

Executive Office of the Governor

OFFICE OF THE CHIEF INSPECTOR GENERAL

2023 – 2024
ANNUAL REPORT

Presented
September 25, 2024



The Honorable Ron DeSantis
Governor of Florida

Melinda M. Miguel
Chief Inspector General



RON DESANTIS
GOVERNOR

STATE OF FLORIDA

Office of the Governor

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September 25, 2024

The Honorable Ron DeSantis
Governor of the State of Florida
The Capitol, PL 05
Tallahassee, Florida 32399-0001

Dear Governor DeSantis:

In accordance with section 20.055, Florida Statutes, I am pleased to submit the Office of the Chief Inspector General's Annual Report for fiscal year 2023-2024. This report highlights our efforts and activities during the preceding fiscal year.

As this report demonstrates, the Office of the Chief Inspector General is committed to providing leadership in the promotion of accountability, integrity, and public trust in government.

Respectfully,

A handwritten signature in blue ink, appearing to read "Melinda Miguel".

Melinda M. Miguel
Chief Inspector General

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THE TEAM



MELINDA M. MIGUEL
CHIEF INSPECTOR GENERAL

Melinda Miguel was appointed by Governor DeSantis on January 8, 2019, as Chief Inspector General. Ms. Miguel also served as the Chief Inspector General from January 2007 to November 2010, and February 2011 to April 2017. Ms. Miguel is also a member of the Florida Department of Law Enforcement Florida Fusion Center and a member of the Florida Cybersecurity Advisory Council. Ms. Miguel served as Inspector General for the Florida State Board of Administration, the Florida Attorney General, the Florida Department of Education, and the Florida Department of Elder Affairs. Ms. Miguel is a member of various professional organizations and served as National President for the National Association of Inspectors General and the AGA (formerly the Association of Government Accountants). Ms. Miguel also created the nation's first-ever Inspector General Investigations Accreditation program through the Commission for Law Enforcement Accreditation and the Florida Inspector General Cyber Pathways Program. Ms. Miguel received a Bachelor of Science Degree in Economics and a Graduate Certificate in Local Government Administration from Florida State University. She is a Certified Inspector General®, Certified Project Management Professional®, Certified Internal Controls Auditor, Certified Construction Auditor, Certified Construction Control Professional, Certified Business Manager, Florida Certified Contract Manager, Certified Cyber Crimes Investigator, and a Notary Public.



HEATHER ROBINSON
DEPUTY CHIEF INSPECTOR GENERAL

Heather Robinson became the Deputy Chief Inspector General for the Office of the Chief Inspector General effective June 2, 2023. She also served as the Chief of Investigations, Operations Manager, and Intake Manager for the OCIG since 2012. Ms. Robinson has 25 years of public service experience and worked for the Department of Children and Families in the following Departments: Economic Self-Sufficiency (ACCESS), Benefit Recovery, Quality Control, ACCESS Technology, and the Inspector General's Office. Ms. Robinson received two Bachelor of Arts degrees from the University of Tennessee and is also a Certified Inspector General®, Certified Inspector General Investigator®, Florida Certified Contract Manager, and a Notary Public.



STEVEN HENRY
DIRECTOR OF AUDITING

Steven Henry currently serves as the Director of Auditing for the Office of the Chief Inspector General. He previously served in the Acting Director of Auditing capacity at the Agency for Health Care Administration (AHCA). He previously served as a senior auditor at AHCA from 2018 to 2022 and at Department of Business and Professional Regulation (DBPR). He began his auditing career at DBPR in 2004 and also worked in state government at the Attorney General's Office, State Programs Branch. He is a Certified Inspector General Auditor®, Certified Government Auditing Professional, a Certified Inspector Control Auditor, and a Florida Certified Contract Manager. He is a graduate of the University of Florida and the Florida State University College of Law.



BRIAN HUNTER
SPECIAL COUNSEL

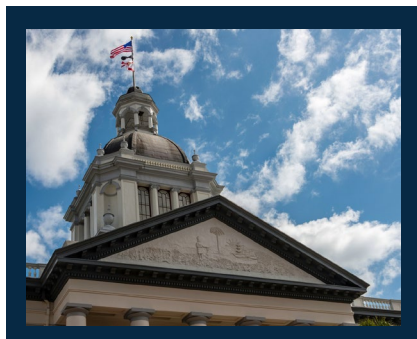
Brian S. Hunter, Esq. is the Special Counsel for the Office of the Chief Inspector General. His private practice focused on civil litigation, white collar crime, civil insurance fraud, financial recoveries, and civil. He entered public service with the Florida Attorney General's Complex Civil Enforcement Bureau focusing on Medicaid Fraud before moving to the Department of Financial Services' Civil Fraud and False Claims Litigation Group. Mr. Hunter's practice is currently focused on the Office of the Chief Inspector General's core mission of investigating and preventing fraud, waste, and abuse within the State of Florida. Furthermore, he has supported the Governor's efforts to provide technical assistance for those local government entities experiencing an ongoing state of financial emergency.



CHERYL CROCKETT
CHIEF OF INVESTIGATIONS

Cheryl Crockett became the Chief of Investigations for the Office of the Chief Inspector General effective June 2, 2023, after serving as the Operations Manager since September 2021. Ms. Crockett has 10 years of experience within the Inspector General realm. Ms. Crockett received her Bachelor of Social Work from Florida Agricultural and Mechanical University and her Master of Social Work from Florida State University. Ms. Crockett is also a Certified Inspector General Investigator®, Florida Certified Contract Manager, and a Notary Public.

EXECUTIVE SUMMARY



In accordance with sections 14.32 and 20.055, Florida Statutes (F.S.), the Office of the Chief Inspector General is responsible for promoting accountability, integrity, and efficiency in the Executive Office of the Governor and in agencies under the jurisdiction of the Governor.

Consistent with these responsibilities, the Office of the Chief Inspector General completed the following activities during fiscal year 2023-2024:

- Received, reviewed, and processed 2,647 complaints and requests for assistance by Florida's citizens and government employees and closed 2,651 complaints and requests;
- Received, reviewed, and processed 2,372 pieces of additional information for existing correspondence by Florida's citizens and government employees;
- Completed, reviewed, or processed 136 whistle-blower determinations prepared by Inspectors General in accordance with the provisions of sections 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act. Of those determinations, 9 met the statutory provisions to be designated as a whistle-blower complaint;
- Provided oversight for 9 whistle-blower investigations conducted by agency Inspectors General and State Universities, including reviews of final investigative reports and issuance of 8 final reports to mandatory recipients in compliance with statutes;
- Oversaw 20 active whistle-blower investigations as of June 30, 2023;
- Completed or assisted with 6 investigations, reviews, or audits;
- Participated or assisted with 1 Florida Digital Service (FL[DS]) workgroup and 1 Council (the Florida Cybersecurity Advisory Council) and 2 Florida Cybersecurity Advisory Council workgroups;
- Trained a total of 1,993 state, local, and national personnel through 21 classes provided through the Office of the Chief Inspector General's Cyber Pathways Program in fiscal year 2023-2024;
- Received and processed 176 final audit reports and corrective actions, pursuant to sections 20.055(6)(f) and 20.055(6)(h), F.S., respectively, which requires Inspectors General in agencies under the jurisdiction of the Governor to submit final audit reports and provide information related to significant findings and related corrective action plans to the Chief Inspector General;
- Received 27 annual audit plans by Inspectors General pursuant to section 20.055(6)(i), F.S., which requires Inspectors General to develop long-term and annual audit plans based on the findings of periodic risk assessments. In agencies under the jurisdiction of the Governor, Inspectors General are required to submit their annual audit plans to the Chief Inspector General;
- Received, reviewed, and processed 92 notifications and consultations pursuant to section 20.055(2)(f), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to keep the Chief Inspector General informed concerning fraud, abuses, and deficiencies related to programs and operations administered or financed by the state agency;

recommend corrective action(s) concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action(s);

- Reviewed 109 personnel actions pursuant to section 20.055(3)(b), F.S., which requires Inspectors General in agencies under the jurisdiction of the Governor to hire or remove personnel in consultation with the Chief Inspector General, but independently of their agency;
- Served as the Governor's designee for financial emergencies pursuant to Chapter 218, F.S.;
- Contacted 26 local governmental entities to gather information for use in determining their financial emergency status in accordance with the provisions of section 218.503, F.S.;
- Provided technical assistance in accordance with Executive Order Number 16-135 to resolve the state of financial emergency of the City of Opa-Locka, worked with the financial emergency board, and served as the lead agency to carry out the Executive Order and agreement with the City;
- Served as a liaison between the Executive Office of the Governor and external auditors or investigators;
- Provided support for the appointment of the Office of Insurance Regulation and the Florida Gaming Control Commission Inspectors General. Completed nationwide searches for Inspector General candidates to fill existing vacancies, resulting in the appointments of Inspectors General for the Department of Management Services, Department of Citrus, and the Division of Emergency Management; and,
- Provided training on Florida's Whistle-blower's Act to members of the Florida Inspector General community.

INTRODUCTION

The Chief Inspector General has a broad range of responsibilities outlined in sections 14.32 and 20.055, F.S. These responsibilities include: carrying out activities designed to deter, detect, prevent, and eradicate fraud, waste, abuse, mismanagement, and misconduct in government; initiating, supervising, and coordinating investigations; coordinating complaint handling activities with agencies; coordinating activities of Florida's Whistle-blower's Act and maintaining the Whistle-blower's Hotline; conducting, directing, and supervising audit activities; monitoring activities of agency Inspectors General; issuing and serving subpoenas; and conducting special investigations and management reviews at the request of the Governor. The Chief Inspector General is also responsible for appointing and removing Inspectors General in agencies under the jurisdiction of the Governor. In addition, when a local governmental entity meets statutory conditions specified in section 218.503(1), F.S., the Governor has delegated responsibilities described within sections 218.50 - 218.504, F.S., Local Governmental Entity and District School Board Financial Emergencies, to the Chief Inspector General.

Our mission is to assist the Executive Office of the Governor in the accomplishment of its objectives by the conduct, supervision, and coordination of accountability activities to enhance public trust in government. During the past year, the Office of the Chief Inspector General worked diligently to meet statutory mandates and to ensure standards of excellence were applied consistently across state agencies by agency Inspectors General. This report details our efforts toward achieving our mission.

INDEPENDENCE

According to sections 14.32(4) and 20.055(3), F.S., the Chief Inspector General serves as the Inspector General for the Executive Office of the Governor and reports directly to the Governor to ensure audits, investigations, and other activities are performed with competence and independence, and to ensure findings and conclusions are developed in accordance with applicable professional standards. Additionally, by statute, the Chief Inspector General is not subject to supervision by any other employee except the Governor, and the agency head or staff shall not prevent or prohibit the Chief Inspector General from initiating, carrying out, or completing any audit or investigation.

PROFESSIONAL STANDARDS AND CODE OF ETHICS

Pursuant to section 20.055(2)(j), F.S., the Office of the Chief Inspector General complies with the Principles and Standards for Offices of Inspector General as published and revised by the Association of Inspectors General. Staff members abide by the Florida Code of Ethics for Public Officers and Employees as codified in sections 112.311 - 112.326, F.S., and the Executive Office of the Governor's Code of Ethics. Internal audits are conducted in accordance with the International Standards for the Professional Practice of Internal Auditing (*Global Internal Audit Standards*) and the Code of Ethics published by the Institute of Internal Auditors, Inc. (IIA).

ORGANIZATION AND STAFFING

During fiscal year 2023-2024, the Office of the Chief Inspector General staff included 10 full or part-time positions. Effective July 1, 2024, the Office of the Chief Inspector General included the following 14 full or part-time positions: the Chief Inspector General, the Deputy Chief Inspector General, the Director of Auditing, the Chief of Investigations, Special Counsel, Senior Management Analyst II, an Executive Assistant, three Inspector Specialists, two Regulatory Program Administrators, a Program Assistant, and an Other Personal Services (OPS) Program Analyst III (vacant).

Organizational Chart



Effective July 1, 2024

SPECIAL PROJECTS

During the fiscal year 2023-2024, the Office of the Chief Inspector General participated in the following projects or activities:

Florida Coalition Against Domestic Violence

In a letter dated February 13, 2020, Governor DeSantis requested the Office of the Chief Inspector General to conduct a review of the Florida Coalition Against Domestic Violence to include compensation payouts, failures of leadership, misuse of state dollars, and breach of public trust. Governor DeSantis further requested that if the Office of the Chief Inspector General found reasonable grounds to believe a criminal violation had occurred, the Office of the Chief Inspector General should report the violation to the Florida Department of Law Enforcement. The Chief Inspector General presented a summary of ongoing review activities to the Florida House of Representatives Public Integrity and Ethics Committee on March 12, 2020. The Department of Children and Families Office of Inspector General was assigned to assist the Office of the Chief Inspector General. This review was closed on June 30, 2024.

City of Opa-Locka Financial Emergency Board

In June 2016, the Governor issued Executive Order Number 16-135, declaring the City of Opa-Locka in a state of financial emergency pursuant to section 218.503, F.S. The Governor established a Financial Emergency Board to oversee the activities of the City of Opa-Locka until their financial emergency is resolved and named the Chief Inspector General as the Governor's designee for carrying out the Executive Order.

Compliance Activities for Section 287.136(2), F.S.

House Bill 1079, passed in the 2021 Legislative Session and codified in Chapter 2021-225 of the Laws of Florida, included a revision of section 287.136, F.S., that required each agency Inspector General to "complete a risk-based compliance audit of all contracts executed by the agency for the preceding three years" and include in the audit an "evaluation of . . . vendor preference."

The Office of the Chief Inspector General led the project and was one of 30 participating agencies in the enterprise engagement and released a roll-up report detailing findings and recommendations on June 24, 2022. Objectives of the engagement were to identify areas of risk, such as the timeliness and accuracy of the information in Florida Accountability Contract Tracking System, multiple contracts improperly going to the same vendors or patterns of vendor preference, vendor preference across the enterprise, agencies overusing exempt procurements, and noncompliance with procurement laws.

During fiscal year 2023-2024, the Chief Inspector engaged an enterprise workgroup to evaluate lessons learned from the last engagement and meetings were facilitated to update the objectives, scope, and testing methodology for the next engagement for this topic, which will begin in fiscal year 2024-2025. The final report will be finalized in fiscal year 2024-2025.

Enterprise Cybersecurity Audits

Incident Response, Reporting and Recovery - Fiscal Year 2023-2024

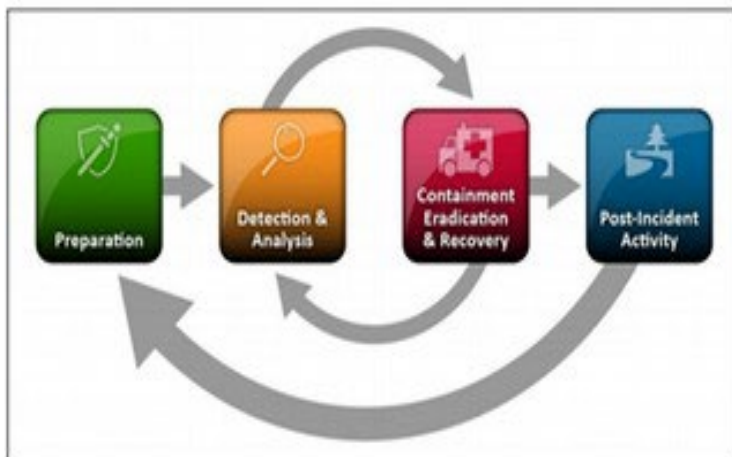
With the passage of CS/CS/HB 1297 (2021), a specific cybersecurity audit plan is required in accordance with s. 20.055, F.S. The Office of the Chief Inspector General led this effort across the

state agencies opting in to the project. The topic chosen for fiscal year 2023-2024 was Incident Response, Reporting, and Recovery. This was decided upon in consultation with Department of Management Services and Florida Digital Service leadership and considered available documentation to assess risks facing the enterprise. All state agencies were invited to participate, and 23 agencies opted in. Results of these reviews were issued by the agency Offices of Inspectors General and a roll-up report is scheduled for release in October 2024.

The objective of the audit was to evaluate agency controls and compliance with incident response, reporting, and recovery requirements contained in the Rules 60GG-2.001 through 60GG-2.006, F.A.C. The scope of this audit included a review of current agency cybersecurity policies, procedures, activities, and processes related to incident response, reporting, and recovery – from initial planning and preparation, through implementation and post-incident review. In addition to compliance, Agency controls were evaluated to determine cybersecurity maturity specific to the five fieldwork objectives: preparation; detection and analysis; containment, eradication, and recovery; post-incident activity; and coordination.

The audit program guide was developed in consultation with a cybersecurity vendor and reviewed by participating agency Offices of Inspectors General staff with special knowledge of cybersecurity audit techniques in the audit topic selected. Throughout the course of the audit, 10 one-hour training sessions were provided on the audit topic with over 100 Offices of Inspectors General audit staff members throughout the enterprise in attendance. This training covered all elements of the audit program guide and was specifically focused on the five fieldwork testing objectives. The Office of the Chief Inspector General facilitated technical assistance and guidance to Offices of the Inspectors General staff regarding the audit throughout the entirety of the engagement. This included the facilitation of Microsoft Teams meetings every two weeks to discuss the audit topic, and any concerns audit staff members may have had with the specific elements of testing in this area.

The National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) referenced in Rules 60GG-2.001 through 60GG-2.006, F.A.C. and NIST Special Publication (SP) 800-61, Revision 2, Computer Security Incident Handling Guide, dated August 2012 depicts the incident response life cycle as follows:



FL[DS] has expanded on this incident response concept to include the communication phase, as depicted below in its Cybersecurity Operations Center Operational Construct (CSOC) and Incident Response Plan:



Identity Management, Authentication, and Access Control - Fiscal Year 2022-2023

The audit topic for the enterprise cybersecurity audit engagement for fiscal year 2022-2023 was Identity Management, Authentication, and Access Control. This enterprise audit evaluated the Protect (PR) high-level function and Identity Management, Authentication, and Access Control (AC) category throughout the enterprise (PR.AC).

The purpose of the enterprise audit was to evaluate agency controls and compliance with Chapter 60GG-2.003(1), F.A.C., Identity Management, Authentication, and Access Control, to ensure that access to IT resources is limited to authorized users, processes, or devices, and to authorized activities and transactions. The scope of this audit included current agency cybersecurity identity management and access control policies, procedures, activities, and processes for fiscal year 2022-2023.

All state agencies were invited to participate, and 21 agencies opted in to the project and individually produced a written report. A roll-up report summarizing the result of these cybersecurity audits was released on September 18, 2023.

Cybersecurity Risk Assessment and Enterprise Audit Plan Development-Fiscal Year 2023-2024

As part of the fiscal year 2023-2024 enterprise cybersecurity audit planning, a workgroup was created and tasked by the Chief Inspector General to assess potential risk regarding the Florida Cybersecurity Standards outlined under Chapter 60GG-2, F.A.C. The results of this assessment were used to support the recommendation for an enterprise cybersecurity audit topic for consideration by the Chief Inspector General.

All members of the workgroup reviewed available documentation to understand risks facing the enterprise. This included the review of results of the FL[DS] risk assessment of 30 participating state agencies, the FL[DS] statewide cybersecurity strategic plan, Agency Cloud Readiness Assessments, and the FL[DS] Risk Remediation Process Guide and Remediation Plan Tool. These documents, along with relevant internal and external cybersecurity audit engagements were also considered.

The workgroup submitted four potential audit topics for consideration. Based on workgroup feedback, coupled with input from cybersecurity leaders throughout the state, the Chief Inspector General ultimately selected the audit topic for the enterprise cybersecurity engagement for fiscal year 2024-2025, Asset Management. This audit topic will evaluate agency controls and compliance with Rule 60GG-2.002(1), F.A.C., under the Identify Function and Asset Management Category (ID.AM) in NIST. An audit program was ultimately developed by our cybersecurity vendor and disseminated to agency Offices of Inspectors General staff in June of 2024.

Additional Office of the Chief Inspector General Cybersecurity Activities

During fiscal year 2023-2024, the Office of the Chief Inspector General also participated in the following cybersecurity activities:

- Two members of the Office of the Chief Inspector General served as part of the Governance, Risk, and Compliance (GRC) workgroup within FL[DS]. This GRC Workgroup emphasizes inter- agency cooperation. The workgroup focuses on assessments, remediation plans, and established enterprise measures. Furthermore, participating members work hand-in-hand to define GRC tool specifications and their integration, ensuring that decisions made benefit all participating agencies and the broader enterprise.
- As part of the FL[DS] review of the Florida Cybersecurity Standards, Office of the Chief Inspector General staff participated in seven roundtable discussion group meetings with cybersecurity leaders throughout state agencies. These roundtable discussion group meetings assessed proposed Rule 60GG-2, F.A.C., edits to align with NIST 2.0.
- Chief Inspector General Miguel presented before the Florida House of Representatives, State Administration and Technology Appropriations Subcommittee on January 10, 2024. The topic of her presentation was on the cybersecurity training efforts of the Office of the Chief Inspector General as part of our Cyber Pathways Program.
- As part of their efforts to build and foster the cybersecurity community throughout the enterprise, FL[DS] has held Enterprise Cybersecurity Leaders meetings with cybersecurity staff at state agencies. Office of the Chief Inspector General staff attended all 12 Enterprise Cybersecurity Leaders meetings held by FL[DS] during fiscal year 2023-2024.
- In accordance with section 282.318(3)(e), F.S., FL[DS] is responsible for annually providing training for state information security managers and computer security incident response team (CSIRT) members that contains training on cybersecurity, including cybersecurity threats, trends, and best practices. During September and October 2023, FL[DS] coordinated CSIRT exercises with 31 state agencies to develop technical proficiency, enhance team collaboration, evaluate processes, foster decision-making and leadership, and promote awareness and preparedness. The Office of the Chief Inspector General coordinated participation of state agency Inspectors General staff who functioned as non-technical observers for these CSIRT exercises at all 31 participating agencies, evaluating the communication efforts of agency CSIRT teams.
- The Chief Inspector General also serves as a statutory appointee to the Florida Cybersecurity Advisory Council.

Cybersecurity Training for Offices of Inspectors General

In fiscal year 2023-2024, the General Appropriations Act appropriated \$1 million in funding to the Office of the Chief Inspector General to address training and other consulting services for Offices of Inspectors General.

Benefits of this training included more effective cybersecurity audits and investigations, reduced need for staff augmentation to perform cybersecurity audits, more strategic awareness of agency's information technology operations, and an enhanced skillset for agency Inspectors General staff.

Specific cybersecurity training for fiscal year 2023-2024 included the following:

Training	Date Completed
SkillSets Training Subscription	July 1, 2023
Certified Information System Auditor (CISA) Training	September 1, 2023
Certified Internal Auditor (CIA) Training – Part One	November 3, 2023
Malware Incident Response and Investigation (2 sessions)	February 1, 2024
Incident Response, Reporting and Recovery Training Sessions (10 sessions)	February 8, 2024
CIA Training – Part Two	March 1, 2024
Handling, Investigating, and Responding to Insider Threats	March 27, 2024
CIA Training – Part Three	May 3, 2024
Handling, Investigating, and Responding to Email Incidents	May 16, 2024
Cybersecurity Fundamentals (2 sessions)	June 6, 2024
Introduction to Risk Management Framework	June 13, 2024

In addition to these training classes, the Office of the Chief Inspector General established an email inbox, known as the “Ask the CIG Mailbox” or the CIG_CyberAudits Mailbox, in which agencies could submit various inquiries regarding cybersecurity issues encountered. The bulk of the inquiries received concerned specific requests to aid internal audit staff in the completion of the enterprise cybersecurity audit of Incident Response, Reporting, and Recovery. However, other inquiries concerning cybersecurity investigations and general information technology control risks were also submitted. The Office of the Chief Inspector General partnered with a vendor to respond to these inquiries and to submit a response to the Office of the Chief Inspector General for dissemination to the requesting agency within three business days.

Accreditation

The Office of the Chief Inspector General’s investigative function was reaccredited by the Commission for Florida Law Enforcement Accreditation, Inc. (Commission) on February 22, 2024.



Left to Right: Deputy Chief Inspector General Heather Robinson, Chief of Investigations Cheryl Crockett, Deputy Director of Investigations Anthony Jackson, Senior Management Analyst Supervisor Kimberly Wachter, Intake Manager Veronica Franco, Inspector Specialist Tera McLanahan, and Chief Inspector General Melinda Miguel.



Left to Right: Sheriff Billy Woods, Deputy Chief Inspector General Heather Robinson, Chief of Investigations Cheryl Crockett, Chief Inspector General Melinda Miguel, and Executive Director Stacy Lehman.

During the fiscal year 2023-2024, the Office of the Chief Inspector General and agency Inspectors General, in collaboration with the Commission, continued efforts to enhance compliance with the Principles and Standards for Offices of Inspector General as published and revised by the Association of Inspectors General through the advancement and support of the Office of Inspector General accreditation program.

The following Offices of Inspector General earned or retained accredited status from the Commission during the fiscal year: Agency for Persons with Disabilities, Broward Office of the Inspector General, City of Jacksonville, Department of Health, Department of Juvenile Justice, Office of Inspector General Palm Beach County, Office of the Chief Inspector General, and the Polk County Clerk of the Court Inspector General.

Global Internal Audit Standards Update

The new *Global Internal Audit Standards* (Standards) were released by the IIA on January 9, 2024. The standards guide the worldwide professional practice of internal auditing and serve as a basis for evaluating the quality of the internal audit function. At the heart of the standards are 15 guiding principles that enable effective internal auditing.

These standards will become effective January 9, 2025, and early adoption encouraged. The standards were significantly revised and include Topical Requirements and revised guidance. The standards will be effective for quality assessments in January of 2025, 12 months after the date of the Standards publication.

To provide guidance to agency Offices of Inspector General, the Office of the Chief Inspector General set up a working group to guide staff on these changes and prepare staff for upcoming quality assurance reviews. The Chief Inspector General also met with the Auditor General on the upcoming changes to the standards and the impact these will have on Quality Assurance Reviews.

Internal Quality Assessment Review - Audit

The objectives of this internal quality assessment review (QAR) were to evaluate, from an internal perspective, the extent to which the Office of the Chief Inspector General's internal audit activity's charter, policies and procedures, and other activities, conform to applicable professional auditing standards and the Code of Ethics issued by the IIA. The Office of the Chief Inspector General also performed a gap analysis to determine what elements need to be completed to conform with the revised Standards, which are mandatory as of January 9, 2025.

The Office of the Chief Inspector General reviewed section 20.055, F.S., which governs the operation of state agency Offices of Inspector General internal audit activities; evaluated compliance with the International Professional Practices Framework (IPPF) - including its mandatory elements: Core Principles for the Professional Practice of Internal Auditing, Definition of Internal Auditing, Code of Ethics, and IIA Standards; reviewed additional IIA guidance, including the IPPF Implementation Guides for the IIA's Code of Ethics and the International Standards for the Professional Practice of Internal Auditing QAIP process, and the Quality Assessment Manual for the Internal Audit Activity; and completed the QAR Self-Assessment form provided by the Florida Auditor General.

This review confirmed that the Office of the Chief Inspector General's activities were conducted in conformance with the International Standards for the Professional Practice of Internal Auditing as published by the IIA, and as required by section 20.055, F.S. This office did, however, observe that Internal Auditing Procedures require updates due to the revision of the Global Internal Audit Standards as mentioned above.

INVESTIGATIVE ACTIVITY

Investigations often begin with allegations received by telephone, letter, fax, website, or email. Additionally, in accordance with sections 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act, the Office of the Chief Inspector General maintains a statewide Whistle-blower's Hotline where employees of the state or contract providers may disclose allegations of gross mismanagement, gross waste of public funds, malfeasance, misfeasance, gross neglect of duty, or other activities covered by Florida's Whistle-blower's Act.

During fiscal year 2023-2024, the Office of the Chief Inspector General received 2,647 complaints or requests for assistance from various sources as follows:

FY 2023- 2024 Complaints or Requests by Source

FY 2023 – 2024 Correspondence by Origin	Count
Web Site	150
WB Hotline	614
Referral IG	145
Email	464
Phone	951
Mail	229
Referral Other	84
Fax	10
Total	2,647

All complaints and requests for assistance were documented in the Office of the Chief Inspector General database. 2,647 complaints and requests were closed during the fiscal year.

The Office of the Chief Inspector General received, reviewed, and processed 2,372 pieces of additional information related to existing correspondence during the fiscal year as follows:

FY 2023- 2024 Additional Information by Source

FY 2023 – 2024 Additional Information by Origin	Count
Web Site	34
WB Hotline	0
Referral IG	468
Email	1,090
Phone	440
Mail	221
Referral Other	111
Fax	5
Walk-In	3
Total	2,372

Summary of Complaint Activity by Quarter Fiscal Year 2023-2024

	Q1	Q2	Q3	Q4	Total
Number of Complaints and Requests Open	717	586	612	732	2,647
Number of Complaints and Requests Closed	701	591	626	733	2,651
Number of Whistle-blower Hotline Calls Received	238	124	145	107	614
Number of Complaints Referred to Other Entities	372	303	290	293	1,285

Investigative Highlights

In addition to the Office of the Chief Inspector General projects previously listed, the following case summaries provide an overview of other investigations, reviews, or activities in which the Office of the Chief Inspector General played a role during this fiscal year.

Office of the Chief Inspector General CIG Correspondence #2023-04-03-0001

On April 3, 2023, Governor DeSantis requested the Office of the Chief Inspector General to review the actions of the Reedy Creek Improvement District Board of Supervisors who attempted to enter into last-minute development and restrictive covenant agreements with Walt Disney Parks and Resorts U.S., Inc. Governor DeSantis further requested that if the Office of the Chief Inspector General found reasonable grounds to believe a criminal violation had occurred, the Office of the Chief Inspector General should report the violation to the Florida Department of Law Enforcement. Based upon the Office of the Chief Inspector General's review of documents received from the Central Florida Tourism Oversight District (CFTOD), the Settlement Agreement that was reached in *Walt Disney Parks and Resorts U.S., v. Governor, State of Florida et al.*, Case No. 24-10342 (11th Cir.), the Report on Past Practices of the Reedy Creek Improvement District to the Florida Legislature issued December 4, 2023, the CFTOD's removal of Disney Annual Pass Benefits for employees, and the CFTOD Board of Governance Resolutions and other actions. This matter was closed on June 21, 2024.

Office of the Chief Inspector General CIG Correspondence #2023-06-15-0008

On June 15, 2023, the Office of the Chief Inspector General received a complaint about the conduct of the Department of Environmental Protection Inspector General. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation was warranted. The Office of the Chief Inspector General determined that sufficient information was provided by the Inspector General to indicate that no violations of law, rule, policy, or procedure occurred; therefore, a full investigation was not warranted by the Office of the Chief Inspector General. This matter was closed on July 18, 2023.

Office of the Chief Inspector General CIG Correspondence #2023-06-26-0014

On June 26, 2023, the Office of the Chief Inspector General received a complaint about the conduct of an employee with the Department of Children and Families' Office of Inspector General. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation was warranted. The Office of the Chief Inspector General determined that sufficient information was provided by the Inspector General to indicate that no violations of law, rule, policy, or procedure occurred; therefore, a full investigation was not warranted by the Office of the Chief Inspector General. This matter was closed on July 31, 2023.

**Office of the Chief Inspector General
CIG Correspondence #2023-07-14-0005**

On July 14, 2023, the Office of the Chief Inspector General received a complaint about the conduct of an Executive Office of the Governor's Office of Information Technology Distributed Computer Systems Analyst. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation was warranted. The Office of the Chief Inspector General determined that insufficient information was found to indicate that a violation of law, rule, policy, or procedure occurred and on July 19, 2023, the matter was referred to the Administration Office for review of any personnel and administrative policy matters. This matter was closed on July 20, 2023.

**Office of the Chief Inspector General
CIG Correspondence #2024-01-17-0006**

On January 17, 2024, the Office of the Chief Inspector General received a complaint about the Department of Health's Inspector General and the office's overall workplace environment. As a result, the Office of the Chief Inspector General initiated an inquiry to determine if an investigation was warranted. After reviewing documentation and interviews with the Department of Health Office of Inspector General staff, the Office of the Chief Inspector General determined that a full investigation was not warranted. This matter was closed on May 31, 2024.

Summary of Whistle-blower Activity.

During the fiscal year, the Office of the Chief Inspector General played a vital role in processing requests for protection in accordance with Florida's Whistle-blower's Act. The Office of the Chief Inspector General ensured a consistent assessment process for applying statutory requirements by agency Inspectors General and provided coordination and oversight of investigative activities involving the most serious allegations.

During the fiscal year, agency Inspectors General completed 136 whistle-blower determinations in accordance with the provisions of sections 112.3187 - 112.31895, F.S., Florida's Whistle-blower's Act. Of those determinations, 14 met the statutory provisions to be designated as a whistle-blower complaint. Additionally, agency Inspectors General completed 8 whistle-blower investigations.

The Office of the Chief Inspector General monitored each investigation until completion for compliance with statutory timeframes and granted extensions for good cause when circumstances warranted, in accordance with statutory requirements. As required by statute, the Florida Department of Law Enforcement was notified of any whistle-blower cases that produced evidence of criminal violations. Finally, all investigative reports were submitted to and independently reviewed by the Office of the Chief Inspector General for investigative sufficiency prior to final release. These reports were distributed as required by section 112.3189, F.S.

Whistle-blower Case Highlights

The following case summaries represent examples of the types of investigations conducted and finalized in accordance with Florida's Whistleblower's Act.

**Department of Corrections
CIG Correspondence #2019-03-08-0003**

On December 12, 2019, the Office of Inspector General for the Department of Corrections initiated a whistle-blower investigation to address the handling of contracts by the Department of Corrections, Office of Health Services. The allegations were not sustained.

Department of Corrections
CIG Correspondence #2019-05-08-0011

On July 3, 2019, the Office of Inspector General for the Department of Corrections initiated a whistle-blower investigation to address concerns about the conduct of staff at Santa Rosa Correctional Institution. The allegations were not sustained.

Department of Health
CIG Correspondence #2021-01-29-0008

On February 15, 2021, the Office of Inspector General for the Department of Health initiated a whistle-blower investigation to address concerns about the conduct of staff with the Department of Health in Clay County. The allegation was unsubstantiated.

Agency for Health Care Administration
CIG Correspondence #2021-07-15-0011

On September 17, 2021, the Office of Inspector General for the Agency for Health Care Administration initiated a whistle-blower investigation to address concerns about financial transactions completed between the Halifax Hospital Medical Center Taxing District and the North Brevard County Hospital District. The allegation was unsubstantiated.

Department of Children and Families
CIG Correspondence #2022-12-05-0006

On January 9, 2023, the Office of Inspector General for the Department of Children and Families initiated a whistle-blower investigation to address concerns about the conduct of staff with the Department of Children and Families. The allegations were not supported.

Department of Children and Families
CIG Correspondence #2023-02-24-0006

On March 3, 2023, the Office of Inspector General for the Department of Children and Families initiated a whistle-blower investigation to address concerns about the conduct of staff with the Youth and Family Alternatives, Inc. Some allegations were supported, and some were not supported. The Department of Children and Families' Office of Inspector General determined that a Youth and Family Alternatives, Inc. Case Manager failed to ensure the safety of a child by sending an unaccompanied child victim into his Alleged Perpetrators' residence to retrieve his belongings, thereby placing the child victim at additional risk.

Florida Fish and Wildlife Conservation CIG
Correspondence #2023-03-17-0007

On March 17, 2023, the Office of Inspector General for the Florida Fish and Wildlife Conservation initiated a whistle-blower investigation to address concerns regarding the conduct of staff at the Florida Youth Conservation Centers Network (FYCCN). The allegations were not sustained, unfounded, and sustained. The Florida Fish and Wildlife Conservation's Office of Inspector General determined that the FYCCN Director misused Florida Fish and Wildlife Conservation resources for his daughter and her friends to attend FYCCN camps and disclosed information regarding this investigation and took investigative action by asking a witness questions related to his interview.

On June 15, 2024, the Office of Inspector General for the Department of Transportation initiated a whistle-blower investigation to address concerns regarding the conduct of a Department of Transportation contract employee with the Engineering Consulting Services (ECS) Florida, LLC. The allegations were inconclusive. However, the Department of Transportation's Office of Inspector General determined that the ECS Florida, LLC Subsidiary Vice-President and Construction Materials Testing Manager did not consistently provide proctor supervision during examinations and did not consistently require test takers to use an appropriate and secure location for certification examinations.

AUDIT ACTIVITY

In accordance with sections 14.32 and 20.055, F.S., the Office of the Chief Inspector General is responsible for carrying out auditing duties and reviewing, evaluating, and monitoring the policies, practices, and operations of the Executive Office of the Governor. In addition, section 20.055(2), F.S., includes a description of activities related to the development, assessment, and validation of performance measures. These activities are integrated into the audit process, if applicable. During fiscal year 2023-2024, the Office of the Chief Inspector General conducted internal audits, provided audit assistance to other agency Inspector General, and monitored the status of internal and external corrective actions recommended in audits as follows:

Executive Office of the Governor, Audit of Cybersecurity Controls for Incident Response, Reporting, and Recovery - Audit Report Number A-2324-001

Pursuant to section 14.32, F.S., and the Office of the Chief Inspector General's fiscal year 2023-2024 Audit Plan, an audit of the Executive Office of the Governor Office of Information Technology controls for Incident Response, Reporting, and Recovery was initiated. This engagement was part of an enterprise-wide cybersecurity audit led by the Office of the Chief Inspector General.

The purpose of this audit was to evaluate agency controls and compliance with incident response, reporting, and recovery requirements as contained in Chapter 60GG-2, F.A.C. The scope of this audit included current agency cybersecurity policies, procedures, activities, and processes related to incident response, reporting, and recovery – from initial planning and preparation, through implementation and post-incident review.

There was one finding, which management agreed to correct. The finding and the audit report are confidential pursuant to section 282.318(4)(g), F.S.

Follow-up and Liaison Activities

During fiscal year 2023-2024, the Office of the Chief Inspector General conducted a follow-up of the status of corrective actions contained in Office of the Chief Inspector General report number A-2122-002.

Additionally, and in accordance with section 20.055(2), F.S., the Office of the Chief Inspector General served as liaison between the Executive Office of the Governor and the Florida Auditor General or other oversight bodies on projects related to the Executive Office of the Governor.

Audit Plan for Fiscal Year 2024-2025

Section 20.055(6)(i), F.S., requires that annual and long-term audit plans be developed based on the findings of periodic risk assessments. Based on the results of a risk assessment, top priorities for audits, reviews, and special projects were identified and the audit plan for fiscal year 2024-2025 was developed and approved by the Governor. The 2,080 staff hours available for audits and audit activities were allocated as follows:

Allocation of Staff Hours for Fiscal Year 2024-2025		
Hours Available:	52 weeks x 40 hours per week x 1 position (1 Full-time Equivalent (FTE)).	100%
Estimated Distribution of Available Hours		
Internal Audits, Enterprise Projects, and Other Assurance Activities	Hours available for internal audits, enterprise-wide audits, consulting services, and management reviews. Including Internal Quality Assurance Review of the Executive Office of the Governor, Office of Inspector General's internal audit activity.	30%
Audit Follow-up	As required in section 20.055(6)(h), F.S., and Standard 2500, IIA Standards.	1%
Liaison Activities to Coordinate External Audits	As required by section 20.055(2)(g), F.S. <ul style="list-style-type: none"> • Office of Program Policy Analysis and Government Accountability's Audits • Auditor General's Statewide Financial, Operational, and Federal Awards Audits • Auditor General's Quality Assurance Reviews at Selected Agency OIGs. • Auditor General Operational Audit of the Executive Office of the Governor 	2%
Technical Assistance	Hours to assist other offices as directed by the CIG.	35%
Financial Emergency Activities	Hours for monitoring and liaison activities associated with Financial Emergencies.	10%
Recurring Projects	<ul style="list-style-type: none"> • Risk Assessment • Annual Work Plan and Annual Report • Preparation of Schedule IX 	2%
Indirect Hours	Hours for administrative activities including training, leave, state holidays, and other.	20%
% of Total Hours		100%

Of the available staff hours for fiscal year 2024-2025, the Office of the Chief Inspector General estimates that it will initiate the following assurance activities based on the periodic risk assessment:

Planned Projects		
Category	Description	Hours
Enterprise Project	Triennial Enterprise Contracts Audit – Compliance with section 287.136(2), F.S.	200
Cyber Enterprise Project*	Enterprise Project for Fiscal Year 2024-2025 is scheduled to be Cybersecurity Identify: Asset Management	400
Management Requests or Other Assurance Activities	A portion of our planned engagements have been reserved for management requests that may occur during the fiscal year. These requests may be for assurance or consulting services.	As needed
Total Hours		600

*We consider this Cyber Enterprise Project to also satisfy the requirements of section 20.055(6)(i), F.S., requiring that the annual audit plan include a specific cybersecurity audit plan.

For fiscal years 2025-2026 and 2026-2027, we plan to allocate direct and indirect hours to the following activities:

- House Bill 1297, which passed during the 2021 legislative session, amended section 20.055(6)(i), F.S., and requires a specific cybersecurity audit plan. An enterprise cybersecurity risk assessment will be conducted to determine the Cyber Enterprise Project topics for fiscal years 2025-2026 and 2026-2027.
- House Bill 1079, which passed during the 2021 legislative session, amended section 287.136, F.S., to require agency Inspectors General to perform a risk-based compliance audit of all contracts executed by their agency within the last three fiscal years and an identification of any trends in vendor preference. Engagements are required beginning October 1, 2021, and every 3 years thereafter. As such, the next engagement for this topic will begin in fiscal year 2024-2025.
- Future assurance engagements include the Executive Office of the Governor’s Appointments Office, another Information Systems audit, Enterprise Audits, Other Assurance Activities, Audit Follow-Up, and Liaison Activities to coordinate External Audits.
- Continuation of Financial Emergency Activities monitoring.
- Provision of technical assistance to other Offices of Inspectors General and perform other related duties.
- Periodic Review of federal grant monitoring compliance, as deemed appropriate.

The long-term audit plans are subject to change based on the results of the periodic risk assessment conducted in accordance with section 20.055, F.S., and requests received from management. The scope of these projects will be determined during the planning phase of these engagements. These plans are also subject to unexpected investigative activity and other requests made by the Governor in accordance with section 14.32(2)(k), F.S.

FINANCIAL EMERGENCY ACTIVITY

Sections 218.50 - 218.504, F.S., Local Governmental Entity and District School Board Financial Emergencies, describes the responsibilities delegated to the Office of the Chief Inspector General by the Governor for determining if state assistance is needed when a local governmental entity meets one or more of the conditions specified in section 218.503(1), F.S.

The Office of the Chief Inspector General collaborates with representatives from the Department of Economic Opportunity, the Department of Financial Services, the Joint Legislative Auditing Committee, the Auditor General, the Executive Office of the Governor’s Legal Office, Office of Policy and Budget, or others as needed in carrying out these responsibilities.

Local Governmental Entities in Financial Emergency Status

There are approximately 2,278+ local governmental entities in Florida. As of June 30, 2023, no entities were released from financial emergency status and 16 local government entities remain in a financial emergency status as defined in section 218.503(3), F.S. These local governmental entities are listed in the following table:

LOCAL GOVERNMENTAL ENTITIES IN FINANCIAL EMERGENCY STATUS	
•	Town of Caryville
•	Crossings at Fleming Island Community Development District
•	Eastpoint Sewer and Water District
•	Town of Eatonville
•	City of Gretna
•	Hamilton County Development Authority
•	City of Hampton
•	Heritage Isles Community Development District
•	Leon County Educational Facilities Authority
•	Town of Noma
•	City of Opa-Locka
•	City of Pahokee
•	Suwannee Valley Transit Authority
•	Suwannee Water and Sewer District
•	Town of Wausau
•	Town of Westville

During fiscal year 2023-2024, the Office of the Chief Inspector General received notices from the Department of Financial Services, the Auditor General, or the local governmental entities regarding any local governmental entity that met one or more of the conditions of financial emergency specified in section 218.503(1), F.S. The Office of the Chief Inspector General requested additional information from 26 entities for use in determining the entities’ financial emergency status. The Office of the Chief Inspector General also monitored the financial condition of various local governmental entities based on concerns discovered through Joint Legislative Auditing Committee meetings, news articles, correspondence from citizens, and questions from state and local government officials. During fiscal year 2023-2024, no new entities were determined to be in a state of financial emergency as defined in section 218.503(3), F.S.

City of Opa-Locka

On June 1, 2016, the Governor signed Executive Order Number 16-135 designating the City of Opa-Locka to be in a state of financial emergency, pursuant to section 218.503, F.S.

The Executive Order created a financial emergency board to oversee the activities of the City of Opa-Locka, designated the Office of the Chief Inspector General as the lead agency in carrying out the Executive Order, and named the Chief Inspector General as the Governor's designee for the City of Opa-Locka to implement measures to resolve the financial emergency.

The Office of the Chief Inspector General performs the following duties as necessary to assist the City of Opa-Locka: review and approve the City Budget; evaluate the incurrence of debt; review monthly revenue and expenditures; evaluate financial and contractual obligations; analyze and approve the Five-Year Recovery Plan; review the required audits; review the City's resolutions and ordinances for financial impact; and provide other technical assistance as deemed appropriate.

CONCLUSION

It is an honor and privilege to serve and to provide a report on the accomplishments of the Office of the Chief Inspector General for fiscal year 2023-2024.



Top Row: Director of Auditing Steven Henry, Inspector Specialist Tera McLanahan, Deputy Chief Inspector General Heather Robinson, and Special Counsel Brian Hunter. **Bottom Row:** Chief of Investigations Cheryl Crockett, Intake Manager Veronica Franco, Chief Inspector General Melinda Miguel, and Program Assistant Ansley White.



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