicaid sampling plans, distributing all samples to field staff and ensuring that all cases are completed accurately and according to federal time standards. For food

stamps the data gathered during the reviews is electronically sent to USDA and a sample of cases are forwarded to them for federal re-review. This re-review assures FNS that the state is properly administering QC according to federal guidelines. QC maintains a database of the re-review results to ensure that any deficiencies are immediately corrected. During FFY 2004, 100% of cases submitted were within federal time standards.

Headquarters also reviews all error, dropped and untimely processed cases before they are given to district offices. In addition, weekly Accuracy Improvement Meetings (AIM) meetings are conducted with program office and QC headquarters staff to discuss errors and drop cases and to resolve related policy issues.

Performance Workload

For Federal Fiscal Year (FFY) 2004, Quality Control conducted **2,299** active food stamp case reviews (a 55% increase over FFY 2003), and **952** negative food stamp case reviews. 100% of all food stamp reviews were transmitted timely to USDA. Approximately 30% of reviews completed by QC are re-reviewed by USDA, Food and Nutrition Services. The re-reviews resulted in two federal differences, however both of the differences were resolved were Florida QC being correct in their findings. Special Pilot Projects were conducted in the Medicaid program in lieu of traditional QC reviews. There were three phases in these projects with a total of **4,356** cases reviewed. QC also conducted **324** negative Medicaid case reviews. The required Medicaid reports were submitted within Centers for Medicare and Medicaid Services (CMS) timeframes.

Quality Control Review Process

Food Stamps

QC selects a statistically valid sample of cases to review monthly. Guidelines for sampling, including sample size, are set by the United States Department of Agriculture (USDA). Samples are drawn monthly, beginning in October and ending in September of the following FFY.

Section E: Quality Control

Florida Quality Control is one of the few states that stratify the food stamp sample by districts. Beginning in FFY 2004 and modeled after Texas QC, this sampling method is statistically valid by district and provides an effective tool in promoting accountability and ownership of the payment accuracy rates for food stamps.

The QC review is conducted to determine the accuracy of eligibility determination by the caseworker. Over 40 elements of eligibility are reviewed and substantiated during this review. QC conducts a thorough review of the recipient's case file, including information stored in the FLORIDA computer system, a face-to-face interview with the client, and makes collateral contacts to verify the information received.

If the benefit amount QC determines is within \$25 of benefits the client is receiving, the case is considered correct. If the benefit amount differs by more than \$25, the case is considered incorrect.

Errors

Errors are classified into two categories: agency errors and client errors.

- ◆ Agency errors occur when policy is incorrectly applied or there is a failure to take necessary action indicated by the case record.
- ◆ Client errors occur when:
 - Simplified Reporting:**
 - The client's income exceeds 130 percent of the federal poverty level (FPL) and the client does not report this or the client incorrectly reports other information that affects the allotment amount.
 - Non-Simplified Reporting:**
 - The client fails to report required information to the agency.

Federal Re-reviews

USDA validates the State's quality control process by selecting a statistically reliable sample of the food stamp cases that were previously sampled by the State. These cases are completely re-reviewed by the USDA. The purpose of the federal

re-review is to determine the accuracy of the state quality control findings. The federal reviewer determines whether the state quality control reviewer correctly applied certification policy, properly and accurately applied quality control review procedures, accurately recorded results and adequately performed field investigations.

TANF

At the request of the Secretary via ESS, QC began conducting desk reviews of the Temporary Assistance for Needy Families (TANF) Program in January 2005. When TANF replaced Aid to Families with Dependent Children (AFDC) the funding for the program became a block grant. Therefore, the mandatory requirement for a QC process was eliminated. The purpose of the desk reviews is to give the department an idea of how accurately TANF payments are being dispersed. QC staff developed forms, sampling methods and procedures for these reviews. Over 1,300 cases are expected to be reviewed in FFY 2006. The payment accuracy rates from these reviews are being placed on the DCF Dashboard as a performance measurement under the heading of "Welfare Transition and Employment Supports".

Individual Corrective Action

QC refers all sampled error cases to the appropriate program office for action and follow-up. The correction of errors on individual sample cases involves:

- ◆ Notifying the district via the Report of Findings of errors as reported by QC. The district sets up Accuracy Improvement Meetings (AIM) in which staff from the program office and QC discuss why and how the errors occurred and how to avoid recurrences.
- ◆ If there is a question concerning quality control findings, the district office or the ESS Central Program Office can request reconsideration of the case. From these requests, QC reviews the questioned findings and in FFY 2004 less than 1% of cases reviewed were changed. When changes are made, "Corrected Findings" are sent to the affected parties.

Section E: Quality Control

E.2: Food Stamp Reviews Completed by Year

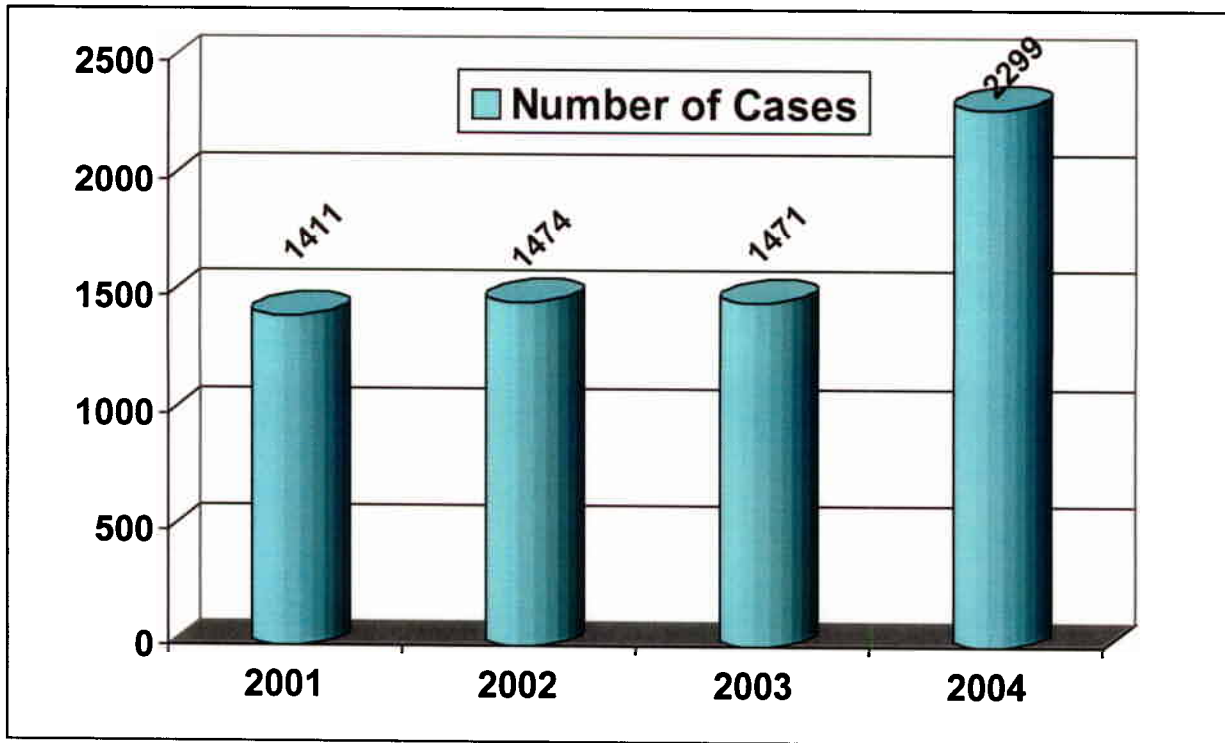


Figure E.2: Average number of food stamp cases completed by staff during the past four years.

The number of analysts on staff each year was as follows:

<u>FFY</u>	<u># of QC Analyst</u>	<u>Average Caseload</u>
2001	36	39.2
2002	33	44.7
2003	29	50.7
2004	24	95.8

Section E: Quality Control

E.3: Food Stamp Reviews Completed by District

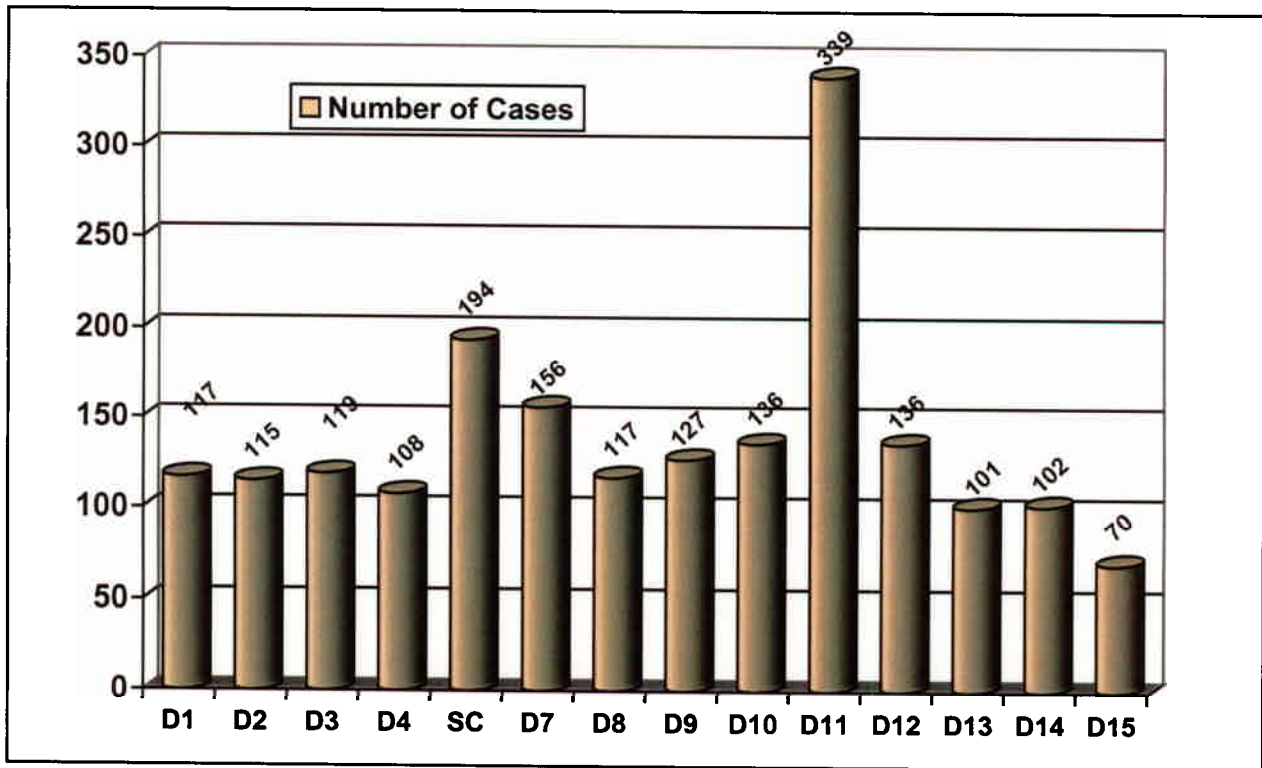


Figure E.3: The number of food stamp cases completed by district during the past year. A total of 1,937 were completed out of 2,299 selected (the remainder were dropped from the sample for various reasons such as “moved out of state” or “failure to cooperate”).

Section E: Quality Control

Medicaid:

For Medicaid, states have the option of conducting payment accuracy reviews (similar to those in the Food Stamp Program) or conduct approved Pilot Projects that target specific areas that AHCA and CMS consider areas of concern.

Quality Control, together with AHCA and ESS decide what project(s) to submit to CMS for their approval. QC then develops policies, procedures, forms and databases to be used for the project(s).

There were three Pilot Projects conducted in Medicaid in FFY 2004.

- 1) QC validated Social Security numbers on both the FLORIDA and FMMIS systems to ensure proper data exchange, thus reducing the amount of time necessary to correct claims from vendors and clients. **1,778** cases were selected for this review.

559 cases were found to be in error. The major problems were:

- In **148** cases, the SSN was correct but there was a name mismatch.
- In **138** cases, DCF failed to take proper policy or procedures action.
- In **80** cases, a data entry error (usually the SSN was transposed)

As a result of the findings, QC recommended that training be conducted on the Data Exchange Reference Guide, especially in Section E where the Numident screen (DENU) is explained on Section that explains the difference between the claim number and the Social Security Number.

- 2) Reviews of **1,001** errors identified by a FMMIS Error Report. In this review, QC identified what types of errors were occurring and what action DCF needed to take to correct the error.

The major types of errors found in this study were:

- **296** cases showed a child's eligibility began before the child was born.
- **281** cases had duplicate recipient ID's with no SSN.
- **128** cases were failing a cross-reference check between FLORIDA and FMMIS.

- **105** cases had a date of death on vital statistics.

For this project QC recommended:

- ♦ Error reports be sent to Central Office Economic Self-Sufficiency for tracking and coordinating, so that these reports are worked timely. The process of activating PEN (Presumptive Eligibility for Newborn) cases be reviewed and revised so that staff understands the step-by-step process clearly. FLORIDA sends an alert when duplicate PINs (Personal Identification Numbers) are found.
 - ♦ A guide be developed and training provided on how to correct multiple PINs.
- 3) QC compared information contained in **1,577** Medicare cases to determine if FLORIDA and FMMIS were both consistent in data reporting and data entry. Incorrect data causes the Medicare Buy-In process to fail and adds this financial burden to the recipient.

The majority of errors found in this project were:

- **384** cases had the wrong birth date.
- **336** cases had the last name entered incorrectly.
- **248** cases had the incorrect Medicare claim number.
- **204** cases had the first name entered incorrectly.

As most errors were due to incorrect entries on the FLORIDA systems, QC recommended an evaluation be made of the current FLORIDA system. Since it is important and beneficial to the client that buy-in occurs as quickly as possible, a FLORIDA system fix was recommended. Specifically, if FLORIDA could interface with SOLQ at client registration, information that does not match would be available to Economic Self-Sufficiency at the interview allowing corrections to be made prior to approval.

Section E: Quality Control

Additional Quality Control Involvement

Internal Audit

This year, an audit to evaluate QC operational processes to identify potential improvements was conducted by the Office of Internal Audit. Although the audit disclosed no significant deficiencies in the QC operational processes mandated by federal rules and regulations, there were several recommendations for improvement. QC is in the process of complying with the recommendations:

- Updating Quality Control Operating Procedures (QCOP) to be more systematic and complete.
- Developed a training manual of the procedures and operations of Quality Control.
- Identified system improvements for the QC web system.
- Developed a system to track federal re-review cases.
- Improving communications with the Office of Economic Self-Sufficiency by sharing additional federal re-review information and other data.

Emergency Food Stamps

Florida was devastated by the four hurricanes in 2004. Nearly forty-eight (48) percent of QC staff volunteered and worked approximately 1,200 hours as part of the relief effort during the four hurricanes that hit Florida in 2004.

Client Survey

A client survey was added to the QC review process from October 2004 thru March 2005 to determine the level of service the department was providing for clients seeking public assistance. The results of the survey can be found on page 32. There were 837 responses to the survey and all respondents did not answer every question.

Partnership

Quality Control (QC) is working in partnership with Economic Self-Sufficiency (ESS), the Agency for Health Care Administration (ACHA) and our Medicaid and food stamp counterparts to assist in efforts of modernization. QC, in its modernization efforts, moved from reporting

department error rates to the reporting of accuracy rates for the districts/region. This information is posted on the agency's Dashboard as an indicator of the agency's performance in public assistance programs.

In FFY 2004 Florida was awarded bonus money by Food and Nutrition Services (FNS) of over two million dollars for having one of the two most improved negative error rates in the country. Negatives are cases where the agency has denied or closed the clients' benefits. The error rates for negative actions are determined by Quality Control reviewing a sample of cases to establish if the denial or closure was correct.

Section E: Quality Control

E.4: Quality Control Client Survey

QUESTION	YES	NO	NA
When you are interviewed for the purpose of eligibility Determination, does the interviewer explain the review process and your rights and responsibilities?	696	125	8
When you applied for assistance, was the function of Quality Control explained to you?	244	564	16
When you applied for assistance, was the possibility of a Quality Control review explained to you?	210	597	20
When contacting DCF to request help or report a change, do you receive courteous assistance?	646	132	49
When contacting the DCF office by phone, is the phone answered the first time you call?	288	447	91
When you leave a message for the agency worker to contact you, do you receive a return call within 24 hours?	365	316	147
Do you use the self-service area at the service center?	383	233	208
If yes, is the self-service area convenient and easy to use?	357	67	
If yes, is someone available to offer assistance in the area?	336	76	

Figure E.4: Client Survey conducted by Quality Control from October 2004 through March 2005.

RESULTS

- **84%** - stated the interviewer explained their rights and responsibilities
- **30%** - had the function of Quality Control explained to them
- **25%** - were told they could be selected for a Quality Control review
- **78%** - received courteous assistance when they contacted the department
- **35%** - telephone was answered the first time they called
- **44%** - claimed that when they left a message they received a return call within twenty-four hours.
- **46%** - used the self-service area at the service center
- **84%** - found the self-service area to be convenient and easy to use
- **81%** - said someone was available to offer assistance in the self-service area.

Section E: Quality Control

ERROR RATE SUMMARY

FOOD STAMPS

(Federal Fiscal Year: October 2003 – September 2004)

Official Error Rate – 6.16%

2,299 cases reviewed

177 error cases

Error cases can be attributed to either agency errors or client errors.

Agency Errors were 106 of 177 cases or 56.7% of 6.16%

- ◆ Failed to Act
- ◆ Policy Incorrectly Applied
- ◆ Arithmetic
- ◆ Computer User Error
- ◆ Data Entry Error

Client Errors were 71 of 177 cases or 43.3% of 6.16%

- ◆ Information Not Reported
- ◆ Information withheld by client
- ◆ Incomplete/Incorrect Information Provided
- ◆ Collateral Information Inaccurate

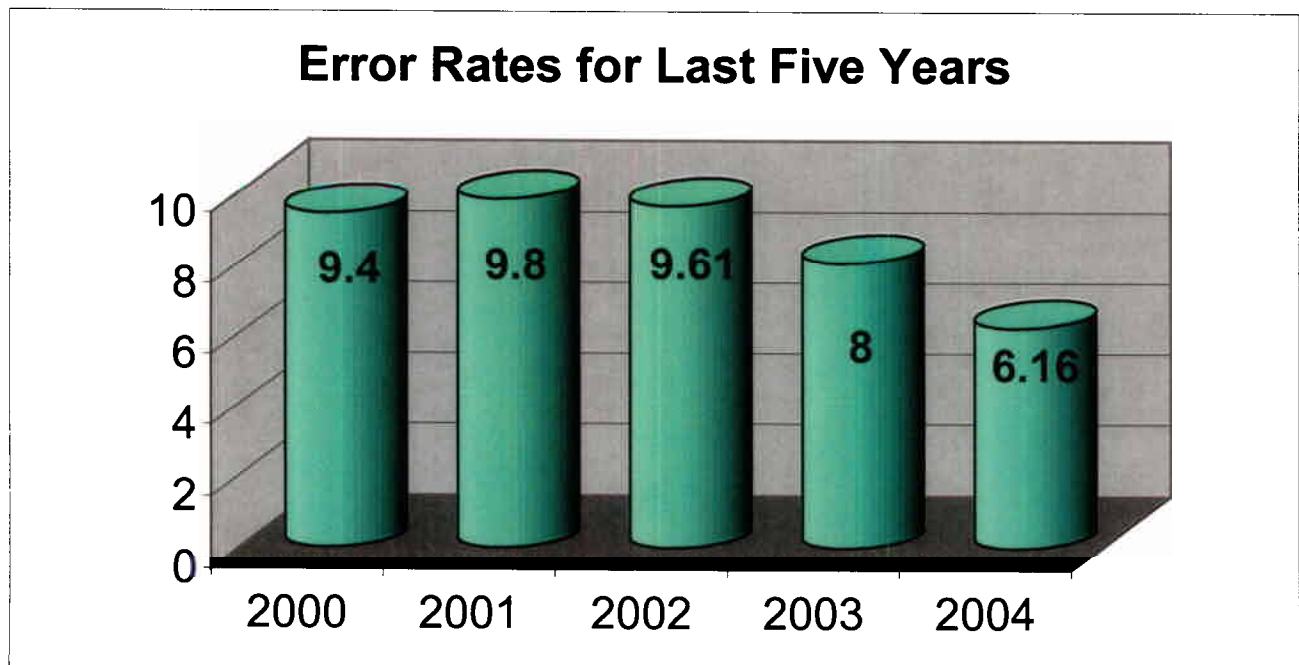


Figure E.5: Error Rate Summary

Section F: Strategic Plan

OFFICE OF THE INSPECTOR GENERAL

Enhancing Public Trust in Government

Provide Leadership in the Promotion of Accountability and Integrity of State Government

O-1 OBJECTIVE

HIGH ETHICAL AND MORAL STANDARDS

Success Indicator:

Strategies:

SI-OIG-1

Office is known to be proactive, credible, responsive, impartial, independent, and serves as a mechanism to assist management.

S-OIG-1

Seek opportunities by fostering relationships with DCF employees, outsourced partners, stakeholders, and other agencies; set reasonable constraints for response to provide valuable information timely; maintain independence and impartiality, including perception of such.

ACTION STEPS:

All OIG sections develop strategies to:

1. Seek opportunities for assistance through risk analyses and meetings with district administrators, program directors, outsourced providers, and contractors' management staff, contract managers and oversight units, and law enforcement agencies. Develop partnerships and act on topics identified by staff.
2. Set reasonable and appropriate constraints for report/data release and for mandated activities.
3. Ensure oversight without affecting independence and impartiality.

In addition:

Investigations

Provide fraud identification training to OSII supervisors; as appropriate, provide officials with updates during investigations without compromising investigations; report on management's corrective action as result of investigative findings; mention self-reported incidents in investigative reports and reviews.

Internal Audit

Seek out high level issues and concerns as audit topics.

Appeal Hearings

Provide ongoing ethics and professional standards training to the hearing officers. Adopt the ethical standards of the National Association of Hearing Officials.

Quality Control

Expand participation in Accuracy Improvement Meetings statewide to keep program management informed of problems in eligibility determination.

Civil Rights

Increase employees, managers and service providers' knowledge and understanding of civil rights laws and requirements in administering service delivery programs; improve opportunities for OSICR to address the needs of maintaining a diverse workforce and a nondiscriminatory service delivery system with employees, managers and service providers.

Section F: Strategic Plan

OFFICE OF THE INSPECTOR GENERAL

Enhancing Public Trust in Government

Provide Leadership in the Promotion of Accountability and Integrity of State Government

O-1 OBJECTIVE

HIGH ETHICAL AND MORAL STANDARDS

Success Indicator:	Strategies:
SI-OIG-2 Public awareness of OIG functions or activities increases.	S-OIG-2 Plan and perform outreach activities. Increase awareness of the purpose and function of the OIG and its sections to DCF employees, outsourced partners, and stakeholders.

ACTION STEPS:

All OIG sections develop strategies to increase public awareness of OIG functions and activities. Examples are following:

1. Develop and maintain Office website to include information on each section's purpose, references, processes, reports and data. This also includes development of Int(er/ra)net PowerPoint presentations to inform DCF staff of each section's purpose and function to encourage participation of districts/regions and stakeholders.
2. Post bulletins and advisories on the web site; and produce quarterly bulletins concerning ethical and accountability issues.

In addition:

Quality Control

Develop and provide a QC Awareness training packet to ESS staff in each district to be sent out with QC annual report, and distribute and discuss at quarterly "train the trainer" meeting. Develop and provide a QC Awareness brochure for application packet and encourage ESS Program office participation.

Civil Rights

Increase accessibility of section to stakeholders through onsite visits. Develop opportunities through brown bag lunches, conference participation and executive staffings to provide outreach, education and technical assistance to stakeholders.

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OFFICE OF THE INSPECTOR GENERAL

Enhancing Public Trust in Government

Provide Leadership in the Promotion of Accountability and Integrity of State Government

O-2 OBJECTIVE

EMPLOY TECHNOLOGICAL ADVANCES AND OPPORTUNITIES

Success Indicator:

Strategies:

SI-OIG-3

The Office has current, accessible web-based systems and record keeping systems.

S-OIG-3

Modernize database and record keeping systems; develop and implement web-based systems that are updated on a regular basis and include presentations to explain functions by section.

ACTION STEPS:

All OIG sections implement and support web-based systems, including upgrading to web-based databases. This includes development of procedures for such systems.

In addition:

Internal Audit

Market the Integrated Internal Audit Management System to numerous internal and/or external agencies.

Appeal Hearings

Utilize the Economic Self-Sufficiency on-line record process, and on the web-based application, include information on the hearing process for individuals who might appear before a hearing officer.

Quality Control

Modify web system to include negative reviews and to produce additional reports to assure timely, accessible data for ESS; use technology to ensure efficient and uniform case preparation, interview process, field visits, and review process; and, evaluate and analyze effects of modernization.

Civil Rights

Employ cost allocation reporting system for federal matching dollars; implement an automated tracking system to effectively monitor quality assurance; utilize the Automated Tracking System to promote equal opportunity.

Section F: Strategic Plan

OFFICE OF THE INSPECTOR GENERAL

Enhancing Public Trust in Government

Provide Leadership in the Promotion of Accountability and Integrity of State Government

O-3 OBJECTIVE

LESSEN LIABILITY FOR THE DEPARTMENT

Success Indicator:	Strategies:
SI-OIG-4 Office staff are qualified, certified where appropriate, and meet federal and national standards.	S-OIG-4 Recruit talented, diverse and capable staff, offer dynamic and useful training, provide appropriate work tools, and have reasonable and applicable performance standards that motivate staff to excellence.

ACTION STEPS:

All OIG sections develop strategies for recruitment and training. Procedures and standards are updated. Work tools are appropriate and adequate.

In addition:

Investigations

Seek out external peer reviews from sources such as the National Association of Inspectors General.

Internal Audit

Expand recruitment: make on-site visits to local university MBA/MPA schools, and job fairs; and post/advertise job vacancies on web sites related to IG profession including www.theiia.org and at state universities with MBA and MPA programs. Incorporate updated office operating procedures into the IIAMS user manual.

Appeal Hearings

Have all supervisory staff certified through the National Association of Hearing Officials. Encourage certification of the hearing officers.

Civil Rights

Increase staff capabilities and substantive knowledge to improve work processes and job functions through training, team-based approaches and customer satisfaction.

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OFFICE OF THE INSPECTOR GENERAL

Enhancing Public Trust in Government

Provide Leadership in the Promotion of Accountability and Integrity of State Government

O-3 OBJECTIVE

LESSEN LIABILITY FOR THE DEPARTMENT

Success Indicator:	Strategies:
<p>SI-OIG-5 Office produces well-written, reliable and supported work products.</p>	<p>S-OIG-5 Establish quality assurance activities for work products and staff.</p>

ACTION STEPS:

All OIG sections establish and implement quality assurance activities and follow professional standards. Procedures are updated/established to ensure correct work products. Office ensures employees and interested/affected parties have access to and use current procedures and processes.

In addition:

Investigations

Seek the assistance of the department and its contracted partners to ensure CFOP 180-4 continues to include those items identified as potential liability risks; obtain admissions to the offense investigated from subjects of supported employee misconduct investigations (non-criminal). Conduct exit interviews prior to case closure to ensure report accuracy.

Internal Audit

Increase timely input into IIAMS by staff and review by supervisor; and schedule routine group editing of reports prior to publication.

Appeal Hearings

Keep management informed of decisions for hearing requests. Index hearing decisions by program and by subject to be available as needed. Perform quality assurance of hearing decisions to assure compliance with legal authorities.

Civil Rights

Streamline internal processes and procedures to improve efficiency and effectiveness.

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Enhancing Public Trust in Government

Provide Leadership in the Promotion of Accountability and Integrity of State Government

O-4 OBJECTIVE

ENSURE TIMELY AND RESPONSIVE DELIVERY OF SERVICES

Success Indicator:	Strategies:
SI-OIG-6 Office meets requirements for timeliness.	S-OIG-6 Establish and monitor milestone dates for Investigations, Audits, Quality Control data reports, Appeal Hearings, and OSICR activities.

ACTION STEPS:

All OIG sections develop strategies to ensure time standards and milestone dates are established, monitored and met for specific activities. This includes OIG internal timeline controls, external requirements of the department, and statutory mandates.

In addition:

Investigations

Regional Supervisors and Investigators will conduct corrective action follow-up reviews within 120 days of case closure to ensure corrective action has been taken.

Appeal Hearings

Prepare list of performance expectations and deadlines with alternative action plans in case of emergencies or unusual issues.

Civil Rights

Provide clear and concise performance expectations relating to required civil rights activities.

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OFFICE OF THE INSPECTOR GENERAL

Enhancing Public Trust in Government

Provide Leadership in the Promotion of Accountability and Integrity of State Government

0-5 OBJECTIVE

CUSTOMER SATISFACTION

Success Indicator:	Strategies:
SI-OIG-7 Customers are satisfied with services provided by the Office.	S-OIG-7 Develop and execute surveys to address customer satisfaction to ensure deliverables meet customer needs.

ACTION STEPS:

All OIG sections develop strategies to obtain customer feedback on their respective activities by surveying the customers.

Section G: Appendix I -Investigations

FISCAL YEAR 2004 – 2005 LIST OF CLOSED INVESTIGATIONS BY DISTRICT OR REGION

Includes allegations, Dispositions and Corrective Actions Taken

District 1

1. 2004-0057 A Child Protective Investigator forged clients signatures on a drug test form making it appear the clients had consented to the tests. **Supported**
Corrective Actions: Random review of the forms was instituted. CPIs were retrained on policies regarding drug testing.

District 2

1. 2004-0061 A Florida State Hospital Food Support Service Worker and the Food Support Service Administrator were stealing food from the kitchen. The administrator intentionally ordered 150 extra steaks and allowed the worker to take 66 of them. **Supported.**
Corrective Actions: The Food Support Service Administrator was dismissed for petty theft. The Food Support Service Worker received a written reprimand. Policies were instituted to prevent the ordering of excess food and theft by staff.
2. 2004-0082 A former Child Protective Investigator alleged that a Senior Attorney illegally altered and filed with the court a forged document. **Not Supported.**
3. 2005-0012 Two incidents of workplace violence occurred at Florida State Hospital in December 2004 and January 2005. When a witness reported one incident to a supervisor, the supervisor did not report the incident to the Workplace Risk Assessment Team. **Supported.**
Corrective Actions: All employees are required to attend Workplace Violence Prevention training to address safety issues. The supervisor received a Documented Counseling Notice for failure to properly report the incident and for failure to follow proper procedure. The first incident resulted in one of the individual's resignation after receiving a letter of Intent to Dismiss and the other received a Final Counseling Notice. The second incident resulted in documented counseling notices for both individuals and one transferred to a separate unit.

District 3

1. 2004-0047 An employee entered fraudulent information into the FLORIDA system for over four years allowing a friend to receive Medicaid benefits which the client was not eligible to receive. **Supported.** This fraud resulted in an overpayment of approximately \$117,016.52.
Corrective Actions: The employee was dismissed and arrested for Grand Theft and Scheming to Defraud. The case is currently pending at the State Attorney's Office. New District Policy was instituted to create more in-depth review of cases.
2. 2005-0002 This case involves the theft of Welfare Client Funds by an employee at Tachachale, a residential facility for developmentally disabled adults. **Supported.** The employee forged authorized signatures to obtain the funds and used a check floating method to conceal the missing funds.
Corrective Actions: The facility has implemented procedures including checks and balances to prevent a similar occurrence.

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District 4

1. 2004-0034 A contractor's Representative Payee Program Director defrauded a Client Trust Fund Account by setting up phony vendor accounts and issuing checks through those accounts to her husband and other associates. **Supported.** The employee issued the fraudulent checks in amounts under \$5,000, which require supervisory approval. The two-year scheme totaled approximately \$185,000.
Corrective Action: The employee was arrested for the theft and her employment was terminated. The subject paid restitution and the State Attorney dropped the charges. The Interim Deputy Secretary for Substance Abuse and Mental Health reported that the contractor significantly improved the internal control of the representative payee program.
2. 2005-0009 The former Northeast Florida State Hospital Administrator was alleged to have taken a generator from the grounds for use at his personal residence. **Not Supported.** The current administrator was alleged to have falsified travel vouchers and timesheets. **Not Supported.**

SunCoast

1. 2004-0035 Child Protective Investigators and Case Managers failed to notify parents about incidents of their children running away while sheltered. **Supported.**
Corrective Action: Staff received retraining on runaway policy and procedure, which will be renewed annually. The CBC has updated its policy regarding Missing Children.
2. 2004-0043 The Florida Civil Commitment Center Safety Director and a FCCC Safety Manager falsified documents obtained in internal investigations. **Supported.**
Corrective Actions: The facility safety director and safety manager were subsequently terminated for their actions. This matter was referred to law enforcement for criminal investigation; however, no charges were filed.
3. 2004-0067 A Child Protective Investigations Supervisor failed to review and return investigative files to Child Protective Investigators within the required 72 hours. **Supported.** The supervisor also lost protective investigation case files. **Not Supported.**
Corrective Actions: New operating procedures were implemented to include logs and automated tracking. Supervisory reviews are tracked in HomeSafenet and corrective action plans are required for failure to achieve minimum tracking requirements.
4. 2004-0073 A for-profit corporation operating a group home serving persons with disabilities failed to maintain the staffing pattern established by licensure. **Supported.**
Corrective Actions: Recommendations sent to the Agency for Persons with Disabilities for review, actions are currently pending.
5. 2004-0083 This investigation consisted of five allegations at the Florida Civil Commitment Center. A resident was stabbed 12 times by another resident. A Facility Safety Manager failed to secure the crime scene or the assailant and did not conduct a thorough investigation. **Supported.** A second Facility Safety Manager failed to protect other residents and staff during the stabbing. **Not Supported.** In contrast to policy, a third Facility Safety Manager disposed of contraband believed to be cocaine without properly documenting and storing it. **Supported.** A human resource manager altered a written statement after the complainant had signed it. **Not Supported.** Multiple staff members permit residents to manufacture, sell, and consume alcohol at the facility. **Supported.**
Corrective Actions: One safety manager resigned and another was demoted. FCCC developed new procedures detailing resident rights and expectations. Training will be provided for staff to address such security-related matters as crime scene preservation.

Section G: Appendix I -Investigations

6. 2004-0087 A foster parent allowed a foster child to reunify with his parents without proper approval or court order. She collected the board rate of \$455.00 a month and a one time clothing payment of \$300.00 even though the client was not living in the home. **Neither Supports Nor Refutes.**
Corrective Actions: In an effort to further clarify foster parents roles and responsibilities, the Region has developed a new operating procedure. It was determined that \$918.72 was overpaid and efforts are being made to recoup those funds.
7. 2004-0100 A contractor's screening process failed to uncover a lengthy criminal record of an outpatient substance abuse counselor who was arrested for kidnapping and rape. **Not Supported.**
8. 2004-0102 A contractor maintained inappropriate staffing ratios at a residential facility and staff were permitted to receive a salary without reporting to work. **Not Supported.**
9. 2004-0105 A Care Manager falsified child visitations. **Supported.** The Care Manager failed to notify authorities after the children were inappropriately moved out of state by the foster parent. **Neither Supports Nor Refutes.** The Care Manager failed to notify authorities that two children were missing. During the this time, one of the children died. **Supports.**
Corrective Actions: The Care Manager was terminated. One supervisor was demoted/relocated and another was terminated. The agency's Board of Directors reviewed and revised several policies. This matter was referred to the State Attorney; however, no charges were filed.
10. 2005-0004 Without the approval of the court, foster parents allowed a child to reside with her boyfriend and continued to collect foster parent funds. **Neither Supports Nor Refutes.**
Corrective Actions: New policies were implemented requiring foster parents to notify the care manager if a child leaves the home temporarily or permanently.
11. 2005-0014 A Child Protective Investigator revealed confidential reporter information to unauthorized individuals. **Not Supported.**
12. 2005-0023 An Economic Self-Sufficiency Specialist accessed and reviewed a relative's confidential information. **Supported.**
Corrective Actions: The employee received a written reprimand and staff were retrained on applicable policies and procedures.

District 7

1. 2004-0042 A Care Manager was involved in the possession, use and sale of illegal drugs with adult members of a household that included child clients. **Not Supported.** The Care Manager failed to properly assess risks to a child, attempted to prevent a person from making an abuse report, and falsified confidential records. **Neither Supports Nor Refutes.**
Corrective Actions: The Community Based Care provider has instituted training and certification processes that educate staff on falsification of records, mandated abuse reports, and appropriate risk and safety assessments. The provider also uses a random employee drug screen method using a hair sample that would be unaffected by a 24-hour advanced notice.
2. 2004-0056 A Child Protective Investigator disclosed confidential child abuse reporter information to an unauthorized person. **Neither Supported Nor Refuted.**
Corrective Action: Per the IG recommendation, a Quality Assurance Review was conducted and found several policy violations/child safety concerns. The results of this review were sent to the District/Zone and the provider for necessary action.

Section G: Appendix I -Investigations

3. 2004-0059 A Family Services Counselor had sex with a teenaged client and delivered contraband to the child at a behavioral center. **Not Supported.**
4. 2004-0081 An administrative secretary misrepresented material information on an application for disaster food stamp assistance by underestimating her monthly income. **Supported.** The employee paid someone cash in exchange for the use of that person's Electronic Benefit Transfer Card. **Not Supported.**
Corrective Actions: The administrative secretary received a documented counseling.
5. 2004-0096 A Child Protective Investigator Supervisor falsified information on an application for disaster food stamp assistance for hurricane relief. **Not Supported.** A Front End Fraud Investigator falsified information on an application for disaster food stamp assistance for hurricane relief. **Supported.**
Corrective Actions: The Program Administrators reinforced to supervisors that staff are to use pass word protected screen savers when they are away from their work stations. The required security audits are occurring at all service sites.
6. 2004-0098 A Child Protective Investigator released the identity of a child abuse reporter to unauthorized persons. **Not Supported.**
7. 2004-0103 A paralegal specialist released and admitted to releasing confidential client information to a union representative. **Supported.**
Corrective Actions: On 5/4/05 the General Counsel advised the District Legal Counsels to keep a copy of all records released from the district legal offices, or develop another method that will ensure an accurate accounting of what records were released, including the nature of those records.
8. 2004-0106 Three Program Operations Administrators misused state equipment and supplies while participating in a weekly sports gambling pool during work hours. **Supported.**
Corrective Actions: One employee resigned during the investigation and the other two received Memorandum of Counseling notices to be placed in their personnel files. The District Operations Managers met with all staff and reviewed the department's policy on gambling in the workplace.
9. 2004-0110 An Executive Director and a Public Information Officer of a contracted child welfare provider released confidential client information to the news media. **Supported.**
Corrective Actions: The Public Information Office is no longer employed by the contracted agency and the provider has revised its policy regarding release of information.
- 10.2005-20 A Child Protective Investigator misused his position and had an inappropriate sexual relationship with the mother of a child client. **Supported.** The CPI falsified case notes regarding the child client. **Neither Supports Nor Refutes.**
Corrective Actions: The employee was terminated for failure to satisfactorily complete the probationary period.

District 8

1. 2003-0112 An employee forged training certificates and fraudulently registered family day care homes resulting in her and others obtaining financial benefits. **Supported.** It was also found that the employee committed potential fraud against the Medicaid and food stamp programs. In all, the employee defrauded the state of approximately \$80,000.
Corrective Actions: The employee resigned during the investigation. District staff have been re-trained and electronic tools preventing similar fraud are being utilized in the compromised systems. The subject was arrested for fraud and currently awaits trial.

Section G: Appendix I -Investigations

2. 2004-0038 A Care Manager falsified HomeSafenet notes by documenting he visited a foster child when he had not. **Supported.**
Corrective Actions: The Care Manager's employment was terminated and the contracted agency has developed, and is currently using, a new home visit form that requires a signature from the Foster Parent and Child to verify the Care Manager's visit. The information was reported to the State Attorney; however, the charges were later dropped.
3. 2005-0006 A Child Protective Investigator falsified case information in a HomeSafenet record. **Supported.**
Corrective Actions: The CPI's employment was terminated prior to the investigation. This matter was referred to the State Attorney and one count of misdemeanor count of falsification has been filed against the subject.
4. 2005-0008 A contracted agency Executive Director misappropriated approximately \$185,000 of restricted funds to cover the agency's payroll and a Senior Management Analyst provided authorization to do so. **Supported.** It should be noted, all funds with interest were replaced into the proper account.
Corrective Actions: The District has instituted a series of checks and balances to prevent future misallocation. These policies include additional approvals by the District Administrator and Legal Counsel.

District 9

1. 2003-0124 An employee created a fraudulent Food Stamp case and ensured the benefits (approx. \$5,000) were mailed to her father. **Supported.**
Corrective Actions: The employee was dismissed. Additional supervisory reviews of cases were being conducted. The employee was arrested and prosecuted for fraud. Guilty plea resulted in five years of probation and payment of \$7,380 in restitution.
2. 2004-0037 A Child Protective Investigator falsified chronological case notes pertaining to law enforcement notification on a case. **Not Supported.** The CPI was counseled as to the importance of information accuracy. Updated District Operating Procedures includes requirements for reporting to the OIG.
3. 2004-0058 A Child Protective Investigator seized items from a home without authorization during a investigation and another experienced CPI witnessed the actions without taking proper action. **Supported.** It was also found that the CPIs supervisor was aware of the CPIs seizure but took no action.
Corrective Actions: The CPI was dismissed for the seizures and the witnessing CPI received a documented counseling notice. The CPI Supervisor received a Notice of Final Counseling. A new policy has been implemented regarding seizure of property.
4. 2004-0064 A Care Manager falsified documents regarding subsidized daycare provided for children of a non-relative placement. **Not Supported.** The Care Manager referenced in the report is no longer employed by the agency. A re-training was conducted for all child welfare workers in the District.
5. 2004-0088 A Child Protective Investigator Supervisor is allowing timesheet falsification by CPIs with a minimal caseload. **Not Supported.**
6. 2004-0093 A Zone Director of Support Services instructed a subordinate to sign disbursement checks from a trust fund without the client's signature. **Not Supported.** Policy regarding check disbursements to clients was reiterated to all District Administrators in the Zone.

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7. 2004-0094 An employee falsely claimed to have distributed 139 KidCare Application Review Packets to clients. **Supported.**
Corrective Actions: The employee was reassigned to clerical duties. Her position was later terminated due to staff reductions. This matter was presented to the State Attorney; however, no charges were filed.
8. 2004-0104 An employee acted in a manor unbecoming a public employee by being rude, argumentative, and refusing to provide a supervisor's name when asked. **Neither Supports Nor Refutes.** A second employee refused to assist a severely handicapped client because of her handicap. **Not Supported.**
Corrective Actions: The second employee was dismissed for failing to complete the probationary period.
9. 2004-0108 An employee of a contracted agency accessed confidential HomeSafenet case information regarding her sister and provided her sister with confidential documentation. **Supported.**
Corrective Actions: The contracted agency dismissed the employee. The agency created a confidentiality bulletin and distributed and conducted retraining of staff.
10. 2005-0005 An Adult Protective Investigator falsified case information by claiming to have visited the home of alleged abuse victims. **Not Supported.** The API Supervisor falsified case documents by claiming to have verified the visits. **Not Supported.** The Program Operations Administrator has been counseled as to more effective methods of communicating with staff.
11. 2005-0011 A Family Services Counselor falsified documents allowing a caregiver to receive relative caregiver benefits not otherwise entitled to. **Not Supported.** A second employee falsified documents to assist a caregiver in receiving benefits. Her supervisor and other co-workers failed to act despite having knowledge of the falsification. **Supported.**
Corrective Actions: The employee found to have falsified documents was demoted and her co-workers received counseling notices. The District issued a reminder to all staff to take action should they become aware of fraudulent activity.
12. 2005-0024 A Child Protective Investigator abused her authority when neighbor children were playing her yard. The CPI showed her badge to the neighbor and threatened to take her children away because they were in her yard. **Not Supported.**

District 10

1. 2004-0009 A Department employee violated the Sunshine Law by holding secretive meetings with coworkers. **Not Supported.**
2. 2004-0048 A Child Advocate had an inappropriate relationship with the mother of a client. **Not Supported.**
3. 2004-0065 Owners of a publicly funded group home misused funds for personal benefit. **Not Supported.**
4. 2004-0089 A Vice President for a Community Based Care provider awarded a contract to an agency which employs his wife and manages a corporation for which he is a board member. **Supported.**
Corrective Action: The CBC did not take any corrective action.

District 11

Section G: Appendix I -Investigations

1. 2004-0041 An institution security supervisor threatened subordinates with their jobs if they testified at a Public Employees Relations Commission hearing. **Not Supported.**
2. 2004-0045 An Executive Director of a contracted agency used employees and homeless clients to perform personal services at his home, instructed employees to purchase items for his home using state funds, and received a loan from the agency without repayment. **Supported.** The agency Chief Financial Officer paid for the Executive Director's personal expenses. **Supported.**
Corrective Actions: The provider has replaced the Executive Director and instituted several policies to prevent further occurrences including the dissolution of the employee loan program. The subject was arrested, charged with three counts of fraud, five counts of grand theft and currently awaits trial.
3. 2004-0046 An Appeal Hearings Officer allegedly took \$2,000 from an attorney for a nursing home in order to find in favor of the nursing home. **Not Supported.** The Appeal Hearings Office is developing policy to prevent appearances of impropriety.
4. 2004-0062 State warrants originally intended for a contractor in Nigeria were intercepted by unknown individuals and counterfeited. **Supported.** No loss was incurred by the state.
Corrective Actions: Warrants must be sent by certified mail to avoid interception.
5. 2004-0063 An employee operated a group home without proper licensure. **Not Supported.**
6. 2004-0066 An owner of a licensed group home is using state funds for personal expenditures. **Neither Supported Nor Refuted.**
7. 2004-0068 A Senior Attorney accepted gifts from a company in return for appointing the company as the guardian for wealthy elderly persons. **Not Supported.**
8. 2004-0075 A Senior Attorney participated in an official capacity in a matter that was in conflict with her personal interests. **Not Supported.**
9. 2004-0077 A Human Services Counselor closed cases of adult clients without confirming that they were no longer at risk. **Supported.** Additionally, the counselor utilized Department forms pre-signed by elderly clients, then subsequently dated them and submitted the forms as evidence that she had conducted face-to-face visits with the clients.
Corrective Actions: Increased supervisory reviews of counselor itineraries to ensure client's are being visited. This matter was referred to the State Attorney; however, no charges were filed.
10. 2004-0078 A Family Services Counselor falsified documentation indicating she had conducted face-to-face visits when in fact she conducted telephone interviews. **Supported.** This matter was referred to the State Attorney and is currently under investigation by that office.
11. 2004-0090 A Program Operations Administrator left visible bruises on a subordinate by grabbing her arm during an argument. **Supported.** The POA takes two and three-hour lunches with Department employees, and they document on their Attendance and Leave forms that they work eight hours. **Not Supported.**
Corrective Actions: The Program Administrator strongly counseled all supervisors involved on appropriately handling conflicts. Two special training sessions were held with all employees dealing with EEO issues and teamwork.
12. 2005-0003 Employees conducted personal business during work hours and requested reimbursement for inappropriate travel expenses. **Not Supported.**

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District 12

1. 2004-0028 A Child Protective Investigator inappropriately used Department identification to gain access to a child with the purpose of learning information for personal use. **Neither Supports Nor Refuted.** The CPI failed to make a child abuse report. **Neither Supported Nor Refuted.** The CPI inappropriately tape-recorded an interview with a child without the parent's permission. **Supported.** The CPI had unidentified employees obtain and provide confidential information for his personal use. **Not Supported.** A second CPI failed to conduct a thorough and objective investigation. **Not Supported.**
Corrective Actions: The CPI was issued a Final Memo of Counseling. A Quality Assurance review determined that there was no interference/influence on the part of the CPI.
2. 2004-0049 A Care Manager falsified documents and failed to follow reunification policies. **Supported.**
Corrective Actions: The Care Manager was taken off client contact and placed in a Family Support Worker like role of providing secondary assistance. The case was referred to law enforcement for criminal investigation. Their investigation is currently pending.
3. 2004-0050 A Program Administrator showed favoritism in a home study report on the sister of his best friend. **Supported.** The Program Administrator falsified child protection supervision records. **Not Supported.** The Program Administrator and a Senior Attorney intentionally gave false testimony at a Judicial Review hearing. **Not Supported.**
Corrective Actions: The Senior Attorney and Program Administrator are no longer employed by the contracted agency.
4. 2004-0051 A Care Manager falsified home visits. **Supported.**
Corrective Actions: The Care Manager is no longer employed by the contracted agency. The case was referred to law enforcement for criminal investigation. Their investigation is currently pending.
5. 2004-0052 A Care Manager falsified child protection supervision records concerning home visits. **Supported.**
Corrective Actions: The Care Manager is no longer employed by the contracted agency. The case was referred to law enforcement for criminal investigation. Their investigation is currently pending.
6. 2004-0053 A Care Manager showed an inappropriate web site to a child client. **Supported.**
Corrective Actions: The Care Manager resigned her position with the agency.
7. 2004-0055 A Care Manager falsified child protection supervision records concerning home visits by backdating home visits in the case notes. **Not Supported.** The case was referred to law enforcement for criminal investigation. Their investigation is currently pending.
8. 2004-0060 A Care Manager left two child clients unattended in her personal motor vehicle and, as a result, the children went joyriding. **Supported.**
Corrective Actions: The contracted agency gave Verbal Counseling to the employee.
9. 2004-0070 A Care Manager falsified information regarding a home visit and signed the supervisor's name on a form without the supervisor's permission. **Supported.**
Corrective Actions: The Care Manager's employment with the contracted agency was terminated. The agency has been required to ensure all staff complete an ethics training, establish a "zero tolerance" policy regarding falsification of records, and to develop a process as part of the cure notice. The case was referred to law enforcement for criminal investigation. Their investigation is currently pending.

Section G: Appendix I -Investigations

10. 2004-0071 A Care Manager falsified home visits with children in several cases. **Supported.**
Corrective Actions: The Care Manager resigned her position with the contracted agency. The case was referred to law enforcement for criminal investigation. Their investigation is currently pending.
11. 2004-0074 A Care Manager falsified records concerning a home visit. **Supported.**
Corrective Actions: The Care Manager resigned her position with the contracted agency. The case was referred to law enforcement for criminal investigation. Their investigation is currently pending.
12. 2004-0084 A Care Manager falsified child protection supervision records. **Not Supported.** The Care Manager failed to make a mandatory child abuse report. **Supported.**
Corrective Actions: The Care Manager received a written reprimand for failure to make a mandatory child abuse report, as well as verbal counseling as to future expectations. In addition, the case manager is required to attend training on mandatory reporting within 45 days of the reprimand.
13. 2004-0085 An Adult Protective Investigator grabbed a client by the arm causing bruises. **Not Supported.**
14. 2005-0001 A Care Manager falsified home visit records concerning several child clients. **Supported.**
Corrective Actions: The Care Manager is no longer employed by the contracted agency. This matter was referred to law enforcement and is currently under criminal investigation.

District 13

1. 2004-0039 A Clerk Typist committed Public Assistance fraud by claiming that she had custody of her grandchildren when, in fact, the children were residing with their mother during several months when benefits were received. **Supported.**
Corrective Action: The employee was given a Final Notice of Dismissal.
2. 2004-0040 A Child Protective Investigator Supervisor overloaded a minimally trained CPI by assigning her to assume the duties of a trained CPI. Two CPI Supervisors required the CPI trainee to "fix" her timesheet to document a 40-hour workweek rather than the overtime she actually worked. **Supported.** The County Manager had knowledge of these occurrences and failed to act appropriately. **Neither Supported Nor Refuted.**
Corrective Actions: The department no longer employs one of the CPI Supervisors and the other received a written reprimand. Timesheets were amended to reflect accurate figures and additional training in these matters will be provided.
3. 2004-0079 A center for developmentally disabled clients violated staff-to-client ratios. **Supported.** This matter was referred to the Office of Attorney General and is currently under criminal investigation by that office.
4. 2004-0091 A Family Support Worker collected Social Security Income and an adoption subsidy for a child who was not in her custody and falsified information on a renewal agreement pertaining to an adoption subsidy. **Supported.**
Corrective Actions: the Department no longer employs The Family Support Worker and steps are underway to recoup the lost funds totaling \$1,600. This matter was referred to law enforcement and a criminal investigation was initiated.
5. 2004-0095 A Human Services Counselor released confidential child abuse information to an unauthorized person. **Supported.** The counselor misused state property. **Not Supported.**
Corrective Action: The Department terminated the counselor's employment.

Section G: Appendix I -Investigations

6. 2004-0097 A Program Interviewing Clerk falsified information on an application for Disaster Food Stamp Assistance by failing to list her son's income on the application. **Supported.**
Corrective Action: The clerk was dismissed by the Department.
7. 2004-0099 Multiple District employees falsified information on Disaster Food Stamp Assistance applications. **Supported.** One employee had knowledge of her husband's attempts to falsify information on the application. Another employee falsified information and a third knowingly processed a falsified application for a friend. **Not Supported.**
Corrective Actions: Several employees were terminated/resigned. A memorandum regarding eligibility requirements and personal interest cases was sent to staff.
8. 2004-0107 A Care Manager intimidated and coerced the mother of children on his caseload to engage in sexual relations with him. **Neither Supports Nor Refutes.**
9. 2005-0018 A Care Manager falsified records regarding numerous home visits. **Supported.** The Care Manager's employment was terminated and the matter was referred to law enforcement where the case is currently pending.

District 14

1. 2004-0036 A Family Services Counselor harassed a private citizen and obtained personal information from Department records. **Not Supported.** The counselor was terminated from her employment with the contracted agency and is not eligible for rehire.
2. 2004-0044 A Care Manager disclosed confidential information to unauthorized persons. **Supported.**
Corrective Action: The Care Manager was counseled by his supervisor and warned that subsequent breaches of confidentiality will result in dismissal.

Headquarters (District 20)

1. 2004-0033 A Developmental Disabilities manager abused her authority by approving Crisis services to an applicant who had been denied for services. The manager disregarded the District's recommendation, other Committee Member opinions, the Decision-Maker's final decision, and the accepted rules and procedures for the Waiver and Crisis Committees. **Supported.** In addition, the Crisis Committee Chairperson violated the rules set forth in Appendix F by accepting additional information from a relative/ DCF employee.
Corrective Actions: The manager resigned her position. Additional policies were created for the Crisis Committee.
2. 2004-0054 A member of a bid Evaluation Team had inappropriate contact with representatives of a bidding institution and this contact influenced the score of the proposals. **Not Supported.** A bidding institution had inside information and submitted an artificially low bid. **Not Supported.** The Evaluation Team inappropriately reviewed a "non-responsive" bid. **Neither Supports Nor Refutes.**
Corrective Actions: The competitive procurement process was compromised and therefore reinitiated.
3. 2004-0069 A manager created the appearance of favoritism by requesting and awarding a single source service contract to a former Employee Assistance Program counselor. **Supported.** Administrative Services Support Center management inappropriately requested and approved a \$24,000 purchase order in combination with a sole source advertisement for \$48,000. **Supported.**
Corrective Actions: The manager resigned her position with the Department. Sole source requests are further scrutinized by the ASSC. Staff will receive additional ethical fitness training. Staff responsible for contract management and contract awards will receive annual contract training.

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4. 2004-0076 A Program Director intentionally interfered with a contract manager's ability to administer a contract, showed favoritism to the contract provider, and allowed the provider to maintain unspent funds. **Neither Supported Nor Refuted.** The Program Director assisted the provider in meeting matching funds requirements and allowed the provider to expend funds on inappropriate and extravagant expenditures. **Not Supported.** The Program Director inappropriately instructed an employee to complete tasks in the provider's contract. **Supported.**
Corrective Action: Pending.
5. 2004-0086 An employee forged the signatures of a university president and a Program Director on a Federal grant application. **Supported.**
Corrective Actions: the Department no longer employs the individual. This matter was referred to law enforcement and presented to the State Attorney; however, no charges were filed as there was no monetary loss.
6. 2004-0109 An employee accessed confidential information for personal reasons. **Supported.**
Corrective Action: The employee was given notice of intent to dismiss. Prior to administrative action, she resigned the position.
7. 2005-0015 An employee falsified travel vouchers, p-card purchase requisitions, and other supporting documentation for personal gain. **Supported.** She fraudulently obtained an estimated total of \$10,441.01 of state funds.
Corrective Actions: New technology changed the way purchase requisitions are processed, the advances will assist in preventing future fraud. This matter was referred to law enforcement and resulted in criminal prosecution for grand theft and fraud. The subject paid restitution and was sentenced to 2 years of probation and 60-day service on the sheriff's work camp.

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FISCAL YEAR 2004 – 2005 LIST OF CLOSED MANAGEMENT REVIEWS BY DISTRICT OR REGION

District 2

1. 2005-0010 Patients at Florida State Hospital were not receiving adequate care due to a shortage of psychiatrists on staff caused by a lack of recruiting support. FSH is experiencing a shortage of psychiatrists (9 vacant positions); however, staff indicated the hospital is currently meeting the minimal acceptable standards.

Headquarters (District 20)

1. 2005-0026 Several employees received, viewed, and/or forwarded e-mails of an offensive nature. Disciplinary action was taken against the employees involved including nine dismissals, two final counseling notices, one 10-day suspension, and one resignation. Management has reiterated appropriate use of state equipment with staff.
2. 2005-0040 An employee of a sub-contractor continued to receive pay after she was placed in criminal custody. It was also found that the sub-contractor was \$75,000 in debt to the contractor. Despite these two irregularities, the Department appropriately and timely received all services from the contractor and subcontractor.
3. 2005-010283 A contracted company responsible for computer programming failed to fulfill requirements of contract deliverables resulting in delays and additional department expenditures. The management review found that the delays were adequately addressed and the contract deliverables were met.
4. 2004-080158 This Management Review confirmed a former Chief of Technology Officer accepted gratuities including meals and gifts from a vendor doing business with the department.

Section G: Appendix II – Internal Audit

Audit Reports (Internal, Follow-up and External)

Summary of Internal Audits Issued During FY 2004-2005

1. **A-05-2004-014** **Reducing the Out-of-Home Care Population by 25 Percent: Identifying Challenges to Achievement.** This audit identifies challenges faced by the Child Welfare and Community-Based Care Program in achieving former Secretary Regier's goal to reduce the number of children in out-of-home care by 25 percent by June 30, 2004.
2. **O-05-2005-002** **FCP, Inc.: Assessing the Department's Payment Methodology for June 2004 Services.** This consulting activity was conducted at the request of the SunCoast Deputy Regional Director to advise Management of issues that impacted the methodology for determining and satisfying FCP, Inc.'s outstanding liabilities for June 2004.
3. **A-07-2004-019** **Contracting with Florida State University Using the Governmental Agency Exemption.** This audit was requested pursuant to a Chief Inspector General Whistleblower's investigation, and evaluates controls over the procurement process to determine whether selected contractual agreements were made in the best interest of DCF.
4. **A-05-2004-021** **HomeSafenet Reporting – Issues Surrounding Monthly Child Visitation.** This audit was requested by Secretary Hadi to identify issues associated with the accuracy of HomeSafenet (HSn) reporting. HSn child visitation reports show high numbers of children not being seen and there are visits with children that have not been recorded timely into HSn.
5. **A-04-2005-001** **Internal Inspection of Safeguards for Protecting Federal Tax Information.** This audit fulfills the requirements of section 6.3 of Internal Revenue Service Publication 1075 for an objective inspection of the Headquarters office facilities housing federal tax information and the computer facility within an eighteen-month cycle.
6. **A-10-2005-006** **Increasing Accountability in Domestic Violence Contracts.** This audit provides a follow-up on the status of two recommendations originally included in the Office of Inspector General's investigative report, "Case Number: 2004-0076."
7. **A-07-2004-016** **Audit of Substance Abuse and Mental Health Invoice Payment Process: Do We Know That We Are Getting What We Are Paying For?** This audit was undertaken to follow-up with the status of corrective actions in response to Auditor General Report 03-051, and to determine if the MHSA program offices have taken steps to provide reasonable assurance that overpayments and erroneous billings are not occurring with providers of services.
8. **A-15-2004-015** **Operational Process of the Office of Quality Control at the Office of the Inspector General.** The DCF Inspector General requested a look at the Quality Control section's operational processes to identify potential improvements.
9. **M-05-2005-009** **Time Study on HomeSafenet Positions.** This study was conducted at the request of management for the purpose of determining whether employees in

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designated HomeSafenet (HSn) positions spend 100 percent of their time performing HSn duties.

10. **A-05-2005-007 Contracting with Florida Universities Using the Governmental Exemption Coupled with Fixed Price Costing.** This audit was requested by Secretary Hadi pursuant to a recommendation from the Chief Inspector General's Office and as a follow-up to issues surrounding contracting practices between DCF and state universities.

List of Follow-up Reports Completed During FY 2004-2005

1. S-16-2004-028 Status of All Findings in the AG Summary Schedule of Prior Audit Finding, Florida Department of Children and Families, for the Fiscal Year Ended June 30, 2004. (Follow-Up Issued 9/22/04; Status Issued 3/31/05)
2. E-15-2004-027 Six-Month Status Report for AG Report #2004-181, State of Florida Regulatory Program Administration (Issued 1/15/04; Follow-Up Issued 3/31/05)
3. E-15-2005-017 Six-Month Status Report for AG Report # 2005-053, Office of Inspector General/Internal Audit Activity Quality Assessment Review (Issued 11/8/04; Follow-Up Issued 3/31/05)
4. E-16-2003-015 Six-Month Status Report for AG Report #2004-168, State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards for the Fiscal Year Ended June 30, 2003 (Issued 3/23/04; Follow-Up Issued 3/31/05)
5. E-05-2004-026 Six-Month Status Report for AG Report #2004-89, Operational Audit of the Department of Children and Family Services Relative Caregiver Program (Issued 4/16/04; Follow-Up Issued 3/31/05)
6. E-05-2005-016 Report #04-05, Child Welfare Legal Services Should Be Provided by DCF or Private Law Firms – Eighteen Month status Report for OPPAGA (Issued 1/04; Status Issued 5/23/05)
7. E-05-2005-018 Report # 04-03, DCF Needs to Improve Child Protection Staff Training and Clarify DCF and Lead Agency Roles (Issued 1/04; Status Issued 6/6/05)

List of External Audit Reports Issued During FY 2004-2005

Auditor General:

1. 2005-053 Quality Assessment Review of Internal Audit Activity (Issued 11/08/04)
2. 2005-097 Florida Single Audit Act - Multi-Agency Operational Audit (Issued 1/13/05)
3. 2005-106 Florida On-Line Recipient Integrated Data Access (FLORIDA) System - Information Technology Audit (Issued 1/20/05)
4. 2005-119 Independent Living Transition Services Program - Operational Audit (Issued 2/16/05)
5. 2005-158 State of Florida - Compliance & Internal Controls Over Financial Reporting & Federal Awards (Issued 3/28/05)

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6. 2005-172 Selected State Agencies' Surplus IT Property Controls (Issued 4/22/05)

OPPAGA:

7. 05-17 The Substance Abuse and Mental Health Corporation Has Not Addressed Its Responsibilities Fully (Issued 03/05)

8. 05-12 Child Welfare Transition Nearly Complete; Budget Allocation and Oversight Systems Need Strengthening (Issued 03/05)

9. 05-07 Centralizing DCF Substance Abuse and Mental Health Programs Provides Benefits But Also Challenges (Issued 02/05)

10. 05-06 DOEA Has Taken Reasonable Steps to Begin the Aging Resource Center Initiative (Issued 02/05)

11. 05-03 Continuing Certain Medicaid Options Will Increase Costs, But Benefit Recipients and the State (Issued 01/05)

12. 05-01 Economic Impact of Homelessness Is Significant; Improvements Needed at State and Local Levels (Issued 01/05)

13. 04-78 Independent Living Minimum Standards Recommended for Children in Foster Care (Issued 11/04)

14. 04-73 Most Adult Protection Working Agreements Signed, But Have Had Limited Effectiveness (Issued 10/04)

15. 04-67 DCF Implements Recommendations, But Some Delays Still Occurring in Residential Mental Health Assessment Process (Issued 09/04)

16. 04-65 DCF Improves Readiness Assessment Process; However, Additional Changes Are Needed (Issued 09/04)

17. 04-63 Sexually Violent Predator Program Is Reducing Backlog, But Still Not Timely (Issued 08/04)

18. 04-55 Children's Advocacy Centers Authorized to Receive State Funds, But Need Additional Accountability (Issued 08/04)