



The FLORIDA DEPARTMENT OF HEALTH

Office of Inspector General

Annual Report

Fiscal Year ended June 30, 2024



Joseph A. Ladapo, MD, PhD, State Surgeon General
Michael J. Bennett, CIA, CGAP, CIG, Inspector General

Mission:

To protect, promote and improve the health of all people in Florida through integrated state, county and community efforts.



Ron DeSantis
Governor

Joseph A. Ladapo, MD, PhD
State Surgeon General

Vision: To be the **Healthiest State** in the Nation

September 19, 2024

Joseph A. Ladapo, MD, PhD
State Surgeon General
4052 Bald Cypress Way
Tallahassee, Florida 32399

Melinda M. Miguel, Chief Inspector General
Executive Office of the Governor
The Capitol
Tallahassee, Florida 32399-0001

Dear Dr. Ladapo and Chief Inspector General Miguel:

I am pleased to present the Annual Report of the Department of Health's (Department) Office of Inspector General, summarizing our activity for fiscal year ending June 30, 2024. The report was prepared in accordance with section 20.055(8), Florida Statutes.

We look forward to continuing our work with you and all Department staff to protect, promote and improve the health of all people in Florida.

Should you wish to discuss this report or if you have any questions, please contact me at 245-4141.

Respectfully submitted,

Michael J. Bennett, CIA, CGAP, CIG
Inspector General

MJB/akm
Enclosure



**FLORIDA DEPARTMENT OF HEALTH
OFFICE OF INSPECTOR GENERAL
ANNUAL REPORT FY 2023-24**

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INTRODUCTION

Section 20.055, Florida Statutes, establishes an Office of Inspector General (OIG) in each state agency to provide a central point for the coordination of and responsibility for activities that promote accountability, integrity, and efficiency within that respective agency.

Each Inspector General has broad authority which includes these responsibilities:

- ❖ Advise in the development of performance measures, standards, and procedures for the evaluation of state agency programs;
- ❖ Assess the reliability and validity of performance measures and standards and make recommendations for improvement;
- ❖ Review the actions taken to improve program performance and meet program standards and make recommendations for improvement, if necessary;
- ❖ Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to programs and operations of the state agency;
- ❖ Conduct, supervise, or coordinate other activities carried out or financed by that state agency that promote economy and efficiency in the administration of, or prevent and detect fraud and abuse in its programs and operations;
- ❖ Inform the agency head of fraud, abuses, and deficiencies relating to programs and operations administered or financed by the state agency, recommend corrective action concerning fraud, abuses, and deficiencies, and report on the progress made in implementing corrective action;
- ❖ Develop long-term and annual audit plans based on the findings of periodic risk assessments;
- ❖ Conduct periodic audits and evaluations of the agency's cybersecurity program for data, information, and information technology resources of the agency¹;
- ❖ Conduct a risk-based compliance audit of all Department contracts for the three preceding fiscal years²;
- ❖ Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication;
- ❖ Monitor the implementation of the agency's response to any report issued by the Auditor General or by the Office of Program Policy Analysis and Government Accountability no later than six months after report issuance;
- ❖ Review rules relating to the programs and operations of the state agency and make recommendations concerning their impact;

¹ Section 282.318(4)(g), Florida Statutes, Cybersecurity

² Section 287.136(2), Florida Statutes, Audit of Executed Contract Documents

- ❖ Receive complaints and coordinate all activities of the agency as required by the Whistle-blower’s Act;
- ❖ Receive and consider complaints which do not meet the criteria for an investigation under the Whistle-blower’s Act and conduct, supervise, or coordinate such inquiries, investigations, or reviews as deemed appropriate;
- ❖ Initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government;
- ❖ Report expeditiously to the appropriate law enforcement agency when there are reasonable grounds to believe there has been a violation of criminal law;
- ❖ Ensure an appropriate balance is maintained between audit, investigative, and other accountability activities; and
- ❖ Comply with the *Principles and Standards for Offices of Inspector General* as published by the Association of Inspectors General.

Section 20.055, Florida Statutes, requires each Inspector General to prepare an annual report summarizing the activities of the office during the preceding fiscal year because of these responsibilities. This report summarizes the activities and accomplishments of the Florida Department of Health’s (Department, DOH) OIG for the 12-month period ending June 30, 2024.

MISSION, VISION, AND VALUES

The **mission** of the Department is:

“To protect, promote & improve the health of all people in Florida through integrated state, county, & community efforts.”

The **vision** of the Department is:

“To be the Healthiest State in the Nation.”

The **values** of the Department are:

- ❖ ***I nnovation:*** *We search for creative solutions and manage resources wisely.*
- ❖ ***C ollaboration:*** *We use teamwork to achieve common goals & solve problems.*
- ❖ ***A ccountability:*** *We perform with integrity & respect.*
- ❖ ***R esponsiveness:*** *We achieve our mission by serving our customers & engaging our partners.*
- ❖ ***E xcellence:*** *We promote quality outcomes through learning & continuous performance improvement.*

The OIG fully promotes and supports the mission, vision and values of the Department by providing independent examinations of agency programs, activities, and resources; conducting internal investigations of alleged violations of agency policies, procedures, rules, or laws; and offering operational consulting services that assist Department management in their efforts to maximize effectiveness and efficiency.

ORGANIZATIONAL PROFILE

Staff Qualifications

The OIG consists of 17 professional and administrative positions that serve three primary functions: internal audit, investigations, and administration. The Inspector General has a dual reporting relationship to the Chief Inspector General within the Executive Office of the Governor and to the State Surgeon General within the Department.

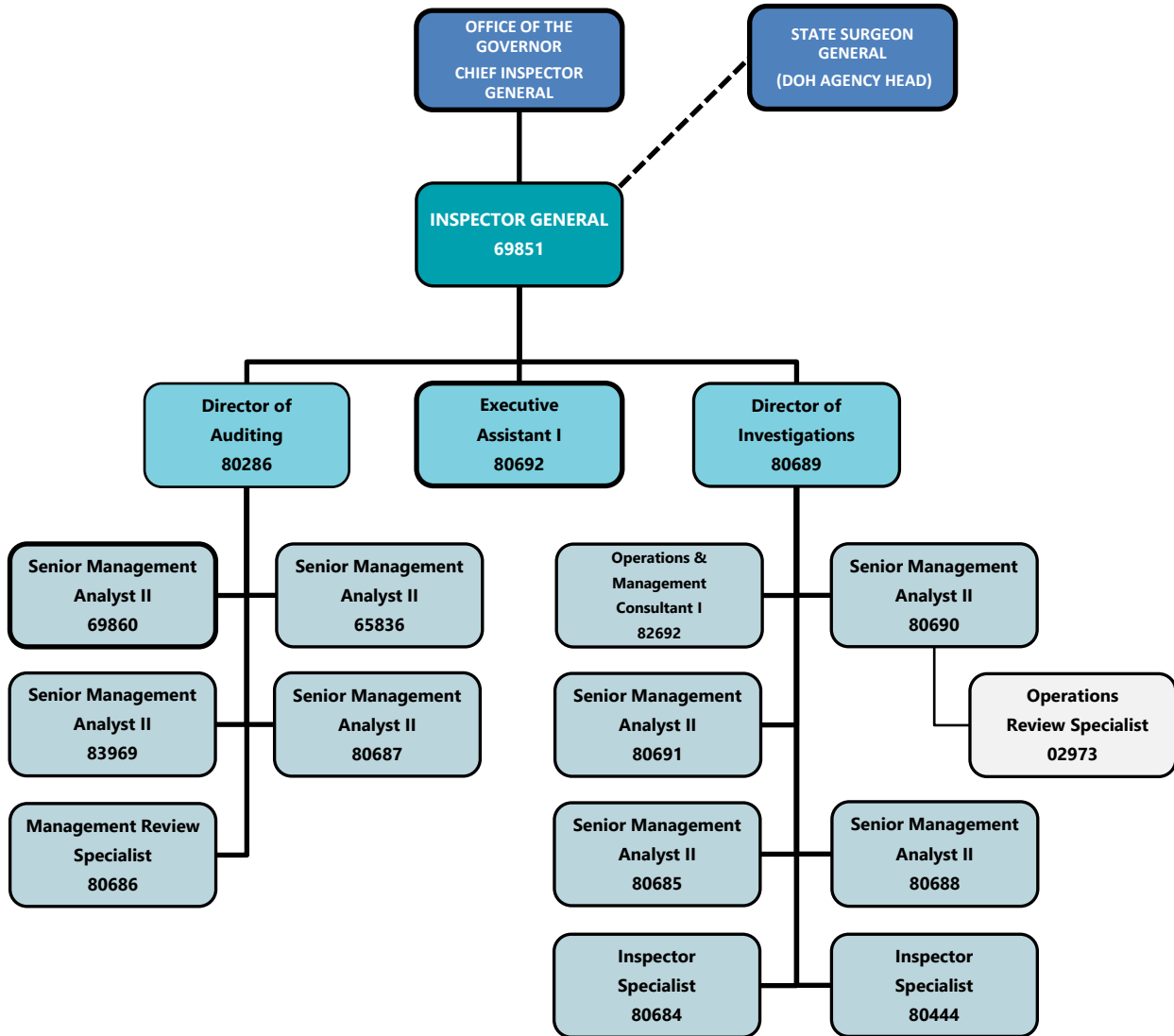
OIG staff are highly qualified and the collective experience spans a wide range of expertise and backgrounds, enhancing the OIG's ability to effectively audit, investigate, and review the diverse and complex programs within the Department. As of June 30, 2024, four positions were vacant. The following statistics represent the 13 occupied positions:

- Many of the OIG staff members have specialty certifications that relate to specific job functions within the OIG. These certifications include:
 - ❖ 7 Certified Inspector General Investigators
 - ❖ 3 Florida Certified Contract Managers
 - ❖ 2 Certified Inspector General Auditor
 - ❖ 1 Certified Inspector General
 - ❖ 1 Certified Fraud Examiner
 - ❖ 1 Certified Internal Auditor
 - ❖ 1 Certified Government Auditing Professional
 - ❖ 1 Certified Law Enforcement Officer (sworn)
 - ❖ 1 Certified Child Welfare Investigator

- The Inspector General serves as a board member of the Florida Audit Forum.

- Staff within the OIG collectively have:
 - ❖ 56 years of Audit experience
 - ❖ 94 years of Investigative experience

Department of Health Office of Inspector General Organizational Chart (as of June 30, 2024)



Training

Professional standards require OIG staff to maintain their proficiency through continuing education and training. This is accomplished by attending and participating in various training courses and/or conferences throughout the year that have enhanced the knowledge, skills, and abilities of the OIG staff.

Section 20.055(2)(j), Florida Statutes, requires each Office of Inspector General to comply with the *Principles and Standards for Offices of Inspector General*, issued by the Association of Inspectors General. This document mandates all staff who perform investigations, inspections, evaluations, reviews, or audits complete at least 40 hours of continuing professional education every two years, with at least 12 hours focused on the staff member's area of responsibility.

Many OIG staff members also have individual licenses and certifications which require a certain amount of continuous education credits to be maintained.

Some of the recurring training throughout the year included attendance at meetings of the Florida Audit Forum, Department-sponsored employee training, and training programs sponsored by the Tallahassee Chapter of the Institute of Internal Auditors (IIA), the Florida Chapter of the Association of Inspectors General (AIG), Association of Certified Fraud Examiners (ACFE), the Association of Government Accountants, and the Information Systems Audit and Control Association.

Some of the specific courses or conferences attended by staff during fiscal year (FY) 2023–24 include:

- ❖ 2023 ACFE and IIA Joint Fraud Conference
- ❖ AIG 2024 Winter Institute
- ❖ IIA Certified Internal Audit Parts 1 – 3 Preparatory Training
- ❖ Internal Audit's Role in Unlocking Culture as a Corporate Catalyst
- ❖ Data Privacy and Artificial Intelligence: Four Pillars that will Form the Future
- ❖ State of Cybersecurity 2023: Global Update on Workforce Efforts, Resources and Cyberoperations
- ❖ Malware Incident Response and Investigation Training
- ❖ Advantage Undetected: How Fraudsters Benefit From Obscurity
- ❖ Cyber Incident Response, Reporting, and Recovery Training
- ❖ Cyber Investigations Training - Handling, Investigating, & Reporting to Insider Threats Training

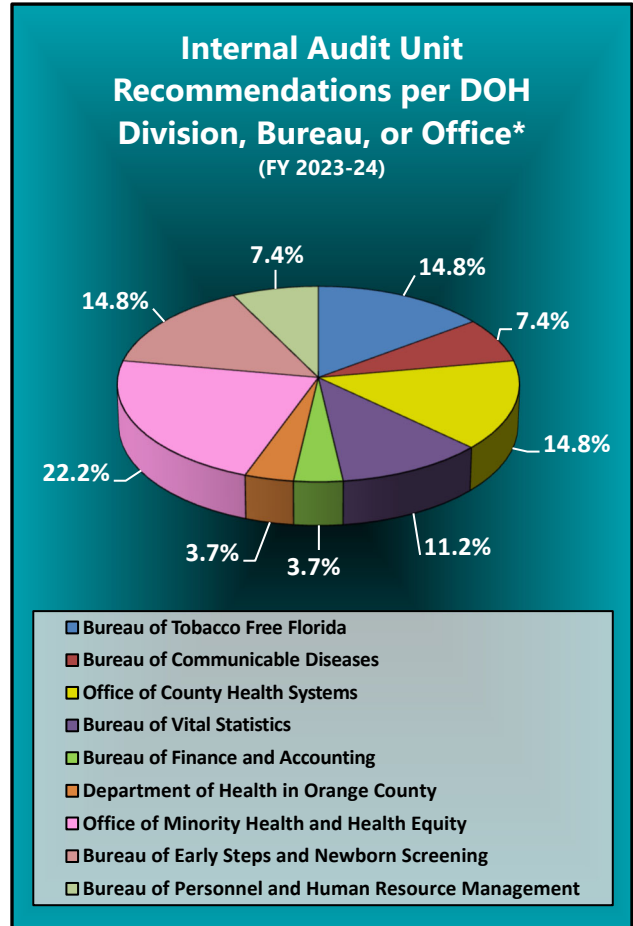
OIG FUNCTIONS

Internal Audit Unit

The Internal Audit Unit is responsible for performing internal audits, reviews, special projects, investigative assists, and consulting services related to the programs, services, and functions of the Department. The Internal Audit Unit also follows up on all internal and external audits of the Department at six-month intervals to ensure corrective actions are implemented to correct any deficiencies noted.

Identification of audit and review engagements is primarily based on the results of a Department risk assessment where the overall risk of critical operations and/or functions is assessed by the OIG. This risk assessment, along with past auditor experience and discussions with the OIG Director of Investigations and the Inspector General, culminates in the development of a new three-year audit plan each year. The audit plan, which is approved by the State Surgeon General, lists the functions/operational areas of the Department that will be audited or reviewed during the upcoming fiscal year along with potential projects for the following two fiscal years.

Consulting engagements may also be performed by the OIG on an as needed basis or may be included in the three-year audit plan. These engagements provide independent advisory services to Department management for the administration of its programs, services, and contracting processes. Furthermore, the Internal Audit Unit may also perform other limited-service engagements, such as special projects and investigative assists, which relate to specific needs and are typically more targeted in scope than an audit or review.



*Based upon eight published reports in FY 2023-24.

2023-24 Accomplishments

The OIG completed five audit engagements, two review engagements, and a consulting engagement during FY 2023-24.

The OIG continues to monitor progress of management actions taken to correct significant deficiencies noted in audit and review engagements. A listing of all engagements completed during FY 2023-24 can be found in Appendix A. Summaries of each engagement can be found starting on page 13 of this report. Additionally, the OIG serves as a coordinator for external audit projects related to various Department programs. More information concerning this can be found in Appendix B.

The OIG also initiated two engagements during FY 2023-24 that will culminate during FY 2024-25.

Performance Criteria

All audits and consulting engagements are performed in accordance with the *International Standards for the Professional Practice of Internal Auditing* (i.e., “Red Book”) published by the Institute of Internal Auditors.

Audit and review engagements result in written reports of findings and recommendations, including responses by management. These reports are distributed internally to the State Surgeon General and affected program managers, the Executive Office of the Governor’s Chief Inspector General, and to the Office of the Auditor General.

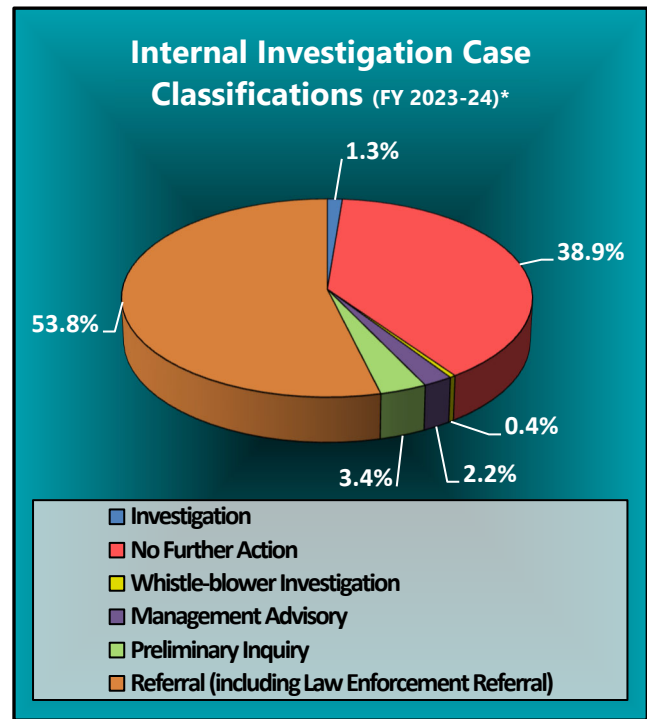
Performance Measures

Performance measures are evaluated on an individual engagement basis. The Department’s Long Range Performance Plan is reviewed to identify any applicable performance measures for the organizational unit under review. Identified performance measures are assessed and validated as part of the engagement work program.

Internal Investigations Unit

The OIG receives complaints related to Department employees, program functions, and contractors. The OIG reviews each complaint received to determine how the complaint should be handled. The following case classifications were utilized by the OIG during FY 2023-24:

- ❖ Investigation – the OIG conducts a formally planned investigation that will result in an investigative report.
- ❖ Whistle-blower Investigation – the OIG conducts a formally planned investigation that will result in an investigative report where the complaint met whistle-blower requirements.
- ❖ Management Advisory – complaints provided to county health department (CHD) or Program management to handle and report their findings to the OIG.
- ❖ Referral – a referral of a complaint to other Department entities (internal referrals) or another agency when the subject or other individuals involved are outside the jurisdiction of the Department (external referrals).
- ❖ Law Enforcement Referral – a referral to a relevant law enforcement agency when the OIG has reasonable grounds to believe there has been a violation of criminal law.
- ❖ Investigative Assist – the OIG provides assistance to law enforcement or another agency.
- ❖ Preliminary Inquiry – an analysis of a complaint to develop the allegation(s) and a determination of whether Florida laws, rules, Department policies or procedures may have been violated.
- ❖ No Further Action – the complaint contains insufficient information for an investigation or referral.



*Based upon 234 complaints closed in FY 2023-24.

2023-24 Activity

The OIG closed 234 complaints during FY 2023-24. The chart on the previous page provides a disposition breakdown of these complaints. A listing of all closed complaints during FY 2023-24 and their disposition can be found in Appendix C. Summaries of each investigation completed during FY 2023-24 can be found starting on page 23 of this report.

2023-24 Accomplishments

- Demonstrated professionalism in investigations by achieving re-accreditation from the Commission for Florida Law Enforcement Accreditation (CFA) for a fourth consecutive three-year term. The Final Assessment Report stated, "the assessment was flawless..."
- Completed 443 hours of training for current investigations staff members during FY 2023-2024.
- Evaluated over 200 complaints for qualification under Florida's Whistle-blower Law, completed 39 formal Whistle-blower Determinations, three Investigations, a Whistle-blower Investigation, five Management Advisories and eight Preliminary Inquiries.

Performance Criteria

The OIG conducted all investigations in accordance with the Quality Standards for Investigations by Offices of Inspector General as found in the Association of Inspectors General *Principles and Standards for Offices of Inspector General* (i.e., "Green Book").

Accreditation

On September 29, 2011, the OIG received initial accreditation by the CFA. The accreditation process involved assessing the OIG's Internal Investigations Unit operations, determining compliance with the standards established by the CFA, and determining eligibility (based on review team recommendations) for receiving accredited status from the CFA.

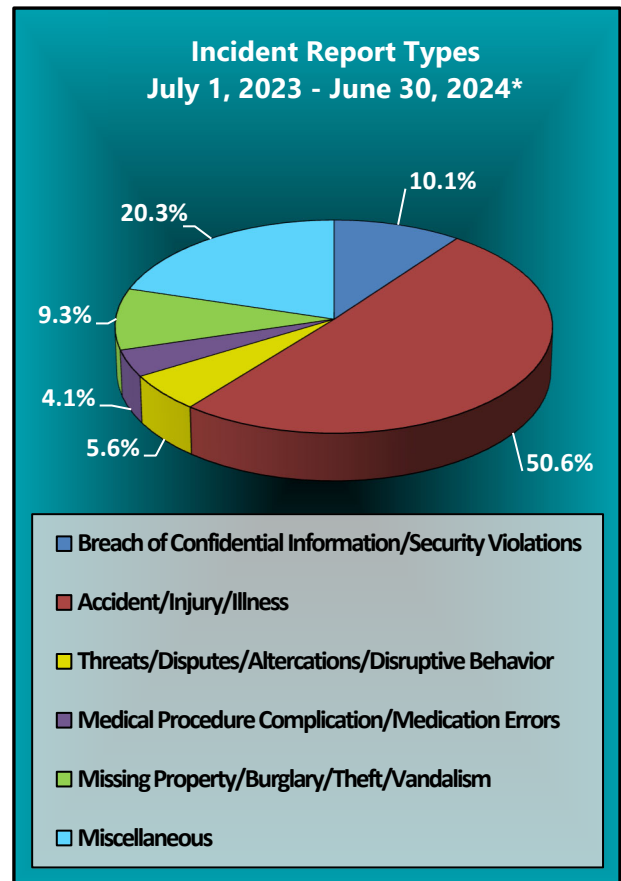
Accreditation affords the ability to further assure Department employees and the public that practices and methods used during an internal investigation comply with established standards developed by the Chief Inspector General, the Inspector General community, and the CFA, which in turn helps enhance the quality and consistency of investigations.

The OIG was most recently reaccredited on October 5, 2023 and is one of 25 accredited state agency Offices of Inspector General as of June 30, 2024.

Incident Reports

Incident Reports are utilized within the Department to ensure that each incident as defined in Department policy is adequately documented, reported and investigated. The types of incidents that should be reported are those including, but not limited to:

- ❖ Exposing Department employees or the public to unsafe or hazardous conditions or injury;
- ❖ Resulting in the destruction of state property;
- ❖ Disrupting the normal course of a workday;
- ❖ Projecting the Department in an unfavorable manner;
- ❖ Causing a loss to the Department;
- ❖ Potentially making the Department liable for compensation by an employee, client, or visitor; or
- ❖ Violating information security and privacy policies, protocols and procedures; suspected breach of privacy; or suspected breach of information security.



*The OIG received 2,582 Incident Reports during FY 2023-24. Because each Incident Report may identify more than one incident type, the chart above is reflective of 3,099 incident types identified during FY 2023-24.

While the Incident Report process is a Department-wide function, the Department’s current electronic Incident Report system has been maintained by the OIG since its inception in November 2018. Additionally, DOH Policy (DOHP) 3-1, governing the Incident Report process, is owned and maintained by the OIG.

SUMMARY OF MAJOR ACTIVITIES: INTERNAL AUDIT UNIT

AUDIT SUMMARY

The following is a summary of internal audits completed during FY 2023-2024.

REPORT # A-2223-002

Bureau of Tobacco Free Florida's Cessation Contract

The OIG examined selected deliverables of the Department's contract with Consumer Wellness Solutions, Inc. The focus was limited to activities occurring after the contract was amended on July 1, 2019. Additionally, we evaluated the reliability and validity of the performance measure that measures the percentage of middle and high school students who report using tobacco products in the last 30 days.

SUMMARY OF FINDINGS

- ❖ The Bureau of Tobacco Free Florida's (Bureau) contract file was not organized and complete for the full term of the contract, as required by Department policy.
- ❖ The Bureau was unable to provide documentary evidence supporting supervisory review of the contract file occurred within the specified time frames required by Department policy.
- ❖ Contract monitoring was inadequate and did not fully comply with requirements of Department policy.

RECOMMENDATIONS

The OIG recommended the Bureau:

- ❖ Ensure all provider contract files are maintained in compliance with DOHP 250-14-19, *Contractual Services*.
- ❖ Ensure contract file supervisory reviews are adequately and timely performed in compliance with DOHP 250-14-19, *Contractual Services*.
- ❖ Ensure contract managers conduct an annual risk assessment when managing multiple contracts to comply with section V.E.4, DOHP 250-14-19, *Contractual Services*.

- ❖ Continue developing and enhancing contract monitoring processes to ensure all contract deliverables are appropriately evaluated for compliance with contract terms and all contract monitoring efforts fully comply with the requirements of DOHP 250-14-19, *Contractual Services*.

REPORT # A-2223-004

Selected Service Providers and Related Parties

The OIG examined 15 current providers of services to the Department for any related parties; to review how the providers are structured and registered with the Department of State; how any related parties are funded, determine their roles and functions; identify any governance issues that related parties create; ensure compliance with select regulations; and evaluate completeness and accuracy of information.

SUMMARY OF FINDINGS

- ❖ Foundation Sickle, Inc., did not submit required audited financial statements to the Department and the Office of the Auditor General for calendar year 2021, in violation of contract terms and possibly resulting in undisclosed related parties.
- ❖ The Bureau of Communicable Diseases (Bureau) did not correctly identify Broward Regional Health Planning Council, Inc. as a "service organization," thus failing to obtain all required System and Organization (SOC) reports as required by contract terms.
- ❖ The Bureau did not maintain sufficient documentation to support whether #TheBurgCares, Inc. obtained appropriate liability insurance, as required by Department policy.

RECOMMENDATIONS

The OIG recommended:

- ❖ Foundation Sickle, Inc. submit audited financial statements of the entire organization, including a Schedule of Expenditures of Federal Awards that would include a Schedule of Expenditures of State Awards and Notes to the Financial Statements that should disclose any related parties or transactions, for calendar year 2021 and beyond to the Department and the Office of the Auditor General, as required by contract terms.
- ❖ The Bureau correctly identify Broward Regional Health Planning Council, Inc., under contract CODOK and any subsequent contracts, as a service organization and as such, obtain and review all required SOC reports annually, per the terms of the contract.
- ❖ #TheBurgCares, Inc. obtain sufficient insurance to comply with terms established in contracts B9D756 and CC01BC7 and provide a Certificate of Insurance to the Bureau to support such compliance.

- ❖ The Bureau obtain and maintain sufficient documentation supporting insurance requirements in all applicable contract files.

REPORT # A-2223-005

Processes Utilized by County Health Departments to Waive Fees

The OIG examined processes, policies and procedures, and applicable regulations related to waiving fees for services provided from July 1, 2020 through June 30, 2022. We included county health departments (CHDs) in Brevard, Colombia, Hernando, Liberty, Marion, Okaloosa, Orange, Osceola, and Putnam counties in our review.

SUMMARY OF FINDINGS

- ❖ CHDs waived some fees to write off uncollectible accounts receivable, in conflict with Department policy.
- ❖ The Department of Health in Orange County (DOH-Orange) waived Environmental Health (EH) fees not authorized by Florida Administrative Code or Department policy.
- ❖ There were inconsistencies in how fees related to providing birth and death certificates are waived and reported in e-Vitals.

RECOMMENDATIONS

The OIG recommended:

- ❖ The Office of County Health Systems work with the Bureau of Clinic Management and Informatics to re-evaluate categories in the Health Management System (HMS) to document and differentiate between fee waivers and fee write-offs.
- ❖ The Office of County Health Systems work with the Bureau of Clinic Management and Informatics to establish formal guidelines for CHD staff that will assist in the consistency of selecting the appropriate category in HMS when recording a fee that will not be collected.
- ❖ The Office of County Health Systems incorporate training that includes the proper classification of recorded fees, including waived fees, into its quality improvement process.
- ❖ The Bureau of Finance and Accounting consider other scenarios in which fees can be waived and potentially develop guidance to promote consistent application statewide.
- ❖ DOH-Orange follow guidance issued by the Bureau of Finance and Accounting regarding waiving EH fees.

- ❖ The Bureau of Vital Statistics seek an Office of the General Counsel legal opinion to determine whether the *Chief Deputy Registrar Operations Manual's* (Manual) guidance stating, "It is at the discretion of the local registrar to waive certain fees within the county vital statistics office," is in conflict with section 382.0255, Florida Statutes. Additionally, we recommend the Bureau of Vital Statistics make appropriate revisions to the Manual as necessary to ensure fees are only waived in accordance with Florida law and documented consistently statewide.
- ❖ The Bureau of Vital Statistics conduct quality assurance reviews to ensure the accuracy and completeness of all e-Vitals data.

REPORT # A-2223-006B

Audit of a Contract with Foundation Sickle, Incorporated, d/b/a Foundation for Sickle Cell Disease Research

The OIG examined Contract CMO41 with Foundation Sickle, Incorporated, d/b/a Foundation for Sickle Cell Disease Research (Provider), which was executed on October 5, 2020, and ended June 30, 2021, in an amount not to exceed \$995,000.

SUMMARY OF FINDINGS

- ❖ The Provider did not complete or submit deliverables in a time and manner specified by the contract and was not assessed appropriate financial consequences by the Department.
- ❖ The Provider, rather than the Department, developed the contract deliverables, resulting in the Department's inability to ensure taxpayer funds were used efficiently.
- ❖ The Department's official contract performance record was not organized and complete for the full term of the contract.
- ❖ Contract information was not always posted in the *Florida Accountability Contract Tracking System* (FACTS) timely.

RECOMMENDATIONS

The OIG recommended the Department's Office of Minority Health and Health Equity to:

- ❖ Ensure all invoices for current and future contracts comply with contract requirements, and deliverables are completed in the time and manner specified by the contract, prior to approval for payment.

- ❖ Ensure its contract managers are trained and accurately apply financial consequences, as required by state law and as defined in each applicable contract, where contracting entities do not comply with agreed-upon contract requirements.
- ❖ Conduct an in-depth review of all currently active contracts with the Provider, to ensure the deliverables of the contracts are met.
- ❖ End the practice of allowing providers the ability to develop contract deliverables and ensure all contract deliverables are developed internally to ensure funds are spent appropriately and provide the maximum return of services.
- ❖ Ensure all contract performance records are maintained in compliance with requirements in DOHP 250-14-19, Contractual Services.
- ❖ Ensure all required contract information is posted in FACTS within 30 days of execution or amendment, in accordance with the *Transparency Florida Act*.

REPORT # A-2223-008

Bureau of Early Steps and Newborn Screening

The OIG reviewed contracts managed by the Bureau of Early Steps and Newborn Screening, to determine if appropriate contract management requirements had been performed and if the selected deliverables were in compliance with applicable laws and Department policies and procedures.

SUMMARY OF FINDINGS

- ❖ Selected contract goals and deliverables could not be accurately evaluated due to limited information.
- ❖ Contract monitoring was inadequate.
- ❖ Contract file supervisory reviews were not conducted within specified time frames as required by Department policy.

RECOMMENDATIONS

The OIG recommended the Bureau of Early Steps and Newborn Screening management:

- ❖ Continue with efforts to implement a new reporting system such that providers will have the ability to accurately report the number of eligible children receiving early intervention or developmental surveillance services each month.

- ❖ Ensure all invoices for current and future contracts comply with contract requirements, and deliverables are completed in the time and manner specified by the contract, prior to approval for payment.
- ❖ Ensure its contract managers are trained and accurately apply financial consequences, as required by state law and as defined in each applicable contract, where contracting entities do not comply with agreed-upon contract requirements.
- ❖ Take appropriate steps to ensure contract file supervisory reviews are adequately and timely performed in compliance with DOHP 250-14-19, *Contractual Services*.

REPORT # A-2324-001

The Department's Incident Response, Reporting, and Recovery

The program utilized for this audit was provided by the Office of the Chief Inspector General to provide guidance to agency inspectors general for the Fiscal Year 2023-2024 Enterprise Cybersecurity Audit, which focuses on incident response, reporting, and recovery. The program aided in the identification of predetermined set of instructions or procedures that would help information and information system administrators detect, respond, recover, and limit the consequences of cybersecurity incidents against all information systems. The program was created in line with the guidance from the National Institute of Standards and Technology Framework (NIST), and MITRE Adversarial Tactics, Technique, and Common Knowledge base.

The program was divided into the following sections: Preparation; Detection and Analysis; Containment, Eradication, and Recovery; Post-Incident Activity; and Coordination. According to the Office of Information Technology (OIT), the Department has not had a confirmed or suspected cybersecurity incident in the past three years that would have required reporting and after-action reports. Thus, we were limited in our ability to adequately evaluate the Post-Incident Activity and Coordination portions of the program.

No major issues were identified during our evaluation of the Department's cybersecurity policies, procedures, activities, and processes related to Preparation; Detection and Analysis; and Containment, Eradication, and Recovery.

OTHER PROJECTS

The following is a summary of other projects completed during FY 2023-24.

REPORT # R-2324-002

Section 4 Attestation to Executive Order 20-044 – May 31, 2023

The Executive Office of the Governor issued Executive Order Number 20-044 in February 2020, explaining that each executive agency shall require from entities that meet certain requirements, an annual report, including the most recent Internal Revenue Service Form 990, Return of Organization Exempt From Income Tax, detailing the total compensation for the entities' executive leadership team. This was followed by Executive Memo Number 21-025 in March 2021, providing instructions that by May 31 each year, each agency head is to provide an attestation to the agency's OIG.

The OIG reviewed the Department's attestation and related information and verified the information for compliance with the Executive Order and Executive Memo.

REPORT # R-2324-003

Review of the Department's Background Screening Process

The OIG examined the Bureau of Personnel and Human Resource Management (Bureau) policies, procedures, and processes utilized statewide, with emphasis on the background screening of Department and non-Department employees; and a sample of Department and non-Department employees background screening and rescreening dates.

SUMMARY OF FINDINGS

- ❖ Department and non-Department employees did not always undergo timely background rescreens in accordance with Florida law, rules, and Department policy.
- ❖ The Department does not have an effective centralized process to track and monitor non-Department employees to ensure timely background screenings and rescreenings.

RECOMMENDATIONS

The OIG recommended:

- ❖ The Bureau continue to improve the monitoring process to ensure Department and non-Department employees undergo timely background rescreens in accordance with Florida law, rules, and Department policy.

- ❖ The Bureau continue to improve the process to ensure the Department maintains an accurate centralized list of all non-Department employees to ensure compliance with Department Policy 60-5-22, *Background Screening* and any other requirements for those employees.

REPORT # R-2324-005

Review of General Controls at County Health Departments - 2023

The OIG visited and reviewed 19 CHDs between May and October 2023 to analyze selected controls and requirements related to server room security and environmental controls; system access to information resources; information technology resource management; disaster recovery; cash controls; purchasing; pharmaceuticals; security of safety paper; client incentives; biomedical waste policy; patient privacy rights; retention, archiving, and disposition of records; building safety and physical security; storage buildings; and panic button(s).

SUMMARY OF FINDINGS

- ❖ Various general controls were found to be deficient or non-existent within the 10 CHDs visited. They included:
 - Two CHDs did not have designated secured areas documented in the local information security and privacy procedures.
 - Four CHDs did not have Access Control Lists (ACL) prominently placed at the entry way of each secured area.
 - Two CHDs listed individuals on the ACL that did not match the authorized key distribution documentation.
 - Five CHDs did not require individuals granted temporary or occasional access to secure areas that are not listed on the ACL, to record their signature, date, time in and out, the purpose of entering the room, and the description of items taken from the secure area.
 - Seven CHDs did not have local operating procedures that sufficiently address data classification, including information and data classified as "Public" and "Confidential."
 - Three CHDs had individuals included on the ACL for the drug storage areas that were not authorized to handle drugs.
 - Four CHDs did not secure drug storage area doors when authorized staff were not in the room.
 - Three CHDs did not have a minimum of two personnel to verify shipment and certify receipt of pharmaceuticals.
 - Two CHDs did not have local written policies for pharmacy operations and services.
 - Eight CHDs had computers with displayed unsecured client Personally Identifiable Information and/or Protected Health Information on computer screens visible to the public.

- Six CHDs did not maintain documentation to support a quarterly review was conducted of all registered users with access to Department systems which store social security number.
- Four CHDs did not maintain documentation of individuals authorized to access safes.
- Two CHDs did not change combinations/keys to safe/cabinet when staff with access leave the CHD or change roles where access is no longer authorized.
- Three CHDs did not have a mail opener independent of the cash collection process.
- Five CHDs did not have a written, local policy describing segregation of duties between employees who authorize refunds versus those who disburse funds to complete refunds.
- Two CHDs did not have sufficient segregation of duties among purchasing, receiving, and accounts payable roles within the CHD.
- Three CHDs left vehicles maintained by the CHD unlocked.
- Three CHDs had not conducted semi-annual safety inspections.

RECOMMENDATION

- ❖ The OIG recommended the Office of Deputy Secretary for County Health Systems management discuss these areas of concerns with all CHDs and take actions deemed appropriate to improve statewide operations.

SUMMARY OF CORRECTIVE ACTIONS OUTSTANDING

Section 20.055(8)(c)4, Florida Statutes, requires the identification of each significant recommendation described in previous annual reports on which corrective action has not been completed. As of June 30, 2024, the following corrective actions were still outstanding:

REPORT # A-2223-001

The Department of Health’s Cybersecurity Controls for Identity Management and Access Controls

The OIG examined the Department’s current identity management and access controls, policies, procedures, activities, and processes of select Department systems across various programs.

The report was classified as exempt from public disclosure in accordance with Chapter 119, Florida Statutes, and section 282.318(4)(g), Florida Statutes.

REPORT # R-2223-003

Implementation and Revisions of Department Policies and Procedures

The OIG reviewed governing directives and processes used to update, distribute, and maintain Department policies and procedures; processes used to notify Department employees of policy changes; compliance with DOHP 5-2-16, *Policies and Procedures Management*; and compliance with the General Records Schedule GS1-SL for State and Local Government Agencies.

SUMMARY OF FINDING

- ❖ Improvements can be made to update, distribute, and maintain the Department’s policies and procedures.

RECOMMENDATIONS

The OIG recommended the Office of the Chief of Staff:

- ❖ Implement additional controls to improve its process to monitor policies and procedures maintained on the InsideFLHealth intranet site to ensure all Department policies and procedures have been timely reviewed, updated, distributed, and maintained.
- ❖ Develop a centralized, organized manner to maintain outdated policies and procedures.

SUMMARY OF MAJOR ACTIVITIES:

INTERNAL INVESTIGATIONS UNIT

The following is a sampling of various FY 2023-24 investigation summaries. For a complete listing of all investigative activity, refer to Appendix C.

INVESTIGATION # 20-131

Alleged Violation of Laws, Rules, and/or Department Policy, Negligence, and Conduct Unbecoming a Public Employee, Misconduct Department of Health in Pinellas County (DOH-Pinellas)

This investigation was initiated based on the OIG Internal Audit Unit receiving concerning information related to high mileage reimbursements related to the use of privately owned vehicles at DOH-Pinellas compared to other county health departments.

The specific allegations and results of the investigation were as follows:

Allegation #1: Six DOH-Pinellas employees (Subjects) submitted inaccurate travel reimbursement documentation, leading to receipt of excess mileage reimbursement. The allegation was **substantiated**. Based on an analysis of the available evidence, case materials support the alleged conduct likely occurred and may have been a violation of one or more governing directives.

Allegation #2: Three DOH-Pinellas employees did not ensure their subordinates submitted accurate travel reimbursement documentation. The allegation was **substantiated**. Based on an analysis of the available evidence, case materials support the alleged conduct likely occurred and may have been a violation of one or more governing directives.

Additional Finding

Finding #1: Subject #1 provided inconsistent and contradictory statements to the OIG during their sworn interviews.

RECOMMENDATIONS

The OIG recommended management take appropriate action consistent with the findings and conclusions of the report.

The OIG also recommended that management of DOH-Pinellas take the following action regarding operational weaknesses identified during the investigation:

- Consider amending current processes for timekeeping, odometer recordings, and mileage reimbursement reporting for employee travel using personal vehicles to ensure accuracy and proper reimbursement.
- Consider the purchase of fleet vehicles, the use of rental vehicles, or other appropriate alternatives for employees who regularly travel to reduce the risk of improper mileage reimbursements.
- Consider reviewing the data provided by the OIG in this report for potential repayment of unjustified travel reimbursements by the Subjects, if appropriate.

INVESTIGATION # 21-110

Alleged Violation of Laws, Rules, and/or Department Policy, Conduct Unbecoming a Public Employee, and Falsification of Records Department of Health in Clay County (DOH-Clay)

This investigation was initiated based on a whistle-blower (Complainant) complaint alleging harassment and falsification of documentation by a DOH-Clay employee (Subject).

The specific allegation and results of the investigation were as follows:

Allegation #1: Subject committed numerous acts of false documentation to official records in Merlin. The allegation was **unsubstantiated**. Based on analysis of the available evidence, there was insufficient evidence to clearly prove or disprove the alleged conduct, as described the Complainant, occurred.

RECOMMENDATION

The OIG recommended DOH Bureau of Epidemiology management ensure all user changes in Merlin are tracked through audit trail capabilities to ensure proper accountability over the records.

INVESTIGATION # 22-279

Alleged Violation of Laws, Rules, and/or Department Policy, Negligence Department of Health in Columbia County (DOH-Columbia)

This investigation was initiated based on the OIG receiving a complaint from a private citizen (Complainant) alleging a DOH-Columbia employee (Subject #1) inappropriately approved an Onsite Sewage Treatment and Disposal System (OSTDS). Additionally, the Complainant alleged a

DOH-Columbia employee (Subject #2) was involved in regulatory matters concerning a business owned and operated by Subject #2's family.

The specific allegations and results of the investigation were as follows:

Allegation #1: Subject #1 inappropriately gave final supervisory approval of a OSTDS permit. The allegation was **substantiated**. Based on an analysis of the available evidence, case materials support the alleged conduct likely occurred and may have been a violation of one or more governing directives.

Allegation #2: Subject #1 inappropriately gave final supervisory approval of a OSTDS construction inspection and final approval form. The allegation was **unsubstantiated**. Based on analysis of the available evidence, the case materials were unable to prove or disprove the alleged conduct occurred.

Allegation #3: Subject #2 inappropriately involved their self in OSTDS regulatory matters concerning a business owned and operated by their relatives. The allegation was **substantiated**. Based on an analysis of the available evidence, case materials support the alleged conduct likely occurred and may have been a violation of one or more governing directives.

Additional Finding

Finding: A DOH-Columbia employee (Subject #3) inappropriately approved a OSTDS permit.

RECOMMENDATIONS

The OIG recommended management take appropriate action consistent with the findings and conclusions of the report.

The OIG also recommended that the Deputy Secretary for County Health Systems take the following specific actions in consultation with the Office of General Counsel and the current DOH-Columbia administrator:

- Consider whether Subject #2's position is tenable considering the apparent protocol failure to alleviate the appearance of reoccurring conflict of interest between Subject #2's regulatory duties and their family's business interests. If so, consider additional safeguards to ensure that any potential conflicts of interest between Subject #2's duties with DOH and their family's businesses are alleviated.
- Consider requesting additional training from the Florida Department of Environment Protection (DEP) for DOH-Columbia environmental health employees on DEP's interpretation of the Environmental Health Program Manual, as it pertains to the issues identified in this report.

- Consider whether it is appropriate for Subject #1 to continue in their role as Subject #2's delegate now that their primary job duties are no longer within OSTDS in environmental health and they no longer have an active Certified Environmental Health Professionals certification.
- Determine whether the OSTDS permit inappropriately approved should be updated with the correct benchmark with the DOH Environmental Health Database.

INVESTIGATION # 23-111

Alleged Violation of Laws, Rules, and/or Department Policy, Conduct Unbecoming a Public Employee

Department of Health in Pinellas County (DOH-Pinellas)

This investigation was initiated based on the OIG receiving a complaint from a DOH-Pinellas employee (Complainant) alleging another DOH-Pinellas employee (Subject) solicited the Complainant and others on multiple occasions to submit a complaint against a separate DOH-Pinellas employee. The Complainant alleged the Subject was encouraging the Complainant to file the complaint as retaliation against the employee who the Subject believed had submitted a complaint against them in a previous OIG case.

The specific allegation and results of the investigation were as follows:

Allegation #1: Subject unjustly solicited employees to file a complaint against another employee on multiple occasions. The allegation was **unsubstantiated**. Based on an analysis of the available evidence, case materials were unable to prove the alleged conduct occurred, as described by the Complainant.

RECOMMENDATION

The OIG recommended management take appropriate action consistent with the findings and conclusions of the report.

OTHER OIG ACTIVITIES

COORDINATION WITH EXTERNAL AUDITING ENTITIES

The OIG Internal Audit Unit acts as the Department’s liaison on audits and reviews conducted by outside organizations such as the Office of the Auditor General, the Office of Program Policy Analysis and Government Accountability, the United States Department of Health and Human Services, and other state and federal agencies. Initially, the OIG is copied on engagement letters, coordinates entrance conferences, and assists the external entity with applicable contact information. During audit fieldwork, the OIG facilitates all relevant communication between the auditors and Department program staff. The OIG coordinates the exit conference between the auditors and Department management at the conclusion of the audit/review for the delivery of any Preliminary and Tentative findings (P&T).

When required, the OIG assigns any P&T findings to the appropriate persons within the Department for written response and preliminary corrective action plans. The Department’s response is compiled and provided to the auditors with a cover letter, signed by the State Surgeon General, usually for inclusion in their published audit. Subsequently, the OIG tracks progress on corrective action at six month intervals until corrective actions are completed. The OIG may also perform follow-up audits to determine adequacy of corrective actions taken by management.

See Appendix B for a list of external audits and reviews that were coordinated by the OIG during FY 2023-24.

APPENDICES

APPENDIX A

Department of Health Office of Inspector General

Completed Internal Audit Unit Engagements for FY 2023-24

Number	Audit Engagements	Date Issued
A-2223-002	<i>Bureau of Tobacco Free Florida's Cessation Contract</i>	August 3, 2023
A-2223-004	<i>Selected Service Providers and Related Parties</i>	July 24, 2023
A-2223-005	<i>Processes Utilized by County Health Departments to Waive Fees</i>	July 12, 2023
A-2223-006B	<i>Audit of a Contract with Foundation Sickle, Incorporated, d/b/a Foundation for Sickle Cell Disease Research</i>	September 26, 2023
A-2223-008	<i>Bureau of Early Steps and Newborn Screening</i>	December 22, 2023
A-2324-001	<i>Department's Cybersecurity Incident Response, Reporting, and Recovery</i>	June 5, 2024

Number	Other Engagements	Date Issued
R-2324-002	<i>Section 4 Attestation to Executive Order 20-044 – May 31, 2023</i>	October 13, 2023
R-2324-003	<i>Review of the Department's Background Screening Process</i>	May 6, 2024
R-2324-005	<i>Review of General Controls at CHDs – 2023</i>	December 15, 2023

APPENDIX B

Department of Health Office of Inspector General

External Projects Coordinated by the OIG for FY 2023-24 ³

(includes initial projects and follow-ups)

Office of the Auditor General		
Number	Subject	Report Date
2024-071	<i>Office of Inspector General's Internal Audit Activity - Quality Assessment Review</i>	November 29, 2023
2024-174	<i>Statewide Federal Awards – June 30, 2023</i>	March 26, 2024

³ The OIG tracks progress on corrective action at six month intervals on all external audits/reviews, up to a maximum of 18 months. For any remaining corrective actions outstanding after 18 months, the OIG may elect to continue tracking select corrective actions due to criticality of the issue.

APPENDIX C

Department of Health Office of Inspector General Closed Complaints for FY 2023-24

Number	Type	Allegation/Concern	Disposition
20-131	IN	Alleged inappropriate mileage reimbursements for days not worked by Department of Health (DOH) employees and negligence by supervisors	2-Substantiated 1-Additional Finding
21-090	MA	Alleged falsification of records and misappropriation of files by a former employee of a DOH contracted entity	Referred to Law Enforcement (LE) and Management
21-110	WB	Alleged falsification of data in a DOH database by a DOH employee	Unsubstantiated
22-279	IN	Alleged inappropriate approval of a septic system and conflict of interest by DOH employees	2-Substantiated 1-Unsubstantiated
23-004	PI	Alleged misuse of government systems and resources, unprofessional conduct, and unethical behavior for personal gain by a DOH employee	Referred to the Social Security Administration (SSA) Office of Inspector General (OIG) and the Division of Disability Determinations (DDD) Management
23-100	PI	Alleged negligence in the handling of asbestos complaint by DOH employees	Not Investigated - No identified violation of law, rule, or policy
23-111	IN	Alleged inappropriate solicitation of a complaint against an employee by a DOH supervisor	Unsubstantiated
23-150	PI	Alleged personal affairs conducted on state time and violations of telework agreement by a DOH employee	Referred to Management
23-161	MA	Alleged forgery of a DOH employee's signature by an employee of a DOH vendor	Referred to Management
23-191	RF	Alleged misconduct by a DOH supervisor	Referred to Management
23-199	RF	Alleged misuse of authority and failure to respond to records request by a DOH supervisor	1-Referred to the Office of General Counsel (OGC) 1-Insufficient Evidence
23-220	PI	Alleged misappropriation of funds received on behalf of a community program by DOH employees	Referred to Management
23-224	NF	Alleged misconduct by management, bullying, harassment	Not Investigated - Insufficient Evidence
23-225	RF	Alleged unprofessional behavior by a DOH employee	Referred to Management
23-226	NF	Concerns with treatment of student by a non-DOH school health nurse	Not Investigated - No Jurisdiction
23-228	MA	Alleged hostile work environment by DOH supervisors	Referred to Management
23-230	RF	Alleged aggressiveness and unprofessionalism by a DOH employee	Referred to Management
24-001	RF	Alleged hostile work environment by a DOH supervisor	Referred to Management and Equal Opportunity Section (EOS)
24-002	RF	Alleged discrimination, hostile work environment, neglect of duty, and personnel issues involving DOH supervisors	Referred to Management and EOS
24-003	NF	Alleged alteration of records at DOH	Not Investigated - Insufficient Evidence; Information Provided
24-004	RF	Alleged employee turnover due to poor management at a county health department (CHD)	Referred to Management
24-005	RF	Alleged inappropriate behavior by a DOH employee and failure to address issue by DOH supervisor	Referred to Management
24-006	NF	Alleged concerns with the actions of a DOH attorney and handling of an administrative complaint	Not Investigated - In Litigation
24-007	NF	Alleged improper administration of medical marijuana to minor children by private citizen	Not Investigated - No Jurisdiction; Complaint previously submitted to the Office of Medical Marijuana Use (OMMU)
24-008	NF	Concern related to personal background issues of DOH employee	Not Investigated - Insufficient Evidence
24-009	RF	Alleged unprofessionalism and breach of confidentiality by DOH employees	Referred to Management
24-010	NF	Alleged negligence, bribery by DOH staff; inappropriate dismissal of practitioner complaint case	Not Investigated - Insufficient Evidence

Legend			
PI – Preliminary Inquiry	LE - Law Enforcement Referral	IN – Investigation	NF – No Further Action
RF – Referral to Others	WB – WB Investigation	MA – Management Advisory	INA – Investigative Assist

Number	Type	Allegation/Concern	Disposition
24-011	RF	Concerns regarding patient treatment and the manipulation of data at a non-DOH medical center	Referred to Division of Medical Quality Assurance (MQA) and Agency for Health Care Administration (AHCA)
24-012	NF	Alleged alcohol and marijuana use by DOH supervisor	Not Investigated - Insufficient Evidence
24-013	RF	Alleged habitual harassment related to child custody	Referred to Department of Children and Families (DCF) OIG
24-014	NF	Alleged unethical behavior and false representation of facts by DOH legal counsel	Not Investigated - Complainant Afforded Appeal Rights
24-015	NF	Alleged violations by Child Protective Services and Child Protective Teams	Not Investigated - Insufficient Evidence; Information Provided
24-016	RF	Alleged refusal to review child's records before and during disability hearing	Referred to DDD Management
24-017	RF	Alleged discrimination, bullying and a hostile work environment by a DOH manager	Referred to Management and EOS
24-018	NF	Alleged violation of privacy and health rights by a private practitioner	Not Investigated - No Jurisdiction; Information Provided
24-019	RF	Alleged negligence by DOH when reassessing MQA complaint	Referred to Management
24-020	RF	Alleged malfunctioning air conditioning at a county-owned DOH worksite	Referred to Management
24-021	NF	Alleged insurance fraud and hospice violations by non-DOH entities	Not Investigated - No Jurisdiction
24-022	NF	Alleged neglect due to delay in processing background screening of applicant	Not Investigated - Issue was identified and addressed
24-023	RF	Concerns regarding estheticians and the sanitary conditions of a salon/massage establishment	Referred to MQA; Information Provided
24-024	RF	Alleged unfair demotion and lack of training and support by a DOH supervisor	Referred to Management
24-025	MA	Alleged septic system failure due to improper inspection by DOH staff	Referred to Management
24-026	NF	Alleged difficulty in obtaining a Medical Marijuana card	Not Investigated - No Identified Violation; Information Provided
24-027	RF	Alleged concerns with septic system and other matters related to a new residence	Referred to CHD
24-028	PI	Alleged failure to follow layoff policies by DOH supervisor and Bureau of Personnel and Human Resource Management personnel	Not Investigated - No identified violation of law, rule, or policy
24-029	RF	Alleged mishandling of child immunization records by a non-DOH school health nurse	No jurisdiction - Referred to CHD school health program
24-030	NF	Concerns with custody decisions made by DCF and a behavioral facility	Not Investigated - No Jurisdiction
24-031	NF	Alleged plumbing, septic, and electrical issues at a private residence	Not Investigated - No Jurisdiction; Information Provided
24-032	NF	Alleged violation of a City's Comprehensive Plan and the Sunshine Law by city employees	Not Investigated - No Jurisdiction; Information Provided
24-033	NF	Alleged negligent medical care by a private physician	Not Investigated - No Jurisdiction; Information Provided
24-034	RF	Alleged insect infestation and unkempt pool at a condominium	Referred to CHD
24-035	RF	Alleged inappropriate conduct and undermining of authority by DOH managers and employees	Referred to Deputy Secretary for County Health Systems (CHS)
24-036	NF	Alleged improprieties by a CHD administrator	Not Investigated - Insufficient Evidence
24-037	RF	Alleged unprofessional treatment by CHD employees	Referred to Management
24-038	NF	Alleged violations of child welfare laws	Not Investigated - No Jurisdiction
24-039	NF	Alleged doctor performing medical procedures without a license	Not Investigated - No Jurisdiction; Information Provided
24-040	NF	Concerns about the conduct of a hospital employee and the welfare of their children	Not Investigated - No Jurisdiction; Information Provided
24-041	RF	Concerns regarding patient care by practitioners at a private hospital	Referred to MQA
24-042	NF	Alleged wrongful termination by a DOH contracted entity	Not Investigated - No Jurisdiction
24-043	NF	Alleged violation of law and retaliation during the processing of a DOH licensure application	Not Investigated - Insufficient Evidence
24-044	RF	Alleged difficulty obtaining water sample testing results	Referred to Management
24-045	RF	Alleged favoritism, fraud, and nonpayment of overtime by DOH supervisors	Referred to Management
24-046	NF	Alleged embezzlement by a private medical provider	Not Investigated - No Jurisdiction

Legend			
PI – Preliminary Inquiry	LE – Law Enforcement Referral	IN – Investigation	NF – No Further Action
RF – Referral to Others	WB – WB Investigation	MA – Management Advisory	INA – Investigative Assist

Number	Type	Allegation/Concern	Disposition
24-047	NF	Alleged enforcement of an unadopted rule and selective enforcement related to a regulated business	Not Investigated - In Litigation
24-048	RF	Concerns about the handling of a DOH licensure application by Board staff	Referred to Management
24-049	RF	Alleged toxic and hostile work environment, unfair treatment, and bullying by DOH managers	Referred to CHS
24-050	NF	Alleged negligence and incompetency by a CHD Director	Not Investigated - Deferred to CHS
24-051	RF	Alleged denial of the Family Medical Leave Act, and mistreatment based on employee's medical condition	Referred to EOS
24-052	NF	Alleged mistreatment on telephone by a DOH employee	Not Investigated - Insufficient Evidence
24-054	NF	Alleged mismanagement of human immunodeficiency viruses care network and cronyism related to awarding of a contract by DOH managers	Not Investigated - Insufficient Evidence
24-055	RF	Alleged inability to communicate with DOH Board staff regarding licensure issues	Referred to Management
24-056	RF	Concerns regarding an incomplete home study and loss of DCF case management records by a DCF community partner	Referred to DCF OIG
24-057	NF	Concerns regarding the use of cleaning chemicals at a restaurant	Not Investigated - No Jurisdiction
24-058	RF	Concerns regarding the sanitary conditions of a restaurant	Referred to CHD and Department of Business and Professional Regulation (DBPR)
24-059	RF	Alleged toxic and hostile work environment, unfair and unethical treatment by DOH management	Referred to CHS
24-060	RF	Alleged failure to provide records by a private practitioner and concerns related to services received	Referred to MQA; Information Provided
24-061	NF	Alleged Health Insurance Portability and Accountability Act (HIPAA) violations by a private dental practice	Not Investigated - No Jurisdiction; Information Provided
24-062	NF	Alleged pay inequities within DOH nursing staff due to class coding of positions	Not Investigated - No Identified Violation
24-063	RF	Concerned with the medical treatment provided by two private physicians	Referred to MQA
24-064	RF	Alleged harassment and HIPAA violations by private health care providers and law enforcement	Referred to MQA; Information Provided
24-066	NF	Alleged threats, intimidation and bullying of an intern by a school psychologist	Not Investigated - No Jurisdiction; Information Provided
24-067	NF	Concerns regarding the closure of a MQA complaint	Not Investigated - No Identified Violation
24-068	RF	Concerns by an inmate related to their incarceration	Referred to Department of Corrections (DOC) OIG
24-069	RF	Alleged inaccuracy in medical records at a hospital and conduct of a private physician	Referred to MQA
24-071	RF	Alleged a delay in issuing septic system repair permits and lack of communication from CHD personnel	Referred to Management
24-072	RF	Alleged failure to comply with the deadlines established for application for licensure and lack of communication by Board staff	Referred to MQA Management; Matter Resolved
24-073	RF	Concerns of the treatment of a family member at two non-DOH medical facilities	Referred to AHCA OIG
24-074	NF	Alleged toxic and hostile work environment at a CHD	Not Investigated - Matter Previously Referred to CHS
24-075	RF	Alleged retaliation, discrimination, and hostile work environment by a DOH supervisor	Referred to Management
24-076	RF	Alleged improper processing of social security disability claim and inappropriate conduct by a DOH supervisor	Referred to DDD Management
24-077	NF	Alleged potential criminal activity by a DOH employee	Not Investigated - No Jurisdiction; No Assistance Needed by LE
24-078	NF	Alleged discrimination and violation of law by a DOH employee	Not Investigated - Complaint Withdrawn
24-079	RF	Alleged rude, unprofessional, and demeaning behavior by a DOH employee	Referred to Management
24-080	RF	Alleged aggressive behavior by a DOH supervisor	Referred to CHS
24-081	NF	Alleged not being reimbursed for meals through the DOH childcare food program	Not Investigated - Matter Resolved
24-082	NF	Alleged discrimination by a contracted entity and a regulatory Board	Not Investigated - Complaint Withdrawn
24-083	NF	Alleged favoritism by management related to raises	Not Investigated - Insufficient Evidence
24-084	NF	Alleged falsification of data on drug and alcohol test and unprofessionalism by staff	Not Investigated - No Jurisdiction; Information Provided

Legend			
PI – Preliminary Inquiry	LE - Law Enforcement Referral	IN – Investigation	NF – No Further Action
RF – Referral to Others	WB – WB Investigation	MA – Management Advisory	INA – Investigative Assist

Number	Type	Allegation/Concern	Disposition
24-085	NF	Alleged concerning behavior of a non-DOH school nurse	Not Investigated - No Jurisdiction
24-086	NF	Concerns with DCF and LE	Not Investigated - No Jurisdiction
24-087	NF	Alleged poor leadership, nepotism, favoritism, and discrimination at a CHD	Not Investigated - Deferred to CHS
24-088	RF	Alleged falsification of documentation by private physicians	Referred to MQA
24-089	RF	Alleged falsification of government documentation by a private physician	Referred to MQA
24-090	RF	Concerns regarding disability determination	Referred to DDD Management
24-091	NF	Alleged documentation placed in personnel file in violation of DOH policy	Not Investigated - No identified violation of law, rule, or policy
24-092	NF	Alleged insufficient work hours to qualify for insurance benefits by an Other Personal Services employee	Not Investigated - No identified violation of law, rule, or policy
24-093	RF	Alleged treatment provided by unlicensed medical providers	Referred to MQA
24-094	NF	Alleged misconduct, nepotism, and bullying by CHD employees	Not Investigated - Insufficient Information
24-095	NF	Alleged lack of medical assistance to an inmate	Not Investigated - No Jurisdiction; Information Provided
24-096	RF	Alleged rodent infestation in storage units	Referred to CHD
24-097	NF	Concerns about required vaccinations by a federal entity	Not Investigated - No Jurisdiction
24-098	RF	Alleged misconduct, substandard care, and Medicare fraud by non-DOH medical practitioners at an assisted living facility	Referred to MQA and AHCA OIG
24-099	RF	Alleged discriminatory behavior by a DDD referred physician	Referred to EOS and Management
24-100	NF	Alleged unresponsiveness of OGC for an Outside Employment Request	Not Investigated - Insufficient Evidence; Matter Resolved
24-101	NF	Alleged lack of responsiveness, unfair treatment, and delay in processing septic permit packages by DOH employees	Not Investigated - Insufficient Evidence
24-102	PI	Alleged inappropriate conduct and failure to follow policies by DOH supervisors	Referred to CHS
24-103	RF	Alleged delay in processing disability claim	Referred to DDD Management; Information Provided
24-104	RF	Alleged unlicensed activity by a non-DOH medical professional	Referred to MQA
24-105	RF	Alleged wrongful use of position for personal gain and HIPAA violations by a private practitioner	Referred to MQA
24-106	NF	Alleged mistreatment of a patient and falsified information by private medical practitioners at a non-DOH medical facility	Not Investigated - No Jurisdiction; Information Provided
24-108	RF	Alleged unlicensed medical activity by a private practitioner	Referred to MQA
24-109	NF	Concerns about closure of practitioner complaint by DOH	Not Investigated - No identified violation of law, rule, or policy
24-110	RF	Alleged lack of communication from DCF	Referred to DCF OIG
24-111	RF	Alleged disclosure of protected health information (PHI) by a private medical practice to an insurance company for sales purposes	Referred to MQA; Information Provided
24-112	RF	Alleged inappropriate charges and substandard care by a private dental clinic	Referred to MQA
24-113	RF	Alleged negligent care by a private physician in an emergency room setting	Referred to MQA and AHCA
24-114	RF	Alleged neglect at a group home	Referred to AHCA
24-115	RF	Alleged HIPAA violation by a pharmacy	Referred to MQA; Information Provided
24-116	RF	Alleged a non-DOH nurse is practicing with a fraudulent license in Florida	Referred to MQA
24-117	NF	Alleged improper handling of PHI by a DOH contracted entity	Not Investigated - Addressed by Management and OGC
24-118	RF	Alleged an AHCA inspector abused power and discriminated against employees	Referred to AHCA OIG
24-119	NF	Alleged violation of civil rights, fraud, abuse, discrimination by multiple non-DOH practitioners and entities	Not Investigated - No Jurisdiction; Information Provided
24-120	RF	Alleged post-mortem fraud, elder abuse, falsification of a death certificate, and false representation as a health care practitioner by a private citizen	Referred to MQA; Information Provided
24-121	NF	Alleged conduct unbecoming, harassment, and discrimination by a DOH employee	Not Investigated - Addressed by Management
24-122	NF	Alleged civil rights and due process violations related to a disability claim	Not Investigated - Insufficient Evidence; Information Provided

Legend			
PI – Preliminary Inquiry	LE - Law Enforcement Referral	IN – Investigation	NF – No Further Action
RF – Referral to Others	WB – WB Investigation	MA – Management Advisory	INA – Investigative Assist

Number	Type	Allegation/Concern	Disposition
24-123	RF	Alleged hostile work environment by a DOH supervisor	Referred to Management
24-124	NF	Alleged inappropriate and unprofessional behavior by DOH managers	Not Investigated - Insufficient Evidence
24-125	NF	Alleged criminal conduct by former DOH employee and negligence by DOH management	Not Investigated - Insufficient Evidence
24-126	RF	Alleged arrest of a DOH employee for non-work-related reasons	Referred to Management
24-127	RF	Alleged inappropriate conduct by a DOH employee	Referred to EOS and Management
24-128	NF	Alleged city government not properly enforcing ordinances and DOH not sufficiently testing water	Not Investigated - Insufficient Evidence; Program office and CHD Management previously aware of concerns
24-129	RF	Alleged inappropriate conduct and failure of duty by a DOH employee	Referred to Management
24-130	RF	Alleged rude conduct and neglect of duty by DOH employees	Referred to Management
24-131	NF	Alleged public health concern involving actions of a private citizen	Not Investigated - No Jurisdiction
24-132	RF	Alleged public assistance fraud by a private citizen	Referred to DDD
24-133	NF	Alleged misinformation provided by DOH Leadership	Not Investigated - No identified violation of law, rule, or policy
24-134	RF	Alleged unlawful work orders and hostile work environment by a DOH supervisor	Referred to Management
24-135	RF	Alleged falsification of timesheets by DOH employees and retaliation by DOH manager	Referred to CHS
24-136	RF	Concerns regarding a defective lift station causing sewage spill	Referred to CHD
24-137	NF	Alleged inappropriate access of medical records by an employee of a non-DOH facility	Not Investigated - No Jurisdiction; Information Provided
24-138	RF	Alleged inappropriate conduct by a DOH employee	Referred to Management
24-139	RF	Concerns about the actions of DCF	Referred to DCF OIG
24-140	NF	Concerns regarding DOH Leadership by a private citizen	Not Investigated - Insufficient Evidence
24-141	NF	Concerned with the actions of DCF and hospital staff	Not Investigated - No Jurisdiction; Information Provided
24-142	RF	Alleged non-compliance with accreditation standards by DOH	Referred to Division of Public Health Statistics and Performance Management
24-143	NF	Alleged improper handling of practitioner complaint by MQA	Not Investigated - No identified violation of law, rule, or policy
24-144	NF	Concerns about actions and medical guidance of DOH Leadership	Not Investigated - No identified violation of law, rule, or policy
24-145	RF	Alleged unlicensed massage therapy	Referred to MQA
24-146	NF	Concerns with denial of a Americans with Disabilities Act (ADA) accommodation request	Not Investigated - Complaint was filed with OGC
24-147	RF	Alleged lack of communication and improper review of a complaint by a DOH employee	Referred to Management
24-148	NF	Alleged inappropriate conduct by DOH employees and security staff	Not Investigated - Insufficient information to identify a potential violation
24-149	NF	Alleged hostile work environment by a DOH employee	Not Investigated - Complainant declined to pursue complaint
24-150	RF	Alleged billing fraud and improper use of medication by a private physician	Referred to MQA
24-151	RF	Alleged hostile work environment by a DOH supervisor	Referred to EOS and Management
24-152	RF	Alleged falsification of records by a DOH employee	Referred to Management
24-153	NF	Alleged improper handling of complaint by DOH and other agencies	Not Investigated - No Jurisdiction; Insufficient information to identify a potential violation
24-154	NF	Alleged violation of hiring policies and hostile work environment by DOH supervisors	Not Investigated - Insufficient Evidence
24-155	RF	Concerns regarding food safety at restaurant	Referred to DBPR and Division of Disease Control and Health Protection
24-156	NF	Alleged wrongful termination, retaliation, hostile work environment by DOH supervisors	Not Investigated - Insufficient information to identify a potential violation
24-157	NF	Alleged public assistance fraud by a private citizen	Not Investigated - Reported to DDD; Information Provided
24-158	RF	Alleged harassment and bullying by a DOH employee	Referred to Management
24-159	RF	Alleged discrimination and inequitable service funding by DOH managers	Referred to EOS

Legend			
PI – Preliminary Inquiry	LE – Law Enforcement Referral	IN – Investigation	NF – No Further Action
RF – Referral to Others	WB – WB Investigation	MA – Management Advisory	INA – Investigative Assist

Number	Type	Allegation/Concern	Disposition
24-160	NF	Alleged lack of communication by SSA	Not Investigated - No Jurisdiction; Information previously provided to complainant
24-161	RF	Alleged hostile work environment, unprofessionalism, and wrongdoing by an employee of a contracted entity	Referred to Management
24-162	RF	Alleged lack of communication by DOH staff	Referred to Management
24-163	RF	Alleged failure to provide medical treatment by DOC personnel	Referred to DOC OIG and Office of the Attorney General
24-164	RF	Alleged failure to accommodate schedule reduction request by DOH management	Referred to EOS
24-165	NF	Alleged failure to properly handle a practitioner complaint by MQA	Not Investigated - Insufficient Evidence
24-166	NF	Alleged abuse of authority, unfair treatment, and violation of policies by a DOH manager	Not Investigated - Insufficient; Deferred to CHS
24-167	RF	Alleged sexual harassment and inappropriate behavior by DOH employees	Referred to EOS
24-168	RF	Alleged hostile work environment by DOH employees	Referred to Management
24-169	PI	Alleged inappropriate conduct by a DOH employee	Not Investigated - Allegation already addressed by management
24-170	MA	Alleged unsafe conditions at a county-owned warehouse utilized by DOH	Referred to Management
24-171	RF	Alleged public assistance fraud and misuse of medical marijuana license by a private citizen	Referred to OMMU; Information Provided
24-172	NF	Alleged discrimination, favoritism by DOH employees and managers	Not Investigated - Complaint Withdrawn
24-173	RF	Alleged discrimination, inappropriate conduct, and negligence by DOH employees and management	Referred to CHS
24-174	NF	Alleged harsh treatment and discriminatory action by a DOH supervisor	Not Investigated - Insufficient Evidence; EOS Information Provided
24-175	RF	Alleged retaliation, negligence, and violations of attendance and leave policy by a DOH manager	Referred to CHS
24-176	NF	Alleged difficulties obtaining medical records and lack of assistance by DOH staff	Not Investigated - No identified violation of law, rule, or policy
24-177	RF	Alleged non-DOH nursing staff practicing without a license and mistreatment of elderly staff a non-DOH facility	Referred to MQA
24-178	PI	Alleged disclosure of PHI by a DOH employee	Not Investigated - Legal review determined information did not constitute PHI
24-179	RF	Alleged incorrect information on a client portal and mishandling of a disability claim	Referred to DDD Management; Information Provided
24-180	RF	Alleged mistreatment and poor health care of patient at nursing home	Referred to AHCA OIG
24-181	RF	Alleged health code violation at an educational facility	Referred to CHD
24-183	NF	Alleged neglect of duty and abuse of resources by a DOH manager	Not Investigated - Deferred to CHS
24-184	RF	Alleged inappropriate conduct and theft of personal property by DOH employees	Referred to Management
24-185	RF	Concerns with decision of OMMU related to medication allowance	Referred to OMMU Management
24-186	RF	Alleged failure to process request for licensure by Board staff	Referred to MQA Management
24-187	RF	Concerns with behavior of private physician related to disability claim	Referred to MQA and DDD
24-188	RF	Alleged use of racist language by DOH employee and manager	Referred to EOS
24-189	NF	Alleged unfair treatment and misuse of authority by a DOH manager	Not Investigated - Insufficient Evidence
24-190	RF	Alleged inappropriate behavior by a DOH employee	Referred to Management
24-191	RF	Alleged privacy breach by a private physician	Referred to MQA
24-192	RF	Alleged lack of appropriate medical care at a correctional institution	Referred to MQA and DOC OIG
24-194	NF	Alleged unprofessional and retaliatory behavior by a DOH employee	Not Investigated - Addressed by Management
24-195	RF	Alleged violation of patient rights by health care practitioners at a hospital	Referred to MQA
24-196	RF	Alleged unprofessional and aggressive behavior by a DOH employee	Referred to Management
24-197	RF	Alleged neglected care of relative at a hospital	Referred to AHCA
24-198	RF	Alleged discrimination and hostile work environment by a DOH supervisor	Referred to EOS
24-199	NF	Alleged DOH denied service of documentation	Not Investigated - No identified violation of law, rule, or policy
24-200	RF	Alleged unprofessionalism and hostile work environment by a DOH supervisor	Referred to Management

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Number	Type	Allegation/Concern	Disposition
24-201	RF	Alleged bullying and harassment by a DOH supervisor	Referred to CHS
24-202	NF	Alleged inappropriate actions by a private insurance company	Not Investigated - No Jurisdiction
24-203	RF	Alleged negligent care by a DOC contracted medical provider	Referred to DOC OIG
24-204	RF	Alleged DOH supervisor unable to handle duties	Referred to Management
24-205	RF	Alleged potential conflict of interest by a DOH employee with a DOH vendor	Referred to Management
24-206	RF	Concerns regarding the handling of practitioner complaint by MQA	Referred to Management
24-207	RF	Alleged retaliation by DOH supervisors	Referred to Management
24-208	RF	Concerns regarding the handling of practitioner complaint by MQA	Referred to Management
24-209	RF	Concerns regarding the handling of a disability claim	Referred to DDD Management
24-210	RF	Alleged inappropriate behavior by a DOH employee and failure to address work-related issues by a DOH supervisor	Referred to Management
24-211	NF	Concerns regarding management at a domestic violence center	Not Investigated - No Jurisdiction
24-212	NF	Alleged misuse of funds, failure to maintain facilities, and failure to resolve interpersonal issues by a DOH manager	Not Investigated - Complaint Withdrawn
24-213	RF	Alleged DOH allowed fraudulent change to birth certificate	Referred to the Bureau of Vital Statistics (Vital Statistics)
24-214	RF	Alleged misconduct and falsification of records by a private physician	Referred to MQA
24-215	RF	Alleged falsification of nursing degree by employee of a private hospital	Referred to MQA
24-216	RF	Alleged pest infestation at an apartment building	Referred to CHD; Information Provided
24-218	NF	Alleged inappropriate conduct by a special educator	Not Investigated - No Jurisdiction
24-219	NF	Alleged falsification of records by a DOH manager	Not Investigated - Insufficient Evidence
24-220	RF	Alleged discrimination and mishandling ADA requests by a DOH manager	Referred to EOS
24-222	RF	Alleged fraudulent information provided for death certificate by a private citizen	Referred to Vital Statistics; Information Provided
24-223	RF	Alleged inequitable allowance of overtime hours by a DOH manager	Referred to Management
24-224	NF	Alleged inappropriate approval of a septic system by DOH staff	Not Investigated - Insufficient Evidence
24-225	NF	Alleged inappropriate handling of physician complaint by DOH	Not Investigated - No identified violation of law, rule, or policy

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Florida HEALTH

To report instances of fraud, waste, mismanagement,
discrimination, illegal or unethical misconduct:

DOH Office of Inspector General
4052 Bald Cypress Way, Bin #A03
Tallahassee, FL 32399-1704

By Mail

By Phone

DOH Office of Inspector General: 850.245.4141
Whistle-blower's Hotline: 850.543.5353