



The **FLORIDA DEPARTMENT OF HEALTH**
Office of Inspector General

ANNUAL REPORT

Fiscal Year Ending June 30, 2018



Celeste Philip, MD, MPH, Surgeon General and Secretary

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

Mission:

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



Rick Scott
Governor

Celeste Philip, MD, MPH
Surgeon General and Secretary

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

September 21, 2018

Celeste Philip, MD, MPH
Surgeon General and Secretary
4052 Bald Cypress Way, Bin #A00
Tallahassee, Florida 32399-1701

Eric Miller, Chief Inspector General
Executive Office of the Governor
The Capitol
Tallahassee, FL 32399-0001

Dear Dr. Philip and Chief Inspector General Miller:

I am pleased to present the Annual Report of the Department of Health's (Department) Office of Inspector General, summarizing our activity for fiscal year ending June 30, 2018. The report was prepared in accordance with Section 20.055(8), *Florida Statutes*.

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

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

Respectfully submitted,

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

MJB/akm
Enclosure

**FLORIDA DEPARTMENT OF HEALTH
OFFICE OF INSPECTOR GENERAL
ANNUAL REPORT FY 2017-18**

| | | |
|---|--|-----------|
| ➤ | Introduction | 2 |
| ➤ | Mission, Vision, and Values | 4 |
| ➤ | Organizational Profile Staff Qualifications Organizational Chart Training | 5 |
| ➤ | OIG Functions Internal Audit Unit Internal Investigations Unit Incident Reports | 8 |
| ➤ | Summary of Major Activities: Internal Audit Unit Audit Summary Other Projects Summary of Corrective Actions Outstanding | 14 |
| ➤ | Summary of Major Activities: Internal Investigations Unit | 21 |
| ➤ | Other OIG Activities Coordination with External Auditing Entities Presentations | 30 |
| ➤ | Appendices A. Completed Internal Audit Unit Engagements B. External Projects Coordinated by the OIG C. Closed Complaints | 31 |

INTRODUCTION

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

Each Inspector General has broad authority which includes these responsibilities:

- ❖ Advise in the development of performance measures, standards, and procedures for the evaluation of state agency programs;
- ❖ Assess the reliability and validity of performance measures and standards and make recommendations for improvement;
- ❖ Review the actions taken to improve program performance and meet program standards and make recommendations for improvement, if necessary;
- ❖ Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to programs and operations of the state agency;
- ❖ Conduct, supervise, or coordinate other activities carried out or financed by that state agency that promote economy and efficiency in the administration of, or prevent and detect fraud and abuse in its programs and operations;
- ❖ Inform the agency head of fraud, abuses, and deficiencies relating to programs and operations administered or financed by the state agency, recommend corrective action concerning fraud, abuses, and deficiencies, and report on the progress made in implementing corrective action;
- ❖ Develop long-term and annual audit plans based on the findings of periodic risk assessments;
- ❖ Conduct periodic audits and evaluations of the agency's information technology security program for data, information, and information technology resources of the agency¹;
- ❖ Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication;
- ❖ Monitor the implementation of the agency's response to any report issued by the Auditor General or by the Office of Program Policy Analysis and Government Accountability no later than six months after report issuance;
- ❖ Review rules relating to the programs and operations of the state agency and make recommendations concerning their impact;
- ❖ Receive complaints and coordinate all activities of the agency as required by the Whistle-blower's Act;
- ❖ Receive and consider complaints which do not meet the criteria for an investigation under the Whistle-blower's Act and conduct, supervise, or coordinate such inquiries, investigations, or reviews as deemed appropriate;
- ❖ Initiate, conduct, supervise, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government;
- ❖ Report expeditiously to the appropriate law enforcement agency when there are reasonable grounds to believe there has been a violation of criminal law;

¹ Section 282.318(4)(g), *Florida Statutes*, Security of Data and Information Technology

- ❖ Ensure an appropriate balance is maintained between audit, investigative, and other accountability activities; and
- ❖ Comply with the *Principles and Standards for Offices of Inspector General* as published by the Association of Inspectors General.

Section 20.055, *Florida Statutes*, requires each Inspector General to prepare an annual report summarizing the activities of the office during the preceding fiscal year because of these responsibilities. This report summarizes the activities and accomplishments of the Florida Department of Health's (Department, DOH), Office of Inspector General (OIG) for the 12-month period ending June 30, 2018.

MISSION, VISION, AND VALUES

The **mission** of the Florida Department of Health (Department) is:

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

The **vision** of the Department is:

“To be the Healthiest State in the Nation.”

The **values** of the Department are:

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

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

ORGANIZATIONAL PROFILE

Staff Qualifications

The OIG consists of 16 professional and administrative positions that serve three primary functions: internal audit, investigations, and administration. The Inspector General has a dual reporting relationship to the Chief Inspector General within the Executive Office of the Governor and to the State Surgeon General and Secretary of DOH.

OIG staff are highly qualified and the collective experience spans a wide range of expertise and backgrounds, enhancing the OIG's ability to effectively audit, investigate, and review the diverse and complex programs within the Department. As of June 30, 2018, one position is vacant. The following statistics represent the 15 positions:

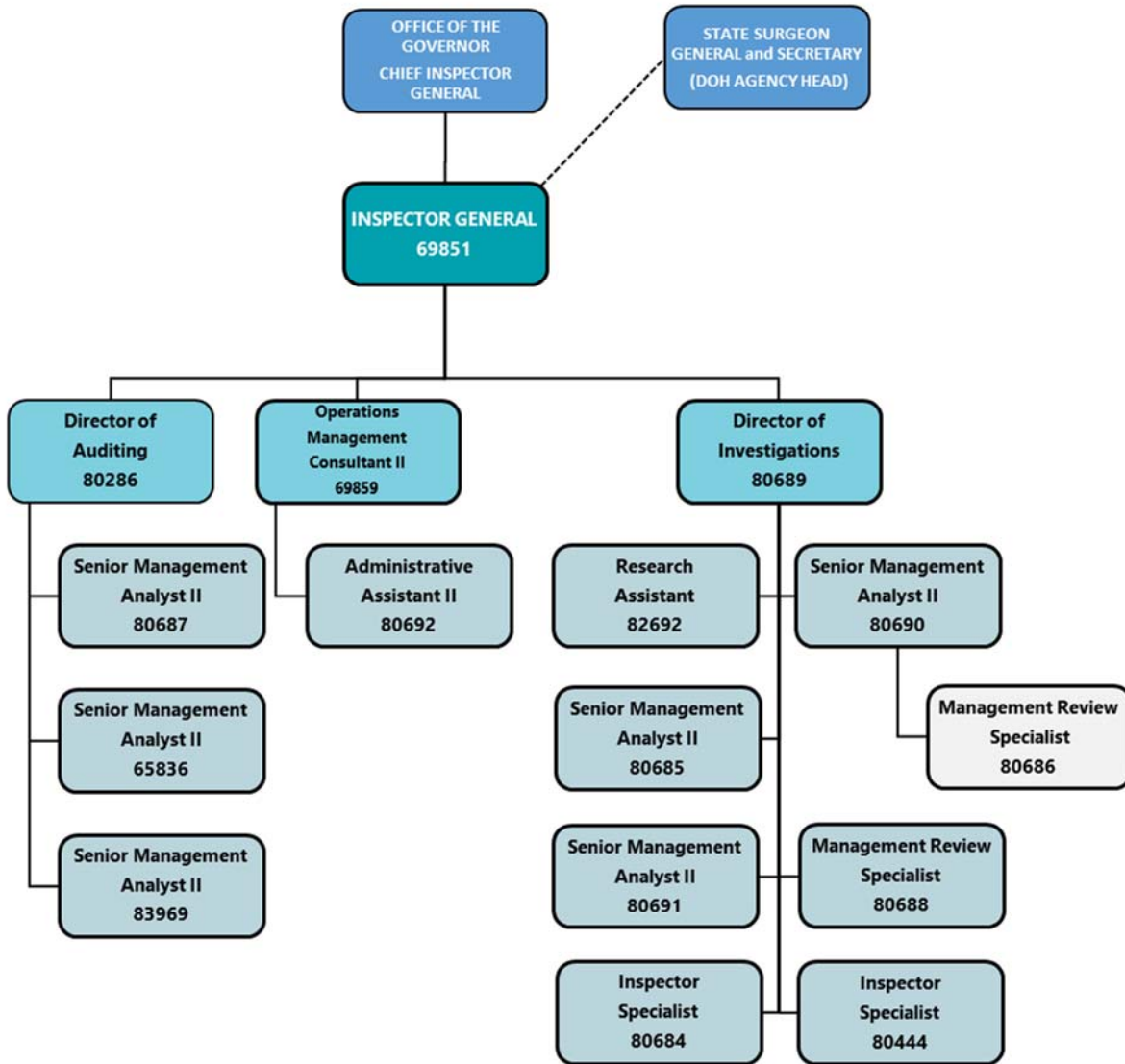
- Many of the OIG staff members have specialty certifications that relate to specific job functions within the OIG. These certifications include:
 - ❖ 5 Certified Inspector General Investigators,
 - ❖ 5 Certified Accreditation Managers,
 - ❖ 5 Certified Accreditation Assessors,
 - ❖ 2 Certified Active Shooter Trainers,
 - ❖ 2 Certified Inspector Generals,
 - ❖ 1 Certified Public Accountant,
 - ❖ 1 Certified Internal Auditor,
 - ❖ 1 Certified Fraud Examiner,
 - ❖ 1 Certified Law Enforcement Officer (Non-Sworn),
 - ❖ 1 Certified Government Auditing Professional, and
 - ❖ 1 Certified Inspector General Auditor.

- The Inspector General serves as a Board Member of the Florida Audit Forum.

- An OIG staff member serves as a Board Member and Treasurer of the Institute of Internal Auditors Tallahassee Chapter.

- Collectively, staff within the OIG have:
 - ❖ 74 years of Audit experience, and
 - ❖ 220 years of Investigative experience.

Department of Health Office of Inspector General Organizational Chart (as of June 30, 2018)



Training

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

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

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

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

Some of the specific courses or conferences attended by staff during the 2017-18 fiscal year included:

- ❖ Florida Institute of Certified Public Accountants' Annual Accounting and Business Show
- ❖ Florida Institute of Certified Public Accountants' State and Local Government Accounting Conference
- ❖ Cybersecurity Fundamentals Certification Course
- ❖ Advanced Interviewing for Investigation/Audit Professionals
- ❖ Public Records Law and the Inspector General Community
- ❖ Investigating and Preventing Sexual Harassment in the Workplace
- ❖ Fraud Risk Management and Ethics and the Anti-Fraud Professional
- ❖ Understanding Cybersecurity
- ❖ Information Technology General Controls & Auditing a Secure Environment

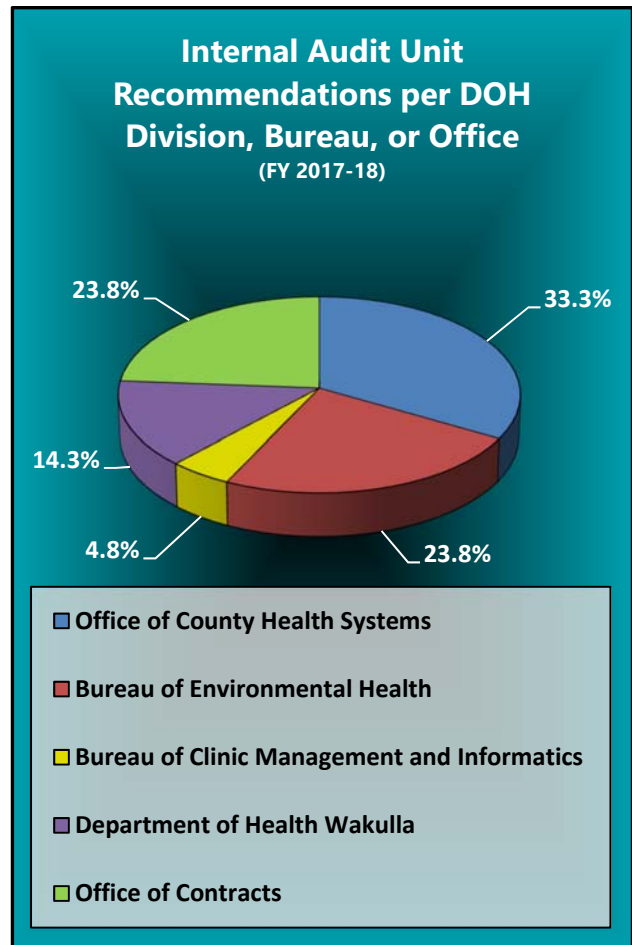
OIG FUNCTIONS

Internal Audit Unit

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

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

Consulting engagements provide independent advisory services to Department management for the administration of its programs, services, and contracting processes. The Unit also performs other limited-service engagements, such as special projects and investigative assists, which relate to specific needs and are typically more targeted in scope than an audit or review.



2017-18 Accomplishments

The OIG completed two audit engagements and six review engagements during the 2017-18 fiscal year.

The OIG continues to monitor progress of management actions taken to correct significant deficiencies noted in audit and review engagements. A listing of all engagements completed during the 2017-18 fiscal year can be found in Appendix A. Summaries of each engagement can be found starting on page 14 of this report. Additionally, the OIG serves as a coordinator for external audit projects related to various Department programs. More information concerning this can be found in Appendix B.

The OIG also initiated six additional audit/review projects during fiscal year 2017-18 that will culminate during fiscal year 2018-19.

Performance Criteria

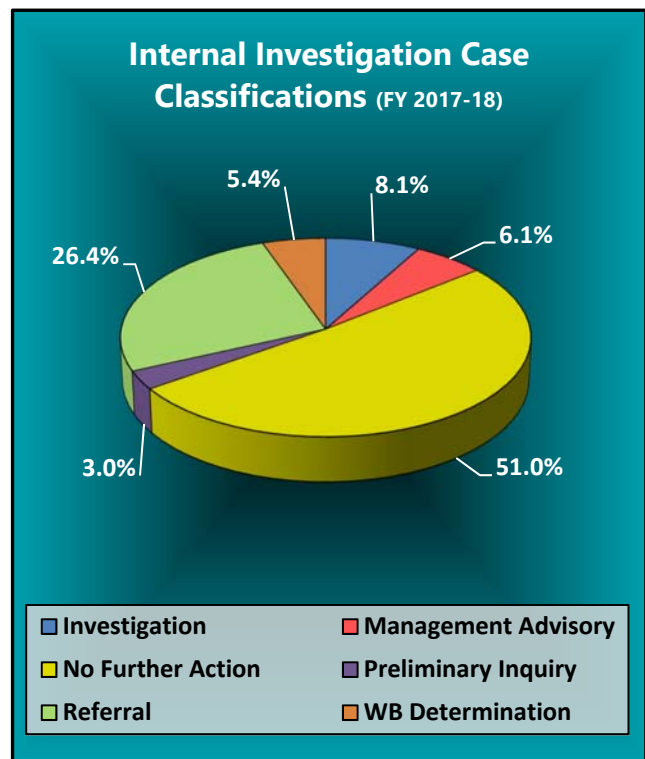
All audits and consulting engagements are performed in accordance with the *International Standards for the Professional Practice of Internal Auditing* (i.e., "Red Book") published by the Institute of Internal Auditors.

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

Internal Investigations Unit

The OIG receives complaints related to Department employees, program functions, and contractors. The OIG reviews each complaint received to determine how the complaint should be handled. The following case classifications were utilized by the OIG during the 2017-18 fiscal year:

- ❖ Investigation – the OIG conducts a formally planned investigation that will result in an investigative finding report.
- ❖ Whistle-Blower Determination – the review of a complaint to determine whether it meets specific statutory requirements to rise to the level of a whistle-blower investigation.
- ❖ Whistle-blower Investigation – the OIG conducts a formally planned investigation following specific statutory requirements that will result in an investigative finding report.
- ❖ Management Advisory – complaints provided to county health department (CHD) or Program management to handle and report their findings to the OIG.
- ❖ Preliminary Inquiry – an analysis of a complaint to develop the allegation(s) and a determination of whether Florida laws, rules, Department policies or procedures may have been violated.
- ❖ Referral – a referral of a complaint to Department management (internal referrals) or another agency when the subject or other individuals involved are outside the jurisdiction of the Department (external referrals).
- ❖ Investigative Assist – provides assistance to law enforcement.
- ❖ No Further Action – insufficient information in the complaint for an investigation.



2017-18 Accomplishments

The OIG closed 296 complaints during the 2017-18 fiscal year. The chart on the previous page provides a disposition breakdown of these complaints. A listing of all closed complaints during the 2017-18 fiscal year and their disposition can be found in Appendix C. A sampling of various investigations completed during the 2017-18 fiscal year can be found starting on page 21 of this report.

Performance Criteria

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

Accreditation

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

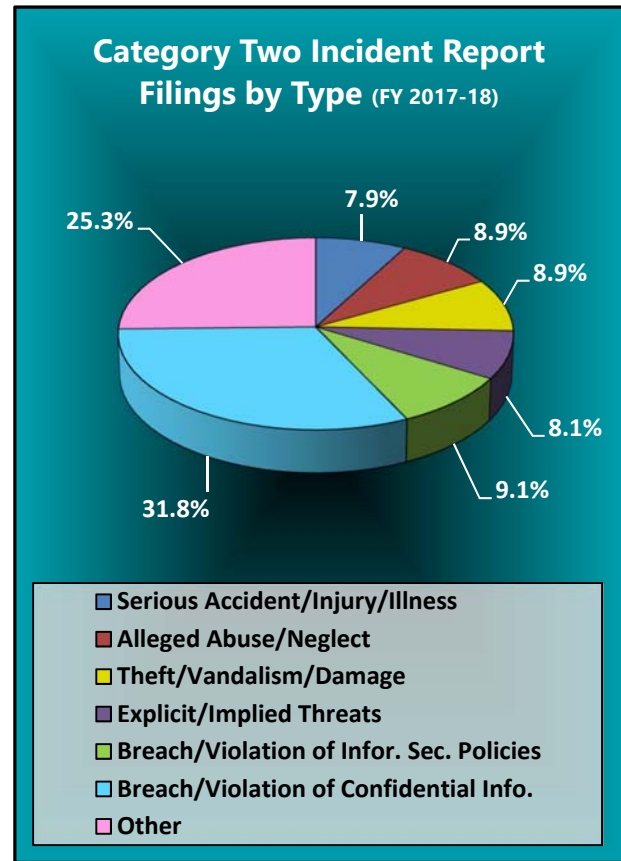
Accreditation affords the ability to further assure Department employees and the public that practices and methods used during an internal investigation comply with established standards developed by the Chief Inspector General, the Inspector General community, and the Commission, which in turn helps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

The Department's OIG was reaccredited on November 1, 2017, and is one of 22 accredited state agency Offices of Inspector General as of June 30, 2018.

Incident Reports

Incident Reports are utilized within the Department to ensure that each incident as defined in Department policy is adequately documented, reported, and investigated. The types of incidents that should be reported are those that:

- ❖ Expose Department employees or the public to unsafe or hazardous conditions or injury;
- ❖ Result in the destruction of property;
- ❖ Disrupt the normal course of a workday;
- ❖ Project the Department in an unfavorable manner;
- ❖ Cause a loss to the Department;
- ❖ May hold the Department liable for compensation by an employee, client, or visitor; or
- ❖ Violate information security and privacy policies, protocols and procedures; suspected breach of privacy; or suspected breach of information security.



Incidents are to be documented on the Department’s Incident Report Form (Form DH 1152). The form is used to identify the type of incident, names of participants and witnesses, a description of the incident, and (where warranted) the results of the preliminary investigation.

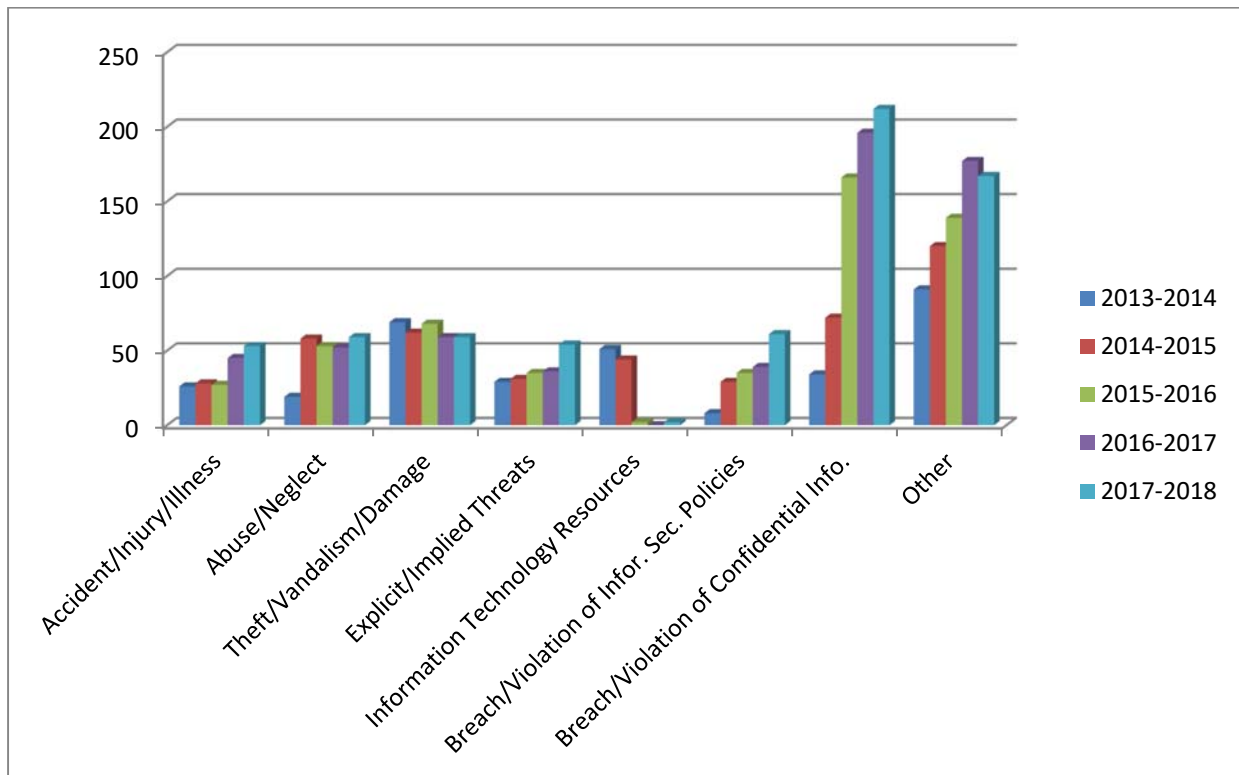
2017-18 Accomplishments

The Department’s *Incident Reporting* policy, Department of Health Policy (DOHP 5-6-14) requires the OIG be the recipient of any Category Two (serious) Incident Report (Category One or non-serious incidents are handled at the local level). Upon receipt of an Incident Report, OIG staff determine whether to perform an investigation based upon the nature of the incident and, if so, who best should perform the investigation.

The OIG received 667 Incident Reports during the 2017-18 fiscal year. This represents a **10.4% increase** over the previous fiscal year when 604 Incident Reports were received by the OIG.

The chart on the previous page provides a breakdown of the type of Incident Report received by the OIG during the 2017-18 fiscal year. The chart below provides a comparison of the Category Two incidents received by the OIG over the last five fiscal years, by incident type.

Comparison of Reported Category Two Incident Reports over last five fiscal years ended June 30, 2018



A factor in the increase of Breach/Violations of Confidential Information resulted from a change in policy in fiscal year 2015-16, requiring all instances of confidentially breach to be classified as a Category Two type incident, regardless of whether if it was intentional or accidental. Previously, only intentional breaches were classified as Category Two.

SUMMARY OF MAJOR ACTIVITIES: INTERNAL AUDIT UNIT

AUDIT SUMMARY

The following is a summary of an internal audit completed during the 2017-18 fiscal year.

AUDIT REPORT # A-1617DOH-006 **County Health Departments Medicaid Managed Care Billing**

The OIG audited the efficiency and effectiveness of Medicaid Managed Care Billing (Billing) by CHDs with the primary focus on timeliness and accuracy of billing.

No major efficiency or effectiveness issues for billing were identified during the engagement. Management should use data and reports available to continue to monitor for sharp declines with the efficiency and effectiveness of account receivables associated with CHD billing.

AUDIT REPORT # A-1718DOH-004 **Environmental Health Fees in the Health Management System**

The Department's *Environmental Health Database* (EHD) is the mandated statewide system to be used by CHDs for all information related to environmental health (EH) programs, including related fees.

Some EH fees were identified in the Department's *Health Management System* (HMS), including one-time encounters. The OIG audited whether such fees were accurately collected and recorded in HMS; reconciled, deposited, and recorded in the Florida Accounting Information Resource; and reflected in EHD. The OIG also wanted to determine the reason CHDs continue to use HMS for EH transactions.

SUMMARY OF FINDINGS

- ❖ CHDs used HMS to document the collection and receipt of EH fees.
- ❖ EH customers' receipts did not always include required information.
- ❖ Users were granted inappropriate access and abilities in HMS.

- ❖ Refunds were issued to an entity not documented as the original payer.

RECOMMENDATIONS

The OIG recommended the Office of County Health Systems:

- ❖ Ensure the Department in all counties singularly use EHD for EH services, fees, and receipts.
- ❖ Ensure the Department in all counties prepare receipts in accordance with IOP 56-66-17, *Accounts Receivable*. Additionally, the OIG recommended unannounced periodic reviews of receipts to ensure compliance with policies and procedures.
- ❖ Ensure the Department in all counties, in collaboration with the Bureau of Clinic Management & Informatics, evaluate and update user access for all systems which store social security numbers. Subsequent to the initial evaluation, the OIG recommended the Department in all counties conduct quarterly reviews as required in DOHP 20-19-15, *Access Control of Social Security Numbers*.
- ❖ Ensure user accounts are unique to a specific employee and can be traced for accountability purposes.
- ❖ Ensure CHDs verify the original payer and refund requester are one in the same, the verification is documented and attached to the refund documentation.

The OIG recommended the Bureau of Environmental Health:

- ❖ Provide EHD training to cashiers responsible for collecting EH service fees and the cashier be granted access to record these fees in EHD.
- ❖ Update EHD to allow the user to correctly document on the receipt who the fees were received from.

OTHER PROJECTS

The following is a summary of other projects completed during the 2017-18 fiscal year.

REPORT # O-1718DOH-016

Selected Employee Transactions at the Florida Department of Health in Wakulla County

The OIG learned of a DOH-Wakulla employee arrested during work hours at a DOH-Wakulla facility for alleged fraud that was not work-related. The OIG reviewed the employee's public records report for any prior history of a similar nature, to satisfy the Department's due diligence. The Department's timely completed Level 2 background screening during the employee's hiring did not include several arrests for alleged fraud, including insufficient funds checks less than \$150 and passing worthless bank checks. The employee's duties at DOH-Wakulla included handling cash and other funds, receiving customers' payment in the clinical, vital statistics, and environmental health areas.

The OIG partnered with DOH-Wakulla management to review selected transactions handled by the employee to obtain limited assurance there was no impropriety involving state monies or resources.

SUMMARY OF FINDINGS

- ❖ Two DOH-Wakulla employees with cash handling responsibilities shared roles in e-Vitals. e-Vitals is the electronic registration system used by the Department to enter, track, issue, and receipt all vital record activities.
- ❖ DOH-Wakulla management granted inappropriate access abilities to numerous staff.

RECOMMENDATIONS

The OIG recommended DOH-Wakulla:

- ❖ Ensure each cashier log into and maintain his/her separate identity in e-Vitals. Each person's receipts under his/her username can then be uniquely identified to that person.
- ❖ Add the e-Vitals *Daily Teller Transaction Report* (for each employee) to its daily collections reconciliation.
- ❖ Regularly review access controls of all Department IT resources used at DOH-Wakulla.

REPORT # R-1617DOH-021**Review of General Controls at County Health Departments - 2017**

The OIG visited and reviewed 15 CHDs during April and May 2017 to analyze selected controls and requirements related to server room security; server room environmental controls; pharmaceuticals; dental clinic controls; disaster recovery & business continuity; patient privacy rights; records retention, archiving, and disposition; information technology resources; building safety and physical security; storage buildings; security of safety paper; cash handling; and client incentives.

SUMMARY OF FINDINGS

- ❖ Various general controls were found to be deficient or non-existent within the 15 CHDs visited. They included:
 - Four CHDs did not have the designated secured server room and/or the designated secured pharmaceutical storage area(s) documented in the local information security and privacy procedures.
 - Five CHDs did not have an Access Control List prominently placed at the entryway of the designated server room and/or the designated secured pharmaceutical storage area(s) to identify authorized personnel.
 - Four CHDs did not have a sign-in sheet at the designated server room and/or the designated secured pharmaceutical storage area(s) for authorized visitors. One CHD did not record items taken from the secured pharmaceutical storage area.
 - Three CHDs did not have a system implemented to notify management and/or other designated personnel when the power redundancy (generator) is applied during a power interruption.
 - Four CHDs did not document server backup procedures to be performed on an established frequency.
 - Five CHDs did not encrypt server backups.
 - Six CHDs did not provide a written statement to clients to support whether the collection of the individual's social security number (SSN) is authorized or mandatory.
 - 12 of the CHDs use clients' SSN for business purposes, which raises concerns over privacy rights.
 - Four CHDs did not label unused computer equipment as sanitized.
 - One CHD retained and stored boxes of client information and other sensitive business documents in an outside storage shed secured only with a padlock, which does not provide optimum security per DOH policy.
 - Two CHDs allowed employees to share a cash drawer.
 - Two CHDs did not change combinations or keys to a safe when staff with authorized access left the CHD or changed roles where access was no longer needed.

RECOMMENDATION

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

REPORT # R-1718DOH-011**The Department's Use of Statement on Standards for Attestation Engagements No. 18 Reports**

The OIG reviewed the Department's use of *Statement on Standards for Attestation Engagements No. 18* (SSAE) reports.

SUMMARY OF FINDINGS

- ❖ The Department has an opportunity to obtain a level of assurance its service organizations (SO) and subservice organizations (sub SO) have controls in place that protect the Department.
- ❖ The Department did not receive and review all required SSAE No. 16 reports.

RECOMMENDATIONS

The OIG recommended the Office of Contracts:

- ❖ Develop a tool that would assist a contract manager identify when a provider is a SO, so language can be included in the contract to require a SSAE No. 18 report, including the appropriate type.
- ❖ Develop a process to ensure SSAE No. 18 reports are reviewed and act on any deficiencies identified in the report. Over time, this process could be an integrated, enterprise-wide process.
- ❖ Compile and maintain a list of its providers that function as a SO. Such a list would assist Department staff to know the population and types of services being performed by contracted providers.
- ❖ Provide training for contract managers to ensure timely submission and review of the SSAE No. 18 reports, and how to address any findings from the reports with the SO.
- ❖ Develop language to be included in SO contracts that would provide for financial consequences when SSAE No. 18 reports are not submitted timely.

REPORT # R-1718DOH-013**Establishment of Clinical Services Fees for County Health Departments**

The OIG reviewed current methodologies and processes for establishing clinical service fees for CHDs to gain an understanding of the processes and to determine if the Department has written guidance to assist counties establish clinical services fees.

SUMMARY OF FINDING

- ❖ No Departmental uniform written guidance exists to assist CHD management when working with county governments to establish and revise clinical services fees.

RECOMMENDATION

The OIG recommended the Office of County Health Systems:

- ❖ Provide written guidance for establishing clinical service fees for management at the CHDs. The written guidance could assist current and new CHD management establish and revise clinical services fees.

REPORT # R-1718DOH-017**Review of Email Record Retention**

The OIG reviewed the email retention policy and practices of the Department and five other state agencies.

While DOH Policy 30-1-08, *Public Records Request*, requires the archiving of emails for three years, the Department's current practice is to retain emails for seven years. Five other state agencies reviewed retain emails from five years to permanently.

REPORT # R-1718DOH-007

Environmental Health Database

The OIG reviewed and evaluated the EHD system controls to determine whether the controls ensure accurate fee input and prevent inappropriate modification.

SUMMARY OF FINDINGS

- ❖ Controls need improvement to ensure CHDs utilize correct fee codes in EHD.
- ❖ EHD did not have refund capability.

RECOMMENDATIONS

The OIG recommended the Bureau of Environmental Health:

- ❖ Establish safeguards within EHD to prevent unapproved fictitious codes from being created and used. The Bureau should have sole authority to create fee codes, require CHDs provide documentation supporting the need for a new fee code, and maintain documentation of such requests and approvals.
- ❖ Develop a periodic monitoring process to ensure fee codes in EHD are properly designed and provide for the accurate collection and distribution of fees.
- ❖ Include a refund capability in EHD and develop a EH refund process to ensure consistent processing of EH refunds statewide.

SUMMARY OF CORRECTIVE ACTIONS OUTSTANDING

Section 20.055(8)(c)4, Florida Statutes, requires the identification of each significant recommendation described in previous annual reports on which corrective action has not been completed. As of June 30, 2018, there were no corrective actions outstanding from previous annual reports.

SUMMARY OF MAJOR ACTIVITIES:

INTERNAL INVESTIGATIONS UNIT

The following is a sampling of various FY 2017-18 investigation summaries. For a complete listing of all investigative activity refer to Appendix C.

INVESTIGATION # 16-043

Alleged Employee Misconduct

Department of Health in Seminole County (DOH-Seminole)

This investigation was initiated based on an anonymous complaint alleging misuse of funds and managerial misconduct by a former DOH-Seminole supervisor (Subject). Prior to the completion of the report, the Subject resigned "in lieu of taking disciplinary action."

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

Allegation #1: Subject used Department funds to build a "Wellness Center" (Gym) for DOH-Seminole employees. The allegation was **substantiated**. Based on witness testimony, the Subject compelled a subordinate to request an approval for "a renovation," with no mention of a Gym. Upon being notified there was no statutory authority to purchase exercise equipment, the Subject directed the subordinate to remove the Gym verbiage from the justification sent to Central Office. After being informed of the Subject's intention to inappropriately purchase exercise equipment, the Deputy Secretary for County Health Systems intervened and prohibited the purchase. The Subject's action violated DOHP 60-8-16, *Discipline*, Sections VII. D. 6. b. – Negligence, Neglect of Duty; VII. D. 6. f. (4)(d) - Conduct Unbecoming a Public Employee - Falsification of Records or Statements; and VII. D. 6. e. (14) – Rules, Regulations, Policies, or Laws Willfully Violated.

Allegation #2: Subject pressured senior management to hire a family member. The allegation was **substantiated**. The Subject introduced the family member to management and the family member was hired as an Other Personal Services (OPS) employee on three different occasions. This action violated Section 112.3135, *Florida Statutes* – Restriction on employment of relatives; Section VII. D. 6. 3. (14), DOHP 60-8-16, *Discipline* - Rules, Regulations, Policies, or Laws Willfully Violated; and Section VII. F., DOHP 30-2-13, *Code of Ethics* – Employment of Relatives.

Allegation #3: Subject hired a friend's child. While this action occurred, no Department policies were violated.

Allegation #4: Subject hired and promoted an individual. While this action occurred, no Department policies were violated.

Allegation #5: Subject showed favoritism and had fraternity brothers and sorority sisters working at DOH-Seminole. The allegation was **unsubstantiated**.

Allegation #6: Subject was rarely at the office and did not have an open-door policy for employees. While there was evidence to suggest the alleged actions did occur, no Department policies were violated.

Allegation #7: Subject used clients' Welfare Trust Fund (WTF) money to purchase plaques and lunches for events with community partners. Previously, these funds were used to help clients in need. The allegation was **unsubstantiated**. There was insufficient evidence to support the allegation.

Allegation #8: Subject threatened senior management staff by sending an email regarding "pending purchases" for marketing/communications. The allegation was **substantiated**. An email sent by the Subject stated, "send all previous denied purchases through today for marketing/communications. No more than that. Anyone going to Tally to avoid my directive will be disciplined as well. I don't like mess and people are being messy." This action violated Section 60-8-16, VII. D. 6. e. (14), DOHP 60-8-16, *Discipline* - Rules, Regulations, Policies, or Laws Willfully Violated.

Allegation #9: Subject hired out-of-state friends to conduct training instead of in-state providers. The Subject did hire a trainer from an out-of-state university they attended, however, no Department policies were violated.

Additional Findings

Finding #1: A witness failed to respond and provide truthful responses during an internal investigation concerning their partnership and involvement with the Subject in a Florida Limited Liability Company (LLC). This action violated Section VII. D. 6. f. (4)(d), DOHP 60-8-16, *Discipline* - Conduct Unbecoming a Public Employee, Falsification of Records or Statements.

Finding #2: Subject and the witness failed to notify the Department and the Florida Commission of Ethics for their secondary employment in the LLC. This action violated Section 60-8-16, VII. D. 6. e. (14), DOHP 60-8-16, *Discipline* - Rules, Regulations, Policies, or Laws Willfully Violated.

Finding #3: Subject hired a Government Operations Consultant (Consultant), to conduct health surveys. On four separate occasions, the Consultant purchased gift cards totaling \$2,000 with WTF money and commingled Department funds with personal funds. This action violated Section 60-8-16, VII. D. 6. e. (14), DOHP 60-8-16, *Discipline* - Rules, Regulations, Policies, or Laws

Willfully Violated; Section VII. D. 8, IOP 56-89-16, *Client Incentives and Promotional Items* – Incentive and Promotion Items Internal Controls, Incentive or Promotional items improperly distributed to Department Employees; and DOH-Seminole Policy (SCHDP) 059-056-09.1, *Client Incentives and Promotional Items*, Sections VII. C. and VII. D.

RECOMMENDATION

- ❖ The OIG recommended management take appropriate action consistent with the findings of the report.

INVESTIGATION # 17-074

Alleged Employee Misconduct

Department of Health in Putnam County (DOH-Putnam)

This investigation was initiated based on a complaint from a private citizen (Complainant) alleging a former DOH-Putnam Environmental Health employee (Subject #1) misread soil samples and conspired with a supervisor (Subject #2) to defraud the Complainant. The Complainant also alleged Subject #2 refused to assist interpreting Subject #1's soil tests results.

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

Allegation #1: Subject #1 failed at their job and misinterpreted soil samples when conducting a soil evaluation at the Complainant's residence. The allegation was **substantiated**. The opinion of OIG-acquired independent subject matter experts was Subject #1 misinterpreted and misidentified soil samples from the Complainant's property and failed to use sound methodology in properly ascertaining the soil conditions. Subject #1's misinterpretation required the Complainant to unnecessarily install a more expensive mounded system. This action violated Section VII. D. 6. b., DOHP 60-8-16, *Discipline* - Negligence, Failure to use ordinary or reasonable care in... duties and responsibilities.

Allegation #2: Subject #1 and Subject #2 "conspired to defraud the Complainant of thousands of dollars." The allegation was **unsubstantiated**. The OIG found no evidence to support the allegation.

Allegation #3: Subject #2 "refused" to help the Complainant interpret Subject #1's soil test results and "insinuated" the Complainant was "too ignorant" to understand the soil evaluation process. The allegation was **unsubstantiated**.

Additional Finding

Applicant information on the field copy of the Complainant's Onsite Sewage Treatment and Disposal Systems file contained incomplete information. This caused the OIG to initially question the validity of the soil profile in the file. A review of the DOH-Putnam Environmental

Health Unit files to determine if this was an isolated incident or systemic problem was not conducted by the OIG.

RECOMMENDATION

- ❖ The OIG recommended management take appropriate action consistent with the finding and conclusions of the report.

INVESTIGATION # 17-091 Alleged Purchasing Card Fraud Bureau of Communicable Diseases

This investigation was initiated based on a complaint received from a Bureau of Communicable Diseases employee (Complainant) alleging a coworker (Subject) committed potential Purchasing Card (P-Card) fraud.

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

Allegation #1: Subject misused the Department P-Card. The allegation was **unsubstantiated**. An audit of the Subject's P-Card transactions provided insufficient evidence to prove or disprove the allegation.

INVESTIGATION # 17-100 Alleged Violation of Law and Agency Rules Department of Health in St. Lucie County (DOH-St. Lucie)

This investigation was initiated based on an anonymous complaint alleging a DOH-St. Lucie employee (Subject) committed multiple violations of law and agency rules.

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

Allegation #1: Subject used state time and equipment to conduct a personal for-profit business. The allegation was **substantiated**. When presented with evidence, the Subject acknowledged this occurred. This action violated DOHP 60-8-16, *Discipline*, Sections VII. D. 6. e. (14) - Rules, Regulations, Policies, or Laws Willfully Violated; and VII. D. 6. e. (8) – Misuse of Computer Facilities or Equipment.

Allegation #2: Subject hired their outside employer as a DOH-St. Lucie employee under their supervision. The allegation was **substantiated**. While law and policy do not specifically prohibit hiring one's business associate, doing so in this instance created an appearance of unethical behavior, and was impractical due to the expected hours of work and is discouraged by DOHP 30-2-13, *Code of Ethics*.

Allegation #3: Subject used foul language and cursed while conducting state business in the presence of other employees and in clients' hearing range. The allegation was **substantiated**. The allegation was supported by witness statements and documentation of additional complaints filed by employees and a client. This action violated DOHP 60-8-16, *Discipline*, Sections VII. D. 6. f. (4)(b), (c), & (k) – Conduct Unbecoming a Public Employee, Disruptive Conduct; Dissension; and Threatening, Abusive, Malicious, Profane, or Offensive Language or Actions.

Allegation #4: Subject claims time worked when they were "never" at work, comes in late every day, leaves early, and takes extended lunches. The allegation was **unsubstantiated**.

Allegation #5: Subject allowed a best friend/family member to claim time worked when they were not present. The allegation was **unsubstantiated**.

Allegation #6: Subject allows a "co-worker" to complete their spouse's timesheet. The allegation was **unsubstantiated**.

Allegation #7: Subject allowed "them" to claim "at work" when they were out on leave. The allegation was **unsubstantiated**.

Allegation #8: Subject misused grant funds for pay raises for selected employees, to purchase furniture, and to cover other expenditures. The allegation was **unsubstantiated**.

Allegation #9: Subject allowed employees to post offensive pictures in the office. The allegation was **unsubstantiated**. Witness statements and documentation show a direct report posted what could be interpreted as a workplace inappropriate picture in plain view. The matter was previously addressed, and the picture removed. There was insufficient information to support the allegation that the Subject allowed the employee to post it.

Allegation #10: Subject allowed employees to harass and bully other employees. The allegation was **unsubstantiated**.

Allegation #11: Subject referred to a subordinate as "bipolar." The allegation was **unsubstantiated**.

Allegation #12: Subject used state petty cash and postage for personal use. The allegation was **unsubstantiated**.

Allegation #13: Subject allowed a fellow employee to use P-Card for personal charges (school books, funerals, and non-state trainings). The allegation was **unsubstantiated**. The incidents allegedly occurred under a former supervisor. There was insufficient information to indicate the Subject allowed the misuse of P-Cards.

Allegation #14: Subject allowed an employee to hire their family member for loyalty. The allegation was **unsubstantiated**. The employee's family member works for DOH-St. Lucie, but in a different organizational unit. There was insufficient information to indicate the Subject allowed the hiring for loyalty.

Allegation #15: Subject allowed an employee to violate the password policy. The allegation was **unsubstantiated**.

RECOMMENDATION

- ❖ The OIG recommended management take appropriate action consistent with the conclusions of the report.

INVESTIGATION # 17-132

Alleged Violation of Law and Agency Rules; Misconduct Department of Health in Polk County (DOH-Polk)

This investigation was initiated based on the OIG receiving complaints from septic tank contractors (Complainants) accusing a former DOH-Polk Environmental Health (EH) employee (Subject #1) of malfeasance, misfeasance, and conduct unbecoming. A supplemental complaint alleging additional violations by DOH-Polk EH staff was submitted with the original complaints' documentation. The supplemental complaint alleged a DOH-Polk EH staff member (Subject #2) altered an onsite sewage treatment and disposal systems (OSTDS) permit application submitted by a contractor.

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

Allegation #1: Subject #1 orchestrated, and DOH-Polk EH staff mandated, additional requirements for OSTDS repair permits, which are not required by *Florida Statutes* or *Florida Administrative Code*. The allegation was **unsubstantiated**. A review of documentation revealed some deficiencies were not required by statute or rule on one of the Complainant's permits. However, these were clarified with Central Office and corrected for the specific permit.

Allegation #2: DOH-Polk EH staff at the Winter Haven office showed favoritism to a contractor by approving an OSTDS permit containing errors, instead of rejecting the permit. The allegation was **unsubstantiated**. A OSTDS permit was approved with errors. However after the Complainant pointed out the discrepancies, an amended application and new soil site evaluation were submitted. DOH-Polk supervisors were onsite to ensure the system was installed correctly.

Allegation #3: Subject #2 altered an OSTDS permit application containing errors, was submitted by a septic tank contractor. The allegation was **unsubstantiated**.

Allegation #4: DOH-Polk EH staff approved an OSTDS permit and final installation of the system, which is now a sanitary nuisance, because the permit information was incorrect, it was placed within the seasonable high-water table, and filter material was used to cover the drain field system. The allegation was **unsubstantiated**.

Allegation #5: DOH-Polk EH staff altered and added information on official Department documents (OSTDS permit application, soil site evaluation, and site plan) submitted by septic tank contractors. The allegation was **unsubstantiated**. Changes and notations on OSTDS forms and site plans were not a violation of policy, rule, or law; and were either initialed or signed and dated.

Allegation #6: DOH-Polk EH staff were not consistent in reviewing and approving OSTDS permits, which appear to favor some contractors over others. The allegation was **unsubstantiated**. Inconsistencies in the permitting process appeared to be based predominately upon soil site evaluations and site plans, and not intentional acts of favoritism or misconduct. Staff followed the same regulations, however, the means to obtain the information from applicants sometimes varied.

Allegation #7: DOH-Polk EH staff failed to respond appropriately to the Complainant's public records requests attempting to withhold information. The allegation was **unsubstantiated**. Public records requests were responded to timely and appropriately.

Allegation #8: DOH-Polk EH staff require contractors provide Voluntary Inspection customers with a copy of the Department's *Procedure for Voluntary Inspection and Assessment of Existing Systems* notice dated May 2000, which is not required by statute or rule. The allegation was **unsubstantiated**.

Additional Finding

DOH-Polk circulated an OSTDS application form (DOH 4015, dated 01/12), which was not approved. Subsequently, permits were rejected for the use of this form and applicants were required to re-submit their requests on the correct forms.

RECOMMENDATIONS

- ❖ The OIG recommended DOH-Polk management discuss permitting issues, rule interpretations, and other concerns with OSTDS staff. Following this meeting, it was recommended DOH-Polk management meet with Central Office staff to discuss the staffs' concerns, as well as the Complainants' concerns, and obtain clarification of OSTDS requirements, especially regarding repair permits. Any interpretation of regulations should be documented and disseminated.

- ❖ The OIG recommended periodic joint meetings between the two DOH-Polk OSTDS offices to discuss these and other issues to ensure consistency in processing permits.
- ❖ The OIG recommended DOH-Polk management continue with their process improvement analysis, which includes a review of workload issues and staffing numbers.

INVESTIGATION # 17-152

Alleged Breach of Confidential Information

Department of Health in Polk County (DOH-Polk)

This investigation was initiated based on a complaint from a private citizen (Complainant) alleging a breach of protected health information (PHI) and personally identifiable information (PII) by a DOH-Polk staff member (Subject).

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

Allegation: Subject viewed and disclosed the PHI and PII of a client to an unauthorized recipient. The allegation was **substantiated**. Testimony and documentation show the Subject accessed the client's electronic health record in the Department's *Health Management System* (HMS) without a legitimate business purpose and disclosed it to the Complainant via text messaging. Viewing client information in HMS without a legitimate business purpose violated Section I. D. 5. (a), DOHP 50-10.2-16, *Information Security and Privacy Policy 2, Acceptable Use and Confidentiality Agreement – Unacceptable Uses, Security Breaches*; and Section VII. D. 6. e. (4)(g), DOHP 60-8-16, *Discipline – Misuse or Abuse of Power or Authority*. Disclosing PHI and PII to an unauthorized recipient violated Section I. E., DOHP 50-10.4-16, *Information Security and Privacy Policy 4, Data Classification and Protection – Disclosure of Confidential Information*; and Section VII. D. 6. e. (2), DOHP 60-8-16, *Discipline – Violation of Law or Agency Rules, Disclosure of Confidential or Privileged Information*.

RECOMMENDATION

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

INVESTIGATION # 17-192**Alleged Pharmaceutical Theft****Department of Health in Brevard County (DOH-Brevard)**

This investigation was initiated based on the OIG receiving an *Incident Report* (Complainant) alleging theft of medication from a school's health clinic by an unknown subject (Subject).

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

Allegation: Theft of student prescription medication. The allegation was **unsubstantiated**. The OIG was unable to substantiate any violation of policy, rule or law.

RECOMMENDATION

- ❖ The OIG recommended DOH-Brevard management consider developing procedures to monitor schools to ensure medication records and all forms and procedures are being followed as required.

INVESTIGATION # 17-247**Alleged Violations of Cash Handling Procedures****Department of Health in Citrus County (DOH-Citrus)**

This investigation was initiated based on the OIG receiving an *Incident Report* (Complainant) reporting a \$120 shortage during an audit of cash stored in the safe at DOH-Citrus.

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

Finding: A DOH-Citrus employee (Subject) acknowledged taking six \$20 bills from the safe, intending to go to the bank to obtain change, but forgot after attending a meeting. The Subject returned the six \$20 bills to the DOH-Citrus Administrative Services Director.

Conclusion: The following changes were made to strengthen internal controls over the safe: Subject's access to the safe was removed; policies and procedures were updated; the combination to the safe was changed; two individuals must now be present to open the safe; a Safe Activity Log will be updated to allow additional information and signatures to record why the safe was entered; and a Transfer of Custody of Funds Log will record when funds are removed from the safe to obtain change from the bank. It appeared management has taken sufficient corrective action to strengthen fiscal controls. There was no need to conduct further investigative activity of this matter.

OTHER OIG ACTIVITIES

COORDINATION WITH EXTERNAL AUDITING ENTITIES

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

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

See Appendix B for a list of external audits and reviews that were coordinated by the OIG during the 2017-18 fiscal year.

PRESENTATIONS

OIG staff made several presentations during the 2017-18 fiscal year that served to educate and inform those in attendance. The presentations included:

- ❖ **Office of the General Counsel's Meeting of the Firm 2018** – (May 17, 2018) – The Inspector General, Director of Auditing, and the Director of Investigations made a presentation to the Office of the General Counsel's staff on the role and responsibilities of the OIG; the basics of the audit and investigations processes; and the Incident Report process, including examples of incidents frequently reported to the OIG.
- ❖ **Department Basic Supervisory Training** – OIG staff participated in quarterly training during the fiscal year to facilitate educating new Department supervisors on the role and responsibilities of the OIG; the basics of the audit and investigations processes; and the Incident Report process including examples of incidents frequently reported to the OIG.

APPENDICES

APPENDIX A

Department of Health Office of Inspector General

Completed Internal Audit Unit Engagements for FY 2017-18

| Number | Audit Engagements | Date Issued |
|---------------|---|-------------|
| A-1617DOH-006 | County Health Departments Medicaid Managed Care Billing | 8/31/2017 |
| A-1718DOH-004 | Environmental Health Fees in the Health Management System | 6/28/2018 |

| Number | Other Engagements | Date Issued |
|---------------|--|-------------|
| R-1617DOH-021 | Review of General Controls at County Health Departments - 2017 | 9/22/2017 |
| R-1718DOH-017 | Review of Email Record Retention | 3/12/2018 |
| O-1718DOH-016 | Selected Employee Transactions at the Florida Department of Health in Wakulla County | 3/14/2018 |
| R-1718DOH-011 | The Department's Use of <i>Statement on Standards for Attestation Engagements No. 18</i> Reports | 5/15/2018 |
| R-1718DOH-013 | Establishment of Clinical Services Fees for County Health Departments | 5/15/2018 |
| R-1718DOH-007 | Environmental Health Database | 6/28/2018 |

APPENDIX B

Department of Health Office of Inspector General

External Projects Coordinated by the OIG for FY 2017-18 ²

(includes initial projects and follow-ups)

| Office of the Auditor General | | |
|-------------------------------|--|-------------|
| Number | Subject | Report Date |
| 2018-049 | Office of Inspector General's Internal Audit Activity | 11/30/2017 |
| 2018-071 | Licensing and Enforcement Information Database Systems (LEIDS) | 12/19/2017 |
| 2018-189 | Statewide Federal Awards – June 30, 2017 | 3/30/2018 |
| 2018-213 | Biomedical Research Program and Selected Administrative Activities Prior Audit Follow-Up | 6/19/2018 |

| Other External Projects | | |
|---|--|-------------|
| External Entity | Subject | Report Date |
| United States Department of Health and Human Services | Ryan White HIV/AIDS Part C Early Intervention Services Program | 7/7/2017 |
| United States Department of Agriculture | Special Supplemental Nutrition Program for Women, Infants and Children (WIC) | 8/17/2017 |

² The OIG tracks progress on corrective action at six month intervals on all external audits/reviews, up to a maximum of 18 months. For any remaining corrective actions outstanding after 18 months, the OIG may elect to continue tracking select corrective actions due to criticality of the issue.

APPENDIX C

Department of Health Office of Inspector General Closed Complaints for FY 2017-18

| Number | Type | Subject | Disposition |
|--------|------|--|--|
| 14-188 | RF | Alleged age discrimination | Referred to the Office of General Counsel's (OCG) Equal Opportunity Section (EOS) |
| 15-022 | WBD | Alleged retaliation | Complaint did not meet Whistle-blower (WB) requirements |
| 15-051 | IN | Alleged Purchasing Card (P-Card) fraud | Criminal Referral 2-Substantiated 4-Unsubstantiated 1-Unfounded |
| 16-043 | IN | Alleged employee misconduct | 3-Substantiated 2-Unsubstantiated 3-Additional Findings 5-Department policies not violated |
| 16-100 | IN | Alleged ethics policy violation | 1-Substantiated 1-Unsubstantiated |
| 17-037 | MA | Alleged duplicate Medicaid billing | Referred to Management |
| 17-051 | PI | Alleged falsification of State Employment Application | Insufficient evidence to support allegation |
| 17-073 | IN | Alleged misuse of position and dissemination of confidential information | 1-Substantiated 1-Unsubstantiated |
| 17-074 | IN | Alleged employee misconduct | 1-Substantiated 2-Unsubstantiated |
| 17-091 | IN | Alleged P-Card fraud | Unsubstantiated |
| 17-092 | IN | Alleged violation of Department Information Technology Security Policy | Unfounded |
| 17-097 | MA | Displeasure with Office of Compassionate Use Registry Process (OCU) | Referred to Management |
| 17-098 | PI | Alleged violation of patient confidentiality | Insufficient evidence to support allegation |
| 17-099 | IN | Potential falsification of employment information | Unsubstantiated |
| 17-100 | IN | Alleged violation of law and agency rules | 3-Substantiated 12-Unsubstantiated |
| 17-108 | RF | Concerns related to paperwork processing delay | Referred to Management |
| 17-109 | IN | Alleged violation of information security and privacy policies | 1-Substantiated 1-Unsubstantiated |
| 17-110 | MA | Alleged misconduct | Referred to Management |
| 17-111 | MA | Alleged contract violation | Referred to Management |
| 17-112 | IN | Alleged violation of Dual Employment policies and statute | Unsubstantiated |
| 17-113 | NF | Concerns regarding Department of Children and Families staff conduct | No Further Action |
| 17-114 | NF | No Jurisdiction | No Further Action |
| 17-115 | NF | No Jurisdiction | No Further Action |
| 17-116 | NF | Alleged improprieties, lack of impartiality and favoritism | No Further Action |
| 17-117 | NF | Alleged employee misconduct | No Further Action |
| 17-118 | NF | Alleged harassment and intimidation | No Further Action |
| 17-119 | RF | Alleged unlicensed health care activity | Referred to Division of Medical Quality Assurance (MQA) |
| 17-120 | RF | Alleged fraud | Referred to MQA |
| 17-121 | RF | Alleged substandard care provided by physicians | Referred to MQA |
| 17-122 | RF | Certified Nursing Assistant license not received | Referred to MQA |
| 17-123 | NF | Alleged fraud and abuse | No Further Action |
| 17-124 | MA | Alleged employee misconduct | Referred to Management |
| 17-125 | MA | Alleged collusion "to cover-up wrong doing" | Referred to Management |
| 17-126 | NF | Alleged documents willfully withheld from release pursuant to a public records request | No Further Action |
| 17-127 | NF | Alleged falsification of HIV tests | No Further Action |
| 17-128 | WBD | Alleged discrimination, due to not receiving a salary increase | Complaint did not meet WB requirements |
| 17-129 | MA | Alleged employee misconduct | Referred to Management |
| 17-130 | NF | No Jurisdiction | No Further Action |
| 17-131 | RF | Alleged difficulty when applying for a second license | Referred to MQA |

| Legend | | | |
|------------------------|--------------------------|----------------------------|--------------------------|
| WB – Whistle-blower | IN – Investigation | NF – No Further Action | RF – Referral to Others |
| WBD – WB Determination | MA – Management Advisory | INA – Investigative Assist | PI – Preliminary Inquiry |

| Number | Type | Subject | Disposition |
|--------|------|--|--|
| 17-132 | IN | Alleged violation of law and agency rules; Misconduct | 8-Unsubstantiated 1-Additional Finding |
| 17-133 | PI | Alleged breach of confidential information | Management handled appropriately |
| 17-134 | PI | Alleged breach of confidential information | No Further Action |
| 17-135 | PI | Alleged drain field installation improperly inspected | Insufficient evidence to support allegation |
| 17-136 | WBD | Alleged breach of confidential information | Complaint did not meet WB requirements |
| 17-137 | NF | Alleged unauthorized checking account use | No Further Action |
| 17-138 | NF | Concerns related to private health care facilities | No Further Action |
| 17-139 | NF | No Jurisdiction | No Further Action |
| 17-140 | RF | Alleged difficulty when applying for a license | Referred to MQA |
| 17-141 | RF | No Jurisdiction | Referred to Office of Medical Marijuana Use (OMMU) |
| 17-142 | NF | Alleged Health Insurance Portability and Accountability Act (HIPAA) violations | No Further Action |
| 17-144 | NF | Alleged investigation improperly handling | No Further Action |
| 17-145 | NF | No Jurisdiction | No Further Action |
| 17-146 | RF | Alleged difficulty in obtaining a medical marijuana card | Referred to OMMU |
| 17-147 | RF | No Jurisdiction | Referred to OMMU |
| 17-148 | NF | Notice of Protest – Leadership Training Program | No Further Action |
| 17-149 | NF | Concerns related to private health care professionals | No Further Action |
| 17-150 | IN | Alleged breach of confidential information | Unsubstantiated |
| 17-151 | WBD | Alleged sexual harassment & retaliation via wrongful termination | Complaint did not meet WB requirements |
| 17-152 | IN | Alleged breach of confidential information | Substantiated |
| 17-153 | NF | Concerns related to harassment and a hostile environment | No Further Action |
| 17-154 | NF | Alleged breach of confidential information | No Further Action |
| 17-155 | RF | Concerns related to difficulty in contacting Board of Nursing personnel | Referred to MQA |
| 17-156 | NF | Concerns related to sanitary issues | No Further Action |
| 17-157 | NF | No Jurisdiction | No Further Action |
| 17-158 | RF | Concerns related to inability to obtain formula | Referred to Bureau of Women, Infants and Children Program Services |
| 17-159 | NF | Concerns related to massage therapy licensure testing | No Further Action |
| 17-160 | RF | Concerns related to examination results | Referred to Management |
| 17-161 | NF | No Jurisdiction | No Further Action |
| 17-162 | NF | Concerns related to the release of a former employee's medical information | No Further Action |
| 17-163 | NF | Alleged fraud | No Further Action |
| 17-164 | IN | Alleged violation of information security and privacy policies | 1-Unfounded 1-Unsubstantiated |
| 17-165 | NF | Displeasure with testing provider MBLEX | No Further Action |
| 17-166 | NF | No Jurisdiction | No Further Action |
| 17-167 | NF | Alleged false statements | No Further Action |
| 17-168 | NF | Information request | No Further Action |
| 17-169 | RF | Request for medical care assistance | Referred to Management |
| 17-170 | NF | Public records request | No Further Action |
| 17-171 | NF | No Jurisdiction | No Further Action |
| 17-172 | RF | Alleged fraud | Referred to MQA |
| 17-173 | NF | Alleged misconduct | No Further Action |
| 17-174 | RF | Concerns related to OMMU | Referred to OMMU |
| 17-175 | NF | Concerns related to Hurricane Irma timesheets | No Further Action |
| 17-176 | RF | Concerns related to licensed health care professionals | Referred to MQA |
| 17-177 | NF | Concerns related to privately employed licensed health care professionals | Referred to MQA |
| 17-178 | NF | Concerns related to licensed health care providers | No Further Action |
| 17-179 | NF | Concerns with conditions at Pinellas County Jail | No Further Action |
| 17-180 | RF | Concerns related to hospice | Referred to the Agency for Health Care Administration (AHCA) |
| 17-181 | RF | Concerns related to unlicensed massage activity | Referred to MQA |

| Legend | | | |
|------------------------|--------------------------|----------------------------|--------------------------|
| WB – Whistle-blower | IN – Investigation | NF – No Further Action | RF – Referral to Others |
| WBD – WB Determination | MA – Management Advisory | INA – Investigative Assist | PI – Preliminary Inquiry |

| Number | Type | Subject | Disposition |
|--------|------|--|--|
| 17-182 | MA | Alleged violation of performance evaluations policy | Violation of Section I.A.1., DOHP 60-22-13, <i>Performance Evaluations</i> |
| 17-183 | IN | Alleged hostile work environment | Unsubstantiated |
| 17-184 | WBD | Alleged misconduct | Complaint did not meet WB requirements |
| 17-185 | RF | Concerns related to contact lens vendors | Referred to MQA |
| 17-186 | RF | Displeasure with staff and physicians | Referred to MQA |
| 17-187 | RF | Concerns related to OMMU | Referred to OMMU |
| 17-188 | NF | Alleged alcohol use | No Further Action |
| 17-189 | NF | Displeasure with Department Prosecution Services Unit | No Further Action |
| 17-190 | NF | Alleged misconduct | No Further Action |
| 17-191 | RF | Failure to provide necessary training and breaks | Referred to the Deputy Secretary for County Health Systems |
| 17-192 | IN | Alleged pharmaceutical theft | Unsubstantiated |
| 17-193 | IN | Alleged alcohol abuse | 2-Substantiated 5-Unsubstantiated |
| 17-194 | MA | Alleged mismanagement, violation of attendance & leave policy, harassment & discrimination | Referred to Management |
| 17-195 | MA | Alleged misconduct | Referred to MQA |
| 17-196 | IN | Alleged misconduct | Unfounded |
| 17-197 | IN | Alleged breach of confidentiality | Unfounded |
| 17-198 | WBD | Alleged mismanagement, misconduct and abuse of power | Complaint did not meet WB requirements |
| 17-199 | RF | Concerns related to the handling of a private facility | Referred to MQA |
| 17-200 | NF | No Jurisdiction | No Further Action |
| 17-201 | NF | Concerns related to a fraudulent expert review | No Further Action |
| 17-202 | NF | Complaint against a member of the Florida Board of Medicine | No Further Action |
| 17-203 | NF | Concerns related to compensation for overtime | No Further Action |
| 17-204 | NF | Concerns regarding house inspections | No Further Action |
| 17-205 | NF | Alleged favoritism | No Further Action |
| 17-206 | NF | Alleged abuse of the Baker Act | No Further Action |
| 17-207 | NF | Alleged misuse of funds | No Further Action |
| 17-208 | NF | Concerns related to delays encountered with AHCA | No Further Action |
| 17-209 | RF | Concerns with medical care at the Department of Corrections (DOC) | Referred to DOC |
| 17-210 | RF | Concerns related to the authority to investigate private health care professionals | Referred to MQA |
| 17-211 | NF | No Jurisdiction | No Further Action |
| 17-212 | RF | Alleged fraud | Referred to Department of Financial Services (DFS) |
| 17-213 | NF | Information Request | No Further Action |
| 17-214 | RF | Concerns related to billing issues | Referred to MQA |
| 17-215 | NF | Displeasure with Professionals Resource Network | No Further Action |
| 17-216 | RF | Alleged compromise/hijacking of Department email account | Referred to DFS |
| 17-217 | NF | Employment Termination | No Further Action |
| 17-218 | RF | Alleged hostility | Referred to MQA |
| 17-219 | NF | Concerns related to hotel inspections | No Further Action |
| 17-220 | WBD | Employment Termination | Complaint did not meet WB requirements |
| 17-221 | WBD | Concerns related to Hurricane Irma and aftermath | Complaint did not meet WB requirements |
| 17-222 | NF | Alleged failure to produce medical records upon client request | No Further Action |
| 17-223 | WBD | Alleged retaliation via wrongful termination | Complaint did not meet WB requirements |
| 17-224 | MA | Alleged concealment of public records | Referred to Management |
| 17-225 | WBD | Alleged retaliation via wrongful termination | Complaint did not meet WB requirements |
| 17-226 | NF | Concerns related to child support | No Further Action |
| 17-227 | NF | No Jurisdiction | No Further Action |
| 17-228 | NF | Alleged misconduct | No Further Action |
| 17-229 | NF | Concerns related to health care providers | No Further Action |
| 17-230 | RF | Concerns related to private licensed health care provider | Referred to MQA |
| 17-231 | NF | Concerns related to restaurant inspections | No Further Action |
| 17-232 | RF | Concerns related to private dental clinics | Referred to MQA |

| Legend | | | |
|------------------------|--------------------------|----------------------------|--------------------------|
| WB – Whistle-blower | IN – Investigation | NF – No Further Action | RF – Referral to Others |
| WBD – WB Determination | MA – Management Advisory | INA – Investigative Assist | PI – Preliminary Inquiry |

| Number | Type | Subject | Disposition |
|--------|------|--|--|
| 17-233 | NF | Concerns related to private health care provider's civil actions | No Further Action |
| 17-234 | NF | Concerns related to a restaurant | No Further Action |
| 17-235 | IN | Alleged employee misconduct | 1-Substantiated 2-Unsubstantiated |
| 17-236 | IN | Alleged violation of Section 112.3135, <i>Florida Statutes</i> | 1-Substantiated 1-Unsubstantiated |
| 17-237 | NF | Concerns related to private home companion services | No Further Action |
| 17-238 | NF | Alleged misconduct | No Further Action |
| 17-239 | NF | Alleged unsecured confidential information | No Further Action |
| 17-240 | NF | Concerns related to health care facility inspections | No Further Action |
| 17-241 | NF | Concerns related to a health care facility | No Further Action |
| 17-242 | RF | Concerns related to a health care practitioner | Referred to MQA |
| 17-243 | RF | Concerns related to health care | Referred to MQA |
| 17-244 | NF | Alleged unfair hiring practices | No Further Action |
| 17-245 | RF | Alleged misconduct | Referred to MQA |
| 17-246 | MA | Alleged violations of Department Recruitment & Selection Policy and Employee Handbook | Referred to Management |
| 17-247 | IN | Alleged violations of cash handling procedures | 1 Finding; Referred to Management |
| 17-248 | MA | Alleged several incidences of workplace violence | Referred to Management |
| 17-249 | NF | Concerns related to client behavior | No Further Action |
| 17-251 | RF | Information Requests | Referred to OGC |
| 18-001 | PI | Alleged employee in possession of two social security cards | Unfounded |
| 18-002 | NF | Alleged slander and defamation | No Further Action |
| 18-003 | IN | Alleged employee misconduct | 3-Unsubstantiated 1-Unfounded |
| 18-004 | NF | Concerns related to the Board of Pharmacy | No Further Action |
| 18-005 | RF | Concerns related to licensing disciplinary matters | Referred to MQA |
| 18-006 | RF | Concerns with health center services | Referred to Management |
| 18-007 | NF | Concerns related to grocery stores | No Further Action |
| 18-008 | WBD | Alleged discrimination | Complaint did not meet WB requirements |
| 18-009 | NF | Concerns related to Department substandard care and failure to maintain client records | No Further Action |
| 18-010 | WBD | Concerns with the reimbursement process and the Florida Accounting Information Resource (FLAIR) | Complaint did not meet WB requirements |
| 18-011 | RF | Concerns related to discrimination via termination/resignation | Referred to EOS |
| 18-012 | NF | Request for investigation | No Further Action |
| 18-013 | RF | Concerns related to unlicensed activity | Referred to MQA |
| 18-014 | NF | Alleged discriminatory conduct, fraud, abuse, etc. | No Further Action |
| 18-015 | NF | Multiple Allegations | No Further Action |
| 18-016 | NF | Concerns related to health care facility inspections | No Further Action |
| 18-017 | RF | Concerns related to private dental clinics | Referred to MQA |
| 18-018 | NF | Concerns related to restaurant inspections | No Further Action |
| 18-019 | NF | Concerns related to private licensed health care provider | No Further Action |
| 18-020 | NF | Alleged unfair treatment | No Further Action |
| 18-021 | RF | Concerns related to not receiving authorization to take the Registered Nursing (RN) certification exam | Referred to MQA |
| 18-022 | NF | Alleged home health care fraud and abuse | No Further Action |
| 18-023 | NF | Concerns school classrooms | No Further Action |
| 18-024 | NF | Concerns findings by a Probable Cause Panel | No Further Action |
| 18-025 | RF | Concerns related to private licensed health care provider | Referred to MQA |
| 18-026 | NF | Concerns related to micro-size bugs | No Further Action |
| 18-027 | NF | Concerns related to assisted living facilities | No Further Action |
| 18-028 | NF | Concerns regarding county jails | No Further Action |
| 18-029 | NF | Concerns related to hotel exterior smoking regulations | No Further Action |
| 18-030 | RF | Concerns related to pharmacy technician license | Referred to MQA |
| 18-031 | RF | Concerns related to an athletic trainer performing electromyography | Referred to MQA |
| 18-032 | NF | Concerns with the Commission of Dental Competency | No Further Action |
| 18-033 | RF | Concerns with pharmacy technician license | Referred to MQA |

| Legend | | | |
|------------------------|--------------------------|----------------------------|--------------------------|
| WB – Whistle-blower | IN – Investigation | NF – No Further Action | RF – Referral to Others |
| WBD – WB Determination | MA – Management Advisory | INA – Investigative Assist | PI – Preliminary Inquiry |

| Number | Type | Subject | Disposition |
|--------|------|---|---|
| 18-034 | NF | Concerns with a private radiology provider | No Further Action |
| 18-035 | NF | Concerns related to the Practitioner's Referral Network | No Further Action |
| 18-036 | NF | Alleged HIPAA violation | No Further Action |
| 18-037 | NF | Multiple Concerns | No Further Action |
| 18-038 | NF | Security training completion | No Further Action |
| 18-039 | NF | Alleged misconduct | No Further Action |
| 18-040 | RF | Concerns related to the handling of prescriptions by private pharmacies | Referred to MQA |
| 18-041 | RF | Concerns related to the difficulty of obtaining birth certificate copies | Referred to Bureau of Vital Statistics (Vital Stats) |
| 18-042 | NF | No Jurisdiction | No Further Action |
| 18-043 | RF | Concerns related to private licensed health care providers | Referred to MQA |
| 18-044 | NF | Alleged assault | No Further Action |
| 18-045 | MA | Alleged misconduct | Referred to Management |
| 18-046 | NF | Alleged conduct unbecoming | No Further Action |
| 18-047 | NF | Concerns with private physician | No Further Action |
| 18-048 | WBD | Alleged retaliation via wrongful termination | Complaint did not meet WB requirements |
| 18-049 | NF | Concerns related to a convenience store | No Further Action |
| 18-050 | NF | Concerns related to a restaurant | No Further Action |
| 18-051 | NF | Concerns related to the Americans with Disabilities Act, right to health care, and discrimination | No Further Action |
| 18-052 | RF | Concerns related to license approval | Referred to MQA |
| 18-053 | NF | Concerns related to private licensed health care providers | No Further Action |
| 18-054 | RF | Alleged abuse of power/authority; conduct unbecoming a state employee | Referred to Management |
| 18-055 | NF | Concerns permit disputes | No Further Action |
| 18-056 | MA | Alleged employee misconduct | Referred to Management |
| 18-057 | MA | Alleged employee misconduct; timesheet falsification | Referred to Management |
| 18-058 | WBD | Alleged harassment and discrimination | Complaint did not meet WB requirements; Referred to EOS |
| 18-059 | RF | Concerns with the Board of Massage Therapy | Referred to MQA |
| 18-060 | NF | Concerns related to private health care facilities | No Further Action |
| 18-061 | NF | Concerns disputing Board decisions | No Further Action |
| 18-062 | WBD | Alleged mismanagement at Department Contractor | Complaint did not meet WB requirements |
| 18-063 | PI | Concerns related to displeasure with management | Unsubstantiated |
| 18-064 | RF | Concerns related to a private nursing home | Referred to AHCA |
| 18-065 | PI | Alleged violation of Recruitment and Selection Policy | No Further Action |
| 18-066 | NF | Alleged falsification of client records | No Further Action |
| 18-067 | NF | Alleged employee misconduct | No Further Action |
| 18-068 | MA | Concerns related to a bacterium identified in a water quality test | Referred to Management |
| 18-069 | NF | Concerns with abrupt discontinuation of medication | No Further Action |
| 18-071 | NF | Concerns related to difficulties in obtaining client records | No Further Action |
| 18-072 | NF | Concerns with a private cosmetic surgery provider | No Further Action |
| 18-073 | RF | Concerns related to a private pharmacy | Referred to MQA |
| 18-074 | RF | Concerns with the Board of Clinical Social Work license | Referred to MQA |
| 18-075 | RF | Concerns with obtaining a license | Referred to MQA |
| 18-076 | NF | Alleged medical abuse of a minor in Marion County | No Further Action |
| 18-078 | MA | Alleged violation of Recruitment and Selection Policy | Referred to Management |
| 18-079 | NF | Alleged violation of Chapter 456, <i>Florida Statutes</i> | No Further Action |
| 18-080 | NF | Concerns related to a septic tank | No Further Action |
| 18-081 | NF | Alleged failure to produce records | No Further Action |
| 18-082 | RF | Concerns related to services provided | Referred to Management |
| 18-083 | NF | Alleged inappropriate comment by Department employee | No Further Action |
| 18-084 | NF | Concerns related to private health care providers | No Further Action |
| 18-085 | NF | Concerns related to a MQA investigation | No Further Action |
| 18-086 | NF | Concerns related to health insurance | No Further Action |

| Legend | | | |
|------------------------|--------------------------|----------------------------|--------------------------|
| WB – Whistle-blower | IN – Investigation | NF – No Further Action | RF – Referral to Others |
| WBD – WB Determination | MA – Management Advisory | INA – Investigative Assist | PI – Preliminary Inquiry |

| Number | Type | Subject | Disposition |
|--------|------|--|--|
| 18-087 | NF | Return to employment request | No Further Action |
| 18-088 | NF | Concerns related to HIPAA violations and physician conduct at a health care facility | No Further Action |
| 18-089 | NF | No Jurisdiction | No Further Action |
| 18-090 | NF | Concerns related to private licensed health care provider | No Further Action |
| 18-091 | RF | No Jurisdiction | Referred to Management |
| 18-093 | PI | Alleged hostile work environment | Referred to EOS |
| 18-094 | NF | Employment Termination | No Further Action |
| 18-095 | NF | Displeasure with management actions | No Further Action |
| 18-096 | NF | Alleged management disputes | No Further Action |
| 18-097 | NF | Concerns regarding a private health care facility | Insufficient information to support allegation |
| 18-098 | RF | Concerns related to private licensed health care provider | Referred to MQA |
| 18-099 | NF | Concerns related to a motel | No Further Action |
| 18-100 | NF | Alleged management failure | No Further Action |
| 18-101 | NF | Alleged website security vulnerabilities | Confidential & Exempt |
| 18-102 | NF | No Jurisdiction | No Further Action |
| 18-103 | RF | Concerns related to the Board of Psychology licensure | Referred to MQA |
| 18-104 | NF | Alleged harassment and bullying | No Further Action |
| 18-105 | RF | Concerns related to a RN license update | Referred to MQA |
| 18-106 | RF | Alleged fraudulent OMMU card use | Referred to OMMU |
| 18-107 | RF | Alleged phishing scam email | Referred to MQA |
| 18-108 | RF | No Jurisdiction | Referred to Management |
| 18-109 | WBD | Alleged violation of attendance & leave policy; unequal treatment and age discrimination | Complaint did not meet WB requirements; Referred to Management |
| 18-110 | NF | Displeasure with Professionals Resource Network | No Further Action |
| 18-111 | NF | Alleged discrimination & retaliation | No Further Action |
| 18-112 | RF | Concerns with the Board of Nursing | Referred to MQA |
| 18-113 | RF | Alleged employee misconduct | Referred to Management |
| 18-114 | NF | No Jurisdiction | No Further Action |
| 18-115 | RF | Alleged misconduct & malpractice | Referred to MQA |
| 18-116 | NF | Concerns related to the Probable Cause Panel | No Further Action |
| 18-117 | RF | Concerns related to the status of a massage therapy license | Referred to MQA |
| 18-118 | NF | Concerns related to motel and hotel inspections | No Further Action |
| 18-119 | NF | Concerns related to private licensed health care provider | No Further Action |
| 18-121 | NF | No Jurisdiction | No Further Action |
| 18-124 | RF | Alleged subordinate employee and supervisor dispute | Referred to EOS |
| 18-125 | RF | Concerns related to updating the Licensed Practical Nurse (LPN) license online | Referred to MQA |
| 18-126 | NF | Concerns related to a septic tank | Referred to Management |
| 18-128 | RF | Concerns related to the difficulty of obtaining birth certificate | Referred to Vital Stats |
| 18-129 | RF | Staff miscommunication | Referred to Vital Stats |
| 18-130 | NF | Concerns related to private licensed health care provider and facilities | No Further Action |
| 18-131 | NF | Alleged explicit threats towards Department staff | No Further Action |
| 18-132 | RF | Alleged private physician misconduct | Referred to MQA |
| 18-133 | NF | Concerns with selection and hiring | No Further Action |
| 18-134 | NF | Concerns related to a private physician | No Further Action |
| 18-135 | NF | Concerns related to private licensed health care provider | No Further Action |
| 18-136 | RF | Concerns related to a LPN | Referred to MQA |
| 18-137 | RF | Alleged domestic altercation | Referred to Management |
| 18-138 | NF | Alleged wage abuse | No Further Action |
| 18-139 | NF | Alleged malpractice | No Further Action |
| 18-140 | NF | Concerns related to private health care facility | No Further Action |
| 18-141 | NF | Alleged unfairly and unjustly mistreatment | No Further Action |
| 18-142 | RF | Concerns related to an acupuncture license | Referred to MQA |
| 18-143 | NF | Alleged discrimination and harassment by supervisor | No Further Action |

| Legend | | | |
|------------------------|--------------------------|----------------------------|--------------------------|
| WB – Whistle-blower | IN – Investigation | NF – No Further Action | RF – Referral to Others |
| WBD – WB Determination | MA – Management Advisory | INA – Investigative Assist | PI – Preliminary Inquiry |

| Number | Type | Subject | Disposition |
|--------|------|--|------------------------|
| 18-144 | NF | Concerns related to retail food establishments | No Further Action |
| 18-145 | NF | No Jurisdiction | No Further Action |
| 18-146 | RF | Concerns related to Healthy Start Coalitions | Referred to Management |

| Legend | | | |
|------------------------|--------------------------|----------------------------|--------------------------|
| WB – Whistle-blower | IN – Investigation | NF – No Further Action | RF – Referral to Others |
| WBD – WB Determination | MA – Management Advisory | INA – Investigative Assist | PI – Preliminary Inquiry |



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

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

Mail

Call

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