

WORKER'S COMPENSATION CLAIM FORM

Employer (Name & Address incl. zip)		Carrier/Adjuster Claim Number	Report
Jurisdiction		Insured Report	Reduction Claim
Employer's Location		Policy Period	Claims Admin
Site Code	Employer FEIN	To	
Carrier (Name, Address & Phone Number)		I Declare	



2021

ANNUAL REPORT

DISASTER
ASSISTANCE



Message from the Inspector General

On behalf of the dedicated public servants of the Florida Department of Financial Services Office of Inspector General (OIG), I am pleased to present the Fiscal Year (FY) 2020-2021 Annual Report. The report reflects the combined efforts and results of the full OIG team to bring value to the Department and the public, by promoting a culture of integrity, accountability, and transparency. The OIG mission is also to facilitate improved efficiency, effectiveness, and performance by conducting audits, reviews and inspections, while deterring, detecting and investigating allegations of fraud, waste, and abuse within DFS or against its programs and resources.



After three years as the Inspector General, I remain proud of our team in its efforts to serve the Department and the public. I continue to be humbled for having this opportunity to lead the OIG and to serve Chief Financial Officer (CFO) Jimmy Patronis, Department public servants, and most importantly, the people of Florida.

The OIG serves as a valuable resource to enable Department leaders to realize increased efficiencies and effectiveness in their operations. The office is the primary entity for leaders and employees to report opportunities for improvement within the Department, so that we can better serve Florida's citizens and hard-working taxpayers.

From the beginning of the FY through April 14, 2021, the entire staff performed their duties working remotely at their homes. The entire OIG team effectively used virtual meeting platforms to conduct required meetings and coordination efforts as necessary. On April 15, 2021, following revised DFS guidance, all OIG members returned to their offices to work, but continued to maintain DFS required COVID-19 protective guidelines provided by the Centers for Disease Control.

During this FY, the OIG team engaged in 18 audit activities, five inspections and 101 investigative activities. In addition, the OIG leadership changed how OIG supports DFS with the Long-Range Program Plan Performance Measurements to be more aligned with 20.055 F.S. requirements, which states the OIG will: (1) advise in the development of performance measures, standards, and procedures for the evaluation of state agency programs; (2) assess the reliability and validity of the information provided by the state agency on performance measures and standards, and make recommendations for improvement, if necessary, before submission of such information pursuant to s. 216.1827; (3) review the actions taken by the state agency to improve program performance and meet program standards and make recommendations for improvement, if necessary.

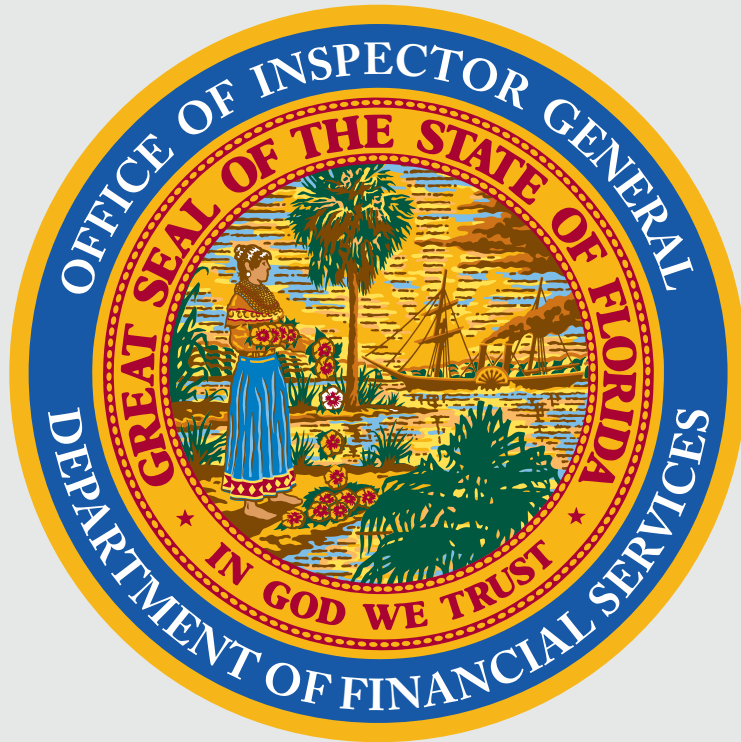
The OIG has also incorporated a more proactive stance in deterring and detecting fraud and to strengthen the efficiencies and effectiveness of DFS programs and processes. This has been accomplished by expanding use of "inspections" as referenced in the Association of Inspectors General Principles and Standards for Offices of Inspector General, in which compliance is required by 20.055, F.S.

The OIG team will continue to support the CFO's mission and vision for the Department by adjusting our focus on new opportunities to proactively deter, detect, and fight fraud, waste and abuse, while promoting transparency, accountability, and integrity within the Department's operations.

Sincerely,

A handwritten signature in blue ink that reads "David T. Harper". The signature is fluid and cursive, with the first name "David" being particularly prominent.

David T. Harper, Inspector General



ACCOUNTABILITY
INTEGRITY
EXCELLENCE

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Mission

The mission of the Office of Inspector General is to promote a culture of integrity, accountability, transparency, and to facilitate improved efficiency, effectiveness, and performance by conducting audits, reviews and inspections, while deterring, detecting and investigating allegations of fraud, waste and abuse within the Department of Financial Services or against its programs and resources.

Responsibilities

Section 20.055, Florida Statutes, directs the Inspector General to accomplish the following duties and responsibilities:

- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the agency's programs and operations.
- Conduct, supervise, or coordinate other activities carried out or financed by the agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, agency programs and operations.
- Keep the agency head informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the agency; recommend corrective action concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action.
- Review the actions taken by the state agency to improve program performance and meet program standards, and make recommendations for improvement, if necessary.
- Advise in the development of performance measures, standards, and procedures for the evaluation of 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.
- Ensure effective coordination and cooperation between the Office of the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication.
- Maintain an appropriate balance between audit, investigative, and other accountability activities.
- Comply with the *General Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General.

Overview

The Department of Financial Services (DFS) OIG provides a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government within the State of Florida as required by section 20.055, Florida Statutes – Agency Inspectors General.

The Office of Inspector General is placed organizationally under the CFO, to whom the Inspector General directly reports. The DFS OIG operates in compliance with the Principles and Standards for Offices of Inspector General, as published by the Association of Inspectors General, requiring independence of opinions, conclusions, judgments, and recommendations. The DFS OIG operates two sections, Audit and Investigations, and is required to keep the CFO informed on significant risk exposures and control issues, including fraud, abuses, and deficiencies.

The Audit Section (Audit) of the DFS OIG performs internal audit activities according to The Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* and the Government Accountability Offices' (GAO) *Generally Accepted Government Auditing Standards* (GAGAS), as applicable. Audit performs risk-based audit planning to identify potential audits for the next year. Audit also performs operational, compliance, performance, and financial audits. Additionally, Audit complies with DFS Administrative Policies and Procedures, 6-03 (Internal Audits) and 6-02 (External Audits), in performing internal audits and coordinating external audits that relate to DFS programs and operations. External audits are initiated by independent outside agencies.

Audit is statutorily responsible for specific internal audit activities, including, but not limited to the following: an annual risk assessment and an Annual and Long-Term Audit Work Plan that is approved by the CFO. Audit is responsible for monitoring DFS' response to any report on the agency issued by the Auditor General's (AG) office or the Office of Program Policy Analysis and Government Accountability (OPPAGA) and serves as a liaison with external entities conducting audits and assessments of the agency's operations. Audit performs six-month follow-up reviews on internal and external audits. Audit continues follow-up reviews on outstanding implementation of corrective actions, up to twenty-four months from the audit report issuance date. The DFS OIG has procedures in place to address corrective actions that are not implemented within twenty-four months. Audit advises on the development, reliability, and validity of DFS performance measures. Audit maintains a quality assurance and improvement program (QAIP) that covers all aspects of the internal audit activity and receives a quality assurance review (QAR), every three years. The next QAR should be conducted in the fall of calendar year 2023.

The OIG is required to communicate the results of internal audit activity to the CFO, Chief of Staff (COS), and in some instances, to executive leadership. Reporting requirements include, providing the CFO with Audit resource requirements, as well as the impact of any resource limitations.

The Investigations Section, as charged by section 20.055, Florida Statutes, and DFS Administrative Policy and Procedure 6-01, conducts professional, independent, and objective investigations and reviews that ensure "allegations of fraud, waste, mismanagement, misconduct, or other abuse in violation of law, rule, procedure, or policy against agency employees or entities contracting with DFS," are reviewed and investigated by the OIG.

The Investigations Section is tasked with acting as the internal affairs unit for both the Division of Investigative and Forensic Services (DIFS) and the Division of State Fire Marshal (SFM). To complete investigations of sworn law enforcement officers and firefighters, the Investigations Section is conscientious of laws and union contracts

that provide additional protections for the accused, to which civilian employees are not entitled. These laws are commonly referred to as the Police Officer Bill of Rights and Firefighter Bill of Rights, and are outlined in Chapter 112, Florida Statutes.

The Investigations Section is not solely bound by Chapter 112, F.S., but also by case law that is designed to protect government employees during OIG investigations and interviews. Legal precedence, such as the Garrity Rule and the Weingarten Rule, requires participation in an administrative investigation but gives the right to have a union representative present and not be forced to make an incriminating statement against themselves which could later be used against the employee in a criminal proceeding.

In addition to investigations and audits, the OIG conducts program and management reviews, and assists management by providing factual reports that outline concerns within their sections.

OIG History & Background

The first Inspector General in the United States was appointed by George Washington as a result of the Continental Army's lack of preparedness and a failing supply structure. This was made possible by Congress in December 1777.

The 95th Congress of the United States took notice of issues within the Federal government and passed the Inspector General Act of 1978, as amended, which established Offices of Inspector General within the Departments of Agriculture, Commerce, Housing and Urban Development, the Interior, Labor, and Transportation, and within the Community Services Administration, the Environmental Protection Agency, the General Services Administration, the National Aeronautics and Space Administration, the Small Business Administration, and the Veterans' Administration, to "increase its economy and efficiency." There have been several updates to the IG Act and there are now more than 70 federal IGs.

In 1994, Florida lawmakers passed the Florida version of the Federal Inspector General Act, which set forth the modern-day mission for State of Florida Inspectors General to promote economy, efficiency, and effectiveness in state government and detect, deter, and prevent fraud, waste, and abuse by agency members and contractors.

The Department of Financial Services Office of Inspector General achieves this mission through conducting professional and independent investigations, audits, and reviews with the primary goal of enhancing public trust in government. Section 20.055, F.S., lays out the duties as, in part, "An office of inspector general is established in each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government."

The DFS OIG conducts professional and independent investigations, audits, and reviews with the primary goal of protecting the public trust in government.

OIG Independence and Objectivity

The Association of Inspectors General Standards (“Green Book”) states:

The inspector general is responsible for establishing and maintaining independence so that OIG opinions, conclusions, judgments, and recommendations will be impartial and viewed by others as impartial. The inspector general and OIG staff should consider not only whether they are independent and whether their own attitudes and beliefs permit them to be independent, but, also, whether there is anything about their situation which might lead others to question their independence. All situations deserve consideration since it is important that the OIG be as independent as possible and impartial in fact and in appearance.

The inspector general and OIG staff need to consider both personal and external impairments. If either of these affect the OIG’s ability to perform its work impartially, the inspector general should decline to perform the work and report the circumstances to the appropriate official. If the inspector general cannot decline to perform the work, the impairment should be disclosed in any resulting report, along with any potential impact the impairment might have on the outcome of the report’s conclusions.

Florida Statute 20.055 (6)(d) states that each Inspector General shall:

Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the inspector general or the inspector general’s office. This shall include freedom from any interference with investigations and timely access to records and other sources of information.

Impairments may be “perceived” or “real,” but, either way, are important when it concerns the public’s confidence and trust in government.

Florida Statute 20.055 (2)(j) also states it is the “duty and responsibility” of the IGs to:

“Comply with the General Principles and Standards for Offices of Inspector General as published and revised by the Association of Inspectors General.”

The Institute of Internal Auditors (IIA):

The OIG Audit Section must also comply with The Institute of Internal Auditors’ “International Standards for the Professional Practice of Internal Auditing” (Standards). Compliance is essential to successfully executing the internal audit activity and supporting DFS in accomplishing its mission, by performing audit services that prevent, examine, detect, and eliminate fraud, waste, and abuse.

IIA Standard 1130 – Impairment to Independence or Objectivity, provides the following direction: “If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed to appropriate parties. The nature of the disclosure will depend upon the impairment. Interpretation: Impairment to organizational independence and individual objectivity may include, but is not limited to, personal conflict of interest, scope limitations, restrictions on access to records, personnel, and properties, and resource limitations, such as funding.”

IIA Standard 1220 – Due Professional Care, provides the following direction: “Internal auditors must apply the care and skill expected of a reasonably prudent and competent internal auditor...”

Generally Accepted Government Auditing Standards (GAGAS):

The OIG has an option to utilize Generally Accepted Government Auditing Standards (GAGAS), also known as Yellow Book, if applicable for an audit. The Yellow Book standards are the guidelines for audit created by the Comptroller General and the audit agency of the United States Congress, the Government Accountability Office. These standards are the audit regulations followed by all federal audit agencies, all federal contractors being audited, and many state and local audit agencies.

A key characteristic of GAGAS audits is independence. Independence means the freedom to do work and come to conclusions without due influence or bias affecting the result. Section 20.055, Florida Statutes established the OIG as an independent office in order to remove outside influence on OIG work products. Independence also means that OIG takes steps to ensure that staff involved in an audit do not have a prior relationship or experiences that may compromise the independence, or appearance or independence, of an audit.

OIG auditors follow standards to make sure that findings are supported by sufficient and appropriate evidence. OIG has internal processes to make sure OIG work is accurate and robust. As outlined in Chapter 1.05 of GAGAS (2018 revision), the auditor's role:

- Is essential in providing accountability to legislators, oversight bodies, those charged with governance, and the public.
- Provides an independent, objective, nonpartisan assessment of the stewardship, performance, or cost of government (depending upon the type and scope of the engagement).

OIG follows GAGAS, even though the standards can be labor intensive, because the standards ensure that OIG auditors are free of conflicts of interest and maintain objectivity, that audits have sufficient and appropriate evidence to support findings and conclusions, and that reports have been thoroughly vetted for accuracy.

Chapter 3.06 of GAGAS (2018 revision) provides an ethical framework for auditors' work. OIG aligns its activities with this framework:

- The public interest
- Integrity
- Objectivity
- Proper use of government information, resources, and positions
- Professional behavior

In short, GAGAS are the standards that ensure that audit reports are unbiased and can be trusted to be truthful and accurate. It means that OIG audits conform to audit standards accepted by governments around the country.

Undue Influence:

The Inspector General and OIG have not been directed or unduly influenced in the OIG's selection of risk-based audits, inspections, or investigations. As previously indicated, Florida Statute 20.055 (6)(d) states each Inspector General shall conduct investigations and other inquiries free of actual or perceived impairment to the independence of the IG or OIG.

The Green Book lists interference or undue influence in the OIG's selection of what should be examined, the scope and timing of the work or approach used, and the appropriate content of the final report or resolution of audit findings would be an impairment to independence. Additionally, the Green Book also indicates that "improper political pressures" regarding OIG activities would also be impairments to independence.

DFS leadership has abided by this requirement and there have not been any impairments.

Personal Impairments:

The Green Book suggests that “OIG staff involved in performing or supervising any assignment should be free from personal or external impairments to independence and should constantly maintain an independent attitude and appearance.” There are many ways that a person may become impaired, and the impairment may be actual or perceived conflicts of interest. OIG staff who fall within one of these situations should recuse themselves from participating in any OIG activity in which they have the actual or perceived conflict of interest. The personal impairment may be based on a financial conflict of interest, personal biases regarding the subject matter, a relationship with someone being investigated, etc.

Affirmation of Independence and Objectivity:

The OIG has exercised independence and objectivity in all decision making and mission execution during this reporting period. All OIG team members are mindful of ethical, independence and objectivity requirements and have conducted all investigations, audits and other OIG activities free of biases, conflicts and impairments. The Inspector General has ensured that the OIG team has remained compliant with all guiding statutes, standards and policies.

COVID-19 Impact

During FY 2020-21, the COVID-19 pandemic had a tremendous effect globally, but the impact to OIG operations was minimal. On March 19, 2020, DFS leadership closed all offices and directed employees to work remotely. Subsequently, all DFS staff were placed on administrative leave from March 25 to May 6, 2020. DFS office buildings reopened on May 6, 2020, and most employees resumed working remotely through mid-April 2021. This pause and change in working location caused OIG staff to adapt to a new working environment, but one that was not totally unfamiliar, as the Investigations Section historically worked remotely when on case assignments around the state. Technology such as Zoom, Skype, and Microsoft Teams were utilized to the fullest to keep case work moving forward. The Investigations Section saw a decrease in the overall number of complaints and investigations, and there was an impact on the case turn-around time during the office closure.

During the short time the OIG was on administrative leave, a new Director of Audit was selected. Although there was some impact to the Audit Section, the staff quickly adjusted, and team members were able to continue to remotely work on their audit projects.

Administrative Professional Services

The OIG Administrative Professional Services (APS) staff contributed greatly to the OIG during FY 2020-21. Daily administrative operations continued and deadlines were met, despite the challenges of working remotely. The staff assisted with a myriad of projects, making them a valuable asset to the OIG.

In addition to ensuring daily administrative operations continued, the APS staff scheduled weekly online meetings to keep the OIG abreast of all activities; provided research and review assistance to both the Audit and Investigations sections; created a Hiring Process Guide for the OIG hiring managers; and facilitated the onboarding of a new Audit Director.

The APS staff also facilitated the intake of 47 technology assistance requests, 37 public records requests, and assisted the public by fielding 65 citizen calls, many of them related to the CARES Act.

Investigations

COMPLAINT PROCESS

During the 2020-21 fiscal year, the DFS OIG received 101 complaints. These complaints are logged into a tracking system which assigns a case number. The OIG strives to review each complaint within one business day of receipt. The initial evaluation results in one of the following actions:

- Initiating an investigation, a management review, or an inquiry
- Requesting additional information or conducting a preliminary inquiry
- Referring the matter to management or another agency, or
- Declining the matter.

Many matters evaluated by the DFS OIG are referred to the affected agency or DFS leadership. Referrals occur when the DFS OIG lacks jurisdiction or, most often, when the allegation relates to employee conduct that does not meet DFS OIG's established criteria, but nonetheless warrants the attention of leadership. Management Reviews are inquiries into specific programmatic aspects of DFS operations. Reviews may address a wide range of issues, such as the effectiveness or efficiency of a program component or whether the program has good strategies to safeguard the appropriate use of state funds.

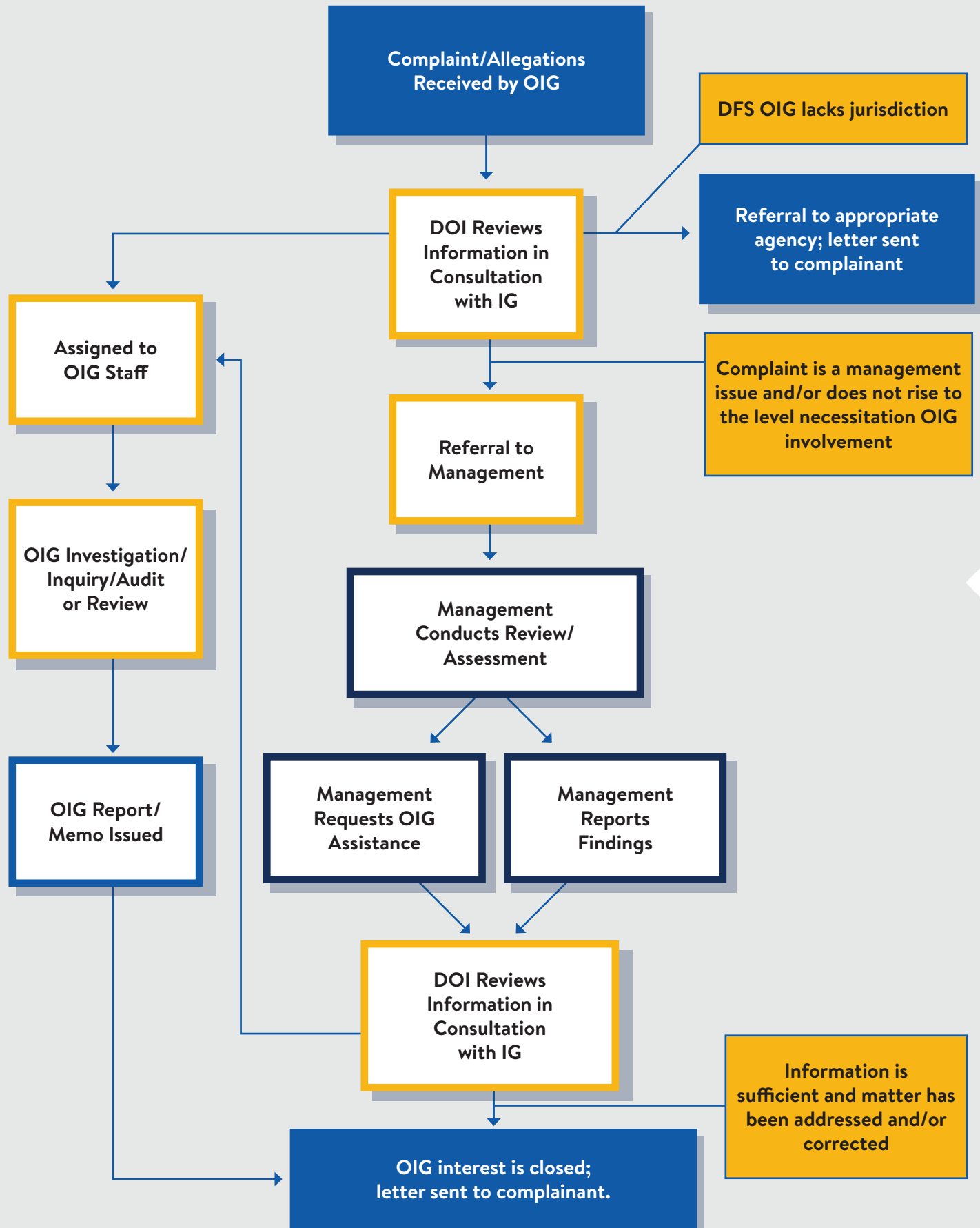
Investigations attempt to determine the validity or extent of reported allegations and incidents, the amount of loss, and any weaknesses that may have contributed to the allegations and incidents. Investigative reports may recommend corrective actions to avoid similar problems in the future.

Upon being assigned a complaint number, the Director of Investigations (DOI) reviews the initial information to determine if the complainant qualifies as a Whistle-blower per Florida Statute. The DOI, in consultation with the IG, classifies the matter for one of the following actions:

- | | |
|---------------------------------|--|
| • Agency Referral (AR) | • Information Only (INFO) |
| • Management Referral (MR) | • Computer Security Incident Response Team (CSIRT) |
| • Preliminary Inquiry (PI) | • Background (BCK) |
| • Investigative Monitoring (IM) | • Technical Assist (TA) |
| • Investigation (I) | • Inspection (INS) |
| • Investigation LE/FF (IA) | • Management Support (MS) |

The OIG works diligently to conclude activities in a timely manner. Lengthy cases may be necessary to complete unusually complex matters, but the DFS OIG makes every effort to complete its work as quickly as possible while ensuring its investigations are fair, independent, objective, and thorough. Delays may also occur during an investigation when a reasonable belief exists that there may be a criminal violation of law. At that point, the OIG is required by Florida Statute to refer the matter to an appropriate law enforcement jurisdiction.

Complaint Process



COMMISSION FOR FLORIDA LAW ENFORCEMENT ACCREDITATION

Accreditation History

On October 31, 2007, the Chief Inspector General, along with the Commission for Florida Law Enforcement Accreditation (CFA), initiated an accreditation program for Florida offices of inspectors general. The program was the first of its kind in the nation for agency offices of inspectors general. The program also facilitates and ensures compliance with the Association of Inspectors General standards and Florida Statutes, as well as collective bargaining agreements. This coveted award symbolizes professionalism, excellence, and competence.

Benefits of Accreditation

- Enhanced community understanding of the OIG role, as well as its goals and objectives
- An in-depth review of every aspect of the OIG's organization, management, operations, and administration
- Standards against which OIG performance can be measured and monitored over time

OIG Accreditation Status

The OIG continues to maintain full accreditation status, initially awarded in 2016. On December 6, 2018, two CFA assessors arrived at the DFS OIG and completed an intensive review of OIG processes and procedures, as well as a series of interviews, which ultimately revealed that the DFS OIG Investigations Section had achieved compliance with all 46 standards set forth by the CFA. The CFA assessors were highly complimentary of OIG investigative staff and subsequently recommended to the CFA that the DFS OIG Investigations Section be reaccredited for the following three years. On February 20, 2019, the CFA Commissioners unanimously voted to grant reaccredited status to the OIG Investigations Section following the "flawless" review. This status is evidence that the OIG Investigations Section operates under professionally recognized best management practices and standards.

For further information about accreditation and the accreditation process, please visit the Florida Accreditation website at: www.flaccreditation.org/.

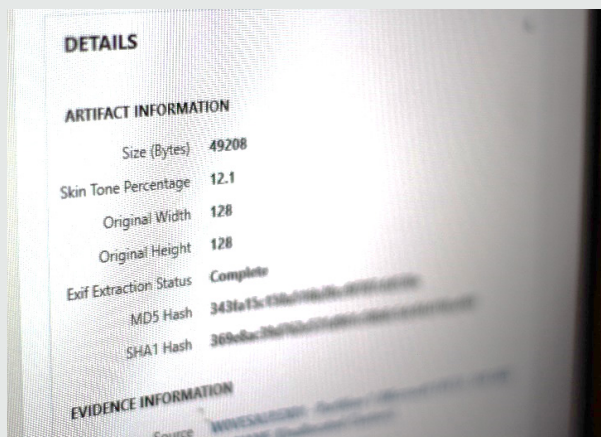
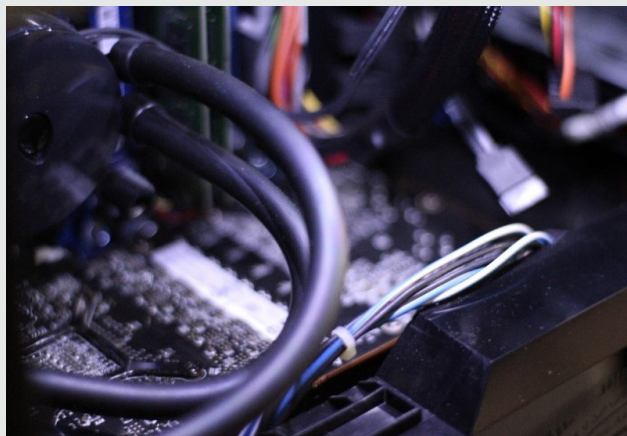


OIG COMPUTER FORENSICS

Most of the day-to-day information used by Department employees is produced, accessed, and stored electronically. As such, the examination of digital evidence is a consideration in any investigation concerning alleged misconduct of a Department employee. The OIG is fortunate to be one of the few state Inspector General offices with its own computer forensics capability, enabling it to examine computers and other electronic devices to obtain digital evidence in support of OIG investigations.

Computer forensics is commonly defined as the collection, preservation, analysis and presentation of computer-related evidence. Digital evidence is extremely fragile by nature and can easily be erased without proper handling. The OIG has established an internal computer forensic capability to examine various electronic devices and obtain the evidence needed for its investigations. Charles Brock, the Investigator designated to conduct computer forensic examinations, has completed over 649 hours of specialized training in the field of computer forensics and digital evidence recovery and examination.

The OIG has also conducted computer forensic examinations to assist other state agencies, including the Departments of Health, Education, Children and Families, Highway Safety and Motor Vehicles, Juvenile Justice, Department of Management Services, and the Office of Financial Regulation.



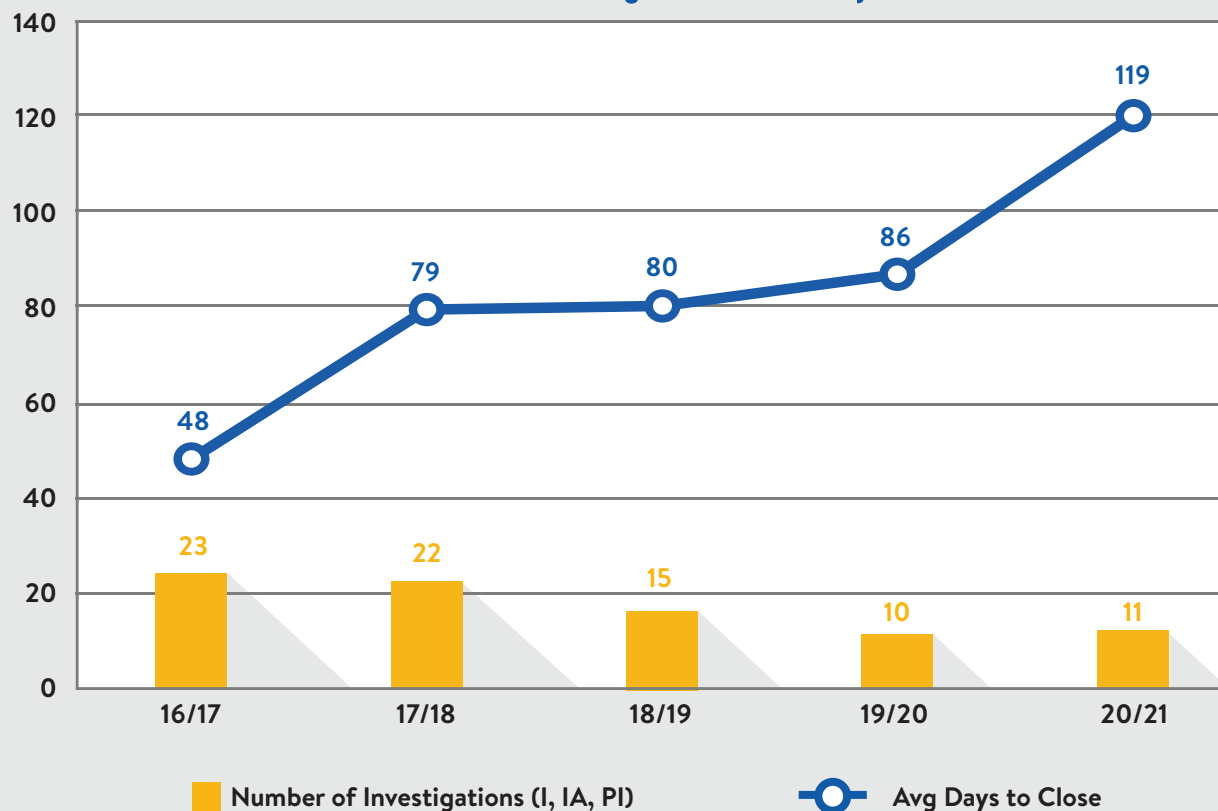
The OIG computer forensics suite contains state of the art equipment enabling the OIG to successfully examine various electronic devices for digital evidence.

INVESTIGATIVE STATISTICS

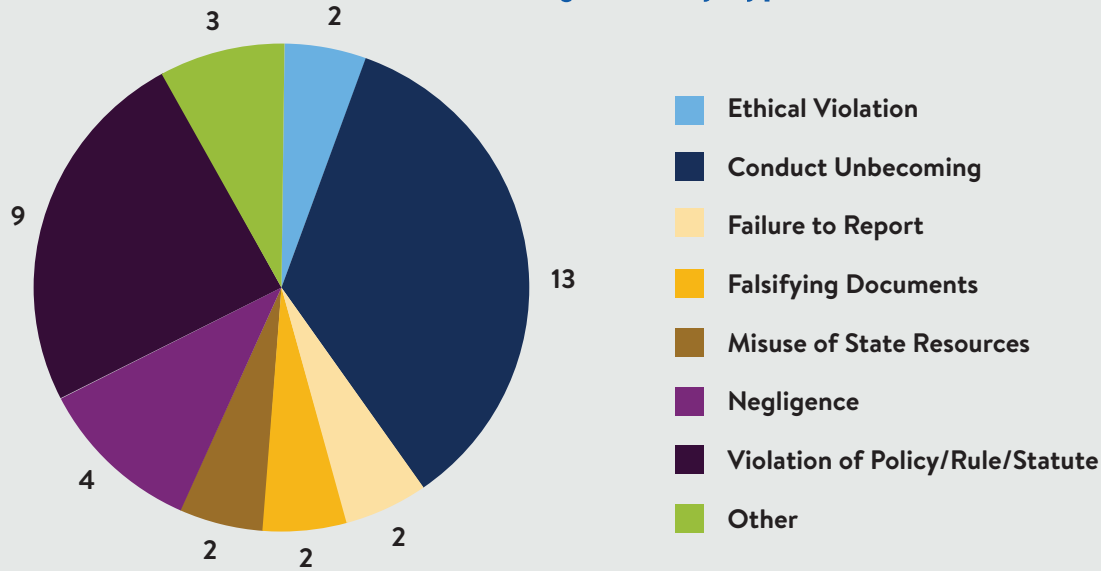
The decline in investigations from the previous year is in part due to a change in the way the OIG categorizes certain complaints. During the fiscal year, the OIG completed three Management Support cases in addition to the investigations numbered above. In previous years, these Management Support cases would have been assigned as OIG investigations and would, therefore, also have been included in the number of investigations represented above.

In response to the global COVID-19 pandemic, DFS was closed from March 19 through May 5, 2020. During this time, complaints were still received, but all investigative activity was suspended due to investigative staff being on administrative leave. This closure in part led to the continued increase in case turn-around time.

OIG Number of Investigations and Days to Close



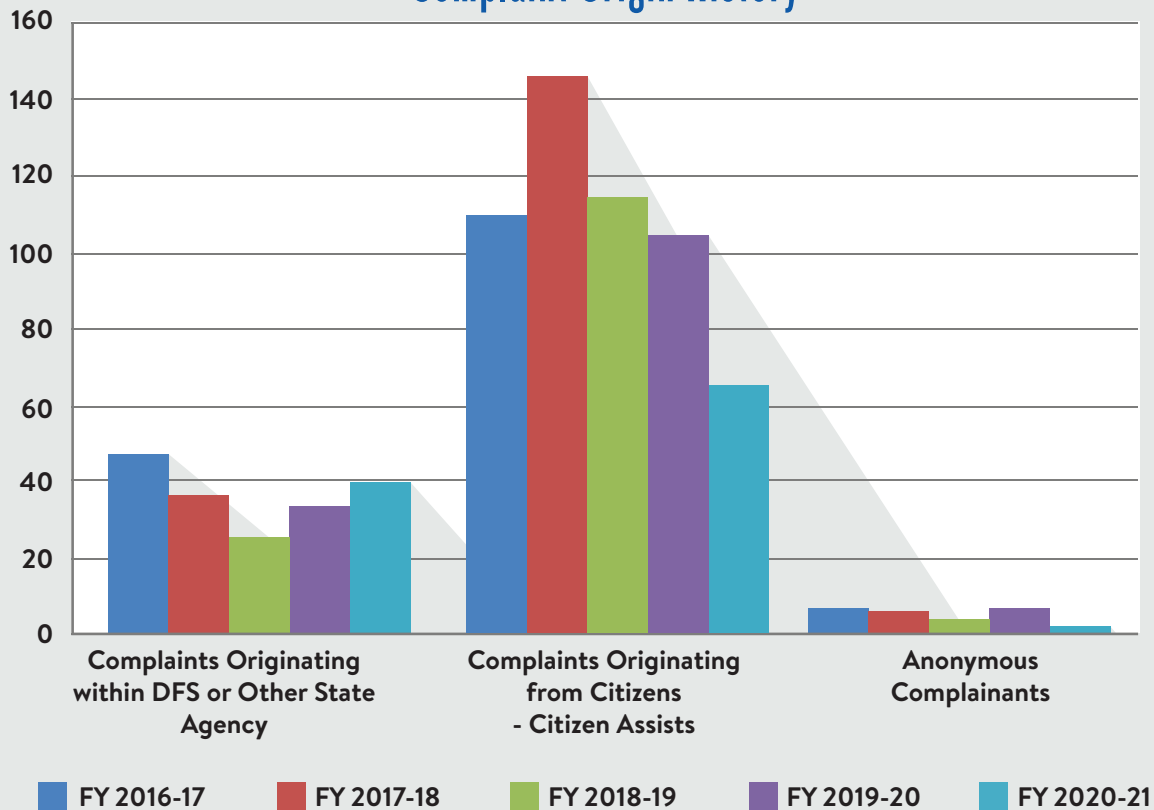
Intake Allegations by Type



The OIG has historically received a high rate of complaints about insurance companies, bail bondsmen, or other entities regulated by the Department but not under the jurisdiction of the OIG. During FY 2019-2020, former Administrative Assistant Giulia DeMello recognized the opportunity to coordinate with the Office of Information Technology to revamp the Department's website and streamline the citizen complaint process. After an update to the website, citizens were more easily able to file complaints against non-DFS employees directly with the appropriate regulatory division within the Department instead of passing through the OIG. Due to this change, the total number of complaints decreased from what it would have been in prior years.

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Complaint Origin History



Investigative Case Summaries

INTERNAL AFFAIRS

20001 IA – The OIG initiated this internal affairs investigation after being notified that a DIFS detective's state-issued pistol and rifle were stolen from his state-issued vehicle after the firearms were left unsecured in the vehicle while it was parked in his driveway overnight. As a result of the investigation, the OIG **SUSTAINED** allegations that the detective did not properly store his handgun and did not address recalled parts in his state-issued vehicle. Other allegations were **NOT SUSTAINED/INCONCLUSIVE**.

20036 IA – The OIG initiated this internal affairs investigation after receiving allegations that a DIFS detective had used his state-issued cell phone to make thousands of personal calls and exchange inappropriate text messages. The allegations were **SUSTAINED**.

20067 IA – The OIG initiated this internal affairs investigation after being notified that a DIFS detective had been detained by Home Depot Asset Protection staff after allegedly leaving the store without paying for merchandise. The OIG **SUSTAINED** allegations that the detective had knowingly attempted to deprive Home Depot of its rights to the merchandise, and that he subsequently attempted to use his official position for personal gain.

20087 IA – The OIG initiated this internal affairs investigation after receiving allegations that a DIFS detective failed to update the garage location of his vehicle in order to intentionally avoid an insurance premium increase. The detective resigned during the course of the investigation, and the investigation was **ADMINISTRATIVELY CLOSED**.

INVESTIGATIONS

19036 I – The OIG initiated this investigation after receiving allegations that an employee sells medical marijuana cigarettes, uses marijuana during working hours, sells Amazon Firesticks, is able to sleep at work, and is able to come and go from work as he pleases. During the course of the investigation, the OIG discovered that two employees may have used a Department van for personal business. The investigation had findings of **NOT SUSTAINED/INCONCLUSIVE**.

20075 I – The OIG initiated this investigation after a bail bond agent made numerous allegations against various Division of Agent & Agency Services (A&AS) staff members. As a result of the investigation, all of the allegations were **UNFOUNDED, NOT SUSTAINED/ INCONCLUSIVE, or EXONERATED**.

20081 I – The OIG initiated this investigation after being notified that an SFM employee had been involved in a single-vehicle accident while making an out-of-the-way stop to conduct personal business in his state-issued vehicle. As a result of the investigation, the OIG **SUSTAINED** numerous policy violations related to the accident.

20085 I – The OIG initiated this investigation after receiving allegations that an employee had used sick leave to travel to California, conducted telework from an unapproved location, and performed work without accurately recording it on her timesheet. These allegations were **EXONERATED, SUSTAINED, and SUSTAINED**, respectively.

20114 I – The OIG initiated this investigation after being notified that an employee had been arrested for several charges related to domestic violence. As a result of the investigation, the OIG **SUSTAINED** allegations that the employee failed to properly report his arrest, inappropriately obtained approval for sick leave, submitted falsified timesheets, and failed to cooperate with an OIG investigation.

PRELIMINARY INQUIRIES

20082 PI – The OIG initiated this preliminary inquiry after a citizen made allegations of improper conduct related to a Division of Funeral, Cemetery, and Consumer Services employee. The OIG determined that none of the information provided by the complainant gave any indication of a violation of any policy or law; the preliminary inquiry was **ADMINISTRATIVELY CLOSED**.

20113 PI – The OIG initiated this preliminary inquiry after a former employee alleged that her supervisor had created a hostile work environment by bullying, intimidating, and belittling her. Based on the information provided, the OIG determined that further investigation was not warranted, and the case was **ADMINISTRATIVELY CLOSED**.

TECHNICAL ASSISTANCE

20095 TA – The OIG initiated this case after the Department of Education OIG requested assistance in the forensic examination of two hard drives for a DOE OIG investigation.

20100 TA – The OIG initiated this case after the Department of Children and Families (DCF) OIG requested assistance in the forensic examination of email files. This was in support of DCF OIG case #2020-0011.

21034 TA – The OIG initiated this case after OIT requested assistance with the forensic examination of a DFS computer that had been out of DFS control for over eight months.

INSPECTIONS

Pursuant to Section 20.055, Florida Statutes, an office of inspector general is established in each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Historically, the DFS OIG has met this responsibility through conducting investigations and audits of program areas within DFS. In December 2019, the DFS OIG incorporated a more robust proactive use of inspections to perform additional assessment activities to provide useful information about DFS operations to DFS leadership. Through the implementation of the inspection program, the DFS OIG intends to engage in proactive review activities that will lead to positive interactions with DFS leadership. Currently, the inspection function is a collaborative effort between investigative and audit staff members under the leadership of the Director of Investigations.

Through inspections, the DFS OIG is able to bridge the gap between investigations and audits (see table below). Similar to investigations, inspections can review for specific violations of policy, rule, or statute; however, they can be proactive or reactive, where investigations are typically reactive. Unlike an audit, which are typically broad in nature and are planned in advance based on an annual risk assessment, inspections are narrow in scope and can be flexible in terms of how and when they are performed. However, investigations, audits, and inspections are all conducted in accordance with applicable standards and all seek to find the truth.

Audits	Inspections (the bridge)	Investigations
Usually detailed = more time required	Often a limited examination = less time required	Situation dependent
Reactive (by request) or proactive (IG initiated)	Reactive (by request) or proactive (IG initiated)	Reactive (conducted as a request or from a "tip")
Typically, Red or Yellow Book Standards	Green Book Standards	Green Book Standards
Compliance, efficiency, and effectiveness	Compliance, efficiency, and effectiveness	Compliance
More rigid rules Less adaptable or flexible	Less rigid rules More adaptable or flexible	Situation dependent

Inspections will typically fall into one of the three following categories:

- 1) Compliance Inspection – This type of inspection is performed to determine if applicable standards, policies, rules, or statutes are being followed. Findings are often limited to simply “compliant” or “non-compliant,” and recommendations are typically limited in nature. These inspections can be unannounced and are sometimes used to determine the readiness of a program area for upcoming external assessments.
- 2) Performance Inspection – This type of inspection can be generally characterized as an examination to measure or assess the effectiveness and efficiency of programs, functions, procedures, and processes. In this way, performance inspections are similar to performance audits. These inspections are objective-based and require more in-depth examination and analysis than compliance inspections. Performance inspection findings are often detailed, and recommendations can be robust.
- 3) Combination Inspection – This type of inspection combines aspects of compliance and performance inspections.

Other types of inspections can include program reviews, monitoring, contract reviews, follow-up activities, or complaint-driven inspections.

During Fiscal Year 2020-21 OIG staff engaged in five proactive inspections. Below represents a summary of each inspection.

20002 INS – This inspection was initiated to identify potential conflicts of interest and other policy violations related to undisclosed secondary employment of DFS employees, as the OIG Investigations Section had a history of uncovering undisclosed dual employment. The inspection was focused on employees within the Division of Workers’ Compensation (DWC) Bureau of Compliance. A random sample of 20 BOC employees revealed the following information:

- One Insurance Analyst II was listed as the registered agent of an active company and had used his DFS Outlook account for his secondary employment; this employee did not have any secondary employment forms on file with DFS.
- One Insurance Analyst II was listed as the registered agent of an inactive company that dissolved in 2015, and his LinkedIn page identified him as a current employee of All Protection and Security; this employee did not have any secondary employment forms on file with DFS.
- AP&P 5-04 Dual Employment and Compensation does not include the current requirements for renewal of secondary employment.
- One Insurance Analyst II matched the name and geographic area of the registered agent of an active company; however, while this employee did not have any dual employment forms on file, the OIG was unable to determine with certainty whether the employee and registered agent were the same person.
- One Regulatory Analyst III matched the name and geographic area of the registered agent of an active company; however, the OIG determined that the employee and registered agent were not the same person.
- One Insurance Analyst II was listed as the registered agent of an inactive company that dissolved in 2019; however, this employee had the appropriate secondary employment forms on file for his dual employment.
- While some employees had undisclosed secondary employment, none of the secondary employment created an obvious conflict of interest as specified by Chapter 112, Part III, F.S., and the Department’s Administrative Policy and Procedure (AP&P) 1-15 DFS Code of Ethics.
- The OIG found no evidence indicating that the other 14 employees had worked secondary employment while employed with DFS in the past five years.

The OIG referred the employee-related issues to DWC leadership and recommended that leadership take the necessary actions to ensure that all employees were complying with DFS policies and procedures, as well as take any disciplinary or corrective action deemed appropriate. The OIG referred the policy-related issues to Division of Administration leadership for review and action deemed appropriate.

21015 INS – The OIG initiated this Department-wide inspection to identify undisclosed dual employment of DFS employees who are also licensed private investigators. This inspection was initiated due to the potential conflicts of interest and other violations that may occur as the result of undisclosed secondary employment among DFS employees, especially employees with private investigator licenses whose DFS-related responsibilities include investigative tasks. The review of DFS employees revealed the following information:

- Nine DFS employees have active private investigator licenses, and six employees have expired, relinquished, or canceled private investigator licenses.
- Three DFS employees that have active private investigator licenses are also listed as agents of active corporations in the Department of State Division of Corporations Sunbiz database.
- One DFS employee that has an active private investigator license was also listed as an agent of an inactive corporation in the Sunbiz database.
- One DFS employee that has an inactive private investigator license was also listed as an agent of an active not-for-profit corporation; however, the corporation's website did not identify the employee as a DFS employee, and the corporation has not received any grant or contract money from the state.
- One DFS employee's name matched three separate private investigator licensees; however, the OIG was unable to determine for certain if the employee was the same person as any of the licensees.
- While some employees had undisclosed secondary employment, none of the secondary employment created an obvious conflict of interest as specified by Administrative Policy and Procedure (AP&P) 1-15 DFS Code of Ethics.
- The OIG found no evidence indicating that the other 10 employees had worked secondary employment while employed with DFS; however, the OIG was unable to determine for certain that these employees have not utilized a current or former private investigator license for dual employment.
- Current DFS policies do not require the formal disclosure, review, and approval of employees' participation in professional organizations or other entities for which employees do not receive compensation.

The OIG referred these issues to the applicable division leadership and recommended that leadership take the necessary actions to ensure that all employees were complying with DFS policies and procedures, as well as take any disciplinary or corrective action deemed appropriate.

21018 INS – The OIG initiated this inspection to identify potential conflicts of interest related to undisclosed secondary employment of investigative staff within the Division of Public Assistance Fraud (DPAF). The review was primarily conducted via a search of the employees' names and addresses in the Department of State Division of Corporations Sunbiz database, as well as searches conducted via Google and LinkedIn. A random sample of 20 DPAF employees revealed the following information:

- Thirteen (13) of the sampled employees did not match names or addresses of any person or corporation contained in the Sunbiz database, and searches on Google and LinkedIn did not indicate any secondary employment.
- Two employees' home addresses matched corporate addresses contained in the Sunbiz database, but the employees' names did not match any registered agents of the corporations.
- One Financial Crime Investigator (FCI) II was identified as a DFS employee and a self-employed investigator on his LinkedIn page.
- One Investigation Manager was listed in the Sunbiz database as the President of a homeowners' association from approximately July 2015 until September 2020.
- One FCI II's name matched the name of a registered agent of four separate corporations, and the FCI II's home address was in the same geographic region as the corporations; however, the home address was not an exact match with any of the corporations.

- One FCI II identified herself as an FCI II as well as the Head Soccer Coach at Florida Premier F.C. on her LinkedIn page.
- One FCI II identified herself as an FCI with DFS as well as an After-School Counselor with Leon County Schools on her LinkedIn page.
- A review of the personnel files of the seven employees with potential secondary employment revealed that none of them have approved secondary employment requests on file.

These observations were referred to DPAF leadership for review and consideration, as well as any action deemed appropriate.

21019 INS – The OIG initiated this inspection to identify potential conflicts of interest related to undisclosed secondary employment of investigative staff within the Division of Insurance Agent & Agency Services (A&AS), Bureau of Investigations (BOI). The review was primarily conducted via a search of the employees' names in the Department of State Division of Corporations Sunbiz database, as well as searches conducted via Google and LinkedIn and other online resources. Forty-six employees were identified as working in BOI. A review of all BOI employees revealed the following information:

- Forty-one of the reviewed employees did not match names of any person or corporation contained in the Sunbiz database, and searches on Google and LinkedIn did not indicate any current or active secondary employment.
- One employee appeared to have had secondary employment and was listed as a corporate officer for two corporations within the last three years based on information contained in the Sunbiz database. However, the employee began their Department employment after the identified corporations were dissolved.
- One employee had a LinkedIn page that identified the employee as an insurance agent for two different companies. This employee had no secondary employment authorization on record. A review of the employee's State of Florida Employment Application showed that the employee listed her employment with the two companies ending prior to her employment with the Department. It is suspected the employee has not updated her LinkedIn page.
- One employee was identified as being a corporate officer or owner for two corporations listed in the Sunbiz database. One corporation was placed in inactive status prior to the employee's start date with the Department. The employee has a valid secondary employment authorization for the corporation with an active status.
- One employee was listed in the Sunbiz database as the Secretary of a corporation that became inactive on August 10, 2018. This employee began her employment with the Department on March 1, 2018. This employee did not have a valid secondary employment authorization for this company. This employee does have a valid Secondary employment authorization for work outside of the Department that the employee is currently performing.
- One employee was listed in the Sunbiz database as the President of a corporation with the same last name and similar first names as a BOI employee. This employee has no secondary employment authorization on record. A comparison of PeopleFirst records and social media accounts showed that BOI employee and the person identified as being the owner of a corporation are not the same persons.

These observations were referred to DAAS leadership for review and consideration, as well as any action deemed appropriate.

21033 INS – The OIG initiated this inspection to verify that all contracts entered by the Department after July 1, 2015, had the required language contained in Section 20.055(5), F.S. During the inspection, the OIG reviewed all "Standard Two Party Agreement by Statute" and "Three or More Party Agreement" types of contracts that were enacted after July 1, 2015, unless the contract was with another state or federal agency. This inspection was initiated to ensure that the OIG would have the necessary authority to investigate or audit any fraud or abuse that might occur related to contracts with private entities. At the time of the publication of this annual report, this inspection is still ongoing, and no issues or recommendations have been finalized.

Audit

The Audit Section performs independent and objective assurance and consulting engagements that provide information on the adequacy and effectiveness of the Department's internal controls and on the economy, efficiency, and effectiveness of Departmental programs, activities, and functions.

Audit also provides management advisory services to assist management with concerns that do not require extensive audit or consulting services. Audit provides management advisory services through various methods such as counsel, advice, facilitation, inspection, reviews, and training.

Audit performs assurance and consulting engagements in accordance with the International Standards for the Professional Practice of Internal Auditing published by The Institute of Internal Auditors, Inc.

TYPES OF ENGAGEMENTS:

- **Operational audits** are a systematic process of evaluating an organization's effectiveness and efficiency of operations under management's control. It may include an evaluation of policies and procedures, including management reporting and achievement of goals, as well as operations outside the control of management that may affect performance.
- **Financial audits** provide reasonable assurance about the reliability of financial information and involve a review of procedures used to record, classify, and report financial information. These audits often include a determination of conformance with applicable legal and regulatory requirements.
- **Compliance audits** evaluate whether a program or process is operating in compliance with applicable laws, rules, and regulations or contractual provisions. Compliance auditing is generally a component of financial, information systems, operational, and performance audits.
- **Information systems audits** evaluate the organization's internal controls over its management, administration, and operation of information technology systems and applications.
- **Performance audits** analyze the economy, efficiency, and effectiveness of Departmental programs, functions, or activities. Performance audits generally include an evaluation of the adequacy and effectiveness of controls established to help ensure the achievement of goals and objectives. Performance engagements generally include elements of financial, compliance, and information systems audits.
- **Consulting engagements** are carried out at management's request. The nature and scope of such engagements are agreed upon with the client and are generally intended to help improve the Department's governance, risk management, and control processes.

Audit services provided by the Audit Section during FY 2020-21 are summarized in the following Internal Audit Overview section.

INTERNAL AUDIT OVERVIEW

The DFS OIG either completed or is in the process of completing the audit and consulting engagements described below:

Project No. IA 19-501

Consulting Engagement: Accounting and Auditing Electronic Funds Transfer

The OIG conducted a consulting engagement of the Accounting and Auditing, Electronic Funds Transfer process to identify opportunities for increased process efficiencies.

The objectives and scope of this consulting engagement were to:

- 1) Evaluate the EFT process and identify process efficiencies.
- 2) Provide statistical information and trends that identify opportunities for process improvements and efficiencies.
- 3) Analyze data that reflect the prior two years of FLAIR disbursement transactions (warrants and EFTs).

The engagement resulted in five observations and two confidential observations (Note: confidential observations will be generalized to prevent the release of processes that could be compromised):

Observation 1: Accounting and Auditing (A&A) issues payments by warrants or EFT to vendors, employees, and retirees. During fiscal year (FY) 17-18 and 18-19, A&A issued 1,809,988 (17.2% of total payments) warrants and 1,710,725 16.2% of total payments) warrants, respectively.

Recommendation: The OIG recommends that A&A review and implement processes to reduce the quantity of warrants issued. Reducing the number of warrants issued could reduce warrant fraud risks and operating costs. Specifically, A&A should consider:

- Conducting a risk assessment and cost analysis for alternatives to warrants, including prepaid debit cards that are commonly used.
- Determining whether vendors receiving frequent payments could be paid by Electronic Funds Transfer (EFT) or other payment methods.
- Rule changes to include: 1) Issue prepaid debit cards for refunds; 2) require vendors to receive EFT payments.
- Requiring payees to apply for refunds less than \$1.

Observation 2: The process to validate vendor EFT authorization forms is inefficient, time consuming and costly. The current process requires vendors to submit a form to request EFT payments and prior to vendor EFT payment authorization, the EFT section must validate all information submitted by the vendor.

Recommendation: The OIG recommends that A&A request funding to implement an online system for vendors (vendor portal) to manage their EFT payment information. The online system could provide improved services to vendors including:

- Reduced submission errors
- Quicker EFT payment registration and changes
- Increased vendor EFT payments, reduced number of warrants
- Reduced processing costs
- Reduced confidential information sent through the mail.

Observation 3: The EFT section processes forms for employees, retirees, and vendors requesting to start, change or stop EFT payments. An analysis of the forms processed from May 2018 to April 2019, revealed the EFT section:

- Reviewed 20,914 employee or retiree forms for accuracy and completeness (34% of forms received were inaccurate or incomplete)
- Utilized 468 staff hours to send 7,033 letters to employees or retirees and notify them of inaccurate or incomplete information
- Utilized a template to create a letter to request additional information when required
- Maintained a log of notification letters (this caused duplicate data entry)

Recommendation: The OIG recommends that A&A work with OIT to establish a project request, utilizing the Department's Idea SharePoint site, to identify and implement a solution that automates the process of sending letters to employees, retirees, and vendors. Microsoft Word has the mail merge functionality that can eliminate duplicate data entry.

Observation 4: Employees, retirees, and vendors submit forms to start, change or stop EFT payments. The EFT section reviews the forms for accuracy and completeness. When additional information is required to process forms, the EFT Section uses a resource intensive process that involves creating and logging a high quantity of letters sent to requesters. An analysis of the letters processed from May 2018 to April 2019, revealed the following:

- 1,406 of 12,421 (11%) were duplicated letters to requesters
- Many of the duplicated letters requested the same information

Recommendation: The OIG recommends that A&A work with the Office of Publications to develop letters that clearly identify information required to process requestor forms. Improving the letters will enable requesters to quickly identify and submit the requested information.

Observation 5: An analysis of the EFT Desk Procedures manual demonstrated that many of the current process procedures for employee, retiree, and vendor registration as captured in EFT Section process maps do not match the process procedures as they are described in the EFT Desk Procedures manual. Many of the non-matches occurred in areas related to the staff members assigned to perform process steps.

Recommendation: The OIG recommends that the EFT Section revise Desk Procedures to ensure they match current practice, especially those procedures pertaining to process roles and responsibilities. The Desk Procedures should be complemented by policies that establish program objectives and reflect strong internal controls, such as those identified in DFS Administrative Policies and Procedures Numbers 3-01, Internal Controls Policy, and 3-03 Disbursements and Funds Transfers for DFS.

Confidential Observation 1: The retiree registration validation process needs improvement to protect against the possibility of retiree payments released to unauthorized individuals.

Recommendation: The OIG recommends that the EFT Section explore options such as electronic crossmatch of data on the EFT request form to FRS data to ensure payments are appropriately made to the correct individual.

Confidential Observation 2: A comprehensive analysis of twelve EFT section processes revealed many processes are inefficient and need improvement.

Recommendation: The OIG recommends that the EFT section review the processes in effect and move towards a vendor portal with automated workflow and implement enhanced validation technology to address inefficiencies that exist in EFT Section processes.

Project No. IA 21-501

Operational Audit: Rehabilitation and Liquidation, Claims Section

The OIG conducted an audit of the DFS Division of Rehabilitation and Liquidation (DRL) Claims Section. The audit's purpose was to determine if established Information Technology (IT) controls effectively manage user access to the Claims application, Online Claims Processing (OLCP) during the period of July 1, 2018 through June 30, 2019.

The objectives of this audit were:

- 1) To determine the effectiveness of selected information technology (IT) controls in achieving management's control objectives in the categories of compliance with controlling laws, administrative rules, and other guidelines; the confidentiality, integrity, availability, and the safeguarding of IT resources; and
- 2) To determine if established IT controls effectively manage user access.

The audit resulted in two findings:

Finding 1: Access reviews of the application's user access were not always completed as required by Florida Administrative Code 60GG – 2.003.

Recommendation: The OIG recommends DRL follow IP&Ps which require quarterly access reviews to identify and remove all unauthorized user permissions and obsolete accounts.

Finding 2: User access was not always removed from the system, in a timely manner, when a user separated employment from the Department.

Recommendation: The OIG recommends that DRL work with OIT to develop a report or notification that signals to DRL Claims section when an employee's account is deactivated.

Project No. IA 21-502

Operational Audit: Agent and Agency Services, Bureau of Licensing (BOL)

The OIG conducted an information technology operational audit of the DFS Division of Agent & Agency Services (A&AS), Bureau of Licensing (BOL). The audit's purpose was to determine if established Information Technology (IT) controls effectively manage user access to the Automated Licensing Information System (ALIS) and the Department of Insurance Continuing Education (DICE) application during the period of July 1, 2019 through June 30, 2020.

The objective of this audit was to evaluate the effectiveness of general information technology (IT) controls to secure confidential data for BOL applications. The audit resulted in five findings:

Finding 1: BOL did not conduct ALIS and DICE quarterly access reviews. Also, ALIS and DICE permissions were assigned to employees that were not required for their responsibilities and there were active service accounts² that were no longer required.

Recommendation: The OIG recommends BOL develop and implement policy and procedures to conduct quarterly access reviews to identify and remove ALIS and DICE user permissions that are not required for their responsibilities and obsolete service accounts. Additionally, the OIG recommends the ALIS Administer User Accounts permission is removed from the ALIS Work Queue Administrator, Work Queue Supervisor and Indexer Supervisor roles.

Finding 2: The Department does not have a policy that identifies a timeframe for when inactive accounts should be removed. Additionally, the audit disclosed BOL did not review ALIS inactive user accounts during the audit period. The audit also disclosed that DICE does not have a report that identifies the last login date for user accounts. Therefore, inactive DICE accounts could not be identified.

Recommendation: The OIG recommends OIT implement a defined timeframe standard for deactivating inactive accounts that are used to access confidential data. The OIG also recommends OIT develop a report that identifies DICE account last login dates that will allow inactive accounts to be identified and removed. Additionally, BOL should develop and implement policy and procedures to identify and remove ALIS and DICE inactive accounts.

Finding 3: The Department's Access Control Policy requires a segregation of duties between the Access Control Administrator (ACA) that is responsible for providing application access and the staff responsible for routinely reviewing application access. The audit disclosed BOL ACA is performing some application access reviews.

Recommendation: The OIG recommends BOL assign application access reviews to staff that are not responsible for providing access to applications.

Finding 4: The Department's Access Control Policy states that users must not share a user account. The audit disclosed OIT shared a user account that had the ALIS Administer User Accounts permission.

Recommendation: The OIG recommends OIT remove the shared ALIS user account and assign individual ALIS user accounts for staff requiring access based on their responsibilities.

Finding 5: The Department Security Policy and security standards require certain authentication settings for ALIS and DICE. The audit disclosed that certain security controls related to user authentication need improvement.

Recommendation: The OIG recommends that security standards surrounding authentication standards for ALIS and DICE are strengthened.

Project No. IA 21-503

Operational Audit: Contract Administration, Division of State Fire Marshal and Division of Administration

The OIG conducted an operational audit of the Division of State Fire Marshal (SFM) and the Division of Administration Office of Purchasing and Contractual Services (OPCS). The audit's purpose was to evaluate the quality of contract administration activities performed by the OPCS and the SFM pertaining to SFM grant disbursement agreements during the period of July 1, 2019 through June 30, 2020.

The objectives of this audit were:

- 1) To determine whether proper controls are in place to ensure SFM grants are administered properly by the SFM.
- 2) To determine whether proper controls are in place to ensure the OPCS is performing enough contract administration oversight for SFM grants.

The audit resulted in three findings:

Finding 1: The cost analysis required by Florida Statutes was not adequately performed and approved in several of the ten files reviewed.

Recommendation: The OIG recommends that the SFM strengthen procedures to ensure that cost analyses are completed correctly and in a timely manner for all grant agreements. Additionally, the OIG recommends that the SFM seek out training opportunities that will enhance the grant managers' understanding of the performance of the cost analysis.

Finding 2: While monitoring plans were provided for each of the ten grant files, key elements of the monitoring plans were deficient or missing. Specifically, the monitoring plan provided did not include:

- Project monitoring tools to be used by the grant managers.
- Identification of the criteria and the evidence to be used to support the grant manager's conclusions during the monitoring process.

Additionally, it was noted that although the monitoring plans were provided, the OIG was unable to determine that the monitoring plans were completed at the beginning of the grant process.

Recommendation: The OIG recommends that the SFM strengthen procedures to ensure that monitoring plans are completed correctly and in a timely manner for all grant agreements. Additionally, the OIG recommends that the SFM seek out training opportunities that will enhance the grant managers' understanding of the monitoring requirements and the process for completing and implementing a monitoring plan.

Finding 3: Programmatic Closeout, Fiscal Closeout and Final Reconciliation per Section 215.971(2)(c), F.S. were not performed properly. Additionally, although the Contract Closeout Checklist, Attachment P from the Contract Management Life Cycle and Procurement Guide, was completed indicating fiscal closeout was performed for the eight closed agreements, the grant contract files do not contain documentation showing that a fiscal closeout was performed correctly. Further, because the files did not show that proper fiscal closeout was performed for the eight closed grants as required, they also failed to demonstrate that the division produced a sufficient final reconciliation report as required by 215.971(2)(c), F.S.

Recommendation: The OIG recommends that the SFM strengthen procedures to ensure that closeout and reconciliation processes are completed correctly and in a timely manner for all grant agreements. Additionally, the OIG recommends that the SFM seek out training opportunities that will enhance the grant managers' understanding of the importance of the closeout and reconciliation processes and the process for completing such closeouts and reconciliations.

Project No. IA 21-301

Management Review: Review of Selected Fiscal Year 2019-2020 Performance Measures

The OIG conducted a management review of the results of one performance measure for each of the following divisions: Public Assistance Fraud (PAF), Investigative and Forensic services (DIFS) and Workers' Compensation (DWC). The audit's purpose was to assess the reliability and validity of information provided by the state agency on performance measures and standards, and make recommendations for improvement, as necessary.

The objectives of this management review were:

- 1) To determine the validity of each selected FY 2019-2020 performance measure based on the information and supporting documentation provided by the division and make recommendations, as necessary.
- 2) To determine the reliability of each selected FY 2019-2020 performance measure based on the information and supporting documentation provided by the division and make recommendations, as appropriate.

The review resulted in two observations:

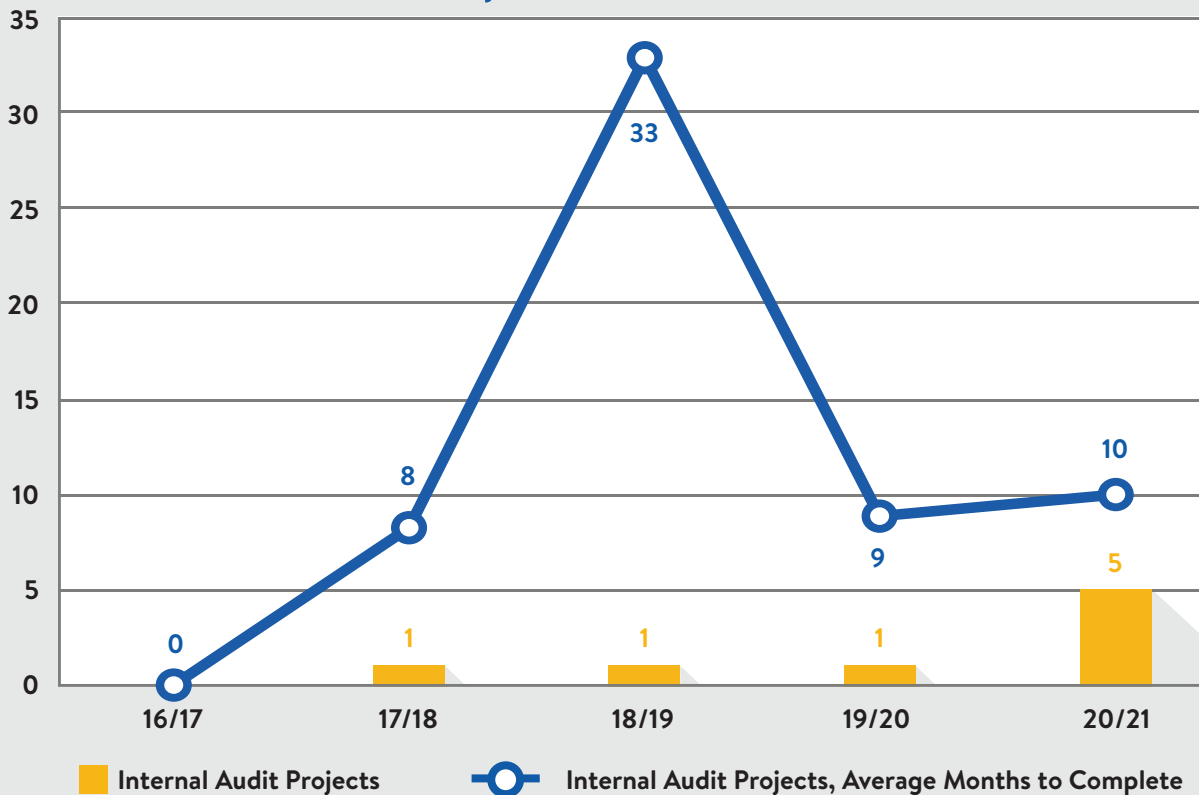
Observation 1: The performance measure for PAF was found to be unreliable. PAF's measure of a 625% outcome was correctly reported in the Long-Range Program Plan (LRPP), when utilizing the prior year methodology. However, the division's current desk procedures (methodology) incorrectly described the process to be used to calculate the measures outcome. Specifically, the provided methodology returns the division's annual return on investment, rather than the outcome of this measures. Accordingly, the calculation methodology provided by the division would have resulted in an outcome in the amount of 985.5% rather than 625%. Because of this observation, the risk is increased that outcomes reported in future LRPPs may be incorrectly calculated.

Recommendation: The OIG recommends that the division improve its desk procedures by developing written procedures that correctly identify the methodology for each given performance measure, to ensure that all performance measure outcomes will be reliably reported in future LRPPs.

Observation 2: The performance measure for DIFS was found to be unreliable. The outcome for the selected DIFS measure as reported in the LRPP is incorrect, based on the supporting documentation provided by the division. The measure's outcome was reported in the LRPP as 78.6%. However, the supporting documentation shows that the measure's outcome was 73.3%, a 5.3 percentage point difference. Additionally, the supplied data report and the desk procedures categorize successfully concluded investigations in a way that does not clearly align with the description of the measure.

Recommendation: The OIG recommends that DIFS improve its desk procedures regarding the measure's data collection methodology to ensure the data being used to calculate the measure's outcome is reliable. For example, investigations successfully concluded after the end of the fiscal year being reported should be credited to the fiscal year in which they were concluded for LRPP reporting purposes. The OIG also recommends that the division improve its desk procedures to develop a more comprehensive definition of the term "successfully concluded" that agrees with the description of the measure.

Internal Audit Projects and Number of Months to Close



LONG-RANGE PROGRAM PLAN

During FY 2020-21, the Audit Section examined Section 20.055, Florida Statutes, to determine the extent to which we were required to assist with the LRPP performance measures. We determined through our examination that 20.055, F.S. required us to take a three-step method to assist in the review of performance measures.

Additionally, during the fiscal year, we identified and reviewed the results of three performance measures. Our review was designed to meet the requirements of Step 2 and assess the validity and reliability of the chosen measures. Our review noted that each of the three performance measures were valid. However, two performance measures were not found to be reliable. One measure utilized an incorrect methodology to determine the results and the other measure lacked documentation supporting the results published in the LRPP and used a methodology that did not align with the description of the measure.



QUALITY ASSURANCE IMPROVEMENT PROGRAM (QAIP)

The OIG must ensure they are prepared for a Quality Assurance Review (QAR), every three years, and perform ongoing maintenance of a Quality Assurance and Improvement Program (QAIP). During the year, Audit implemented strategies that will add more value to its clients. The Audit Section has improved some of its audit processes and implemented best practices. The OIG also began utilizing an electronic tool that facilitates the performance of audits in a more effective and efficient manner. Over the course of the fiscal year, the OIG trained audit staff on its use to further increase the efficiency and effectiveness of audit projects. Additionally, the Auditor General performed an External Quality review of the Audit Section. One finding was noted and the Audit Section has taken steps to ensure corrective action is quickly implemented.

The International Standards for the Professional Practice of Internal Auditing (Standards), Standard 2430 requires that use of the “Conducted in Conformance with the *International Standards for the Professional Practice of Internal Auditing*” statement is only appropriate if supported by the results of the QAIP.

QUALITY ASSESSMENT REVIEW

During the fiscal year, the Office of Auditor General (AG) conducted a peer review of the OIG’s internal audit activity. In June 2021, the AG published Report Number 2021-217, Department of Financial Services Office of Inspector General’s Internal Audit Activity, Quality Assessment Review for the review period of July 2019 through June 2020.

The AG found that, except as noted in the report, Internal Audit’s quality assurance program was adequately designed and complied with during the review period July 2019 through June 2020 to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies’ offices of inspector general internal audit activities. However, the internal audit activity did not demonstrate compliance with professional

auditing standards by appropriately restricting access to engagement working papers, ensuring engagement work programs were approved prior to implementation, and conducting periodic internal assessments to evaluate conformance with the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing (IIA Standards).

RISK BASED AUDIT PLANNING

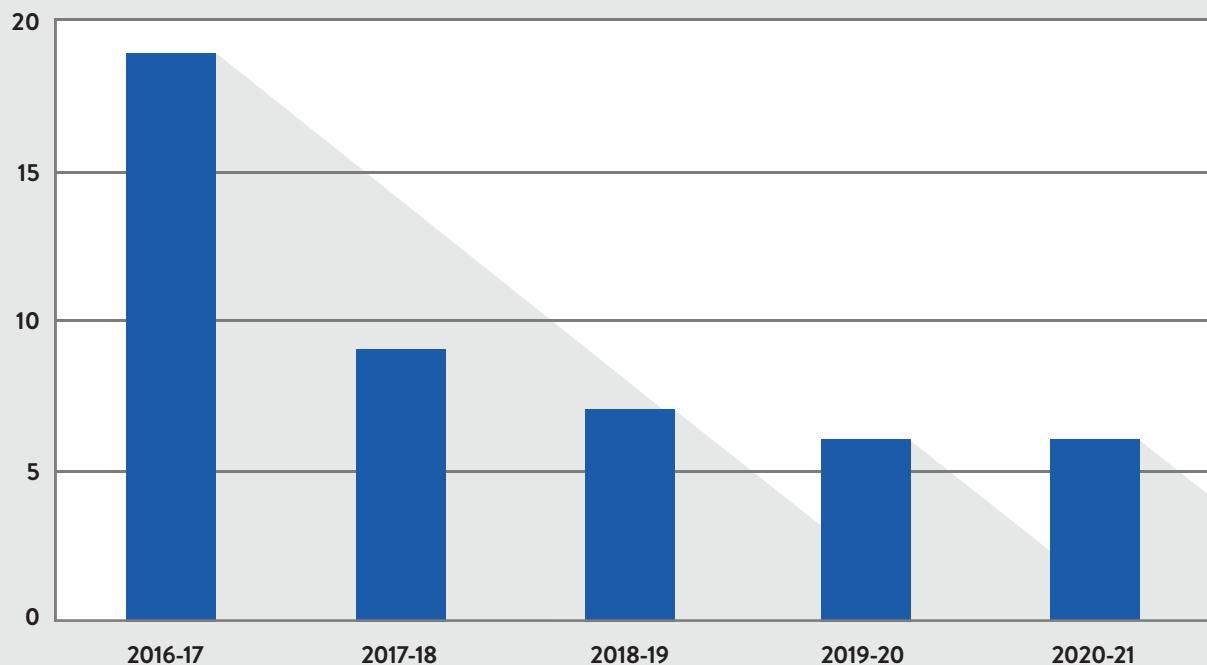
The Audit Section completes an annual risk assessment of DFS programs and activities to assist in developing an Annual and Long-Term Audit Work Plan (Work Plan). In 2021, the OIG surveyed 64 bureaus and offices within DFS to assess the extent of risk associated with a range of operational factors, such as the use of information technology, extent of oversight, operations at highest risk for fraudulent activity, etc. The risk assessment also included input from each division or office director and from executive management. The Work Plan identifies planned internal audits and consulting engagements for the period July 1, 2021, through June 30, 2023. (The Work Plan was signed and approved by CFO Patronis.)

EXTERNAL AUDIT COORDINATION

In addition to audits, consulting engagements and management reviews, conducted by the Audit Section, DFS programs and operations are subject to audit by various external entities, such as the AG, OPPAGA, and various federal and regulatory entities. The Audit Section is responsible for coordinating with these external auditors.

In Fiscal Year 2020-21, Internal Audit coordinated the Department's response to findings and recommendations made in four reports published by external entities. Additionally, the Section coordinated audit activities for two other external audits/reviews that were ongoing as of June 30, 2021.

Number of External Audit Coordinations



EXTERNAL AUDIT OVERVIEW

Audit coordinated the following AG audits and related management responses to the audits listed below:

- AG Report No. 2021-182 *State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards*, published March 30, 2021
- AG Report No. 2021-131 *IT Operational Audit of FLAIR 2020*, published February 22, 2021

Audit coordinated the following AG audits that were in process as of June 30, 2021:

- Auditor General *IT Operational Audit of FLAIR 2021*
- Auditor General *Statewide Financial Statements & Federal Awards Audit for FYE June 30, 2021*

Audit coordinated the following OPPAGA engagements and related management responses to the engagements listed below:

- OPPAGA Report No. 21-05, *Several Factors Hinder Homeowner and Auto Glass Insurance Fraud*, published March 4, 2021
- OPPAGA Report No. 21-04, *Review of Professional Employer Organizations and Workers' Compensation*, published March 3, 2021

REPORTS ON STATUS OF IMPLEMENTATION OF CORRECTIVE ACTIONS

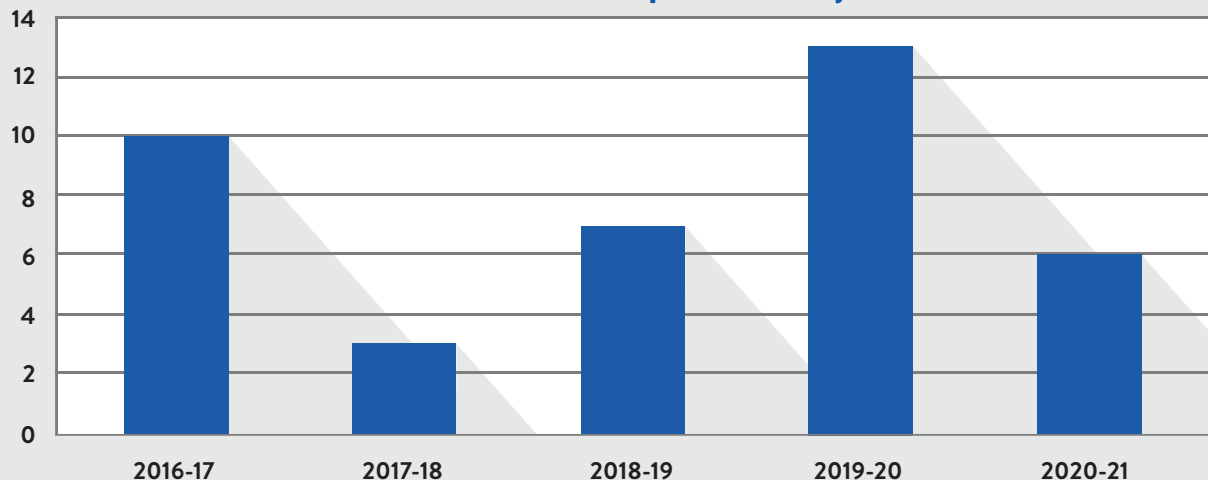
Section 20.055, F. S., requires the Inspector General to monitor implementation of corrective action the Department takes in response to findings and Joint Legislative Auditing Committee on the status of corrective action within six months of the report's publication. In accordance with internal auditing standards, Internal Audit also reports to the Chief Financial Officer on the status of corrective action taken in response to findings and recommendations made in internal audits. The Internal Audit Section continues to monitor implementation status for all external and internal reports at six-month intervals until planned action is complete or executive management assumes the risk of not implementing the corrective action. Six follow-up reviews were conducted during the 2020-21 fiscal year.

FOLLOW-UP RESPONSES

Audit prepared the following audit follow-up reports on the status of the implementation of management's corrective actions:

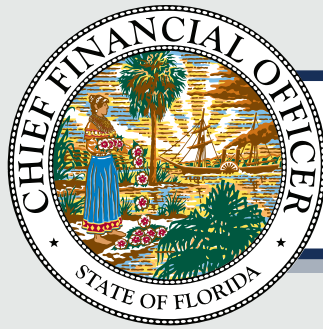
- Project IA 16-502 Twenty-Four-Month Status Report – DFS OIG Report Number IA 16-502: *Audit of the Bureau of Financial Services' (BFS) Administration of the DFS PCard Program*
- Project IA 18-605 Twelve-Month Status Report – Auditor General Report Number 2020-056: *Division of Treasury Information Technology Operational Audit (2019)*
- Project IA 19-503 Twelve-Month Status Report – DFS OIG Report Number IA 19-503: *Audit of the Division of Agent and Agency Services' Bureau of Licensing*
- Project IA 19-601 Six-Month Status Report – Auditor General Report Number 2020-095: *Department of Financial Services Florida Accounting Information Resource Subsystem (FLAIR)*
- Project IA 19-602 Six-Month Status Report – Auditor General Report Number 2020-170: *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards*
- Project IA 21-601 Six-Month Status Report – Auditor General Report Number 2021-046: *Department of Financial Services Division of Funeral, Cemetery, and Consumer services and Prior Audit Follow-Up*

Number of Follow-Up Reviews by Year



Organizational Chart

Office of Inspector General



Jimmy Patronis
Chief Financial Officer

David T. Harper
Inspector General

Sheryl Cosson
Administrative Assistant III

Captain Mike Shoaf
Director of Investigations

Debbie Clark
Director of Audit

Joseph Hennessy
Administrative Assistant II

Andrew Blimes
Investigator

Chuck Brock
Investigator/Forensic Examiner

Helene Muth
Senior Auditor

Crista Hosmer
Senior Auditor

Jasmine London
Auditor

Maintaining Operational Excellence

To deliver as fully as possible on its responsibilities, the OIG focuses on building a team that has the collective capacity to perform across various skill sets. These include investigations, auditing, program evaluation, and technical support. In this vein, the OIG has endeavored to cross train staff in both audit and investigations. Additionally, OIG staff are encouraged to seek training opportunities that will enhance and expand the employee's knowledge. Finally, the OIG searches for ways to learn about best practices that might be recommended within the OIG community. This is accomplished by attending Association of Inspectors General events as well as other networking opportunities offered by the following organizations: Association of Certified Fraud Examiners, The Institute of Internal Auditors, Association of Government Auditors, Florida Internal Affairs Investigators Association, National White-Collar Crime Center, and Information Systems Audit and Control Association (ISACA), to name a few.

To date, OIG staff have obtained the following recognized certifications:

- Certified Contract Manager (4)
- Certified Financial Crimes Investigator (1)
- Certified Fraud Examiner (3)
- Certified Information Systems Auditor (2)
- Certified Inspector General (1)
- Certified Inspector General Auditor (4)
- Certified Inspector General Investigator (3)
- Certified Inspector General Inspector/Evaluator (1)
- Certified Internal Auditor (1)
- Certified Law Enforcement Officer (1)
- Certified Public Accountant (1)
- Certified Public Manager (1)
- Certified Supervisory Manager (1)
- Internal Audit Practitioner (1)
- Certified Economic Crime Forensic Examiner (1)
- Certified Government Auditing Professional (1)

During the fiscal year, OIG staff attended trainings, which were chosen to enrich and expand the OIG's capabilities. Some of the notable trainings and webinars attended were:

- ACFE/IIA Fraud Training Conference
- ACFE: A Conversation About Diversity, Equity, and Inclusion in the Anti-Fraud Field
- Antitrust Crimes and Collusion in Public Procurement
- Basic Cyber Investigations: Advertising Identifiers
- Basic Cyber Investigations: Digital Footprints
- CARES Act; Financial Crimes & Fraud Investigations
- Cell Phones in Administrative Investigations
- COVID-19 Accountability Work Group
- Criminal Justice Officer Ethics
- Cybersecurity/ERM
- Diversity, Equity, and Inclusion Training
- Evidence Collection for Auditors
- Financial Crimes & Fraud Investigations
- Financial Investigations of Criminal Organizations
- FLETC-Cyber and Technical Investigations
- Fraud Detection and Incident Response
- Gas Pump Skimming and Organized Crime
- Inspectors General-Working with the U.S. Attorney's Office
- Intermediate Digital Forensic Analysis: Automated Forensic Tools
- Money Laundering & Asset Forfeiture
- Money Laundering and Commingling
- Recognizing Antitrust Conspiracies
- Tampa Cyber Security Summit
- Targeting Investment Fraud

Staff Biographies



DAVID T. HARPER Inspector General

David T. Harper was appointed by CFO Jimmy Patronis as the Inspector General for the Florida Department of Financial Services in August 2018. Previously, he was the City Council appointed Inspector General for the City of Albuquerque. Harper retired in 2016 from a 40-year Air Force career, consisting of both military and civil service. He spent 35 years as a Special Agent for the Air Force Office of Special Investigations (AFOSI), where he primarily oversaw and investigated allegations of fraud and financial crime. While on active duty, he spent five years as an Air Force Security Policeman, in which he provided security to nuclear missiles and sensitive intelligence facilities. He has had a variety of assignments, which included the Chief of Economic Crime at HQ AFOSI, Quantico, VA, the Special Agent-in-Charge for the AFOSI Boston area office, and other fraud investigative positions in Los Angeles, New York City, Sacramento, Munich, and Berlin.

His Air Force active duty service from 1976 to 1985 and reserve service from 1985 to 1993, included assignments in California, North Dakota, New Jersey, and Europe.

Harper holds a Master of Public Administration from California State University, Dominguez Hills, and a bachelor's degree in Criminal Justice from Sacramento State University. He also has an associate degree from the University of Maryland, College Park, and the Community College of the Air Force. He is a Certified Inspector General and serves on the national board of the Association of Inspectors General. He is a Certified Fraud Examiner and served on the board of the New Mexico ACFE Chapter, and currently serves as the Vice President and Director of Training for the Tallahassee ACFE Chapter. He's a Certified Financial Crimes Investigator with the International Association of Financial Crimes Investigators and a Certified Economic Crime Forensic Examiner with the National White Collar Crime Center. He recently completed the Diversity, Equity and Inclusion in the Workplace Certificate from the University of South Florida. He's a member of the Veterans of Foreign Wars, the American Legion and the Disabled American Veterans. He has received several awards from his Air Force service, to include the Air Force Outstanding Civilian Service Award. Recently, he was honored with the "Criminal Justice Alumni Distinguished Leadership & Service Award" for fraud and financial crimes by his Alma Mater, Sacramento State.

DEBBIE CLARK Director of Audit

Debbie Clark is the Director of Audit and Chief Audit Executive for the DFS OIG and formerly, the Audit Director for the DEO OIG. Clark worked over 13 years in the Office of the Auditor General as an auditor and later a lead auditor where she performed as the team lead on a variety of financial, operational and information technology audits for several state agencies. As Audit Director at DEO, she was responsible for the supervision of a staff of five auditors and participated in employee engagement, talent management, communications, diversity and inclusion. Additionally, while at DEO she became an expert in the disaster recovery program, which required an internal audit function of the federal funding for each natural disaster and oversaw the implementation of an aggressive audit plan designed to mitigate risk in disaster recovery funding. Clark earned a BA and a master's in accounting from the University of West Florida, in Pensacola, and a master's in information technology, project management from Kaplan University, online. She is a licensed CPA, a Certified Inspector General Auditor, a Certified Information Systems Auditor and a Certified Government Auditing Professional.





CAPTAIN MIKE SHOAF

Director of Investigations

Mike Shoaf began his career in law enforcement at the age of 19. The youngest of his basic recruit class, he got his start as a Reserve Deputy Sheriff for the Leon County Sheriff's Office. His time and exposure as a Deputy led to a position with the Tallahassee Community College Campus Police Department. Shoaf's background has been with the Department of Environmental Protection, Division of Law Enforcement, where he was promoted from Officer, to Corporal, to Special Agent. After six years of resource protection and environmental investigations, Shoaf made his segue into the inspector general community. He has been in the IG community for the last 14 years, working as a sworn IG investigator for the Department of Business and Professional Regulation, Department of Transportation, and DFS. In 2014, he was promoted to his current position as the Director of Investigations for the DFS OIG. Shoaf holds a Bachelor of Arts in Business Administration from Flagler College, and will graduate with a Master's in Public Administration from Florida State University in the fall of 2021. He is

a Certified Fraud Examiner, a Certified Inspector General Investigator, and a Certified Public Manager. During his career, he has been a Certified Law Enforcement Firearms, Driving and General Topics Instructor. Shoaf also acts as the Director of the OIG Inspections Section which was established in December of 2019.

SHERYL COSSON

Office Manager

Sheryl Cosson is the senior member of the OIG team and has over 15 years in her current position as Administrative Assistant to the Inspector General. Cosson began working for DFS over 30 years ago and brings a vast amount of experience, which is vital to the OIG's operations. As the OIG office manager, she is liaison for all personnel and purchasing actions, and serves as coordinator for public records requests, records management, and information technology issues.



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JOSEPH HENNESSY

Administrative Assistant II

Joseph Hennessy graduated from Florida State University in 2019 with a Bachelor of Science in International Affairs and Bachelor of Arts in Music and, most recently, graduated again in 2021 with a Master of Public Administration. As an undergrad, Hennessy earned certificates in Emergency Management & Homeland Security and Music Entrepreneurial Studies. While in school, he worked as an immigration law intern at the law office of Matt Liebenhaut, an office assistant for FSU Housing, and served as the business manager for a nationally competitive cappella group. He also studied abroad in Croatia, researching international security and cooperation in southeastern Europe, and engaged in the Tallahassee community as a volunteer outreach facilitator for the FSU Center for Leadership and Social Change. In March 2020, Hennessy joined the OIG as Administrative Assistant II. As a graduate student, he also worked as a Graduate Assistant in the FSU Career Center and served as the 2020-2021 President of the Public Administration Graduate Association.

ANDREW BLIMES

Investigator

Andrew Blimes began his state employment as a Data Entry Operator with the Florida Department of Juvenile Justice (DJJ) in 2005. In 2006, he became a Government Operations Consultant with the DJJ OIG, and in 2008, he was promoted to a Government Analyst position in the Investigations Section of the DJJ OIG. In 2012, he left DJJ to become an Internal Auditor with the Florida Supreme Court and was promoted to Senior Internal Auditor in February 2014. He joined the DFS OIG in August 2014. He holds a bachelor's degree in finance and business administration and a Master of Business Administration from Florida State University. He is also a Certified Fraud Examiner, a Certified Inspector General Investigator, a Certified Inspector General Inspector/ Evaluator, a Certified Inspector General Auditor, a Florida Certified Contract Manager, and an assessor for the Commission for Florida Law Enforcement Accreditation.



CHUCK BROCK

Investigator/Computer Forensic Examiner

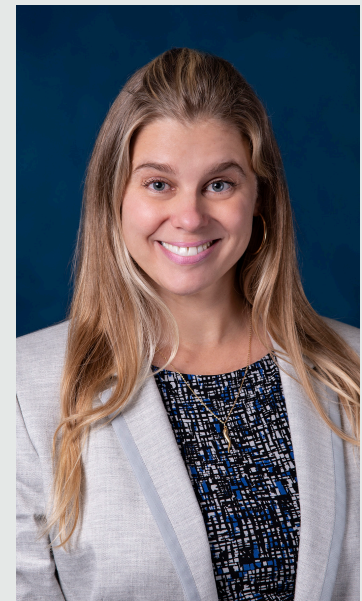
Chuck Brock is a veteran of the United States Army where he served as a Special Agent with the Criminal Investigation Command. He holds a bachelor's degree in English from Florida State University. Brock has over 20 years of experience working for the State of Florida, working as a Child Protective Investigator for the former Department of Health & Rehabilitative Services, and as an Intelligence Analyst and Investigator for several Inspector General offices. He began conducting computer forensic investigations in 2000 and has received specialized training in this field from several agencies, including the National White-Collar Crime Center and the Federal Bureau of Investigation. Brock was a member of the Florida Department of Law Enforcement's Computer Incident Response Team, and has assisted numerous federal, state, and local government agencies in obtaining and analyzing electronic evidence for use in criminal and administrative investigations. In addition, he helped establish state-of-the-art computer forensic capabilities for

the DFS OIG shortly after his arrival in March 2014. Mr. Brock is a Certified Inspector General Investigator and a Florida Certified Contract Manager.

CRISTA HOSMER

Senior Auditor

Crista Hosmer joined the DFS OIG in June 2019, while continuing a rewarding career in the State of Florida that began in 2004. Her work experience includes seven years in the DFS Division of Accounting and Auditing, including three years as a Financial Administrator supervising nine auditors. As supervisor, her audit team performed vendor and grant recipient contract reviews and expanded audits of payment, and consistently received an Exceptional rating in Quality Assurance. Hosmer is a graduate of DFS's Leadership Excellence (LEX) program in Levels 1 and 2, served as a business requirements evaluator for the Florida PALM project, performed as a User Acceptance Tester for several systems and projects, and was a member of the Florida Grant Consortium's DFS Work Group. Hosmer holds a bachelor's degree with high honors from the University of Florida and a master's degree from Florida State University. Additionally, she recently completed the Diversity, Equity and Inclusion in the Workplace Certificate from the University of South Florida in May 2021. She is also a Certified Inspector General Auditor, Internal Audit Practitioner, and Florida Certified Contract Manager, and is pursuing Certified Internal Auditor certification.





HELENE MUTH

Senior Auditor

Helene Muth joined the DFS OIG in 2014, after obtaining rewarding professional IT and operational auditing experience through her tenure in several State of Florida Inspector General offices, for a combined total of 19 years' OIG experience. Prior to joining the State of Florida, Muth served 20 years in the U.S. Navy, focusing primarily on Information Technology. Muth is a Certified Internal Auditor and Certified Information Systems Auditor, with a bachelor's degree in management.

JASMINE LONDON

Auditor

Jasmine London began her state employment in 2017 as a Florida Abuse Hotline Counselor for the Department of Children and Families. In 2018, she became the financial assistant for Andrew Gillum's governor campaign. In December of 2018, London began her career in auditing as an Operations Analyst II with the Department of Financial Services' Office of Insurance Regulation's Office of Inspector General. She joined the DFS OIG in September of 2019 as an auditor. London possesses a bachelor's degree in Psychology from Florida State University. She is an active member of the Institute of Internal Auditors and the Association of Inspectors General and is a Certified Inspector General Auditor and a Florida Certified Contract Manager.



OIG Outreach

The OIG fosters strong relationships with Department leadership and proactively looks for opportunities to better assess and positively impact Department performance and operations. The OIG maintains frequent and ongoing communications with departmental staff and the public, while providing awareness and educational opportunities. Additionally, in order to further improve the quality of services it provides the Department, the OIG continually solicits informal and formal feedback and pursues best practices by engaging with the broader OIG community.

Throughout the 2020-2021 FY, the Inspector General was invited to participate in the U.S. Department of Justice “Procurement Collusion Strike Force” (PCSF) and participated in several virtual training and awareness sessions. He also served as the Vice President and Director of Training for the Association of Certified Fraud Examiners, Chapter 16, for the Tallahassee area; is a national board member for the Association of Inspectors General (AIG) and served on the AIG Professional Certification Board, where he managed and instructed the “Certified Inspector General Investigator” course.

OIG members participated in the COVID-19 Accountability Work Group online events, which focused on the national response to fraud targeting appropriated funds stemming from “The Coronavirus Aid, Relief, and Economic Security Act” (CARES Act) and participated in a statewide work group for the rewrite of information technology rules within Chapter 60GG, Florida Administrative Code. OIG staff also represented the “Commission for Florida Law Enforcement Accreditation, Inc.” (CFA), the accrediting body for Offices of Inspector General within the State of Florida, through mock or on-site assessments within the following offices/departments:

- Office of the Chief Inspector General
- Polk County Clerk of the Circuit Court & Comptroller’s Department of Inspector General
- Agency for Persons with Disabilities Office of Inspector General
- Department of Juvenile Justice Office of Inspector General
- Department of Management Services Office of Inspector General

Lastly, at the request of the Department and the IG community, the OIG provided training on the following topics:

- Ethics
- Role of the OIG
- Management Boot Camp
- Digital Forensics: An Overview
- New Employee Orientation (NEO)
- NEO for Division of Investigative and Forensic Services

