September 10, 2019

Dear General Moody:

We are pleased to present the Office of Inspector General’s Annual Report for the fiscal year 2018-2019, pursuant to the mandate of Section 20.055(8)(a), Florida Statutes. This report highlights the accomplishments, findings and recommendations of significant audit and investigative activities completed during fiscal year 2018-2019.

The Office of Inspector General continues to promote accountability, integrity, and efficiency as it assists the Office of the Attorney General in achieving its mission by planning value-added activities as evidenced in the audit plan for the 2019-2020 fiscal year.

We would like to take this opportunity to thank you for the support you have provided to this office. We look forward to working for you and the people of the State of Florida in the upcoming year.

Respectfully submitted,

Steve Rumph
Inspector General
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General Information


Mission and Goal

The mission of the Office of Inspector General is to enhance public trust in government. The goal of the Office of Inspector General is to assist the Department in facilitating the State of Florida’s legal needs by providing timely, objective and independent audits, investigations, review services and assessments of management functions.

Our services add value by promoting accountability, integrity, economy, efficiency and effectiveness within departmental programs and activities.

Statutory Requirement

Section 20.055, Florida Statutes, requires that each state agency Office of Inspector General submit an annual report of significant activities during the preceding state fiscal year to the agency head. The report must include, but is not limited to, the following:

* A description of activities relating to the development, assessment, and validation of performance measures.

* A description of significant abuses and deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities during the reporting period.

* A description of recommendations for corrective action made by the Inspector General during the reporting period with respect to problems, abuses, or deficiencies identified.

* The identification of each significant recommendation described in previous annual reports on which corrective action has not been completed.

* A summary of each audit and investigation completed during the reporting period.
Staff Qualifications

The Office of Attorney General's Office of Inspector General prides itself in maintaining a highly trained and motivated staff. The staff members participate in a number of professional organizations to enhance, update and maintain technical proficiency, and meet required licensing criteria for specified certifications.

The staff members are active in professional training organizations including:

- The National and Florida Association of Inspectors General
- The Institute of Internal Auditors
- The Association of Government Accountants
- Association of Certified Fraud Examiners
- State Law Enforcement Chiefs Association
- International Association of Chiefs of Police
- Big Bend Fraud Task Force
- Florida Police Accreditation Commission
- Florida Internal Affairs Investigators Association

Professional certifications held by the Office of Inspector General staff afford a better quality of service and contribution to the Office of the Attorney General. These certifications include:

- Certified Inspector General
- Certified Public Accountant
- Certified Internal Auditor
- Certified Inspector General Investigator
- Certified Law Enforcement Officer
- Certified Fraud Examiner
- Certified Inspector General Auditor

The Office of Inspector General is accredited with the Commission for Florida Law Enforcement Accreditation. A team of assessors from the Commission for Florida Law Enforcement Accreditation examined all aspects of the unit’s policies and procedures, management, operations, and support services. The Investigations Unit had to comply with approximately 40 standards to receive accredited status. Accreditation is a voluntary process and is a highly-prized recognition of professional excellence.

For the Fiscal Year 2018-2019, the Office of Inspector General staff completed a combined total of 359 hours of training.
Organizational Chart

The Inspector General is appointed by, and reports to the Attorney General. The OIG is organized as shown in the following chart:
Internal Audit Section

The internal audit function is an independent, objective assurance and consulting activity designed to add value and improve the Office of Attorney General’s operations. It helps accomplish the Department’s objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Internal Audit section of the OIG is responsible for conducting financial, compliance, information technology and performance audits of the Department and for reviewing and evaluating internal controls related to its fiscal accountability. In addition, consultant services are provided. Audits are conducted in accordance with The International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards as applicable.

Performance Audits and Consulting Reviews

♦ One consulting review was completed with four recommendations. Most of the audit hours focused on an engagement which will continue into 2019-2020.

Liaison Activities

♦ Ten liaison activities were conducted, such as external requests for information, directing outside auditors and other federal reviewers, requests for information from the Chief Inspector General, and other state departments.

Follow-up Audits

♦ Four follow-up reviews of previous audits were conducted which contained twenty-four recommendations. Nine recommendations were implemented and five were partially implemented.

Additional

♦ Our Audit Director served on the Audit Committee for the State Board of Administration.
♦ The audit section provides audit information for the Legislative Budget Request.
♦ The audit section serves as the liaison for the Auditor General, OPPAGA, and other outside audit agencies.
♦ Performance Measures are reviewed as an integral part of internal audits.
♦ A risk assessment and fraud review was conducted in preparation for the Annual Audit Plan.
♦ The audit standards, audit checklist, audit charter, and manual were reviewed and updated to reflect changes in auditing standards.
♦ A quality assessment review was conducted by the Auditor General.
♦ Audit assistance was provided to another state agency.
♦ Audit related data was prepared for the annual report.
♦ Assistance was provided to the OIG Investigations Section.
## Audit Activities Table Fiscal 2018-2019

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
<th>Activity Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>17-14</td>
<td>Auditor General Operational Audit</td>
<td>Liaison</td>
</tr>
<tr>
<td>17-16</td>
<td>VOCA - Funding Expansion Utilization</td>
<td>Audit</td>
</tr>
<tr>
<td>17-19</td>
<td>Auditor General 17-18 Statewide Federal Awards</td>
<td>Liaison</td>
</tr>
<tr>
<td>17-20</td>
<td>Charter and Manual Update</td>
<td>Administration</td>
</tr>
<tr>
<td>17-21</td>
<td>Annual QAR</td>
<td>Audit Plan/Annual Report/ QAR</td>
</tr>
<tr>
<td>17-23</td>
<td>Risk Assessment and Audit Plan</td>
<td>Audit Plan/Annual Report/ QAR</td>
</tr>
<tr>
<td>17-24</td>
<td>Annual Report</td>
<td>Audit Plan/Annual Report/ QAR</td>
</tr>
<tr>
<td>18-01</td>
<td>State Board of Administration Audit Committee</td>
<td>State Board of Administration</td>
</tr>
<tr>
<td>18-02</td>
<td>Florida Single Audit Act</td>
<td>Liaison</td>
</tr>
<tr>
<td>18-03</td>
<td>Auditor General Quality Assurance Review</td>
<td>Audit Plan/Annual Report/ QAR</td>
</tr>
<tr>
<td>18-04</td>
<td>DHSMV MOU – DAVID Attestation Review</td>
<td>Consulting</td>
</tr>
<tr>
<td>18-05</td>
<td>FCADV - Joint Review with DCF OIG</td>
<td>Other</td>
</tr>
<tr>
<td>18-06</td>
<td>COOP</td>
<td>Follow-Up Audit</td>
</tr>
<tr>
<td>18-07</td>
<td>Record Destruction</td>
<td>Administration</td>
</tr>
<tr>
<td>18-08</td>
<td>Employee Recruitment/Retention</td>
<td>Follow-Up Audit</td>
</tr>
<tr>
<td>18-09</td>
<td>Schedule IX: Major Audit Findings and Recommendations</td>
<td>Liaison</td>
</tr>
<tr>
<td>18-10</td>
<td>Auditor General Statewide Financial Statement Audit</td>
<td>Liaison</td>
</tr>
<tr>
<td>18-11</td>
<td>OPPAGA - Annual Review of the Commercial Exploitation of Children</td>
<td>Liaison</td>
</tr>
<tr>
<td>18-12</td>
<td>Seniors vs Crime Follow-up</td>
<td>Follow-Up Audit</td>
</tr>
<tr>
<td>Number</td>
<td>Description</td>
<td>Activity Type</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>18-13</td>
<td>Audit Management Software Procurement and Implementation</td>
<td>Administration</td>
</tr>
<tr>
<td>18-14</td>
<td>Auditor General Litigation Information Response Memo</td>
<td>Liaison</td>
</tr>
<tr>
<td>18-16</td>
<td>Technical Assistance in VOCA Hiring</td>
<td>Other</td>
</tr>
<tr>
<td>18-17</td>
<td>Assist DOS/CIG - FSAA</td>
<td>Liaison</td>
</tr>
<tr>
<td>18-18</td>
<td>Assist OIG Investigations Training: 18-08; 18-11</td>
<td>Investigation Assists</td>
</tr>
<tr>
<td>18-19</td>
<td>Office Move</td>
<td>Administration</td>
</tr>
<tr>
<td>18-20</td>
<td>FY18-19 Statewide Federal Awards Audit</td>
<td>Liaison</td>
</tr>
<tr>
<td>18-22</td>
<td>Risk Assessment and Audit Plan</td>
<td>Audit Plan/Annual Report/QAR</td>
</tr>
<tr>
<td>18-23</td>
<td>VOCA Funding - Florida Center for Children and Youth dba Voices for Florida</td>
<td>Investigation Assists</td>
</tr>
<tr>
<td>18-24</td>
<td>Follow-up to Auditor General Operational Report No. 2019-097 Medicaid Fraud Control Unit, Selected Administrative Activities, and Prior Audit Follow-up</td>
<td>Follow-Up Audit</td>
</tr>
</tbody>
</table>
Summary of Internal Audits/Consulting Engagements - Fiscal Year 2018-2019

18-04 DHSMV MOU – DAVID Attestation Review
The primary objective of this review was to provide assurance the department complied with the 14 items listed in the Driver and Vehicle Information Database (DAVID) audit guide provided by the Department of Highway Safety and Motor Vehicles (DHSMV), and to determine if adequate controls were in place to protect personal data from unauthorized access, distribution, use and modification or disclosure. We concluded the department generally complied with the DHSMV DAVID requirements, however the following areas were highlighted for improvement: standardizing processes, forms, and timelines to ensure each unit is timely updating DAVID account access; standardizing processes, forms, and timelines to ensure each unit is maintaining search logs, performing and documenting quality control reviews; increasing training on authorized uses of DAVID and communication about what is considered misuse of the database; limiting the number of authorized users to those who actively need DAVID access.

18-06 Continuity of Operations Plan Six Month Follow-up Audit
The general objectives of this audit were to determine the status of corrective actions and/or management decisions related to the findings reported in the report mentioned above as of September 2018. The results of this audit are confidential.

18-08 Employee Recruitment and Retention Six Month Follow-up Audit
The general objectives of this audit were to determine the status of corrective actions and/or management decisions related to the findings noted in the report mentioned above as of October 2018. The recommendations were:

1) Develop a method to compare costs of onboarding new hires to the costs to raise salaries or match competitive offers in order to retain staff;
2) Implement a suggestion box;
3) Consider expanding the current performance evaluation system beyond the two categories “meets or exceeds expectations,” or “below expectations” for select exempt employees;
4) Produce reports in addition to those from People First to communicate personnel data/stats/issues and concerns to management;
5) Improve accountability for management training attendance;
6) Consider department-wide orientation for new staff;
7) Strengthen attempts to collect exit survey data;
8) Consider hiring someone whose focus would be to develop recruitment strategies, implement retention efforts, conduct surveys and data analysis, and determine/address employee turnover issues;
9) Consider annual employee recognition ceremonies, at least division-wide or unit-wide, if a department-wide ceremony is not feasible.

Conclusion: Recommendations are being considered by management, while one recommendation has been partially implemented.
18-12 Seniors vs. Crime (SvC) Eighteen Month Follow-up Audit

The general objectives of this audit were to determine the status of corrective actions and/or management decisions related to the findings reported in the report mentioned above as of December 2018. The recommendations were:

1a) The contract must state the minimum hours to be worked by each employee.
1b) SvC management must monitor the hours worked.
2) SvC staff must use State travel forms for reimbursement and complete all required fields.
3) The DLA should conduct fiscal and programmatic monitoring including site visits. Compliance questionnaires could be developed.
4) Governance could be improved by a) Conducting Annual Board meetings, b) reviewing financial reports by the Board, c) all documentation properly signed by supervisor, d) ensuring that all timesheets are approved and supported, e) the Board should conduct a performance evaluation of the Executive Director annually, f) the Seniors vs. Crime project manager should perform site visits periodically, and g) strengthening Accounts Payable policies and procedures.
5) SvC should a) collect minimum components of record details, b) develop a means to have auditable back-up documentation for performance reports, c) and the Executive Director should review performance data before reporting and edit rights should be restricted.

Conclusion: Most of the recommendations were implemented with the exception of DLA conducting site visits and collecting the minimum components of records for auditability.

18-24 Follow-up to Auditor General Operational Report #2019-097

The general objectives of this review were to determine the status of corrective actions and/or management decisions related to the findings reported in the follow-up report mentioned above as of July 2019. The recommendations were:

1) Department management take steps to ensure that annual MFCU evidence room inventories are properly conducted and documented in accordance with established policies and procedures.
2) Department management ensure that the responsibilities for Case Management Database modifications are appropriately separated and that Department records evidence the entire change management process.
3) Department management strengthen procedures to ensure that FLAIR access privileges are deactivated immediately upon a user’s separation from Department employment.
4) Department management enhance property management procedures to specify a time frame for adding tangible personal property to Department property records and ensure that Department property records are timely updated for property acquisitions. We also recommend that Department management ensure that donated property items are recorded at fair market value in accordance with DFS rules.
5) Department management provide additional training to BVC staff to ensure that claims information used to process applications and determine eligibility is complete and agrees with applicable supporting documentation.
6) We again recommend that Department management ensure that VOCA annual victim assistance grant program monitoring reports and supporting documentation are timely reviewed and approved in accordance with established procedures.

Conclusion: All of the recommendations have been implemented.
Investigations Section

The Investigations Section is responsible for the management and operation of administrative investigations designed to detect, deter, prevent, and/or eradicate fraud, waste, mismanagement, misconduct and other abuses involving our employees, contractors and programs. Each complaint is analyzed to determine if it describes activities as defined in Section 112.3187, Florida Statutes, known as the Whistle-blower’s Act.

The Investigations Section is responsible for the coordination and conduct of internal affairs investigations of sworn law enforcement personnel in the Office of Attorney General.

Each complaint is reviewed to determine factual basis and jurisdiction. After reviewed, complaints are:

♦ determined whether further action is needed,
♦ forwarded to agencies with appropriate jurisdiction,
♦ referred to management for handling, or
♦ investigated.

If an investigation identifies criminal misconduct, a referral is made to the Florida Department of Law Enforcement or other appropriate law enforcement agency.

Intake Activities

♦ Sixty-eight investigative contacts were made.

Investigations

♦ Nineteen investigative contacts were opened for inquiry or investigation into violation of agency policy, procedure, or management review of specific program area as a tool for program improvement.
Investigative Statistics 2018-2019

Outcomes of 68 Investigative Contacts

- Investigations/Inquiries (19) - 38%
- Referred to Other Agencies (19) - 6%
- Referred to Management (4) - 28%
- Miscellaneous (26)

Types of Allegations

- Discrimination (8) - 42%
- Misuse of Equipment (5) - 21%
- Unbecoming Conduct (4) - 11%
- Violation of law (2) - 26%
Investigative Findings

- No policy violation (12)
- Retaliation/Discrimination (2)
- Unbecoming Conduct (2)
- Various Misconduct (3)
- Misuse of OAG Equipment (2)

Discipline Resulting from Investigations

- Termination (2)
- Resignation (2)
- Written Reprimand (1)
- Unsubstantiated/No discipline (12)
- Suspension (1)
Summary of Investigations FY 2018-2019

18-01-Inquiry
A former employee represented themself as a current employee of the Office of the Attorney General when requesting records from a Clerk of Court, which would make the records free of charge. A Clerk of Court supervisor recognized the former employee, who then stated the records were for personal use and that they would pay for the records. The court employee was told by the Office of Inspector General to confiscate the former employee’s Office of the Attorney General identification if they return. The case was closed administratively.

18-02-Investigation
An employee was accused by their significant other of sharing confidential information with their significant other. An investigation determined the information shared was not confidential. The allegation was not substantiated.

18-03-Inquiry
A Medicaid Fraud Control Unit (MFCU) employee violated the MFCU Firearms and Weapons policy by storing their firearm in their vehicle overnight. The Office of Inspector General determined this violation should be handled by management. The case was closed administratively.

18-05-Whistle-blower Determination
A former employee made multiple allegations against their former supervisor to the Florida Commission on Human Relations (FCHR). As a matter of standard practice, FCHR forwarded the complaint to the Governor’s Office of the Chief Inspector General (CIG). The CIG forwarded the complaint to the Office of Attorney General’s Office of Inspector General for a determination on whistle-blower status. The complaint was analyzed and determined it did not meet the reasonable standard to be designated a whistle-blower investigation; however, it was determined an investigation would be conducted into the alleged policy violations under case number 18-06.

18-06-Investigation
The complainant mentioned in #18-05 made allegations of discrimination and retaliation against their former supervisor, all of which were unfounded.

18-07-Investigation
The complainant alleged discrimination based on gender and hostile work environment against their supervisor. The complainant was interviewed, and their allegations failed to meet the elements of discrimination, hostile work environment or retaliation. It was determined the complaint did not merit further investigation and was referred to management for action deemed appropriate.

18-08-Investigation
The complainant alleged discrimination based on gender and hostile work environment against three supervisors. The investigation revealed the complaints regarding discrimination and hostile work environment were unfounded. The investigation substantiated evidence of retaliation by one supervisor. The supervisor’s employment was terminated.
18-09-Investigation
An employee improperly used a database by running a public official’s name and obtaining confidential information about the public official. The employee did not have a valid reason to search the public official’s name through the database. The employee failed to log the database search and falsified records. The employee’s employment was terminated.

18-10-Investigation
An employee alleged misconduct by a coworker and made allegations of hostile work environment, failure to provide appropriate leadership and retaliation against two supervisors. An investigation was conducted, and the evidence failed to support any of the allegations. The case was closed as unfounded.

18-11-Investigation
An employee made allegations against their former supervisor of unbecoming conduct, failure to provide appropriate leadership and use of threatening or abusive language. An investigation was conducted, and the evidence failed to substantiate the allegations against the supervisor. The case was closed with the use of threatening or abusive language as unsubstantiated and all other allegations as unfounded.

18-12-Investigation
The complainant alleged that an employee’s testimony at an administrative hearing was unbecoming conduct and misuse of position. The employee at the hearing shared personal information as a private citizen, not as representative of the Office of Attorney General. The investigation determined the allegation was unfounded.

The complainant also alleged that a different employee used their state-issued computer to send and receive email not related to official business of the Office of Attorney General. The investigation substantiated the misuse of state equipment and unbecoming conduct. The employee received a written reprimand and reimbursed the Division for the amount of time expended using the computer.

18-13-Inquiry
The Office of Inspector General received an anonymous complaint from a former employee who complained about a supervisor’s management style. The complainant offered no specific allegations that could be investigated. A Management Review of the Division was previously conducted (OIG Case # 17-01) based on similar allegations and found no violations of policy or procedure.

The complainant also alleged that the relative of an Office of Attorney General employee was hired, was the least qualified applicant, received an undeserved raise and worked a flexible schedule. A review of the hiring packet and other documentation in Human Resources found proper justification for all decisions made. No policy or procedure violations were found. The inquiry was closed administratively.

18-14-Investigation
Employees complained of a supervisor’s derogatory remarks regarding race and religious discrimination against an applicant. The allegations were substantiated, and the employee resigned.
18-15-Inquiry
An anonymous note was received alleging that a supervisor who accidentally injured a subordinate was committing worker’s compensation fraud to avoid a lawsuit and was making jokes at the employee’s expense. The inquiry revealed the supervisor was instructed by Human Resources to have the employee file a worker’s compensation claim, which was covered. The injured employee was interviewed and had no concerns about being mistreated. The inquiry was closed administratively.

18-16-Inquiry
Human Resources requested the assistance of the Office of Inspector General in ascertaining whether a doctor’s note submitted by an employee was legitimate. It was determined the note was not legitimate. Human Resources scheduled a meeting with the employee to discuss the note; however, the employee resigned prior to the meeting.

18-17-Inquiry
An applicant filed a complaint when his job offer was rescinded by the Office of Attorney General for untruthfulness. The applicant claimed the answer on the application was truthful. An inquiry determined the applicant was not truthful and the inquiry was closed administratively.

18-18-Investigation
The complainant alleged that two Office of Attorney General employees committed property damage and made threats against her. An investigation determined the allegations were unfounded.

18-19-Inquiry
An employee complained of retaliation and discrimination based on religion after receiving a written reprimand. The complainant had no examples of discrimination to relate to the Office of Inspector General. An inquiry found no evidence of discrimination or retaliation. The complaint was turned over to management for action deemed appropriate and was closed administratively.
Audit Plan

Steve Rumph
Inspector General
August 2019
# Ashley Moody, Attorney General

Steve Rumph, Inspector General

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AUDIT PLAN DEVELOPMENT

This fiscal year 2019-2020 Audit Plan for the Office of the Attorney General was prepared in accordance with Section 20.055(6)(i), Florida Statutes, which charges the Office of Inspector General with developing long-term and annual audit plans based on the results of periodic risk assessments.

As a result of the annual risk assessment, possible auditable activities were identified, evaluated, and prioritized. Office of Inspector General audit staff performed the following tasks in preparation of the risk assessment:

- Reviewed prior internal and/or external audits and follow-up reports;
- Examined prior audit plans, and considered management requests and input;
- Integrated observations and knowledge of the OAG control environment; and
- Conducted a risk assessment including surveying management of risks and goals.

Agency risk was quantified by categorizing risk into ten factors and assigning a preliminary score to each factor. The risk factors were: expenditures; complexity of operations; recent changes in systems/programs/rapid growth; policies, procedures and controls; public interest; time since last audit; unit size; information technology; other risks and management’s concerns.

Risk factor scores assigned to auditable units were summed to determine a total risk score. The total risk scores were ranked with other pertinent factors utilized to determine the audit goals of the Office of Inspector General. The Inspector General determined the final audits based on his audit priorities and assessment of enterprise risk management.

In accordance with Section 20.055 (2) (d), (e), (f), Florida Statutes, the Office of Inspector General is responsible for the following accountability activities:

- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs;
- Conduct, supervise, or coordinate other activities promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in its programs and operations; and,
- Keep the agency head … informed concerning program fraud, abuse, and deficiencies relating to the programs and operations administered or financed by the state agency, recommend corrective action concerning fraud, abuse and report on the progress made in implementing corrective action.

Audit activities of the Office of Inspector General are planned and conducted in accordance with the International Professional Practices Framework and Generally Accepted Government Auditing Standards.
ORGANIZATIONAL STRUCTURE

Key positions of the Office of Inspector General include an Inspector General, a Director of Auditing, a Director of Investigations, a Management Analyst II, and a Law Enforcement Captain. Available auditing work hours are computed using 2,080 hours per audit position per year. Auditing employs a Director of Auditing and an Auditor (Management Analyst II).
**Fiscal Year 2019-2020 Planned Audit Activities**

The following presents the proposed audit projects and estimated time needed. The planned assignments and objectives are described for the fiscal year 2019-2020 and are contingent upon the resources and risks identified remaining constant.

This 2019-2020 Audit Plan was prepared pursuant to Section 20.055(6)(b), Florida Statutes, and in accordance with the *International Professional Practices Framework* as published by the Institute of Internal Auditors, 2017 edition. Audit work schedules are based on, among other factors, an assessment of risk priority and exposure. The plan includes proposed engagements and estimated time needed to complete the projects.

The Audit Director serves on the State Board of Administration Audit Committee.

**Allocation of 2019-2020 Hours**

<table>
<thead>
<tr>
<th>Audit Section Hours Available</th>
<th>Estimated Hours for FY 2019-2020</th>
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</thead>
<tbody>
<tr>
<td>Total Audit Hours Available</td>
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<tr>
<td>Less Internal Audit Activities</td>
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<tr>
<td>Less Internal Follow-up engagements</td>
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<tr>
<td>Less External Audit Assistance</td>
<td>100</td>
</tr>
<tr>
<td>Less Special Projects and Other Assignments *</td>
<td>300</td>
</tr>
<tr>
<td>State Board of Administration Audit Committee</td>
<td>100</td>
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<tr>
<td>Less Liaison Activities/Oversight **</td>
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</tr>
<tr>
<td>Less Indirect Hours</td>
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<tr>
<td>Administrative</td>
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<td>Training</td>
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<td>Leave and Holidays</td>
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<td>Quality Assurance Program</td>
<td>40</td>
</tr>
<tr>
<td>Hours Available for Other Internal Engagements</td>
<td>300</td>
</tr>
</tbody>
</table>

* Includes audit-related activities such as Fraud and Risk Assessment, Work Plan Development, Annual Report, internal and external Quality Assurance Review, etc.

** Includes Auditor General, OPPAGA, DFS, federal auditor liaison duties.
Allocation of 2019-2020 Planned Internal Audit Activity

In accordance with its current risk assessment of auditable units, the Office of Inspector General has scheduled three new audits for fiscal year 2019-2020.

<table>
<thead>
<tr>
<th>Internal Audits/Consulting Engagements scheduled</th>
<th>Estimated Hours for FY 2019-2020</th>
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<tbody>
<tr>
<td>VOCA Expansion Funding (Continued)</td>
<td>300</td>
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<tr>
<td>Confidential Information and Records</td>
<td>600</td>
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<td>Consumer Protection</td>
<td>600</td>
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<td>I.T. Modernization Project Consultation</td>
<td>300</td>
</tr>
<tr>
<td>Total</td>
<td>1,800</td>
</tr>
</tbody>
</table>

The table below gives the general objectives of the planned audits/reviews.

<table>
<thead>
<tr>
<th>Division/Function</th>
<th>Objective</th>
</tr>
</thead>
<tbody>
<tr>
<td>VOCA Expansion Funding (Continued)</td>
<td>Evaluate contract subaward selection, award allocation requirements, eligibility requirements, training and contract monitoring efforts</td>
</tr>
<tr>
<td>Confidential Information and Records</td>
<td>Evaluate controls over confidential information, records retention, transfer and destruction of documents.</td>
</tr>
<tr>
<td>Consumer Protection</td>
<td>Evaluate selected division controls and operating procedures</td>
</tr>
<tr>
<td>I.T. Modernization Project Consultation</td>
<td>Provide audit and controls consultation to the Information Technology division regarding the enterprise-wide I.T. modernization project as needed.</td>
</tr>
</tbody>
</table>

In accordance with the International Professional Practice Framework, the Office of Inspector General evaluates our conformance with auditing standards by conducting ongoing monitoring of internal audit activities and periodic review of compliance therewith. As called for in the standards, ongoing monitoring is accomplished by supervision, engagement planning, engagement specific quality assessment, cross review and source validation for audit reports, as well as annual internal quality assessment reviews. Internal quality assurance reviews are conducted annually to assess compliance with current auditing standards. The Audit Charter is updated annually. The results of internal quality assessment reviews are reported to the Attorney General. Every three years, the Office of Inspector General participates in a peer review conducted by Auditor General. Their staff review the Inspector General’s activities assessing compliance with applicable auditing standards. That review was conducted in August 2018.
External Engagement Assistance/Follow-up Assignments

In accordance with Section 20.055(6) (h), Florida Statutes, the Department's Office of Inspector General is required to provide a written response to the Attorney General, or the Office of Program Policy Analysis and Government Accountability on the status of corrective actions taken on any findings within six months after the Auditor General, or the Office of Program Policy Analysis and Government Accountability release a report concerning the Attorney General’s Office. The Office of Inspector General is also required to monitor and report on the implementation of the Department’s response to any report issued by these external parties.

In addition, the Auditor General's Office conducts a quality assurance review of the Department’s Office of Inspector General compliance with auditing standards and Florida Statute 20.055.

<table>
<thead>
<tr>
<th>External Audits Assistance</th>
<th>Estimated Hours for FY 2019-2020</th>
<th>To be Completed by</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor General Operational Audit – Six Month Follow-up</td>
<td>50</td>
<td>July 2019</td>
</tr>
<tr>
<td>Auditor General SW Financial Statement Audit 2017-2018 – Six Month Follow-up</td>
<td>50</td>
<td>September 2019</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

Internal Engagements/Follow-Up Assignments

In addition to external follow-up assignments, the Audit Section conducts follow-up monitoring on internal engagements in accordance with the International Professional Practices Framework as published by the Institute of Internal Auditors. The following table reflects the estimated hours needed to complete internal monitoring assignments for fiscal year 2019-2020.

<table>
<thead>
<tr>
<th>Internal Engagements Follow-Up Assignments</th>
<th>Estimated Hours for FY 2019-2020</th>
<th>To be Completed by</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continuity of Operations Plan – 18 Month Follow-up</td>
<td>100</td>
<td>September 2019</td>
</tr>
<tr>
<td>Employee Recruitment and Retention Audit – 18 Month Follow-up</td>
<td>100</td>
<td>November 2019</td>
</tr>
<tr>
<td>VOCA Expansion Funding – Six Month Follow-up</td>
<td>200</td>
<td>February 2020</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>400</strong></td>
<td></td>
</tr>
</tbody>
</table>
Long Range Audit Plan

The Office of Inspector General developed the following Long Range Audit Plan for fiscal years 2020 through 2021 by utilizing the findings from the risk assessment of auditable units and based on current resources available to the Audit Section in compliance with Section 20.055(6) (f), Florida Statutes, which states “The inspector general shall develop long-term and annual audit plans based on the findings of periodic risk assessments ... The plan shall show the individual audits to be conducted during each year and related resources to be devoted to the respective audits ...”

Audit planning is predicated upon the premise that available resources and risk identification will remain constant. The Office of Inspector General will continue to work with agency managers and staff to identify areas of concern and to make recommendations for improvement. The Office of Inspector General continues to provide a central point for promoting accountability and integrity throughout the Department. Planned audit hours for the fiscal year 2020 through 2021 are illustrated in the following table.

Allocation of 2020-2021 Planned Audit Hours Scheduled

The Office of Inspector General’s Audit Long Range Plan for the fiscal year 2020-2021 includes the following projected assignments of audit resources:

<table>
<thead>
<tr>
<th>Internal Audit Engagements</th>
<th>Estimated Hours for FY 2020-2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enterprise-wide Policy Development, Updates, and Notifications</td>
<td>300</td>
</tr>
<tr>
<td>HR Hiring Process</td>
<td>300</td>
</tr>
<tr>
<td>Office of Training and Development</td>
<td>300</td>
</tr>
<tr>
<td>Total</td>
<td>900</td>
</tr>
</tbody>
</table>
Signature below indicate review and approval of the Audit Plan as required by Section 20.055(5)(f), Florida Statutes.

Approval of the Fiscal Year 2019-2020 Audit Plan

Steve Rumph, Inspector General

Ashley Moody, Attorney General
To contact the Office of Inspector General:
State of Florida
Office of the Attorney General
PL-01, The Capitol
Tallahassee, Florida 32399-1050
http://myfloridalegal.com or (850) 414-3300