



Ron DeSantis  
Governor

■ ■  
Barbara Palmer  
Director

■ ■  
State Office

■ ■  
4030 Esplanade Way  
Suite 380  
Tallahassee  
Florida  
32399-0950

■ ■  
(850) 488-4257  
Fax:

(850) 922-6456

■ ■  
Toll Free:  
(866) APD-CARES  
(866-273-2273)

September 25, 2020

Barbara Palmer, Director  
Agency for Persons with Disabilities  
4030 Esplanade Way  
Tallahassee, FL 32399-0905

Melinda M. Miguel, Chief Inspector General  
Executive Office of the Governor  
1902 The Capitol  
Tallahassee, FL 32399-0001

Director Palmer and Chief Inspector General Miguel:

In accordance with section 20.055(8)(a), Florida Statutes, I am pleased to present the Office of Inspector General's Annual Report for Fiscal Year 2019-2020. The report summarizes the accomplishments of staff within the Investigations and Audit Sections during Fiscal Year 2019-2020.

We continue to remain committed to enhancing and promoting accountability, integrity and efficiency and look forward to continuing to work with you and Agency for Persons with Disabilities staff in Fiscal Year 2020-2021.

Respectfully submitted,

*Erin Romeiser*

Erin Romeiser  
Inspector General

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## **INTRODUCTION**

Section 20.055, Florida Statutes (F.S.), establishes an Office of Inspector General within each state agency to provide a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055, F.S., also outlines the specific duties of each Inspector General, including the duties and responsibilities for carrying out the auditing and investigative activities. Additionally, section 20.055, F.S., specifies that each Inspector General shall prepare an annual report no later than September 30 of each year, which summarizes the activities of the office during the prior fiscal year, and includes:

- 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 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 audit and investigation completed during the reporting period.

This annual report is presented to the Executive Office of the Governor's Chief Inspector General and the Executive Director of the Agency for Persons with Disabilities (APD) to comply with statutory requirements and to provide APD staff and interested parties with information on the Office of Inspector General's progress in accomplishing its mission.

## **MISSION STATEMENT**

The Office of Inspector General's mission is to promote integrity, efficiency, and accountability within APD through audits and investigations that detect fraud, waste, and abuse. The Office of Inspector General provides independent reviews, assessments and investigations of agency programs, activities and functions to assist APD in accomplishing its overall mission to support persons with developmental disabilities in living, learning, and working in their communities.

## **DUTIES AND RESPONSIBILITIES**

In accordance with section 20.055(2), F.S., the Inspector General's duties and responsibilities include:

- Advising in the development of performance measures, standards, and procedures for the evaluation of state agency programs;
- Assessing the reliability and validity of the information provided by the state agency on performance measures and standards, and make recommendations for improvement, if necessary, before submission of such information pursuant to section 216.1827, F.S.;
- Reviewing the actions taken by the state agency to improve program performance and meet program standards and make recommendations for improvement, if necessary;
- Providing direction for, supervising, and coordinating audits, investigations, and management reviews relating to the programs and operations of the state agency, except that when the inspector general does not possess the qualifications specified in subsection (4), the director of auditing shall conduct such audits;
- Conducting, supervising, or coordinating other activities carried out or financed by that state agency for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations;
- Keeping the agency head or, for state agencies under the jurisdiction of the Governor, the Chief Inspector General informed concerning fraud, abuses, and deficiencies relating to programs and operations administered or financed by the state agency, recommending corrective action concerning fraud, abuses, and deficiencies, and reporting on the progress made in implementing corrective action;
- Ensuring effective coordination and cooperation between the Florida Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication;
- Reviewing, as appropriate, rules relating to the programs and operations of such state agency and making recommendations concerning their impact;
- Ensuring that an appropriate balance is maintained between audit, investigative, and other accountability services; and,
- Complying with the *General Principals and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General.

## INDEPENDENCE

In accordance with section 20.055(3), F.S., the Inspector General shall be under the general supervision of the agency head for administrative purposes, shall report to the Chief Inspector General, and may hire and remove staff within the Office of Inspector General in consultation with the Chief Inspector General, but independently of APD. The organizational independence of the Inspector General helps to ensure that audits, investigations, and other activities are performed independently.

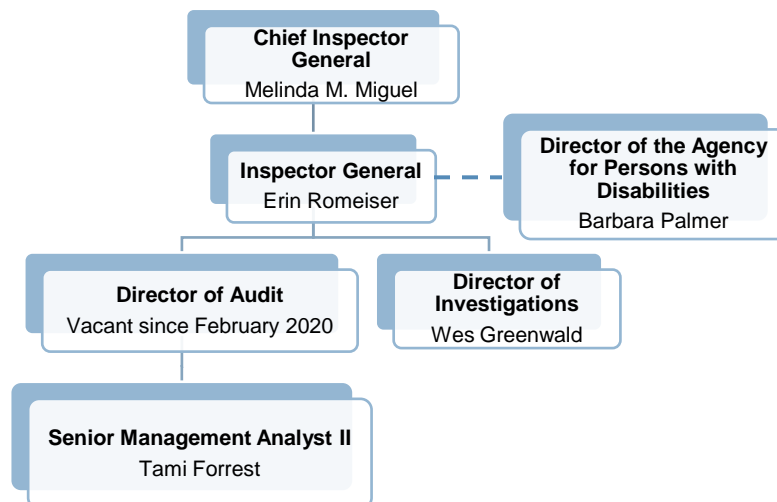
## PROFESSIONAL STANDARDS AND CODE OF ETHICS

Pursuant to section 20.055(2)(j), F.S., the Office of Inspector General complies with the *General Principles and Standards for Offices of Inspector General* as published and revised by the Association of Inspectors General. Staff abide by the Florida Code of Ethics for Public Officers and Employees as codified in sections 112.311-112.326, F.S., the Executive Office of the Governor's Code of Ethics, and APD Operating Procedure 5-0002 Code of Ethics. Internal audits are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* published by the Institute of Internal Auditors, Inc., or, where appropriate, in accordance with generally accepted governmental auditing standards published by the United States Comptroller General and the *Code of Ethics* published by the Institute of Internal Auditors, Inc.

## OFFICE OF INSPECTOR GENERAL ORGANIZATION AND STAFFING

### Office Organizational Chart

The Office of Inspector General consists of four professional positions within two sections: Investigations and Audit. The Office of Inspector General's organizational structure is shown below:



As of June 30, 2020

### **Staff Professional Certifications**

Members of the Office of Inspector General staff hold the following professional certifications:

- *Certified Inspector General (2)*
- *Certified Inspector General Investigator (3)*
- *Certified Fraud Examiner (2)*
- *Certified Public Accountant (1)*
- *Certified Information Systems Auditor (1)*
- *Florida Certified Contract Manager (1)*
- *Notary Public (2)*

### **Staff Professional Affiliations**

In addition to maintaining professional certifications, Office of Inspector General personnel are active in professional organizations that support audits and investigations. This participation assists staff in maintaining a high level of proficiency in their profession and areas of certification. Members of the Office of Inspector General are affiliated with the following professional organizations:

- Association of Inspectors General
- The Institute of Internal Auditors, Inc.
- Association of Government Accountants
- Information Systems Audit and Control Association
- Association of Certified Fraud Examiners
- The Florida Institute of Certified Public Accountants

### **Staff Training**

With regard to professional training, the Association of Inspectors General specifies that each staff person performing audits, investigations, evaluations, or reviews should receive at least 40 hours of continuing professional education every two years in areas that directly enhances the staff member's professional proficiency. Additionally, the *International Standards for the Professional Practice of Internal Auditing* (IIA) require that internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.

## **SUMMARY OF ACTIVITIES FOR FISCAL YEAR 2019-2020**

Section 20.055(2)(i), F.S., requires each Inspector General to ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities. The Inspector General achieves a balance of activities by monitoring the assignments of ongoing and completed investigative and audit activities on a daily basis. During the fiscal year, the Office of Inspector General completed the following activities:

<b>Summary of Activities Opened by Type during Fiscal Year 2019-2020</b>	<b>Quantity</b>
Investigative Activities	222 <sup>1</sup>
Audit Activities	25 <sup>2</sup>
Other Office of Inspector General Activities <sup>3</sup>	4

<b>Summary of Activities Closed by Type during Fiscal Year 2019-2020</b>	<b>Quantity</b>
Investigative Activities	209
Audit Activities	20
Other Office of Inspector General Activities	4

## **INVESTIGATIONS SECTION**

Section 20.055, F.S., outlines the investigative duties and responsibilities for Offices of Inspectors General to include in pertinent part:

- Initiating, conducting, supervising and coordinating investigations designed to detect, deter, prevent, and eradicate fraud, waste, mismanagement, misconduct, and other abuses in state government;
- Receiving complaints and coordinating all activities of the agency as required by the Whistle-blower's Act pursuant to sections 112.3187- 112.31895, F.S.;
- Receiving and considering the complaints which do not meet the criteria for an investigation under the Whistle-blower's Act and conducting, supervising, or coordinating such inquiries, investigations, or reviews as the Inspector General deems appropriate;
- Reporting expeditiously to the Department of Law Enforcement or other law enforcement agencies, as appropriate, whenever the Inspector General has reasonable grounds to believe there has been a violation of criminal law;

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<sup>1</sup> The Investigations Section opened 213 new cases in Fiscal Year 2019-2020; 9 cases were carried forward from the previous fiscal year, totaling 222 cases.

<sup>2</sup> The Audit Section opened four audits in Fiscal Year 2019-2020 that would result in seven audit reports. Two audits were carried forward from the previous fiscal year that would result in four audit reports, totaling 11 internal audit activities. Additionally, the following projects were opened, 3 follow-up activities, 4 statutorily required activities, 1 outreach, education, and management support activity, and 6 external audit assistance activities.

<sup>3</sup> Other Office of Inspector General Activities include Reference Checks; Critical Incidents – Sexual Abuse; Computer Security Incident Response Team; and Anti-Fraud Activities.

- Conducting investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the Office of Inspector General. This shall include freedom from any interference with investigations and timely access to records and other sources of information;
- Submitting findings when applicable to the subject that is a specific entity contracting with the state or an individual substantially affected, who shall be advised in writing that they may submit a written response within 20 working days after receipt of the findings, and including the response and the Inspector General's rebuttal to the response, if any, with the final investigative report; and,
- Submitting in a timely fashion final reports on investigations conducted by the Inspector General to the agency head, except for whistle-blower's investigations, which shall be conducted and reported pursuant to section 112.3189, F.S.

### **Summary of Investigations Section Activities in Fiscal Year 2019-2020**

The Investigations Section receives complaints and requests for assistance via telephone, letter, email, or in person. Each complaint or request for assistance is reviewed to determine if provisions of sections 112.3187-112.31895, F.S., (Whistle-blower's Act) are met. During Fiscal Year 2019-2020, the Investigations Section received, reviewed and processed 222<sup>4</sup> complaints or requests for assistance; 209 of the 222 complaints or requests for assistance were closed during the fiscal year. Of the 222 complaints or requests for assistance, 2 resulted in internal investigations; 153 were handled as preliminary inquiries; 59 were referred to management, law enforcement or other agencies; 2 were handled as public records requests; and 6 were handled as management assistance.

#### ***Investigative Activities Completed during Fiscal Year 2019-2020***

<b>Type of Investigative Activity</b>	<b>Quantity</b>
Investigations	2
Preliminary Inquiries	153
Management Referral	49
Referrals to Law Enforcement or Other Agencies	10
Public Records Request	2
Management Assistance	6
<b>Total</b>	<b>222</b>

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<sup>4</sup> The Investigations Section opened 213 new cases in Fiscal Year 2019-2020; 9 cases were carried forward from the previous fiscal year, totaling 222 cases.



### **Summary of Investigations Closed in Fiscal Year 2019-2020**

- Case Number 20-117 – Release Date: April 2020  
The Investigations Section initiated an investigation into an allegation that an employee used excessive force during the restraint of a resident. The allegation was not supported.

### **Summary of Recommendations Related to Significant Abuses and Deficiencies Disclosed in Investigations During Fiscal Year 2019-2020**

No significant abuses or significant deficiencies were identified by the Investigations Section.

<b>AUDIT SECTION</b>
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Section 20.055, F.S., outlines the auditing duties and responsibilities for Offices of Inspectors General to include reviewing and evaluating internal controls necessary to ensure the fiscal accountability of the state agency and conducting financial, compliance, electronic data processing, and performance audits of the agency and preparing audit reports of findings.

Audits are conducted in accordance with the current *International Standards for the Professional Practice of Internal Auditing* as published by the Institute of Internal Auditors, Inc., or, where appropriate, in accordance with generally accepted governmental auditing standards published by the United States Comptroller General. All audit reports issued by internal audit staff shall include a statement that the audit was conducted pursuant to the appropriate standards. Financial audits may be subject to the generally accepted auditing standards promulgated by the Auditing Standards Board, a Division of the American Institute of Certified Public Accountants.

In meeting the statutory duties and responsibilities outlined above, the Audit Section:



Conducts Operational Audits to ensure the effectiveness, efficiency, and economy of agency programs.



Provides Management Assistance Services to advise management on emerging issues and concerns.



Coordinates External Audits of engagements conducted by the Florida Auditor General, Office of Program Policy Analysis and Government Accountability, and other oversight units.



Conducts Follow-ups of findings and recommendations identified in both internal and external audits.



Assists management with Performance Measures by assessing the reliability and validity of the agency's information on performance measurement and standards.



Performs Consultant Services to partner with and assist management by providing advisory and related services aimed at adding value to the agency and improving the agency's governance, risk management, and control processes.

### **Summary of Audit Section Activities in Fiscal Year 2019-2020**

During Fiscal Year 2019-2020, the Audit Section completed three internal audits which resulted in six published audit reports. The Audit Section also performed follow-up activities, statutorily required activities, provided management support, and ensured coordination between APD and external auditors. The table below provides a summary of the completed audit activities by type performed in Fiscal Year 2019-2020.

#### ***Audit Activities Completed during Fiscal Year 2019-2020***

Type of Audit Activity	Number of Cases
Completed Internal Audit Reports	6 <sup>5</sup>
Follow-up Audit Activities	3
Statutorily Required Activities	4
Outreach, Education, and Management Support	1
External Audit Assistance	6
Total Audit Activities	20

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<sup>5</sup> Four audits were opened in Fiscal Year 2019-2020 and two audits were carried forward from Fiscal Year 2018-2019. Of these, three audits were completed during the fiscal year which resulted in six audit reports.

## **Summary of Completed Internal Audits in Fiscal Year 2019-2020**

### **Family Care Council (FCC) Audits**

FCCs were created in 1993 through the implementation of section 393.502, F.S. The purpose of FCCs is to advise APD, develop a plan for the delivery of family support services within the local area, and monitor the implementation and effectiveness of services and support provided under the plan. There are 14 local FCCs and a Statewide FCC. FCCs are located within each of APD's six regions and are organized within those regions by area. Council members serve on a voluntary basis without payment for their services but are reimbursed for per diem and travel expenses as provided in section 112.061, F.S. Section 393.502(9), F.S., requires an annual financial review of the FCC's expenditures.

During Fiscal Year 2019-2020, the Audit Section selected the Central Region and the Suncoast Region service areas to audit and two audits were carried forward from the prior fiscal year. These audits were conducted to determine whether the FCC expenditures complied with F.S., and other applicable state laws and rules. As of June 30, 2020, the Central Region FCC audit was ongoing. The results of the FCC audits completed during Fiscal Year 2019-2020 are presented below:

### **180926-02 FCC Audit of the South Region (Area 11) – Release Date: July 2019**

In Fiscal Year 2017-2018, APD allocated \$9,000 of General Revenue to the Southern Region service area which has one Area 11 FCC. The Area 11 FCC's expenditures totaled \$6,778. The Area 11 FCC provided services to Monroe and Dade counties. Based on our review, we noted concerns in the following areas: travel authorizations, Family Café expenditures, and accounting codes.

We provided four recommendations to the State Family Care Council Liaison and State Office staff to enhance procedures to submit travel authorizations in advance of travel and review and approve travel authorizations prior to travel; to properly identify and record all travel participants in FCC meeting minutes; to review and verify travel documentation prior to approving expenditures for payment; and to verify that expenditures are coded correctly on reimbursement forms and input into the accounting system prior to completing a transaction.

**180926-01 FCC Audit of the South East Region (Areas 9, 10, and 15) – Release Date: October 2019**

*Area 9 FCC:*

In Fiscal Year 2017-2018, APD allocated General Revenue to the South East Region service area which provided \$9,000 to the Area 9 FCC. The Area 9 FCC's expenditures totaled \$6,845. The Area 9 FCC provided services to Palm Beach county. Based on our review, we noted concerns in the following areas: travel authorizations, travel reimbursements, and object codes.

We provided three recommendations to the State Family Care Council Liaison and State Office staff to enhance procedures to submit travel authorizations in advance of travel and review and approve travel authorizations prior to travel; to verify travel documentation prior to approving expenditures for payment; and to verify that expenditures are coded correctly.

*Area 10 FCC:*

In Fiscal Year 2017-2018, APD allocated General Revenue to the South East Region service area which provided \$9,000 to the Area 10 FCC. The Area 10 FCC's expenditures totaled \$7,737. The Area 10 FCC provided services to Broward county. Based on our review, we noted concerns in the following areas: travel authorizations, travel reimbursements, allowable costs, an administrative assistant, and object codes.

We provided five recommendations to the State Family Care Council Liaison and State Office staff to enhance procedures to submit travel authorizations in advance of travel and review and approve travel authorizations prior to travel; to ensure that reimbursements match amounts approved by council members in FCC meeting minutes and review travel vouchers prior to payment; to ensure expenditures incurred by the FCC comply with statute, rule, and ADP policy and procedure; to amend the FCC Bylaws to remove the authority for the Chairperson or Co-Chairperson to hire staff; and to verify that expenditures are coded correctly.

*Area 15 FCC:*

In Fiscal Year 2017-2018, APD allocated General Revenue to the South East Region service area which provided \$9,000 to the Area 15 FCC. The Area 15 FCC's expenditures totaled \$8,234. The Area 15 FCC provided services to Okeechobee, Indian River, St. Lucie, and Martin counties. Based on our review, we noted concerns in the following areas: travel authorizations, travel reimbursements, and object codes.

We provided four recommendations to the State Family Care Council Liaison and State Office staff to enhance procedures to submit travel authorizations in advance of travel and review and approve travel authorizations prior to travel; to ensure that reimbursements match amounts approved by council members in FCC meeting minutes and review travel vouchers prior to payment; and to verify that expenditures are coded correctly.

**190815-03 FCC Audit of the Suncoast Region (Area 23 and Area 8) – Release Date: June 2020**

*Area 23 FCC:*

In Fiscal Year 2018-2019, APD allocated General Revenue to the Suncoast Region service area which provided \$18,000 to the Area 23 FCC. The Area 23 FCC's expenditures totaled \$15,388. The Area 23 FCC provided services to DeSoto, Hillsborough, Manatee, Pasco, Pinellas, and Sarasota counties. Based on our review, we noted concerns in the following areas: allocation of expense, object code classification, supporting documentation, travel authorizations, and travel reimbursements.

We provided five recommendations to the State Family Care Council Liaison and State Office staff to enhance procedures to allocate expenditure transactions to the appropriate Area FCC; to verify that expenditures are coded correctly; to ensure that expenditures have supporting documentation; to verify that travel authorization and documentation are completed in accordance with state travel expenditure requirements; and for APD staff to train the Area 23 FCC on APD policies and procedures.

*Area 8 FCC:*

In Fiscal Year 2018-2019, APD allocated General Revenue to the Suncoast Region service area which provided \$9,000 to the Area 8 FCC. The Area 8 FCC's expenditures totaled \$6,295. The Area 8 FCC provided services to Charlotte, Collier, Glades, Hendry, and Lee counties. Based on our review, we noted concerns in the following areas: allocation of expense, travel authorizations, object code classification, and supporting documentation.

We provided four recommendations to the State Family Care Council Liaison and State Office staff to enhance procedures to allocate expenditure transactions to the appropriate Area FCC; to ensure that travel authorization and documentation contain all required approvals prior to travel; to verify that expenditures are coded correctly; and that expenditures have supporting documentation.

The Audit Section had three audits in progress at year end: (1) Office of Inspector General Audit No. 190806-01 – Wex Cards (2) Office of Inspector General Audit No. 190806-02 – Cell Phones and (3) Office of Inspector General Audit No. 190815-02 – FCC Audit of the Central Region (Area 7, 13, and 14). All three audits are scheduled to be completed within Fiscal Year 2020-21.

### **Follow-Up Audit Activities**

#### **190815-01 Status of Corrective Actions - Florida Auditor General Report No. 2019-186**

In a status update dated October 3, 2019, management stated that they addressed the following recommendation:

We recommend that APD management take steps to ensure that continued stay reviews of ICF-IID [Intermediate Care Facilities for Individuals with Intellectual Disabilities] beneficiaries are timely conducted in accordance with Federal regulations.

#### **200130-01-Follow-up Status of Corrective Actions - Florida Auditor General Report No. 2020-012**

In a status update dated February 13, 2020, management stated that they addressed the following recommendation:

Agency management should consult with the Legislature regarding whether potential statutory revisions are necessary to achieve iBudget Florida financial management and waiting list goals.

#### **200225-01-Follow-up Status of Corrective Actions – Florida Auditor General Report No. 2020-018**

In a status update dated February 25, 2020, management stated that they addressed the following recommendations:

- We recommend that Agency management ensure that the Agency information security program includes all relevant security policies and procedures to appropriately protect the information and information systems that support the operations and assets of the Agency.
- We recommend that Agency management ensure security awareness training is timely completed in accordance with AST [Agency for State Technology which is now Florida Digital Service] rules.

- We recommend that Agency management ensure that cybersecurity incidents are sufficiently assessed and documented, CSIRT [Computer Security Incident Response Team] meetings are conducted at least quarterly, and CSIRT members receive annual training as required by AST rules.
- To minimize the risk of compromise to Agency data and IT [Information Technology] resources, we recommend that Agency management ensure that network access privileges are timely disabled upon an employee's separation from Agency employment. In addition, the agency should retain records evidencing the dates accounts are disabled.
- We recommend that Agency management develop documented procedures to facilitate effective periodic reviews of all user accounts, including all privileged administrative accounts.
- We recommend that Agency management improve certain security controls related to logical access, user authentication, configuration management, logging and monitoring, and vulnerability management to ensure the confidentiality, integrity, and availability of Agency data and other IT resources.

### **Statutorily Required Activities**

#### **190506-01 Risk Assessment and Annual Work Plan (2019-2020) – Release Date: July 2019**

In accordance with section 20.055, F.S., the Office of Inspector General performed a periodic risk assessment and developed its long-term and annual audit plans based on the results of the assessment.

#### **190907-01 Office of Inspector General Annual Report (2018-2019) – Release Date: September 2019**

In accordance with section 20.055, F.S., the Office of Inspector General prepared an annual report summarizing the activities of the office during the preceding fiscal year.

#### **190712-01 Review of Agency Performance Measures in the Long-Range Program Plan – Release Date: September 2019**

In accordance with section 20.055, F.S., the Office of Inspector General was involved in the review and validation of the performance measures and related supporting documentation as reported in the APD's Long-Range Program Plan. The Office of Inspector General provided feedback and recommendations to APD staff to ensure the measures were reliable, valid, and supported by the appropriate documentation.



## **190710-01 Legislative Budget Request Schedule IX: Major Audit Findings and Recommendations – Completed: July 2019**

In accordance with Chapter 216, F.S., the schedule IX should be completed by the Chief Internal Auditor to include major findings and recommendations from audit reports issued by either the Auditor General or the Chief Internal Auditor from the current fiscal year and the previous fiscal year.

### **Outreach, Education, and Management Support**

During Fiscal Year 2019-2020, the Office of Inspector General participated in APD meetings for the iConnect Implementation Project. The iConnect system will provide APD with an integrated enterprise client data management system that will automate manual processes and collect data at the client specific and provider specific level so analysis, tracking, reporting, fraud prevention, and quality improvement processes can be improved.

### **External Audit Assistance**

The Office of Inspector General acted as the APD's liaison on six audits, reviews, or information requests conducted by outside organizations. The organizations include the Division of State Technology<sup>6</sup> within the Florida Department of Management Services, the Florida Auditor General, the Florida Department of Law Enforcement, and the Florida Department of Financial Services. For these engagements, the Office of Inspector General was copied on engagement letters, coordinated meetings, facilitated all relevant communication, and coordinated APD's responses to audits, reviews, and information requests from these entities.

### **Other Audit Section Matters**

#### **Significant Outstanding Recommendations from Prior Annual Reports**

#### **171227-01 Audit of Client Funds**

- Audit of Sterrett Group Home - Release Date: July 2018 Office of Inspector General Audit # 171227-01.1 - Six recommendations were made to improve accounting for and retaining supporting documentation for client's expenditures.
- Audit of Children Are Our Future Group Home, Inc. - Release Date: August 2018 Office of Inspector General Audit # 171227-01.2 - Six recommendations were made to improve policies and procedures for the management of client funds; accounting for and retaining supporting documentation for clients' expenditures;

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<sup>6</sup> On July 1, 2020, the Division of State Technology's name changed to the Florida Digital Service.



ensuring that employees who transport clients have valid driver's licenses; and ensuring vehicles contain working fire extinguishers.

- Audit of Capstone Adaptive Learning and Therapy Center, Inc. - Release Date: March 2019 Office of Inspector General Audit # 171227-01.3 - Two recommendations were provided to improve accounting for and retaining supporting documentation for clients' expenditures.
- Audit of Horizons of Okaloosa County, Inc. - Release Date: May 2019 Office of Inspector General Audit # 171227-01.4 – Four recommendations were provided to improve accounting for and retaining supporting documentation of client's expenditures.

#### Summary of Recommendations Related to Significant Abuses and Deficiencies Disclosed in Internal Audits During Fiscal Year 2019-2020

- No significant abuses or significant deficiencies were identified by the Audit Section.

#### Internal Quality Assurance Review

As a part of the Audit Section's internal quality assurance program, the work papers of each audit were reviewed for compliance with auditing standards and internal audit policies and procedures at the conclusion of each audit. All recommendations and issues noted were addressed at the time of each quality assurance review. Additionally, in May 2020, the Director of Auditing from the Office of the Chief Inspector General conducted a quality assurance review of three Office of Inspector General audits.

#### Risk Assessment and Planning for Fiscal Year 2020-2021

The Audit Section's annual work plan is based on the results of an annual risk assessment. The purpose of developing the annual work plan is to identify, select and plan the allocation of resources for the upcoming fiscal year. Consideration is given to activities related to the development, assessment, and validation of performance measures during the planning phase. The Audit Section's goal is to provide, as efficiently as possible, the greatest level of assurance and consulting services to APD. Based on current staffing, the Audit Section has allocated approximately 3,370<sup>7</sup> hours for projects during Fiscal Year 2020-2021.

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<sup>7</sup> Projects include planned engagements; carry forward assignments; enterprise projects; external audit coordination; oversight activities; and outreach, education, and management support.

### **Other Office of Inspector General Activities**

In addition to performing audits and investigations, the Office of Inspector General also performs the following services and activities:

#### **Reference Checks**

The Office of Inspector General performs personnel reference checks against Office of Inspector General case files at the request of the Office of Human Resources. In Fiscal Year 2019-2020, the Office of Inspector General performed 751 reference checks for re-hires, promotions, and other personnel actions.

#### **Critical Incident – Sexual Abuse**

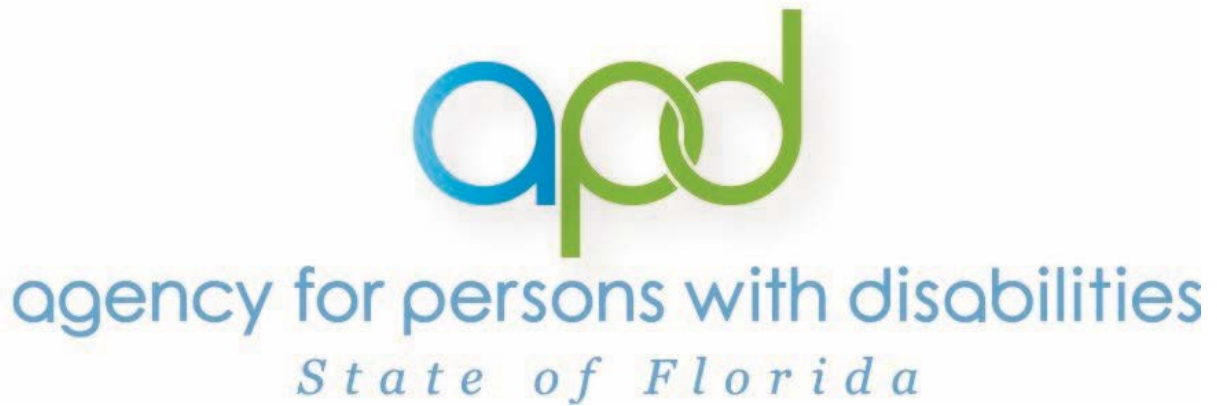
The Office of Inspector General receives copies of Critical Incidents – Sexual Abuse in accordance with section 393.135, F.S. The Office of Inspector General monitors allegations within the incident reports by tracking and following up on the status and resolution of the incidents. During Fiscal Year 2019-2020, the Office of Inspector General monitored 82 Critical Incident – Sexual Abuse incidents.

#### **Computer Security Incident Response Team**

The Computer Security Incident Response Team responds to suspected computer security incidents by identifying and controlling incidents, notifying designated Computer Security Incident Response Team responders, and reporting findings to APD management. The Office of Inspector General is a core member of the Computer Security Incident Response Team for APD.

#### **Anti-Fraud Activities**

The Office of Inspector General is responsible for coordinating the APD's anti-fraud activities. The Office of Inspector General presents fraud deterrence information to internal and external audiences in an effort to identify or prevent significant violations of governing directives. Additionally, the Office of Inspector General is a member of and attends the Inter-Agency Medicaid Fraud and Abuse Meetings hosted by the Agency for Health Care Administration.



Office of Inspector General  
4030 Esplanade Way, Suite 315  
Tallahassee, Florida 32399-0950  
Telephone: (850) 414-7008  
Email: [apd.oig@apdcares.org](mailto:apd.oig@apdcares.org)