September 19, 2019

Mr. Ken Lawson  
The Caldwell Building, Suite 212  
107 East Madison Street  
Tallahassee, Florida 32399

Ms. Melinda Miguel, Chief Inspector General  
Executive Office of the Governor  
The Capitol, Suite 1902  
Tallahassee, Florida 32399

Dear Director Lawson and CIG Miguel:

I am pleased to submit the Office of Inspector General’s Annual Report for Fiscal Year 2018-2019, as required by section 20.055, Florida Statutes.

We remain committed in our work with the Department’s management and staff to promote efficiency, accountability, and integrity. Thank you for your continued support.

Sincerely,

James E. Landsberg  
Inspector General
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HIGHLIGHTS

The Department of Economic Opportunity’s Office of Inspector General (OIG) completed the projects below during the 2018-2019 fiscal year.

**Investigative Activity**

- Closed three formal investigations;
- Completed eighteen inquiries;
- Conducted three management reviews;
- Coordinated the resolution of fifteen complaints with DEO management and eighteen complaints with other parties having appropriate jurisdiction; and
- Received 295 calls for management resolution or general assistance

**Audit Activity**

- Conducted two operational audits and five management reviews resulting in 18 findings and recommendations;
- Performed liaison and coordination activities for five external audits;
- Coordinated five external engagements with 25 findings and recommendations; and
- Facilitated corrective action for all significant recommendations in prior audits and reviews

**Other Activity**

- Conducted a Department-wide risk assessment;
- Prepared the annual and long-term audit work plan;
- Provided technical assistance for disaster recovery efforts;
- Provided technical assistance to Department managers as needed; and
- Conducted management-requested reviews to improve efficiencies in program services
INTRODUCTION

Purpose of this Report

Section 20.055, Florida Statutes, requires each Office of Inspector General to prepare an annual report describing its activities during the preceding state fiscal year. This report includes, but is not limited to:

- A description of activities relating to the development, assessment, and validation of performance measures;
- A description of significant deficiencies relating to the administration of programs and operations of the agency disclosed by investigations, audits, reviews, or other activities;
- A description of the recommendations for corrective action made by the inspector general during the reporting period with respect to significant problems, abuses, or deficiencies identified;
- The identification of each significant recommendation described in previous annual reports on which corrective action has not been completed; and
- A summary of each investigation and audit completed during the reporting period.

This document is presented to the Executive Director of the Florida Department of Economic Opportunity and to Florida’s Chief Inspector General.

Summary of the Department

Section 20.60, Florida Statutes, states that the mission of the Department of Economic Opportunity is to assist the Governor in working with the Legislature, state agencies, business leaders, and economic development professionals to formulate and implement coherent and consistent policies and strategies designed to promote economic opportunities for all Floridians. The divisions of the Department are as follows:

1. Strategic Business Development
2. Workforce Services
3. Community Development
4. Information Technology
5. Finance and Administration

The Division of Strategic Business Development provides support for attracting out-of-state businesses to Florida, promoting the creation and expansion of Florida businesses, and facilitating the state’s economic development partnerships. The primary initiatives and activities of the Division of Strategic Business Development are carried out in the Bureau of Business and Economic Incentives, the Bureau of Compliance and Accountability, the Bureau of Planning and Partnerships, and the Office of Film and Entertainment.

The Division of Workforce Services partners with CareerSource Florida and the state’s 24 Local Workforce Development Boards to strengthen Florida’s business climate by supporting employers
and helping Floridians gain employment, remain employed, and advance in their careers. The primary initiatives and activities of the Division of Workforce Services are carried out in the Bureaus of Workforce Statistics and Economic Research, One-Stop and Program Support, and Reemployment Assistance.

The Division of Community Development fosters economic development in the state’s rural and urban communities through opportunities, assistance, and partnerships with entities such as the Florida Housing Finance Corporation that balance local and state growth management needs. The primary initiatives and activities of the Division are carried out in the Bureaus of Small Cities and Rural Communities, Community Planning and Growth, and Economic Self Sufficiency.

The Division of Information Technology seeks out opportunities where information technology can help support the creation of jobs in Florida’s economy. The primary initiatives and activities of the Division are designed to align everything information technology does with DEO needs. The goals of the Division are to eliminate duplicative services, improve the governance model, and leverage third party verifiable sources for efficiency improvements while enhancing accountability and mission integrity.

The Division of Finance and Administration provides support through management of activities related to budget, finance, general services, and human resources. The primary initiatives and activities of the Division are carried out within the Bureaus of Budget Management, Financial Management, Financial Monitoring & Accountability, General Services, and Human Resource Management.

In addition to these divisions, the Department established the Office of Disaster Recovery. This Office supports communities following disasters by addressing long-term recovery needs for housing, infrastructure, economic development, and mitigation needs that remain after other assistance has been exhausted, including federal assistance as well as private insurance. DEO is the governor-designated state authority responsible for administering all U.S. Department of Housing and Urban Development long-term recovery funds awarded to the state.
MISSION AND ORGANIZATION

As stated in section 20.055, Florida Statutes, the role of the OIG is to provide a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in the Department.

The OIG has established the following priorities to help ensure success in fulfilling our mission:

- **Sufficiency** – Provide quality audits, investigations, reviews, and other services in accordance with professional standards and, where applicable, federal and state regulations.
- **Timeliness** – Perform audits, audit resolution, investigations, and reviews in a timely manner.
- **Added Value** – Perform activities designed to add value and improve the Department’s operations.
- **Awareness** – Promote awareness regarding OIG roles and responsibilities as well as awareness regarding the duty to report fraud, waste, and abuse.

The primary goal of OIG is to provide independent and objective information in a timely manner to assist the Department’s Executive Director and management team in fulfilling their duties and responsibilities.

**Commission for Florida Law Enforcement Accreditation**

As part of OIG’s continuing effort to better accomplish its mission, the Investigations Section pursued credentials through the Commission for Florida Law Enforcement Accreditation. This Commission accredits law enforcement agencies and Offices of Inspectors General within the State of Florida that attain specific standards for operations, investigations, and other activities. The OIG’s Investigations Section achieved reaccreditation on June 26, 2019, after establishing compliance with approximately 40 standards.
Organizational Profile

The OIG had a staff of 11 positions during the fiscal year. Our structure was as follows:

**Inspector General**
James E. Landsberg, JD, CIG, FCCM

**Director of Auditing**
Debra Clark, CPA, CIGA, CISA

- Senior Management Analyst II
  - Alexis Wyche

- Senior Management Analyst II
  - Tingting Fan

- Senior Management Analyst II
  - Randy Ditty, CISA, CPM

- Senior Management Analyst II
  - Jessica Hacker, CGAP, CIGA

- Senior Management Analyst II
  - Richard Pearson, CIA, CGAP, CIGA

**Director of Investigations**
Robert Montpellier, CIGI, CLEAR

- Senior Management Analyst II
  - Monica Blakely, CIGI

- Senior Management Analyst II
  - Nicholas Cronk, CIGI

**Administrative Assistant III**
James Bellflower
Professional Certifications

Certifications held by the staff include:

- One Certified Inspector General (CIG);
- One Certified Public Accountant (CPA);
- Three Certified Inspector General Auditors (CIGA);
- One Certified Public Manager (CPM);
- One Certified Internal Auditor (CIA);
- Two Certified Information System Auditors (CISA);
- Three Certified Inspector General Investigators (CIGI);
- Two Certified Government Auditing Professional (CGAP);
- One Certified Investigator/Inspector (CLEAR);
- One Florida Bar Member (JD); and
- One Florida Certified Contract Manager (FCCM)
- One Florida Commission for Law Enforcement Accreditation Certified Assessor

Professional Affiliations

OIG staff members are affiliated with:

- National Association of Inspectors General (AIG);
- Florida Chapter of the Association of Inspector General (FCAIG);
- Institute of Internal Auditors (IIA);
- Tallahassee Chapter IIA (TCIIA);
- The Florida Bar;
- Information Systems Audit and Control Association (ISACA);
- Tallahassee Chapter ISACA (TCISACA);
- Association of Government Accountants (AGA);
- Tallahassee Chapter AGA (TCAGA);
- Council on Licensure, Enforcement, and Regulation (CLEAR); and
- The Florida Commission for Law Enforcement Accreditation
Training Accomplishments

Training Activities for Fiscal Year 2018-19 included the following:

- **Information Systems Audit and Control Association** – OIG staff participated in several continuing education seminars on topics such as big data information security, cybersecurity, the role of the chief data officer, and consequences of non-compliance with external controls.

- **Cybersecurity and Technology Summit** – This two-day conference, sponsored by the Information Systems Audit and Control Association, provided training in a variety of information technology topics designed to maintain auditors’ proficiency in evolving technology fields.

- **Government Accounting Conference** – This two-day conference, sponsored by the Association of Government Accountants, provided training in a variety of topics designed to maintain auditors’ proficiency in evolving fields.

- **Auditing/Emphasizing the Basics, Elevate the Standards Training** – This two-day training event, sponsored by the Tallahassee Chapter of the Institute of Internal Auditors, provided training on the internal audit process and the standards used to perform the internal audit.

- **Online Training** – Staff engaged in training webinars on a variety of topics related to auditing and accounting such as: building the internal audit function, compliance audits, frequent frauds found in government, uniform guidance, expense reimbursement fraud, cybersecurity, and digital work papers.

- **Tallahassee Chapter of Association of Government Accountants** – Monthly meetings of accounting and auditing professionals from state and local governments included training in the inspector’s perspective and contract management.

- **Tallahassee Chapter of the Institute of Internal Auditors** – Quarterly meetings of internal audit professionals from the Tallahassee area included training in areas such as environmental risks, consulting in accordance with IIA standards, Code of Ethics implementation guide, and consulting in accordance with IIA standards.

- **The Florida Commission for Law Enforcement Accreditation** – One member of the Investigations Section completed the two-day training workshop and received certification for New Assessor Orientation.
INVESTIGATIONS SECTION

The Investigations Section conducts and coordinates activities designed to detect, deter, and prevent fraud, waste, mismanagement, misconduct, and other abuses. These activities include investigations, inquiries, management referrals, and coordination with law enforcement.

Investigations

The OIG conducts investigations designed to provide Department management with objective, fact-based assessments to help ensure the integrity and efficiency of both management and operations. Topics of investigation may include contract procurement violations, conflicts of interest, gross mismanagement, disruptive behavior, falsification of records, and data manipulation. Investigations also encompass misconduct by workforce service providers and other vendors who offer products and services under contract with the Department.

Inquiries

Inquiry cases are opened when it is unclear whether a full investigation is warranted. In these types of cases, fact-gathering is conducted and a determination is made whether to proceed with a substantive investigation. Inquiries are used to report findings related to complaints or other issues to the Executive Director and Department managers where no specific wrongdoing by any one person is implied. Inquiries concentrate on Department and/or partner processes rather than allegations against a specific subject. An inquiry can result in a written report which summarizes the issues and provides recommendations for correction, if necessary.

Management Reviews

Management Reviews are prompted for a variety of reasons. Primarily, management will request that OIG review a program for inefficiencies or vulnerabilities and make recommendations for improved delivery of programmatic services.

Management Referrals

Management Referral cases are opened when OIG receives complaints which do not rise to the level of significance that warrant a substantive investigation. These complaints are referred to management and are monitored until an outcome report is received and reviewed by OIG.
Law Enforcement Referrals

Law Enforcement Referral cases are those reported to the Florida Department of Law Enforcement (FDLE) or other law enforcement agencies, as appropriate, when the Inspector General has reasonable grounds to believe there has been a violation of criminal law.

Summary of Investigative Activity

The Investigations Section completed 57 projects and received 295 calls from citizens for management resolution or general assistance. The table below summarizes significant investigative projects completed during the fiscal year.

<table>
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<th>PROJECT</th>
<th>SUMMARY</th>
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<tr>
<td>2017/18-0086</td>
<td>A complainant alleged that a DEO employee had a conflict of interest stemming from ownership in a company doing business with DEO. OIG investigated and found the allegation to be substantiated. The employee was subsequently terminated.</td>
</tr>
<tr>
<td>2018/19-0007</td>
<td>A complainant alleged that a Local Workforce Development Area (LWDA) was charging employers a fee for office space in a federally owned building. OIG conducted an inquiry and determined the allegation to be unsubstantiated.</td>
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<tr>
<td>2018/19-0010</td>
<td>A Community Services Block Grant Program participant alleged she was unfairly denied training services and grievance procedures. OIG found the participant was denied training services based on her failure to provide required documentation. Additionally, grievance procedures were provided to the participant.</td>
</tr>
<tr>
<td>2018/19-0019</td>
<td>DEO management referred a complaint to OIG alleging that a DEO employee acted in a manner unbecoming a public employee. OIG investigated and found the allegation to be substantiated. The employee was subsequently terminated.</td>
</tr>
<tr>
<td>2018/19-0042</td>
<td>Former employees of a local community action agency alleged fraud in the delivery of federally funded services and unfair treatment by a supervisor. OIG reviewed the investigative report completed by the community action agency and determined that it addressed each allegation. OIG found there was no use of federal funds for ineligible applicants and that the community action agency addressed the conduct of employees.</td>
</tr>
<tr>
<td>2018/19-0043</td>
<td>OIG conducted an inquiry in response to a request from a federal agency. The information gathered was provided to the federal agency.</td>
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<tr>
<td>2018/19-0045</td>
<td>DEO management expressed concern to OIG regarding potential misuse of a state purchasing card by a DEO employee. OIG investigated and substantiated the allegation. The employee was subsequently terminated.</td>
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Closed Investigative Projects
July 1, 2018 – June 30, 2019

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<th>PROJECT</th>
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<td>2018/19-0047</td>
<td>A Weatherization Assistance Program (WAP) applicant was dissatisfied with a denial of weatherization services. OIG reviewed the complaint and supporting documentation, coordinated with the WAP program, and communicated with the complainant. OIG and WAP program staff advised the complainant how to submit a complete application and confirmed federal agreement with the denial of services.</td>
</tr>
<tr>
<td>2018/19-0073</td>
<td>A Program Enforcement Agent with Miami-Dade Public Housing requested assistance regarding alleged public housing fraud by a DEO employee. OIG worked in partnership with the agent during the investigation, which substantiated the allegation. OIG briefed DEO management, and the employee was subsequently terminated.</td>
</tr>
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</table>

*Attachment I includes a summary of additional investigative activity.*

**AUDIT SECTION**

The Internal Audit function is designed to be an independent, objective assurance and consulting activity which adds value and improves the Department’s operations. Its objective is to help the Department accomplish its goals by bringing a systematic, disciplined approach to the evaluation of internal controls and governance processes. Although conducting internal audits is the primary mission of the Audit Section, substantial benefit is provided to the Department through several other functions. These include consulting engagements, coordination with external auditors, resolution of audits with federal grantors, tracking audit findings, and risk analysis.

During Fiscal Year 2018-19, the Internal Audit unit performed two formal audits and five management reviews summarized later in this report. First, we will address the development of our annual and long-term audit work plan.

**Work Plan Development**

Section 20.055(6)(i), Florida Statutes, requires OIG to develop risk-based annual and long-term audit plans which consider resource requirements and input from senior management.

In May 2019, OIG sent a Risk Assessment Survey to executive management and DEO managers from all divisions and performed in-person interviews with selected senior managers. The risk assessment process had two purposes: (1) To help ensure that Department risk exposures are understood and managed; (2) To assist in identifying OIG work plan assignments. The survey addressed:
• Workforce Skills and Competence;
• Complexity of Transactions;
• Policies and Procedures Documentation;
• Management Competence;
• Labor Market Recruiting and Retention;
• Stability of Operations;
• Laws and Regulations;
• Impact of Recent Legislative Activity;
• Susceptibility to Fraud;
• Budget and Capital Constraints; and
• Use and Maintenance of Confidential Data.

We considered the results of these surveys and interviews in the development of our annual audit plan.

**Significant Audit Projects**

During fiscal year 2018-19, OIG performed the following tasks related to the development, assessment, and validation of performance measures:

- In June 2019, we assessed the reliability and validity of information provided by the Department for performance measures and standards related to the Long-Range Program Plan (LRPP). In addition, we reviewed the Department’s proposed performance measures through FY 2023-24.

- **Report No. 2018/19-0055**: OIG conducted a review of performance measures reported by the Division of Community Development. This review evaluated the process used to collect, calculate, and report data for selected measures. We determined that the measures reviewed appeared to be valid and reliable, and that the program office was accurately reporting relevant data with one exception. OIG provided recommendations to address this single exception.

The OIG performed four additional management reviews as part of the audit plan. The findings and recommendations are summarized below.

**DEO Controls Over Data Obtained from the DAVID System - Project No. 2018/19-0069**

We made the following findings:

- Users with access to DAVID were not deactivated in a timely manner upon termination because supervisors did not notify the DEO administrator of terminations.
- Administrators of DEO access to DAVID did not notify the Department of Highway Safety and Motor Vehicles (DHSMV) when security breach incidents occurred, as required by the Memorandum of Understanding (MOU).
We recommended the following:

- That the Division of Workforce Services implement an effective process for notifying DEO administrators of an employee termination to ensure DAVID user access is inactivated immediately.
- That DEO ensure individuals use the DAVID system for the purposes listed in the MOU and that DEO administrators report any known or suspected security breaches.


The OIG performed this review as a follow-up of Auditor General (AG) report no. 2018-139. The AG reported four findings related to performance measures. We therefore reviewed the corrective action to determine if the findings had been corrected. We concluded that Enterprise Florida completely corrected three internal control findings and partially corrected the fourth internal control finding.

**Management Review of DEO Purchasing Office – Project No. 2017/18-0078**

The OIG performed this review as part of its annual audit plan for purposes of assessing the effectiveness of the Purchasing Office in complying with Florida’s competitive solicitation requirements for vendor awards. Based on our review of a sample of vendor award documentation, we concluded that the Purchasing Office closely adhered to the requirements.

**Management Review of Florida Housing Performance Measures – Project No. 2017/18-0005**

This review was performed on a quarterly basis to ensure that Florida Housing Finance Corporation had appropriately met and reported the results of their quarterly performance measures. Each of the quarterly reports reviewed by OIG correctly reported their performance measures as met.

The OIG performed two formal audits as part of the audit plan. The findings and recommendations are summarized below.

**Grants Management Processes Audit – Project No. 2017/18-0015**

This operational audit focused on selected grants within the Division of Community Development (DCD). Specifically, we evaluated monitoring, training, payment processes, and other grant requirements.

We made the following findings:

- Grant managers did not always document appropriately that they were independent of and had no conflict of interest in the entities whose grants they were assigned to manage.
- For some grants, risk assessments were either not completed or completed but not forwarded to management for review and approval.
- Sufficient documentation was not available to demonstrate an effective process for grant management receipt, review, and recordkeeping of grant-required reports.
- Grant managers did not always document that sufficient grant monitoring activities had been performed in accordance with monitoring plans, state guidance, and procedures.
• Photography of construction projects was not sufficiently maintained to evidence and support the grant-funded projects in accordance with grant provisions, rules, and DCD procedures.
• Sufficient documentation was not always maintained to close the grant.
• Grant administration and monitoring policies and procedures contained obsolete references, omitted file organization requirements, and did not address grant management conflicts of interest.
• Inadequate grant file recordkeeping resulted in misfiled and missing documentation.

We recommended the following:

• That management continue to ensure timely completion of conflict of interest attestations for grant managers and individuals taking part in any monitoring or evaluation processes.
• That management complete, approve, and file risk assessments before developing the monitoring plan.
• That management ensure grant recipients submit required reports according to grant requirements and that the managers log, review, and make the reports readily available.
• That program managers ensure that grant managers schedule and perform monitoring activities according to DCD’s monitoring schedules, DFS guidance, and specific program procedures.
• That grant managers enforce compliance with grant provisions requiring photography.
• That staff follow current procedures to close a grant and retain documentation in the grant file, including completing the grant closeout checklist and final desk review.
• That management continue efforts to update and annually review procedures that govern monitoring and grant management.
• That management maintain records that demonstrate each activity undertaken meets national, state, and agency objectives and requirements.

Management concurred with all eight findings and has completed corrective actions for seven of those findings. Corrective action is partially completed for the remaining finding.

Audit of DEO’s Security Controls for the Florida Department of Highway Safety and Motor Vehicles’ Data Exchange – Project No. 2018/19-0030

This operational audit focused on controls implemented by DEO governing the use and dissemination of confidential data received from the Florida Department of Highway Safety and Motor Vehicles (DHSMV).

The OIG made five findings. Additionally, we made three confidential findings that were not placed in the public report.

• DEO did not ensure that employees’ access to the DHSMV data table had been deactivated when no longer needed.
• Periodic user access reviews did not occur on user accounts that access the DHSMV data table.
• DEO staff with access to DHSMV data did not sign DHSMV-specific confidentiality statements acknowledging their understanding of the confidential nature of the information, or the consequences of misuse of the confidential data.
• DEO did not have a formal process for access authorizations or use access approval forms for employees to gain access to the DHSMV data table.
• DEO IT security controls related to account management need improvement.

We recommended the following:

• That DEO’s Division of Information Technology develop a process whereby the database administrator timely remove user access to the DHSMV data when personnel no longer require access to perform their job duties.
• That DEO’s Division of Information Technology management establish and implement procedures for the periodic review of the DHSMV data table user access privileges to ensure that access privileges are authorized and remain appropriate.
• That DEO’s Division of Information Technology develop a process whereby the potential users are notified of the confidential nature of DHSMV data accessed and the consequences of misuse. Additionally, we recommend DEO implement a policy to maintain such signed acknowledgement forms in a current manner.
• That management continue to improve controls for the DHSMV data table to ensure that access authorizations are properly completed and authorization forms are retained.
• That management improve IT security controls related to account management to ensure the confidentiality, integrity, and availability of DEO data and IT resources.

Management concurred with the above findings and has partially completed corrective actions.

*Attachment II includes a summary of additional audit-related activity.*
## Additional Investigative Activity
### July 1, 2018 – June 30, 2019

<table>
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<tr>
<th>PROJECT</th>
<th>SUMMARY</th>
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<tbody>
<tr>
<td>2018/19-0006</td>
<td>Referral to law enforcement.</td>
</tr>
<tr>
<td>2018/19-0009</td>
<td>A representative from a county school board complained that the board did not receive Reemployment Assistance (RA) eligibility determinations for claimants who received benefits and for whom the board was billed. OIG referred the complaint to RA management who resolved the issue and provided a point of contact for any future issues.</td>
</tr>
<tr>
<td>2018/19-0012</td>
<td>Referral to law enforcement.</td>
</tr>
<tr>
<td>2018/19-0013</td>
<td>A former DEO employee alleged retaliation. Documentation provided in the complaint showed that the Florida Commission on Human Relations would investigate.</td>
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<td>2018/19-0014</td>
<td>A DEO employee alleged that a manager abused her power by revoking staff’s flexible work schedules. OIG determined there was no potential law, rule, or policy violation.</td>
</tr>
<tr>
<td>2018/19-0015</td>
<td>A complainant alleged his employer was withholding his pay to compensate for broken property and that he was physically threatened by his employer. OIG referred the complainant to the U.S. Department of Labor’s Wage and Hour Division and to local law enforcement.</td>
</tr>
<tr>
<td>2018/19-0016</td>
<td>A complainant alleged he was the victim of RA identity theft and was owed a refund for money withheld. OIG referred the complaint to management and the issues were resolved.</td>
</tr>
<tr>
<td>2018/19-0023</td>
<td>A DEO employee alleged he was subjected to unfavorable treatment related to his disabilities. OIG referred the complaint to Office for Civil Rights (OCR).</td>
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<tr>
<td>2018/19-0033</td>
<td>A complainant alleged she was approached by a contractor falsely claiming to be sent by Rebuild Florida and that the fraudulent contractor obtained her information through a data breach. OIG completed appropriate referrals.</td>
</tr>
<tr>
<td>2018/19-0038</td>
<td>A complainant alleged she was a victim of fraud by an employer on the Employ Florida Marketplace (EFM) website. OIG consulted with the DEO Office of One-Stop Program Support (OSPS) who determined the employer was not registered in EFM. OSPS contacted the complainant to address any additional concerns.</td>
</tr>
<tr>
<td>2018/19-0041</td>
<td>A DEO employee believed her requests for reasonable accommodations were ignored. OIG referred the complaint to DEO OCR.</td>
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<tr>
<td>2018/19-0048</td>
<td>A DEO employee complained that his claim for Veterans Preference was ignored. OIG referred the complainant to the Florida Department of Veterans Affairs.</td>
</tr>
<tr>
<td>2018/19-0050</td>
<td>A claimant for RA benefits complained that she was forced to relocate because of Hurricane Michael and was unable to receive RA benefits. OIG referred the issue to RA management, who resolved the issue.</td>
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<tr>
<td>Referral Date</td>
<td>Description</td>
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<tr>
<td>2018/19-0051</td>
<td>A Workforce Services program participant alleged she was treated unfavorably by employees at a one-stop career center. The complainant was advised of her rights under the Local Workforce Development Area’s (LWDA’s) grievance procedure.</td>
</tr>
<tr>
<td>2018/19-0053</td>
<td>A claimant for RA benefits was dissatisfied with the time taken to adjudicate her claim. OIG referred the complaint to the RA benefits program and the issue was resolved. The complainant also alleged she was discriminated against by DEO staff. OIG referred the complaint of discrimination to OCR.</td>
</tr>
<tr>
<td>2018/19-0054</td>
<td>An anonymous complainant alleged that the management of an LWDA engaged in racial discrimination against employees and hired employees with criminal records. OIG referred the specific allegations of discrimination to DEO OCR. OIG reviewed the background of the only employee the complainant identified as having a criminal background and determined the allegation was unsubstantiated.</td>
</tr>
<tr>
<td>2018/19-0055</td>
<td>A Supplemental Nutrition Assistance Program participant alleged discrimination. OIG referred the complaint to OCR.</td>
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<tr>
<td>2018/19-0056</td>
<td>DEO management requested OIG assistance in reviewing a potential issue involving nepotism. OIG conducted a review and provided management with a summary of its findings.</td>
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<tr>
<td>2018/19-0057</td>
<td>An LWDA employee alleged that an RA claimant with a hearing disability failed to receive a reasonable accommodation. OIG referred the issue to OCR.</td>
</tr>
<tr>
<td>2018/19-0058</td>
<td>A jobseeker alleged an LWDA inappropriately accessed personal employment information about him. OIG determined the jobseeker previously received services from the LWDA and that the LWDA appropriately utilized a third-party verification service to determine whether the jobseeker obtained employment for placement reporting services.</td>
</tr>
<tr>
<td>2018/19-0059</td>
<td>An RA claimant alleged she was discriminated against by RA program staff based on disability, age, race, and religion. OIG referred the complaint to OCR.</td>
</tr>
<tr>
<td>2018/19-0060</td>
<td>Referral to law enforcement.</td>
</tr>
<tr>
<td>2018/19-0061</td>
<td>A complainant alleged that a Special District violated the Sunshine Law. OIG provided contact information for the appropriate administrative entity with jurisdiction to review the issue.</td>
</tr>
<tr>
<td>2018/19-0062</td>
<td>An RA claimant expressed concerns regarding the delay of her claim for benefits and requested assistance from OIG. OIG referred the claimant to RA program staff who resolved the issue.</td>
</tr>
<tr>
<td>2018/19-0063</td>
<td>An anonymous complainant alleged a hostile work environment within a DEO Division. OIG referred the complaint to OCR.</td>
</tr>
</tbody>
</table>
## ATTACHMENT II

**Additional Audit-Related Activity**  
**July 1, 2018 – June 30, 2019**

<table>
<thead>
<tr>
<th>PROJECT</th>
<th>SUMMARY</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017/18-0040</td>
<td>Researched and identified common fraud schemes and preventive measures related to disaster recovery.</td>
</tr>
<tr>
<td>2017/18-0058</td>
<td>Assisted the Investigations Section review and analyze job placements.</td>
</tr>
<tr>
<td>2017/18-0071</td>
<td>Consulted with the Division of Information Technology to evaluate the effectiveness of disaster recovery procedures.</td>
</tr>
<tr>
<td>2017/18-0074</td>
<td>Performed liaison activities related to the OPPAGA review of State Agency Communication.</td>
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<tr>
<td>2017/18-0075</td>
<td>Performed liaison activities related to the OPPAGA review of Economic Development Evaluations.</td>
</tr>
<tr>
<td>2017/18-0077</td>
<td>Performed liaison activities related to the Auditor General’s audit of the Reemployment system (CONNECT).</td>
</tr>
<tr>
<td>2018/19-0002</td>
<td>Performed a six-month follow-up on the Auditor General’s audit of Strategic Business Development/Enterprise Florida.</td>
</tr>
<tr>
<td>2018/19-0003</td>
<td>Performed liaison and communication activities related to various external federal audits.</td>
</tr>
<tr>
<td>2018/19-0017</td>
<td>Performed research on the requirements for an internal auditor related to disaster recovery funding.</td>
</tr>
<tr>
<td>2018/19-0029</td>
<td>Performed research for a compliance audit on configuration management.</td>
</tr>
<tr>
<td>2018/19-0037</td>
<td>Performed liaison activities related to the Department of Financial Services’ audit of grants management.</td>
</tr>
<tr>
<td>2018/19-0039</td>
<td>Performed liaison activities related to external state audits.</td>
</tr>
<tr>
<td>2018/19-0061</td>
<td>Performed the 2019/20 risk assessment and developed the annual work plan.</td>
</tr>
</tbody>
</table>

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*End of Report*