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ATTORNEY GENERAL
STATE OF FLORIDA

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September 14, 2022

Ms. Melinda Miguel
Chief Inspector General
Office of the Chief Inspector General
The Capitol, Room 2103
Tallahassee, Florida 32399-0001

RE: Attorney General's Office of Inspector General Annual Report

Dear Ms. Miguel,

Enclosed for your review is the Attorney General's Office of Inspector General Annual Report for the year ended June 30, 2022.

If you need additional information, please contact me at (850) 414-3456.

Sincerely,



Steve Rumph
Inspector General

SR/ks

Enclosure: 2021-2022 Annual Report



OFFICE OF
ATTORNEY GENERAL
ASHLEY MOODY
— Stronger, Safer Florida —



Annual Report

Office of Inspector General
Fiscal Year 2021-2022

Steve Rumph
Inspector General
Fiscal Year 2021-2022



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September 10, 2022

Dear General Moody:

We are pleased to present the Office of Inspector General's Annual Report for the fiscal year 2021-2022, 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 2021-2022.

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 2022-2023 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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The Office of the Attorney General (OAG), Office of Inspector General (OIG), is located in the Collins Building in Tallahassee, Florida. The Inspector General Act of 1994 created an Office of Inspector General within each state agency. The purpose of the Office of Inspector General is to act as a central point for coordination of and responsibility for activities that promote accountability, integrity, and efficiency in government. Section 20.055, Florida Statutes, defines the duties and responsibilities of each Inspector General.

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

- ◆ 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 the Attorney General's Office of Inspector General prides itself on 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
- ◆ State Law Enforcement Chiefs 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 Government Auditing Professional
- ◆ Florida Certified Contract Manager
- ◆ Certified Project Manager
- ◆ Certified Inspector General Investigator
- ◆ Certified Law Enforcement Officer
- ◆ Certified Inspector General Auditor

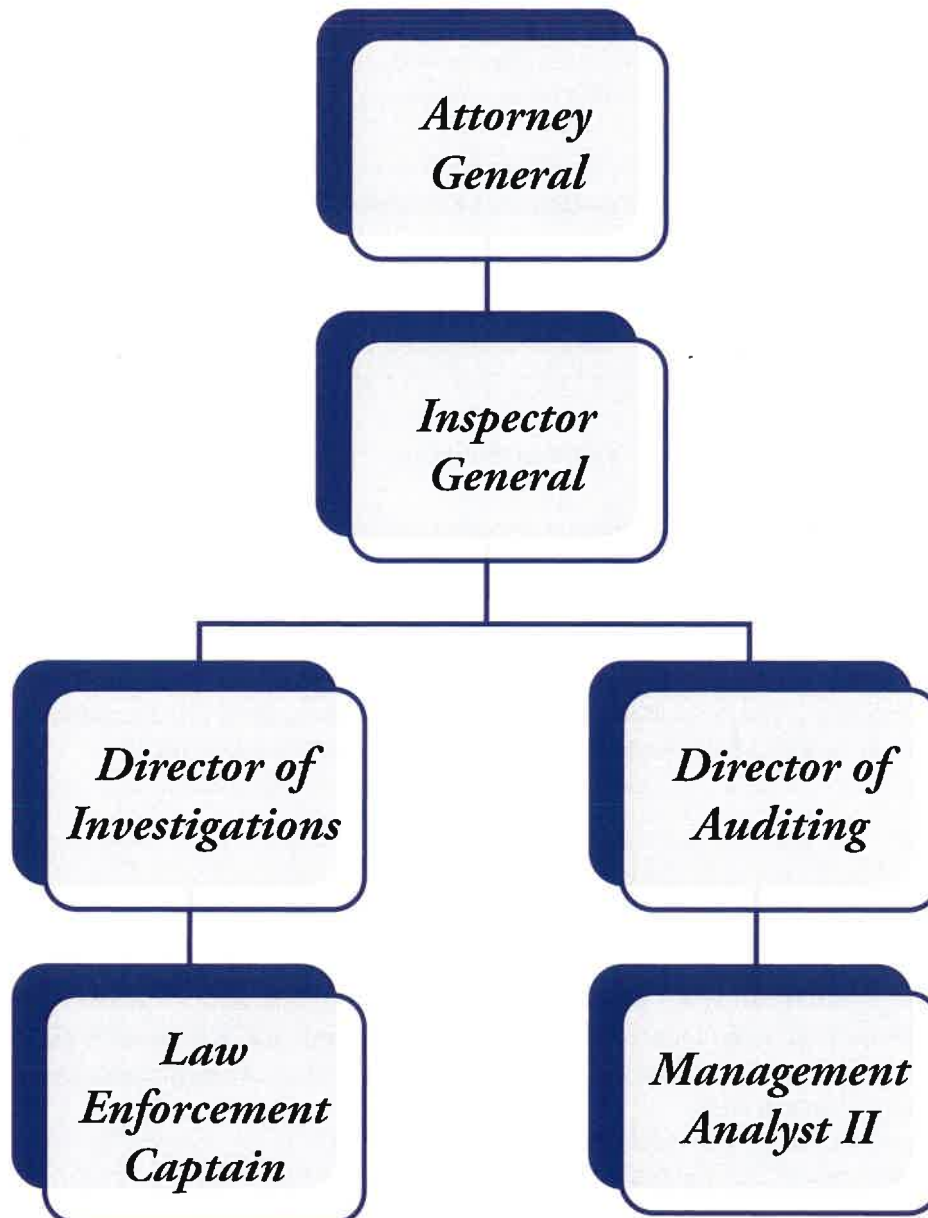
The Office of Inspector General is accredited by the Commission for Florida Law Enforcement Accreditation. A team of assessors from the Commission for Florida Law Enforcement Accreditation examined all aspects of the unit's policies and procedures, management, operations, and support services. The Investigations Unit must 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 2021-2022, the Office of Inspector General staff completed a combined total of 353 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 the 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 audit was completed with three recommendations. Follow-up regarding implementation of recommendations was conducted at the designated time.
- ◆ One attestation was completed. The Department generally complied with the DHSMV DAVID requirements.

Liaison Activities

- ◆ Liaison activities were performed this year, including entrance conferences with the Auditor General's Office.

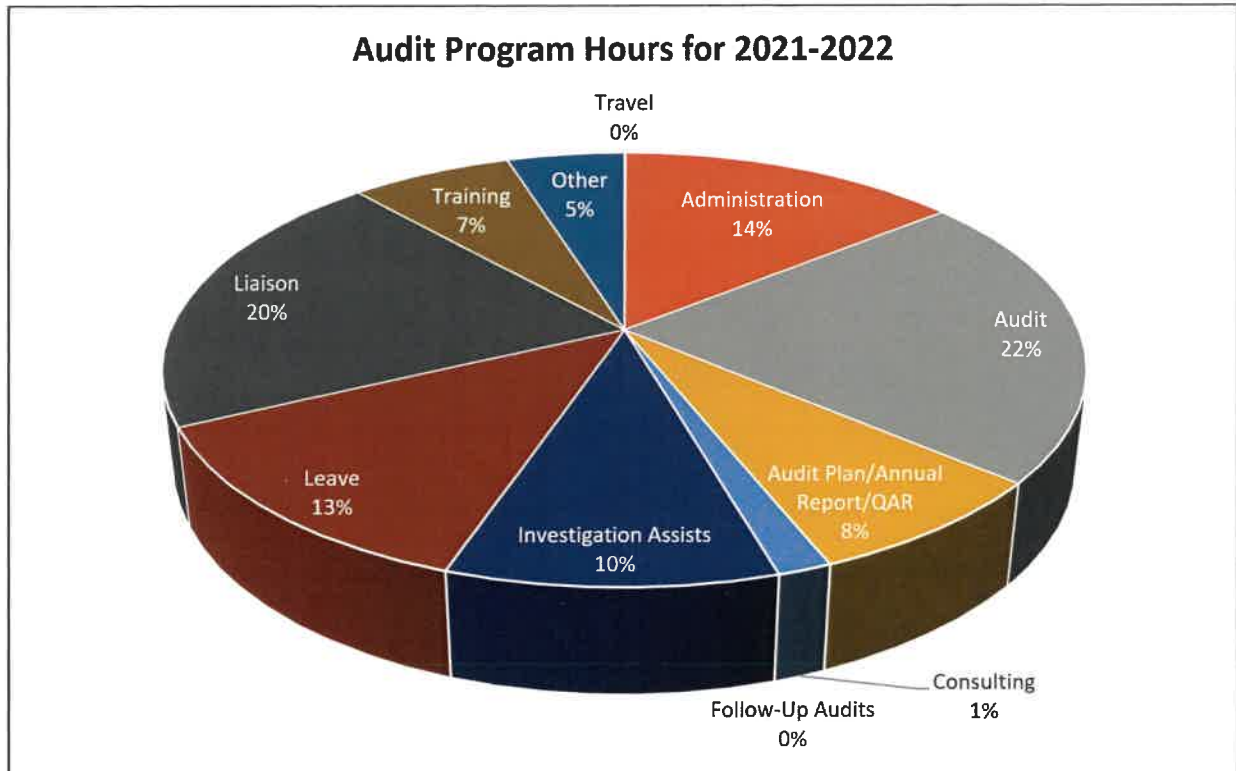
Follow-up Audits

- ◆ Follow-up reviews of previous audits were conducted, which contained three recommendations. Two recommendations were implemented, and one has not been fully implemented.

Additional

- ◆ 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.
- ◆ Audit related data was prepared for the annual report.
- ◆ Assistance was provided to the OIG Investigations Section.
- ◆ Participated in an enterprise level review of contracts as required by House Bill 1079.

Audit Section Hours Allocation



Audit Activities Table - Fiscal Year 2021-2022

Number	Description	Activity Type
19-15	Victims Compensation	Audit
20-06	Consumer Protection	Audit
20-12	Risk Assessment	Administration
20-13	Audit Manual Rewrite	Administration
20-14	Auditor General - Operational Audit	Liaison
20-15	Compliance with Gov Memo 21-025 re EO-20-044	Liaison
20-16	2021 SWFA	Liaison
21-01	CSE contracts with DOR	Audit
21-02	2020 Statewide Federal Awards	Liaison
21-03	Investigative Assist	Investigative Assistance
21-04	Annual Report	Administrative
21-05	Auditor General – Quality Assessment Review	Liaison
21-06	Legislative Budget Request	Liaison
21-07	DAVID Attestation	Consulting
21-08	Medicaid Fraud Control Unit	Audit
21-09	Contract Audit	Audit
21-10	FCOR Grant Review	Consulting
21-11	Annual Risk Assessment	Liaison
21-12	EO 20-22 Attestation	Liaison
21-13	DAVID Attestation	Consulting
21-14	2021 Statewide Federal Awards	Liaison

Summary of Internal Audits/Consulting Engagements - Fiscal Year 2021-2022

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 verify that adequate controls were in place to protect personal data from unauthorized access, distribution, use and modification or disclosure. We concluded the Department was in compliance with the DHSMV DAVID requirements. Areas for improvement were forwarded to management via memorandum.

20-06 Consumer Protection

The objectives of this audit were to: review policies and procedures of the Bureau to ensure annual review and updates, verify deliverables identified in the policies or procedures are received, and evaluate user access controls over data systems utilized by Consumer Protection staff.

The recommendations were:

1. That all internal controls are reviewed annually with any updates applied to SOPs disseminated to all employees.
2. That all documents, policies and procedures continue to be notated with the last edit date and by whom, to ensure that all documents have been reviewed, updated or retired (as needed).
3. That the Consumer Protection unit add a requirement that there be a policy or procedure, establishing for each data system, a periodic review of all user access as stated in Florida Administrative Code 60GG-2.006 (1)(a) 6: "Address responsibilities of information stewards that include administering access to systems and data based on the documented authorizations and facilitate periodic review of access rights with information owners. Frequency of reviews shall be based on system categorization or assessed risk."

Conclusion: Two recommendations have been implemented.

21-08 Medicaid Fraud Control Unit

The objectives of this audit were to: review the unit's policies and procedures to ensure annual review and updates and evaluate user access controls over data systems utilized by Medicaid Fraud Control Unit staff.

No recommendations were made.

Conclusion: The objectives of the audit were met, and a review of federal requirements showed the unit to be in compliance.

Investigations Section

The Investigations Section is responsible for the management and operation of administrative investigations designed to detect, deter, prevent, and 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 also conducts internal affairs investigations of sworn law enforcement personnel employed by the Office of the Attorney General

Each complaint is reviewed and a determination made regarding the most appropriate method for resolution. The Investigations Section will:

- ◆ determine whether further action is needed; or,
- ◆ conduct a preliminary inquiry to determine whether an investigation should be opened regarding a specific allegation; or,
- ◆ conduct an investigation into a specific allegation of a violation of law, rule, or policy; or,
- ◆ refer the complaint to management and Human Resources.



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

- ◆ Seventy-six investigative contacts were made.

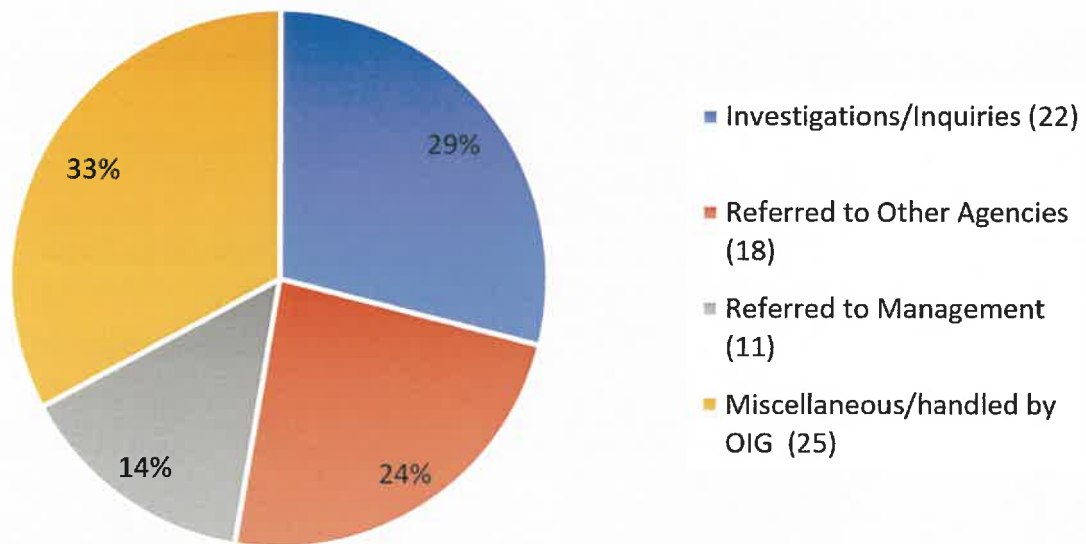
Investigations

- ◆ Twenty-two 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.

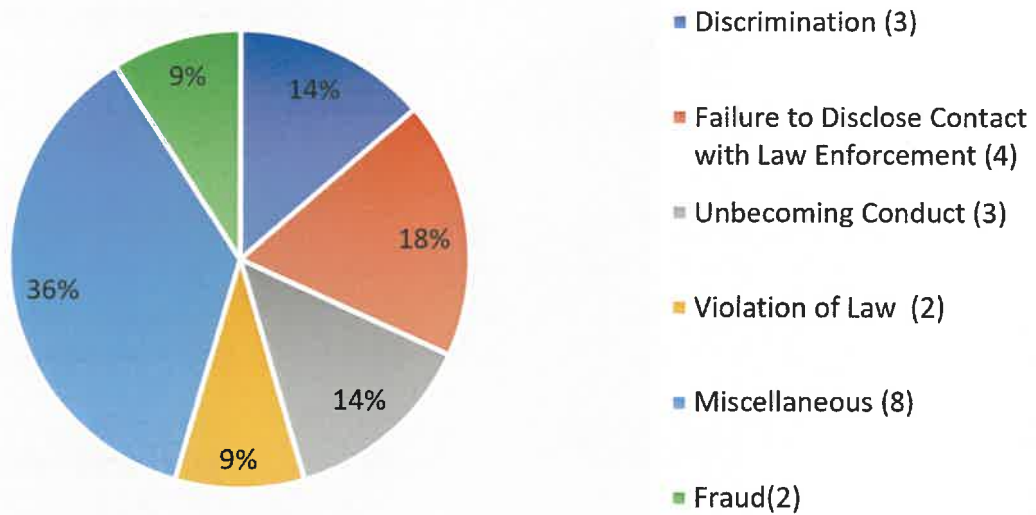


Investigative Statistics 2021-2022

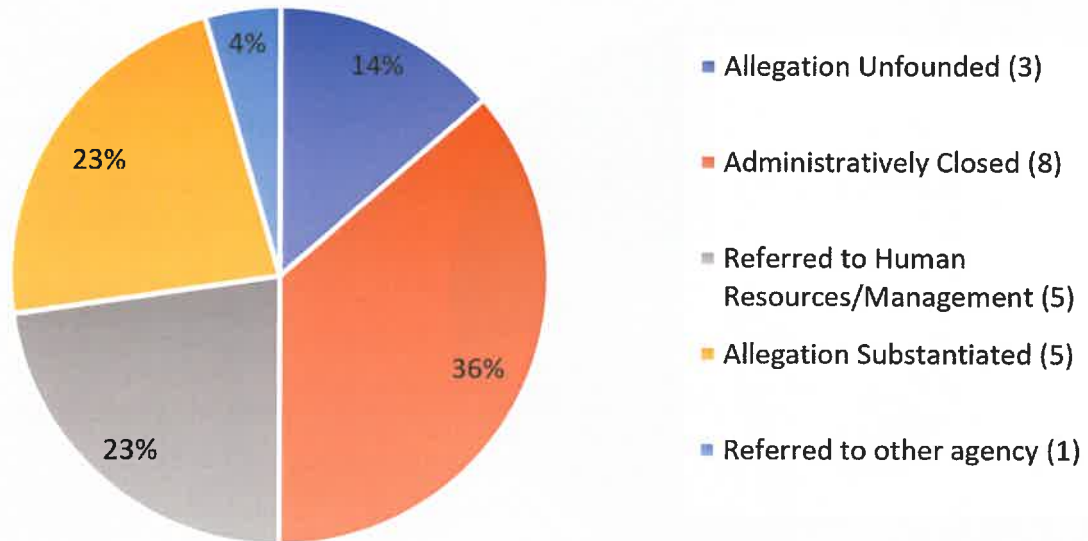
Outcomes of 76 Investigative Contacts



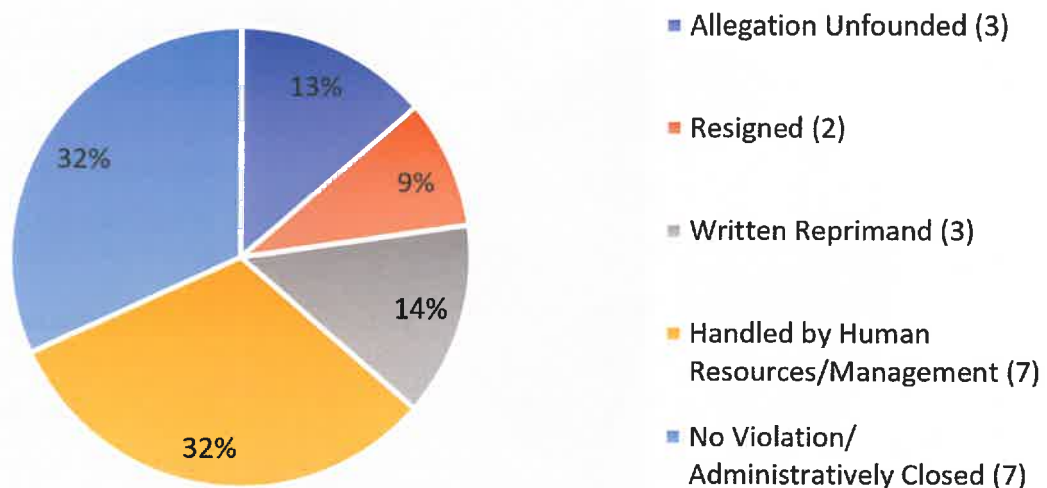
Types of Allegations



22 Investigative Findings



Discipline Resulting from 22 Investigations



Investigations Summary 2021-2022

Investigation # 21-01

A member of the public alleged that an employee intimidated a judge into dropping a lawsuit. An investigation was opened, and the OIG determined the allegation was unfounded.

Inquiry # 21-02

Management requested the assistance of the OIG regarding two employees who may have been habitually tardy. The OIG opened an inquiry and turned information gathered over to management and Human Resources. Closed administratively.

Inquiry # 21-03

An employee alleged that their supervisor violated HIPPA by talking to other employees about their medical condition. The OIG determined that a violation of HIPPA did not occur. Closed administratively.

Inquiry # 21-04

The OIG received an anonymous letter alleging that an employee falsified their timesheet on specific dates. The OIG opened an inquiry and found some gaps in the times the employee was logged on to their computer. However, without further investigation, the OIG was unable to verify if the gaps were due to legitimate business reasons. Management handled the issue with Human Resources. Closed administratively.

Inquiry # 21-05

The OIG's office was contacted regarding a medical provider collecting reimbursements from the OAG for services that were not provided to victims of crime. The OIG reported the allegations to the local police department who had jurisdiction over the matter. Closed administratively.

Inquiry # 21-06

The OIG was contacted about an employee who posted inappropriate pictures and video of themselves on social media. The case was handled by management and Human Resources. Closed administratively.

Investigation # 21-07

An employee posted a "joke" video on social media alleging workplace bullying. The employee's social media account was open to public view, and the employee's place of employment was easily found with an internet search of the social media handle. The OIG substantiated evidence of conduct unbecoming a public employee. The employee received a written reprimand.

Inquiry # 21-08

An employee alleged they were being harassed by their subordinate. A review of email communication between the two showed no evidence of harassment or retaliation. The OIG determined both employees were quick to complain against each other over what amounted to miscommunication. The inquiry was turned over to management and Human Resources. Closed administratively.

Inquiry # 21-09

The OIG assisted law enforcement regarding an OAG employee. The OIG determined that the employee properly disclosed to management their contact with law enforcement. Closed administratively.

Inquiry # 21-10

An employee was arrested for a misdemeanor and failed to disclose this information to their supervisor. The employee resigned.

Investigation # 21-11

An employee failed to disclose contact with law enforcement in which they were the subject of an investigation. The employee resigned.

Investigation # 21-12

An employee failed to disclose contact with law enforcement in which they received a warning. The employee received a written reprimand.

Investigation # 21-13

A member of the public alleged that an employee engaged in a substandard performance of their duties by failing to provide the outcome desired by the complainant. The OIG determined that the allegation was unfounded.

Review/Inquiry # 21-14

The OIG conducted a use of force review. No violations were found. Closed administratively.

Review # 21-15

The OIG conducted a review on a grant recipient. The grant recipient received reimbursements for services outside the parameter of the grant. The review showed no one personally benefited from the reimbursements and all grant money went to victims of crime. Recommendations were given and the review was closed administratively.

Inquiry # 21-16

An employee alleged retaliation after management discussed a corrective action plan. The OIG opened an inquiry and found no evidence of retaliation. Closed administratively.

Investigation # 21-17

A member of the public alleged that an employee engaged in inappropriate behavior at a party. The OIG opened an investigation and the allegation was unfounded.

Inquiry # 21-18

A unit reported missing property to the OIG. The OIG investigated and recommended that management conduct a more thorough search. The property was found shortly thereafter. Closed administratively.

Investigation # 21-19

The OIG investigated an allegation of a hostile work environment against a supervisor. It was determined the allegation was unfounded; however, the supervisor failed to provide appropriate leadership and was disciplined.

Inquiry # 21-20

A member of the public alleged that a former OAG employee still had access to an OAG database and was misusing information to achieve favorable outcomes in their new job. The OIG found that the employee's access was properly terminated upon their exit from the agency. Closed administratively.

Inquiry # 21-22

It was alleged that an employee improperly terminated an employment background investigation. The allegation was unfounded. Closed administratively.





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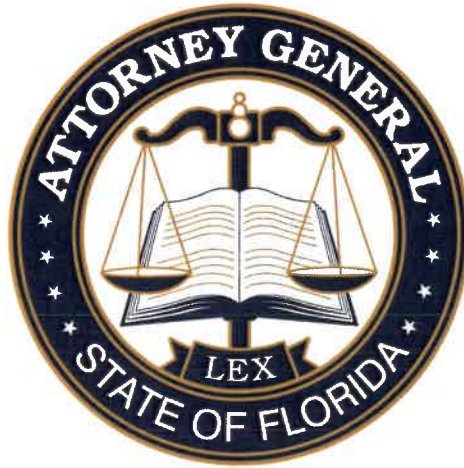
Stronger, Safer Florida



Audit Plan

Office of Inspector General
Fiscal Year 2022-2023

Steve Rumph
Inspector General
Fiscal Year 2022-2023



Ashley Moody, Attorney General

Steve Rumph, Inspector General

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AUDIT PLAN DEVELOPMENT

This fiscal year 2022-2023 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; risks; time since last audit; unit size; information technology; 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.

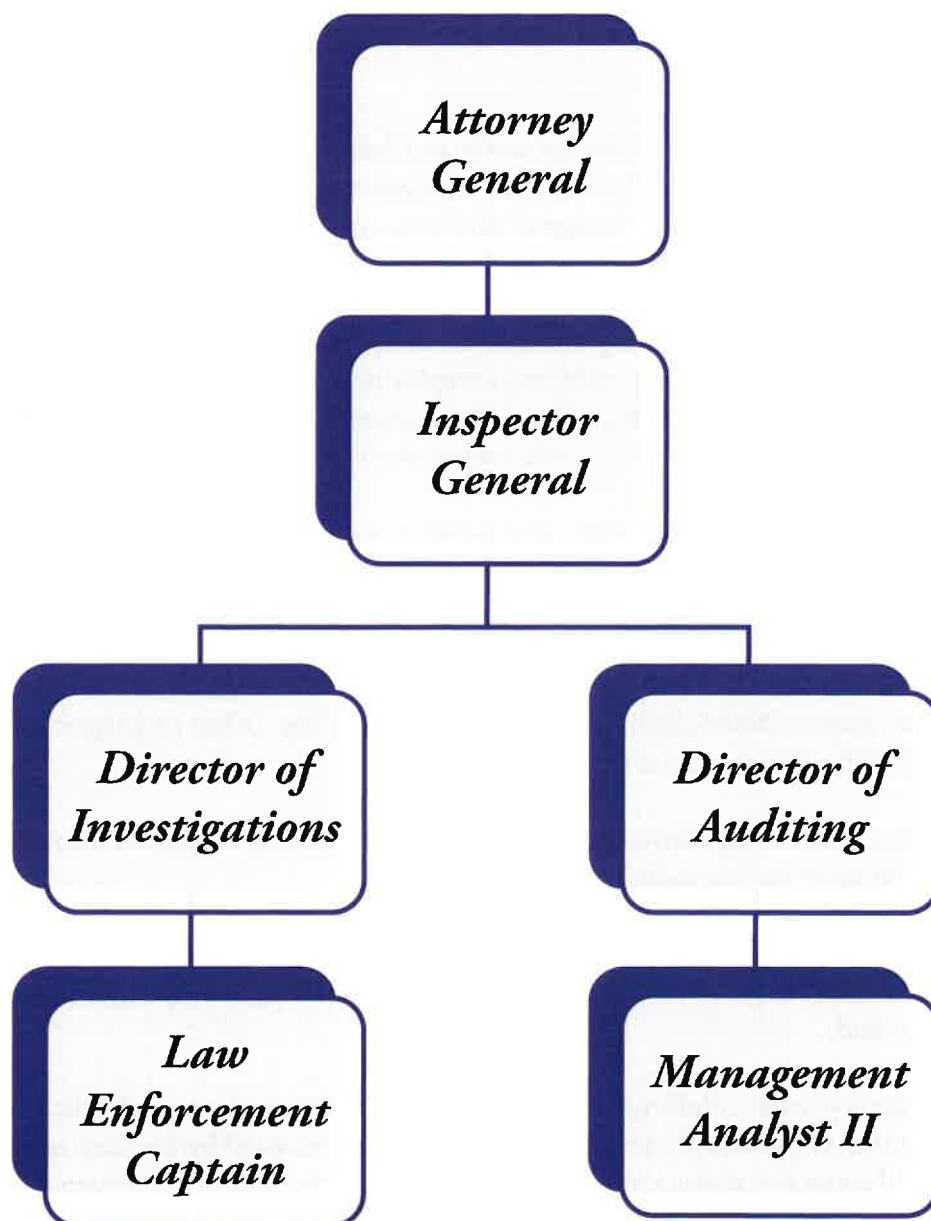
In accordance with Section 20.055(2)(d), (e), (f), Florida Statutes, the Office of Inspector General is responsible for the following accountability activities:

- 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 2022-2023 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 2022-2023 and are contingent upon the resources and risks identified remaining constant.

This 2022-2023 Audit Plan was prepared pursuant to Section 20.055(6)(i), 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.

Allocation of 2022-2023 Hours

<i>Audit Section Hours Available</i>	<i>Estimated Hours for FY 2022-2023</i>
Total Audit Hours Available	4,160
Less Internal Audit Activities	1,900
Less Internal Follow-up engagements	100
Less External Audit Assistance	200
Less Special Projects and Other Assignments *	400
Less Liaison Activities/Oversight **	200
Less Indirect Hours	1060
Administrative	470
Training	150
Leave and Holidays	400
Quality Assurance Program	40
Hours Available for Other Internal Engagements	300

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

** Includes Auditor General, OPPAGA, DFS, federal auditor liaison duties.

Allocation of 2022-2023 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 2022-2023.

<i>Internal Audits/Consulting Engagements scheduled</i>	<i>Estimated Hours for FY 2022-2023</i>
Litigation Services/eDiscovery Services	400
Training and Development	400
Information Technology	400
Advocacy/Grant Management	400
Statewide Prosecution	300
Total	1,900

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

<i>Division/Function</i>	<i>Objective</i>
Litigation Services; eDiscovery Services	<ul style="list-style-type: none"> Evaluate documented division controls and operating procedures, review security access, review policies and processes when working with IT, review grant/contract monitoring activities if applicable
Training and Development	<ul style="list-style-type: none"> Evaluate documented division controls and operating procedures, review security access, review status of updated trainings, review grant/contract monitoring activities if applicable
Information Technology	<ul style="list-style-type: none"> Evaluate documented division controls and operating procedures, review security access, review grant/contract monitoring activities if applicable
Advocacy/Grant Management	<ul style="list-style-type: none"> Evaluate documented division controls and operating procedures, review security access, review grant/contract monitoring activities if applicable
Statewide Prosecution	<ul style="list-style-type: none"> Evaluate documented division controls and operating procedures, review security access, review grant/contract monitoring activities if applicable

In accordance with the *International Professional Practices 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.

Every three years, the Office of Inspector General participates in a peer review conducted by the Auditor General. Their staff reviews the Inspector General's activities assessing compliance with applicable auditing standards. The results of quality assessment reviews are reported to the Attorney General. The last review was conducted 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.

<i>External Audits Assistance</i>	<i>To be Completed by</i>
Auditor General Statewide Financial Statement Awards Audit 2021-2022 – Six Month Follow-up	September 2022

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 2022-2023.

<i>Internal Engagements Follow-Up Assignments</i>	<i>To be Completed by</i>
Medicaid Fraud Control Unit	November 2022

Long Range Audit Plan

The Office of Inspector General developed the following Long Range Audit Plan for fiscal years 2023 through 2024 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)(i), 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 2023 through 2024 are illustrated in the following table.

Allocation of 2023-2024 Planned Audit Hours Scheduled

The Office of Inspector General’s Audit Long Range Plan for the fiscal year 2023-2024 includes the following projected assignments of audit resources:

<i>Internal Audit Engagements</i>	<i>Estimated Hours for FY 2023-2024</i>
Child Support Enforcement	300
Criminal Justice Programs/ Victim Services	300
Citizen Services	300
Antitrust	300
Total	1200

Signatures below indicate review and approval of the Audit Plan as required by Section 20.055(6)(i), Florida Statutes.

Approval of the Fiscal Year 2022-2023 Audit Plan

A handwritten signature in blue ink, appearing to read 'SR', with a stylized, cursive script.

Steve Rumph, Inspector General

A handwritten signature in blue ink, appearing to read 'Ashley Moody', in a cursive script.

Ashley Moody, Attorney General



To contact the
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