



James S. Hartsell  
Executive Director

State of Florida  
**DEPARTMENT OF VETERANS' AFFAIRS**  
**Office of the Inspector General**

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**Ron DeSantis**  
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Attorney General  
**Jimmy Patronis**  
Chief Financial Officer  
**Wilton Simpson**  
Commissioner of Agriculture

18 September 2023

James S. Hartsell  
Executive Director  
Florida Department of Veterans' Affairs

**Subject:** Florida Department of Veterans Affairs, Office of Inspector General, Annual Report for Fiscal Year 2022-2023.

Dear Mr. Hartsell:

In accordance with section 20.055(7) Florida Statutes, I am pleased to submit the activities of the Office of Inspector General for the State Fiscal Year 2022-2023. This is a continuing effort to provide the agency a central point for the promotion of accountability, integrity, and efficiency.

The Office of Inspector General will continue to work with Senior Management to identify major areas of concern that require review, analysis, and evaluation to arrive at workable solutions for improved effectiveness. I wish to express my thanks for all the support from staff personnel and I look forward to continued efforts to support the Department in fulfilling its mission.

Sincerely,

A handwritten signature in black ink, appearing to read "David M. Marzullo".

David M. Marzullo  
Inspector General

cc: Auditor General  
Chief Inspector General  
Legislative Auditing Committee

# **OFFICE OF INSPECTOR GENERAL**

## **Department of Veterans' Affairs**



FLORIDA DEPARTMENT OF VETERANS' AFFAIRS

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*Honoring those who served U.S.*

## **Office of Inspector General Annual Report Fiscal Year 2022 - 2023**

## Mission Statement

The Office of Inspector General's (OIG) mission is to promote integrity, accountability, and process improvement. This is accomplished by providing objective, timely, value-added audit and investigative services that examine and evaluate the adequacy and effectiveness of the Florida Department of Veterans' Affairs (FDVA) internal controls and risk management systems.

## Core Values

- **Integrity** – we govern ourselves honestly and ethically.
- **Impartiality** – we conduct our work objectively and independently.
- **Professionalism** – we maintain a staff of skilled professionals.
- **Accountability** – we take responsibility for providing thorough and fair findings and recommendations.

## Responsibilities

The specific duties and responsibilities of the Inspector General, according to Florida Statute 20.055, Section (2) include:

- Advise the agency on the development of performance measures, standards, and procedures for the evaluation of state agency programs.
- Assess the reliability and validity of the information provided by the Agency on performance measures and standards and make recommendations for improvement, if necessary, prior to submission of those measures and standards to the Executive Office of the Governor.
- Review the actions taken by the Agency to improve program performance, meet program standards and make recommendations for improvement, if necessary.
- Provide direction for, supervision, and coordination of audits, investigations and management reviews relating to the programs and operations of the state agency.
- Conduct, supervise and/or coordinate other activities carried out or financed by the Agency for the purpose of promoting economy and efficiency in the administration of its programs and operations while preventing and detecting potential fraud and abuse.
- Keep the agency Director informed of fraud, abuses, and deficiencies relating to programs and operations administered or financed by the state agency, recommend corrective action for fraud, abuses, and deficiencies and report on the progress made in implementing corrective action.
- Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with the goal of avoiding duplication.
- Review rules relating to the programs and operations of such state agency and make recommendations concerning their impact.
- Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities.

## Organization and Staff

The Executive Director of the Florida Department of Veterans' Affairs (FDVA) appoints the Inspector General with the concurrence of the Governor's Office of the Chief Inspector General. The Executive Director has the ultimate responsibility for the operation of the Department and for ensuring its goals are met. The Inspector General reports directly to the Executive Director of FDVA.

To carry out its duties and responsibilities, the Office of Inspector General (OIG) is organized into two (2) sections: Audits and Investigations. The OIG has a staff of five (5) professional positions. The organizational structure is:



### **Certifications**

Certifications held by the Inspector General and staff include:

- Certified Inspector General - 1
- Certified Inspector General Auditor – 2
- Certified Inspector General Investigator – 1
- Certified Inspector General Inspector/Evaluator - 3
- Certified Internal Auditor – 2
- Certified Information Systems Auditor - 1

### **Professional Affiliations**

OIG employees are affiliated with:

- Association of Inspectors General
- Institute of Internal Auditors
- Federal Law Enforcement Officers Association

OIG employees stay current with trends in internal auditing and investigations and maintain professional proficiency through membership in the aforementioned professional organizations. The required training hours are met through participation in conferences, webinars, attendance in relevant training, or through continued professional education programs.

### **Fiscal Year 2022 – 2023, Audits**

#### **IA-2209: Pharmacy and Medication**

**Objective:** The objectives of the Revenue, Billing, and Accounts Receivable audit was to evaluate the internal controls on the administration of the Revenue, Billing, and Accounts Receivable at FDVA and compliance with federal and state statutes and regulations; to verify billing was accurate and revenue was properly collected; and to determine if preventative and detective controls are in place over revenue, billing, and accounts receivable.

**Finding #2:** The Aging A/R reports at the SVNH's were inaccurately compiled by MatrixCare.

**Recommendation #2.1:** Continue to monitor MatrixCare aging reports to confirm accuracy and completeness.

**Finding #3:** Six (6) Billing and Collection SOPs from the Homes Program were outdated.

**Recommendation #3.1:** The Homes Program should update all the Billing and AR Collections policies listed above to bring them current.

#### **IA-2301: Capital Improvement Project**

**Objective:** The objectives of the Capital Improvement Project (CIP) audit for the Homes Program were to determine if FDVA complies with federal, state, and local laws and regulations as it relates to contract procurement and to evaluate if the responsibilities set forth by the contract are upheld for compliance, deliverables, objectives, and reporting.

**Finding #1:** There were no findings noted during the review.

#### **IA-2303: Cybersecurity Enterprise Audit**

**Objective:** Pursuant to the Florida Department of Veterans' Affairs' (FDVA) Inspector General's fiscal year 2022-2023 Audit Plan, the Office of Inspector General (OIG) initiated an audit of the FDVA's Identity and Access Management. The purpose of the audit is to evaluate agency controls and compliance with Rule 60GG-2.003(1), F.A.C., Identity Management, Authentication, and Access Control. Each agency shall ensure that access to IT resources is limited to authorized users, processes, or devices, and to authorized activities and transactions.

**Finding #1:** There results of the cybersecurity audit are confidential.

#### **IA-2304: Medical Services Purchases**

**Objective:** The objectives of the Medical Services Purchases audit were to evaluate the requisition process, contracts or purchase requisitions, monitoring, reporting, and compliance with applicable policies and regulations within the State Veterans' Nursing Homes (SVNH's) who regularly procure services from medical professionals to provide specialized care to the Residents.

**Finding #1:** The monthly Pharmacy Reconciliation was not documented appropriately at Jacobson, Lassen, Sims and Copas SVNH's.

**Recommendation #1.1:** The SVNH's should perform the monthly Pharmacy Reconciliation according to SOP #5801-Medicine Regimen Review and document them appropriately.

**Recommendation #1.2:** The Homes Program should consider making it standard to enter the Pharmacy Reconciliation into MatrixCare so there is an electronic version of the records on file.

**Finding #2:** SOP's were not updated periodically and need to be changed to reflect actual processes performed at the SVNH's in particular to COVID-19 procedures.

**Recommendation #2.1:** The above SOP's should be updated bi-annually according to FDVA policy #50.000.

**Recommendation #2.2:** In particular, SOP's regarding COVID policies & procedures should reflect current practices. Given the large amount of non-updated SOP's and policies, the Homes should consider reviewing all policies to ensure current practices and SOP's align.

**Finding #3:** There was no SOP at the Domiciliary for having a Medical Director on its staff.

**Recommendation #3.1:** The Homes Program should consider developing an SOP the Domiciliary hiring a Medical Director.

#### **IA-2305: Donation Trust Fund Alexander Nininger**

**Objective:** The objectives of this audit were to assess the effectiveness of the administration of the Donation Trust Fund, the adequacy of related internal controls, and the appropriateness of Donation Trust Fund reporting.

**Finding #1:** One (1) donation receipt from the sample was unaccounted for; and appropriate managerial review was not documented.

**Recommendation #1.1:** Nininger SVNH should implement trust fund management controls according to policy.

#### **IA-2306: Donation Trust Fund Emory Bennett**

**Objective:** The objectives of this audit were to assess the effectiveness of the administration of the Donation Trust Fund, the adequacy of related internal controls, and the appropriateness of Donation Trust Fund reporting.

**Finding #1:** The internal controls documentation and procedures related to the administration of donations was lacking sufficient detail.

**Recommendation #1.1:** Emory Bennett SVNH should implement trust fund management controls according to policy.

#### **IA-2307: Donation Trust Fund Clyde Lassen**

**Objective:** The objectives of this audit were to assess the effectiveness of the administration of the Donation Trust Fund, the adequacy of related internal controls, and the appropriateness of Donation Trust Fund reporting.

**Finding #1:** The internal controls documentation related to the administration of donations needs improvement.

**Recommendation #1.1:** Clyde Lassen SVNH should implement trust fund management controls according to policy.

**Recommendation #1.2:** If the Homes Program supports an Employee Appreciation fund that is managed at the Homes, then the Homes Program should establish written policies and procedures addressing at a minimum, custody, accounting, and disposition of such funds with the approval of the Administrator.

**Finding #2:** A restricted donation of \$100,000 has not been timely used, or planned for use, for its intended purpose.

**Recommendation #2.1:** Upon receipt of donated funds for a specific purpose, the facility should timely appropriate the funds and communicate regularly issues as they arise.

**Recommendation #2.2:** The Homes Program should train employees to ensure they are clearly describing the limitations FDVA has as a State Agency regarding the disposition of monetary donations to the benefactor to prevent misunderstandings, especially with larger donations.

### **IA-2308: Resident Trust Fund Clyde Lassen**

**Objective:** The objectives of this review were to evaluate the administration of the RTF accounts at the Clyde E. Lassen SVNH in accordance with applicable statutes, regulations, accounting records and internal policies. Also, to determine if preventative and detective controls are in place over bank deposits, securing funds, signing checks, receiving, and recording of residential trust funds. Finally, we verified there were proper segregation of duties regarding RTFs.

**Finding #1:** There were no findings noted during the review.

### **IA-2310: Pharmacy Operations**

**Objective:** The objectives of the Pharmacy and Medication audit were to evaluate the adequacy of FDVA's governance, risk management, and control processes in providing proper use of medications with concentration on controlled substances, determine if FDVA was properly following state and federal statutes regarding medications, and evaluate the FDVA compliance with contracts related to Pharmacy services provided by the U.S. Department of Veterans Affairs (VA).

**Finding #1:** Medications inventory report was inaccurate at three (3) of the State Veterans' Nursing Homes.

**Recommendation #1.1:** Homes management and the pharmacists should routinely monitor the inventory to ensure accountability, no negative inventory items, review for pricing errors or suspicious inventory item count, and make corrections to records.

**Finding #2:** Administration of the Controlled Substance Count Record was lacking due to absent evidence of reconciliation by nurses and review by nurse management.

**Recommendation #2.1:** The Off-Going nurse and On-coming nurse should sign the Controlled Substance-Count record at each shift at the SVNH's.

**Recommendation #2.2:** The Director of Nursing or designee at Clyde Lassen and Douglas Jacobson should be signing the monthly Controlled Substances Reconciliation records.

**Finding #3:** Douglas Jacobson, Chester Sims, and Emory Bennett SVNHs did not have cameras installed at its Pharmacy.

**Recommendation #3.1:** The Jacobson, Bennett, and Sims SVNHs should install cameras at its pharmacy similar to the other SVNH's.

**Finding #4:** Pharmacy SOP's were not updated periodically at the SVNHs and Domiciliary as required by policy #50.000.

**Recommendation #4.1:** The above SOP's should be updated bi-annually according to FDVA policy #50.000.

### **Remaining Open Audit Findings since Prior Year Annual Report**

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### **Fiscal Year 2022 – 2023, External Audit Liaison Activities**

In accordance with 20.055(1), Florida Statutes, the FDVA OIG served as liaison to:

- Auditor General FDVA Federal Awards Audit 2022
- Auditor General FDVA Operational Audit 2023

### **Fiscal Year 2023 – 2024, Audit Plan**

Section 20.055(5) (h), Florida Statutes, requires that annual audit plans be developed based on the findings of periodic risk assessments. This ensures that the OIG is responsive to management concerns and that those activities with the greatest risks are identified and scheduled for review. The top priorities for audits have been identified based on the results of a risk assessment and are included in the audit plan. The FDVA Executive Director approved the audit plan for Fiscal Year 2023 – 2024 on July 25, 2023. Planned audits include:

#### **Cybersecurity Audit**

The Florida Department of Veterans' Affairs (FDVA) has an Agency wide network to facilitate its operations. The network has recently transitioned to a Microsoft 365 approach for streamlined authentication and encryption, which includes various hardware such as printers, access points, and mobile devices, and standard system configurations to provide security and integrity of data. Cybersecurity refers to the protection afforded to an automated information system to maintain confidentiality, integrity, and availability. Internal Audit, in coordination with the Auditor General, the Chief Inspectors General and the Florida Department of Management Services, will evaluate FDVA's controls regarding Cybersecurity, in accordance with House Bill 1279 and Chapter 60GG-2.004 FAC. This year focuses on Incident Management.

#### **Quality Assurance Homes**

Each facility develops, implements, and maintains an ongoing, facility-wide Quality Assurance/Risk Management Program designed to monitor and evaluate the quality of resident care, pursue methods to improve care quality, and resolve identified problems.

The Nursing Home Administrator is responsible for assuring the facility's Quality Assurance and Risk Management Program complies with Federal, State, and local regulatory requirements. The Administrator appoints, in writing, a designated person to serve as the Risk Manager who will be responsible for implementation and oversight of the facility's Quality Assurance/Risk Management Program. The Quality Assurance Team meets monthly to review reports, analyze significant data, and monitor quality-related activities of all departments, services, or committees. The major goal of the audit is to ensure Quality Assurance is operating as designed at the Homes.

#### **Contract Management**

FDVA is committed to making capital improvements to the Veterans Nursing Homes yearly and opening new long-term care facilities within the State of Florida. FDVA also maintains several long-term contracts to provide specialized and routine services for the Homes, such as therapy and housekeeping. The audit will evaluate the effectiveness of contract activities including

contract monitoring, reporting, certifying all services are rendered, invoices are reconciled, compliance, and other contract related duties.

### **Agency Nursing Staff Review**

The Homes Program utilizes various companies for Agency nursing staff to fill in for call outs or for when the Homes are unable to hire the necessary staff due to various regional or economic reasons. The goal of this audit is to ensure that the Agency staff and FDVA managers are complying with contractual obligations.

### **Fiscal Department Organizational Restructuring**

The Fiscal department has recently had a significant restructuring of their organization chart involving position changes and consolidations of responsibilities. The objectives are to determine the past and present department structuring in workflow and position description and understand the decisions made from the perspective of management outside the department.

### **Admissions Operations**

The FDVA admissions process for new residents in the Homes and Domiciliary involves numerous evaluations and documentation for veteran eligibility and financial disclosure. The objective of the audit would be to determine operational efficiency and compliance with appropriate policy and regulation.

### **Donation Trust Fund**

The State Veterans' Homes and Domiciliary may receive and accept gifts, grants, and endowments in the name of the Homes and Domiciliary. The Administrator and the Director determine how the donation could best benefit the Homes, Domiciliary, and its residents unless the benefactor requests or instructs usage for a specific purpose. The audit will continue to evaluate overall internal controls on the processes for accepting, distributing, and accounting of the donations.

### **Residential Trust Fund**

Given the vulnerability of residents in FDVA Homes and Domiciliary, it is important that those residents have adequate assurance of proper accountability of their funds collected and managed. Internal Audit will continue to evaluate overall internal controls on the processes for accepting, distributing, and accounting of the Resident Trust Fund established for residents at the Homes.

## **Summary of Investigative Activities**

### **Investigations**

Investigations are initiated to deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses. The FDVA Office of the Inspector General (OIG) intakes and logs every inquiry, complaint, and referral which are received in many forms including email, telephone, letter, walk-in, the Florida Chief Inspector General's Office, the Florida Attorney General's Office and other Federal, State, and City agencies. The OIG evaluates the provided information and determines what course of action should be initiated as follows:

- **Inspector General Investigation:** When the information received indicates that an FDVA employee or contractor may have violated FDVA’s policies; or has potentially committed a violation of law. Results of investigated allegations are reported to the FDVA Executive Director, Deputy Executive Director, Chief of Staff, and the affected areas top manager.
- **Referral to Management:** When the information received indicates some type of misconduct, malfeasance, misfeasance, or conflict on the part of, or between, FDVA employees or contractors where an initial determination has been made that a violation of FDVA policies was not committed and an Inspector General investigation is not warranted. The OIG may assist in the resolution if necessary.
- **Referral to Another Agency:** When the information received regards an agency other than the FDVA, the OIG refers the information to that agencies OIG.
- **External Assistance or Monitor:** When another agency is investigating activities affecting the FDVA, or its employees or residents, and requests assistance from the FDVA OIG to facilitate their investigation; or when the FDVA OIG requests assistance from another agency (including law enforcement) regarding activities affecting the FDVA, its employees or residents.
- **No Action:** When the OIG can come to a resolution with a complainant, or satisfactorily solve a particular issue without any further action.

### **Fiscal Year 2022 – 2023, Investigations**

During fiscal year 2022-2023, the OIG received seventy-five (75) inquiries. Of the seventy- five (75) inquiries, thirty-three (33) were referred to management; twenty-eight (28) were resolved at the initial complaint stage and did not require any further action; and four (4) were referred to another agency. Ten (10) inquiries resulted in investigations with four (4) of those investigations resulting in reviews, without specific allegations. Some investigations involved a single allegation, while others involved multiple allegations. Each allegation results in one (1) of the following investigative findings:

- **Sustained** - by the preponderance of the evidence (>50%) the complaint occurred as alleged.
- **Unfounded** - by the preponderance of the evidence (>50%) the complaint did not occur as alleged.
- **Not Sustained** - there is insufficient evidence to determine if the complaint occurred as alleged.
- **Exonerated** – the complaint occurred as alleged and was justified.

The following is a summary of significant investigations:

#### OIG-2023-002

An FDVA employee was terminated during their probationary period but alleged that their termination was predicated on sexual discrimination. However, the investigation found no evidence of sexual discrimination, or that their termination was due to anything other than unacceptable work performance. The allegation was “unfounded.”

**OIG-2023-003**

An FDVA employee alleged that their supervisors created a hostile work environment by issuing them unwarranted disciplinary action. The investigation determined that the disciplinary action provided to the employee was warranted and there was no evidence of a hostile work environment. The allegation was “unfounded.”

**OIG-2023-004**

An FDVA employee alleged that another FDVA employee inappropriately touched them in the workplace. The investigation determined that the accused employee engaged in inappropriate touching in the workplace. The accused employee admitted to their conduct, stating they believed it was appropriate for the workplace. The allegation was “sustained.”

**OIG-2023-005**

An FDVA employee alleged that they were being retaliated against and was falsely placed on administrative leave for failing to report resident abuse. The alleged resident abuse was the placement of various items in such a manner as to limit the mobility of residents. The investigation determined that a significant number of care staff were unaware that this action constituted resident abuse. The investigation also determined that these actions were not taken with malicious intent, but quite the contrary, to protect certain residents. Finally, there was a significant misunderstanding of the timeline of events leading to the employee being placed on annual leave. Once clarified the employee was returned to their position. The allegation was “sustained.”

**OIG-2023-008**

The OIG was notified of a potential narcotic drug diversion at one of the nursing homes. After an extensive analysis of pharmacy records and resident medical records; and interviews of staff, it was determined that one (1) employee diverted narcotic drugs over a minimum of five (5) months and engaged in forgery, in part, to accomplish the diversion. The results of the investigation were provided to FDVA executive management.

**OIG-2023-009**

An FDVA nursing home employee alleged that they were working in a hostile work environment due to another employee having a poor attitude and making inappropriate comments in the workplace. During the course of the investigation, the subject employee resigned their position. Ultimately, the investigation resulted in a finding of “not sustained.”

**OIG-2023-010**

An FDVA employee alleged that a co-worker sexually harassed them, both verbally and physically. The subject employee did not deny that they engaged in the verbal and physical actions alleged but stated that they believed since the complaining employee did not specifically tell them to stop, they were not engaging in sexual harassment and their actions were acceptable for the workplace. The allegation was “sustained.”

## *Other Significant Investigative Activities*

Each year the OIG conducts random “Whole Home Reviews” of various SVNH’s to provide management an independent measurement of the “pulse” of the Homes. The OIG conducted two (2) Home reviews over the fiscal year. The reviews consist of several “open forum” group meetings open to all employees of the Home. Additionally, any employee can schedule a one-on-one meeting with the OIG to discuss any topic(s) of their choice regarding the Home. The employees are encouraged to provide ideas they believe may effectuate positive changes within the Home.

The first review was at the Sandy Nininger SVNH in Pembroke Pines, FL. During the review, approximately twenty (20) employees, including all levels of nursing staff, non-nursing personal, and various levels of managers, met with the OIG during the open forum meetings and/or one-on-one. The employees (administrative and care staff) provided a positive view of the Home and the Home Administrator. Literally no employee provided a single negative comment about another employee in the Home. Among the employees, they expressed an overall dedication to the Veteran residents and the importance of providing them with excellent care. The most significant staff concern at the time of the review was the lack of competitive pay (even though a competitive pay plan for care staff was recently implemented). Another issue related to pay, was the across the board \$15 per hour pay raise, which resulted in shorter term employees, some in less competitive positions requiring less education and experience, earning the same wage as more competitive positions requiring specific skill sets, education and experience. An additional issue related to pay was the angst felt by administrative staff who were excluded from the recent pay incentive plan. Overall, the Home appeared to be operating with a positive “vibe” and optimism.


The second review was at the Baldomero Lopez SVNH in Land O’ Lakes, FL. During the review, approximately ten (10) employees, including all levels of nursing staff, non-nursing personal, and various levels of managers, met with the OIG during the open forum meetings and/or one-on-one. The employees (administrative and care staff) provided a positive view of the Home and the Home Administrator. In particular they pointed out the Administrators willingness to work on the floor during times of short staffing. Among the employees, they expressed an overall dedication to the Veteran residents and the importance of providing them with excellent care. Like the Nininger SVNH, the employees in positions not deemed “care staff” took significant offense to not being included in the pay equity plan that was initiated for care staff. This was intensified by an additional bonus plan that was being implemented, but only for care staff. Another issue that seemed to be consistent was the perception of pay inequity between positions. In other words, positions requiring an advanced skill set, education and/or carry significant responsibilities earning moderately more than those positions requiring for less. Perhaps the most pressing issue at Lopez was the telephone system that is non-operational several times per day, causing the fire notification system to be non-operational; not allowing potential outgoing calls, including any potential 9-1-1 calls; and no incoming calls. Like Nininger, overall, the Home appeared to be operating with a positive “vibe” and optimism.

## Contacting the Office of Inspectors General


### Contact us when you believe ...


- As an FDVA employee, you believe you are being harassed, discriminated against, retaliated against, or working in a hostile work environment.
- Someone may be engaging in wasteful, inefficient or the illegal use of FDVA resources.
- Someone may be using FDVA property for personal gain.
- Someone may be intentionally misleading FDVA for financial gain.
- Someone at FDVA may be receiving a benefit to “look the other way.”

### How to Contact Us

 **Telephone** - (727) 518-3202, Extension 5570

 **Mail/Walk In** - 11351 Ulmerton Rd, Largo, FL 33778

 **E-Mail** - MarzulloD@fdva.fl.gov

 **Fax** - (727) 518-0337



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Largo, FL 33778

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