



**Florida Department of Transportation
Office of Inspector General**

**2021-2022
OIG Annual Report**

**Kristofer B. Sullivan,
Inspector General**

INSPECTOR GENERAL SUMMARY

I am pleased to submit the Florida Department of Transportation's (Department) Office of Inspector General (OIG) Annual Report for the fiscal year ended June 30, 2022. Our OIG team continues to work hard to meet our mission of providing independent and objective investigative and audit services that promote accountability, integrity, and efficiency for the Department and its partners.

Our Audit team provides assurance and consulting services to help ensure the efficiency and effectiveness of Department programs. The Audit team produced 26 products, including audits and reviews of contracts, grants, operational processes, and cybersecurity. The team also conducted several engagements, in coordination with the Governor's Chief Inspector General, including House Bill 1079 and Enterprise Cybersecurity audits. Additionally, the Audit team worked closely with Department functional areas to provide insights into Department processes and operations.

Our Investigations team works to protect the Department's resources by deterring and detecting activities such as contract fraud and significant employee misconducts. We issued investigative products on topics such as conflict of interest, falsification of records, and employee misconduct. The Investigations teams received 178 inquires/complaints; opened 17 investigations; referred 106 complaints to management; and referred 55 complaints to other agencies.

We facilitated nine projects with our external oversight partners including: Florida Auditor General; Office of Program Policy Analysis and Accountability; Federal Transportation Administration; and the Federal Highway Administration.

Regarding the fraud and misconduct deterrence aspect of our mission, we conducted fraud awareness briefings statewide, attended by Department employees and industry partners. Additionally, we provided awareness presentations to new employees, Professional Engineer Trainees, and to supervisor and management academies.

The OIG team looks forward to continuing working with Department leadership and statewide partners to help the Department meet its mission of providing a safe transportation system that ensures the mobility of people and goods, enhances economic prosperity, and preserves the quality of environment and communities.

Respectfully submitted,

DocuSigned by:
Kristofer B. Sullivan
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Kristofer B. Sullivan

Inspector General

September 19, 2022

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OIG STATUTORY ROLES AND RESPONSIBILITIES

The Office of Inspector General's (OIG) role is to provide a central point for coordination of, and responsibility for, activities that promote accountability, integrity, and efficiency in the Department.

The OIG's duties and responsibilities include:

- Provide direction for, supervise, and coordinate audits, investigations, and management reviews relating to the programs and operations of the state agency;
- Conduct, supervise, or coordinate other activities carried out or financed by the 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 .
- Keep 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; recommend corrective action concerning fraud, abuses, and deficiencies; and report on the progress made in implementing corrective action.
- Review the actions taken by the state agency to improve program performance, meet program standards, and make recommendations for improvement, if necessary;
- Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication.
- Review, as appropriate, rules relating to the programs and operations of such state agency and make recommendations concerning their impact.
- Ensure that an appropriate balance is maintained between audit, investigative, and other accountability activities.
- Comply with the General Principles and Standards for Offices of Inspector General as published and revised by the Association of Inspectors General.
- Advise in the development of performance measures, standards, and procedures for the evaluation of state agency programs; and
- Assess 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 subsection 216.1827, Florida Statutes.

OIG STATUTORY ROLES AND RESPONSIBILITIES

Florida Statutes (F.S.) require an annual report be submitted by September 30th of each year summarizing the activities conducted in the prior fiscal year (FY). This report shall include, but is not limited to:

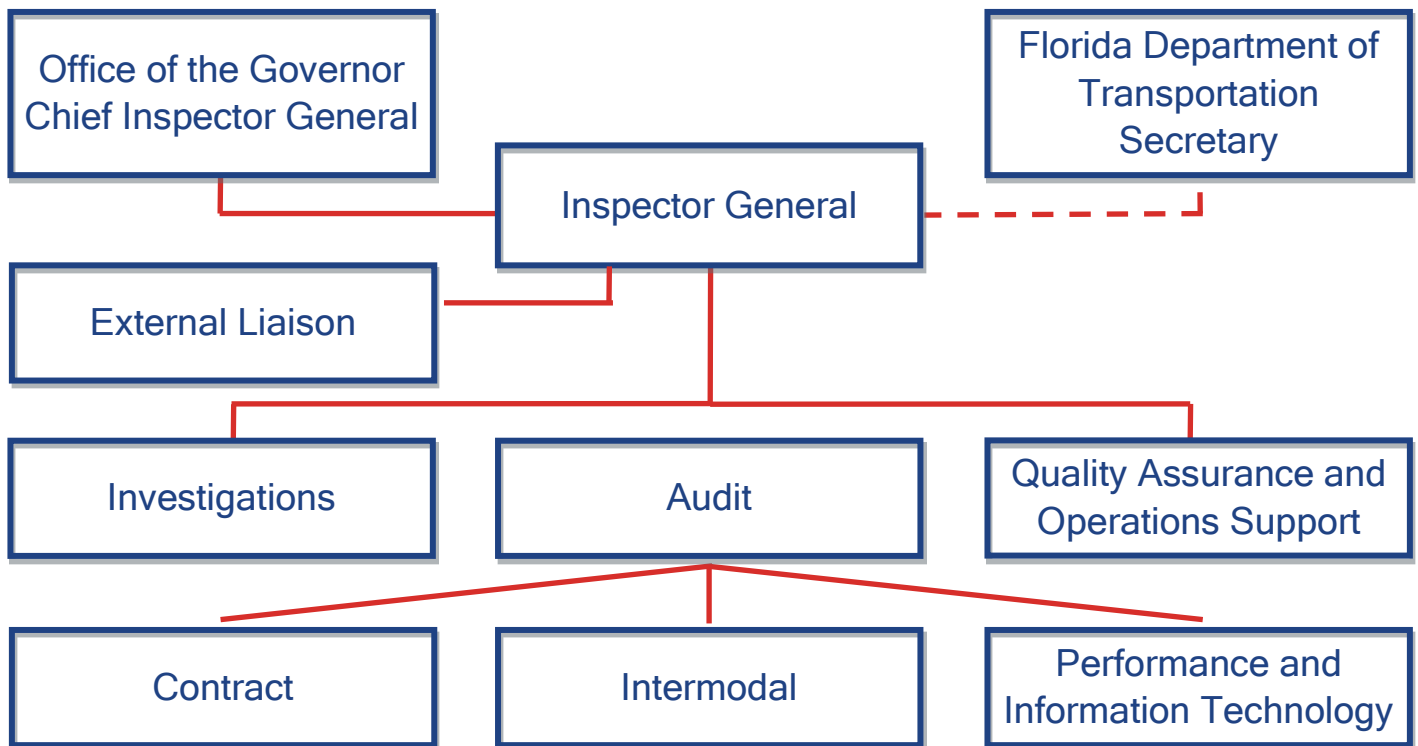
- A description of activities relating to the development, assessment, and validation of performance measures.
- A description of significant abuses and deficiencies relating to the administration of programs and operations of the Department disclosed by investigations, audits, reviews, or other activities 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.
- A summary of each audit and investigation completed during the reporting period.



MISSION, VISION, AND VALUES

- The mission of the Office of Inspector General is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.
- Our vision is to be a model Office of Inspector General, leading through a culture of accountability, diversity, and optimal performance.
- Our values are to be "One" Office of Inspector General, be safe, be professional, be accountable, be effective communicators, be innovative, be technology oriented, be office environment aware, and be self-aware.
- The OIG promotes and contributes to the Department's Vital Few, which are to Improve Safety, Enhance Mobility, Inspire Innovation, and Foster Talent.

OIG ORGANIZATIONAL CHART



MEET THE STAFF

KRISTOFER (KRIS) B. SULLIVAN, CIG, CIGI, CIA, CISA, CFE, FCCM

Inspector General



Mr. Sullivan has served twenty-five years with the Department's Office of Inspector General. Mr. Sullivan was named Inspector General in August 2018. Prior to being named Inspector General, Mr. Sullivan served as the Department's Director of Audit for six years. Mr. Sullivan currently serves as President of the Florida Chapter of the Association of Inspectors General and previously served as the President of the Tallahassee Chapter of The Institute of Internal Auditors. Mr. Sullivan is a Certified Inspector General, Certified Inspector General Investigator, Certified Internal Auditor, Certified Fraud Examiner, Certified Information Systems Auditor, and Florida Certified Contract Manager.

JOE GILBOY, CIA, CGAP, CIG, CPM

Director of Audit



Mr. Gilboy has over 30 years of service with the State of Florida including over 28 years of professional auditing experience. Mr. Gilboy began his state audit career in 1993 as a Tax Auditor for the Florida Department of Revenue. In August 2009, Mr. Gilboy was appointed as the Director of Auditing for the Florida Department of State, Office of Inspector General. In October 2010, his service with the Florida Department of Transportation, Office of Inspector General began with his appointment as the Performance and IT Audit Manager. In 2018, Mr. Gilboy was selected as the Director of Audit. Mr. Gilboy is a graduate of Florida State University with a bachelor's degree in finance. He has received the designations of Certified Internal Auditor and Certified Government Auditing Professional from The Institute of Internal Auditors, Certified Inspector General from the Association of Inspector Generals, and the Certified Public Manager from the FSU School of Public Administration.

KIM LIKENS, MPA, CIGI, CFE, CPM

Director of Investigations



Mrs. Likens began her state career in 1996 at the Florida Department of Law Enforcement as a Crime Intelligence Analyst. From 2001 to 2007, Mrs. Likens worked as the Deputy Director of Investigations for the Chief Inspector General's Office in the Executive Office of the Governor. In 2008, Mrs. Likens worked as a Background Investigator for the Portland Police Bureau and in 2009, joined the Department of Transportation, Office of Inspector General, as an Investigator. In 2019, she was appointed as the Director of Investigations. Mrs. Likens is a graduate of Florida State University with a bachelor's degree in Criminology and a master's degree in Public Administration. She has earned the designations of Certified Inspector General Investigator, Certified Fraud Examiner, and Certified Public Manager.

DEGRETA CORBIN, CPM, FCCM

Quality Assurance & Operations Support Manager



Mrs. Corbin has over 36 years of experience with the State of Florida in the Administrative Management field. Mrs. Corbin started her role as Quality Assurance and Operations Support Manager with the Florida Department of Transportation, Office of Inspector General in January 2014. Before that she served in the administrative oversight capacity with multiple professions to include Banking, Health Care, Information Technology, State Fire Marshal, and Construction. Mrs. Corbin has her Certified Public Manager certification from the FSU School of Public Administration and Florida Certified Contract Manager from the Department of Management Services.

AUDIT ACTIVITY

26 PRODUCTS ISSUED

- 33** Audit Projects Carried Forward from FY 2020-21
- 12** New Projects for FY 2021-22
- 20** Work Plan Projects Initiated for FY 2021-22
- 6** Non-Work Plan Projects Initiated for FY 2021-22

OTHER ACTIVITY

- 9** EXTERNAL OVERSIGHT COORDINATION
- 3** SPECIAL PROJECTS
- 3** CHIEF INSPECTOR GENERAL PROJECTS
- 10** IT FORENSIC ASSIGNMENTS

INVESTIGATIONS ACTIVITY

22 CASES COMPLETED

- 4** Cases Worked Jointly with Law Enforcement
- 10** Investigations Carried Forward from FY 2020-21

178 COMPLAINTS RECEIVED

- 106** Complaints Referred to Management
- 55** Complaints Referred to Outside Agencies
- 17** Cases Opened

AUDIT AND INVESTIGATIVE ACTIVITIES COMPLETED

By District

	Audit Products	Investigation Products	Complaints Referred to Management	Total:
District 1	0	0	4	4
District 2	1	3	6	10
District 3	0	0	5	5
District 4	0	1	9	10
District 5	0	0	3	3
District 6	0	0	2	2
District 7	1	2	9	12
FTE	1	1	60	62
Central Office	19	3	7	29
Statewide	4	1	1	6
Total	26	11	106	143

By Program Area

	FTE	Engineering & Operations	Finance & Administration	Strategic Development	Transportation Technology	Total:
Audit	2	2	12	6	4	26
Investigations	1	8	1	1	0	11
Total	3	10	13	7	4	37

OIG 2021-22

STRATEGIC PLAN SUMMARY

The following is a summary of activities in each strategic area of the OIG Strategic Plan, which consists of seven strategic areas, four of which directly relate to the Department's Vital Few.

1. IMPROVE SAFETY

The OIG contributed to the accountability, integrity, and efficiency of the Department's safety initiatives by linking 40% of our audits, investigations, and management reviews to the safety initiative within the Vital Few, with 46% of those having recommendations based on the results.

We increased the safety knowledge within the OIG by conducting safety checks, drills, and monitoring the physical facility. We stayed current with hurricane alerts and notifications, obtained training from the agency Safety Office, and continued monitoring CDC healthcare guidance (COVID), preventions, and protections.

2. ENHANCE MOBILITY

The OIG contributed to the accountability, integrity, and efficiency of the Department's mobility initiatives by linking 35% of our audits, investigations, and management reviews to the mobility initiative within the Vital Few, with 23% of those having recommendations based on the results.

The OIG team continued to enhance a cooperative work environment within the OIG to be conducive to the Department's mobility initiatives by having staff be members of the Vital Few Mobility Group and attending project meetings regarding mobility issues throughout the Department. Staff actively participated on the American Association of State Highway and Transportation Officials (AASHTO) Internal Audit Practices Subcommittee.

3. INSPIRE INNOVATION

The OIG contributed to the accountability, integrity, and efficiency of the Department's innovation initiatives by linking 23% of our audits, investigations, and management reviews to the innovation initiative within the Vital Few, with 35% of those having recommendations based on the results.

The OIG encouraged staff to submit innovative ideas and all submissions for status updates and/or decisions were reviewed for potential implementation. We also encourage staff to actively participate on joint groups/platforms within the Department to foster innovative ideas.

OIG 2021-22 STRATEGIC PLAN SUMMARY

4. FOSTER TALENT

The OIG team develops, maintains, enhances, and implements plans that encompass the Fostering Talent initiative, which includes attracting, retaining, and training (ART) staff. Through brainstorming and soliciting innovative ideas we identified and implemented numerous initiatives including changes to position advertising, teambuilding opportunities, staff recognition, and staff onboarding. Additionally, we operated an internal OIG Mentoring Program and participated in the Department Mentoring Program.

5. OBTAIN OPTIMAL PERFORMANCE

The OIG optimizes performance by meeting standards and continuously improving quality in our products. This year we placed emphasis on workflow improvements. We continue to track, review, and adjust project time as needed, and conduct after action reports for lessons learned.

6. IMPROVE LEADERSHIP AND PROFESSIONAL GROWTH OPPORTUNITIES

The OIG believes in providing our team with opportunities for professional growth and improving our leadership capabilities by encouraging participation in internal and external projects, including Chief Inspector General projects and Department initiatives.

7. ENHANCE INTERNAL AND EXTERNAL COMMUNICATIONS

The OIG team works to continuously improve internal and external communications by meeting regularly with Department staff on project status, developing new awareness communications, working with other agencies such as the Auditor General and the Chief Inspector Generals Office, and conducting internal training.

AUDIT

The Audit Section's mission is to promote integrity, accountability, and process improvement by providing objective, timely, and value-added audit services.

Duties and Responsibilities

The Audit Section provides independent appraisals of the performance of Department programs and processes, including the appraisal of management's performance in meeting the Department's information needs while safeguarding its resources. The Audit section ensures costs proposed and charged to the Department through contracts and agreements with external entities are accurate, reasonable, and comply with applicable federal and state procurement regulations. The Audit Section follows the 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 Government Auditing Standards.

The Audit Section is comprised of the following units:

Contract Audit Unit

Contract Audit performs audits, examinations, and reviews to include agreed upon procedures and special analyses of contracts and agreements between the Department and external entities to ensure costs proposed and charged to the Department by consultants, contractors, and other external groups are accurate, reasonable and comply with applicable federal and state regulations.

Intermodal Audit Unit

Intermodal Audit performs audits and reviews to determine the allowability of costs associated with various activities including agreements between the Department and railroads, authorities, public transportation entities, and utility companies. Engagements related to rail labor additive rates and invoices; transportation, expressway and bridge authorities; seaport, airport and transit grants; utility relocation costs; indirect cost allocation and fringe benefit rates and various accounting services are performed by the Intermodal Audit section.

Performance and Information Technology Audit Unit

Performance and Information Technology Audit conducts performance audits and information technology audits of organizational units, programs, activities and functions. The term performance audit is used generically to include work classified as program evaluations, program effectiveness and results audits, economy and efficiency audits, operational audits, and value-for-money audits. The work of the Information Technology Audit sub-unit includes information technology audits, cybersecurity audits, computer forensic reviews, and data mining.

AUDIT

Audit Products by Program Area

Finance & Administration

22P-005 - Driver's License Data Exchange Audit

The purpose of this engagement was to determine whether the Human Resource Office (HRO) is in compliance with the current Memorandum of Understanding requirements for the data exchange program and to determine if internal controls within HRO and Office of Information Technology regarding the Highway Safety and Motor Vehicle Driver's License Data Exchange are adequate to protect personal data from unauthorized access, distribution, use, modification, or disclosure. This audit resulted in two positive findings.

21P-006 - Purchasing Card (P-Card) Audit

The purpose of this engagement was to determine whether purchases with the P-Card are made in accordance with applicable laws, policies, and procedures, and to determine whether the Department has established a system of functional and effective controls over the P-Card program to provide reasonable assurance that high-level risks are mitigated. The scope of this audit was purchases made with a P-Card during fiscal year (FY) 2019-20. This audit resulted in four compliant findings, and two noncompliant findings with recommendations for corrective action.

21C-002 - Tectonic Group International, LLC - Loss on Foreign Currency Exchange Allowability



The purpose of this engagement was to determine the proper classification and allowability of Foreign Currency Exchange losses and the allowability of the Group Health Insurance Expense for CY 2019. This audit resulted in two findings with recommendations for corrective action.

22I-003 - Department FY 2022-23 Indirect Rate

At the request of the Office of Comptroller, the Florida Department of Transportation's (Department) Office of Inspector General reviewed the Department's proposed indirect cost allocation rates for fiscal year 2022-23. The Office of Inspector General has traditionally performed this examination prior to the Department's submission of the proposed rates to the Federal Highway Administration (FHWA) for approval. We determined the underlying risk of miscalculated rates resulting in unallowable charges to federal grants does not justify a full examination prior to rate submission and recommended the OOC submit the rates to FHWA for review and approval.



AUDIT

Finance & Administration (Continued)

21C-005 - CliftonLarsonAllen LLP, (TLP Engineering Services, Inc.) Cognizant Review - CY 2020

21C-007 - Carr, Riggs, & Ingram LLC (GAI Consultants Inc.) Cognizant Review - CY 2020

22C-001 - Stambaugh Ness, Inc., (CONSOR Engineers, LLC.) Cognizant Review - CY 2020

22C-002 - Baker Tilly US, LLP, (Atkins) Cognizant Review - CY 2020

22C-004 - D.L. Purvine, CPA, PLLC, (WGI) Cognizant Review - CY 2020

22C-007 - CliftonLarsonAllen LLP, (TLP Engineering Services, Inc.) Cognizant Review- CY 2021

The purpose of the above engagements was to determine whether the Indirect Cost Rate Audit conducted by the auditee was conducted in accordance with applicable auditing standards; and whether the Indirect Cost Rate Audit conducted by the auditee provides reasonable assurance the indirect cost rates are reasonable, allocable, and in compliance with applicable laws, rules, and regulations. None of these engagements contained recommendations and as a result the firm was found compliant with governing directives.

21C-003 - Section 129 Toll Facility Expenditures

The purpose of this engagement was to determine if the Department complied with Title 23, United States Code, Highways, Chapter 1, Federal-Aid Highways, Section 129(a)(3)(A), Toll Roads, Bridges, Tunnels, and Ferries, Limitations on use of toll revenue. We determined the Department's use of toll revenues complied in all material respects with limitations set forth in Title 23, U.S.C., Section 129(a)(3)(A).



AUDIT

Finance & Administration (Continued)

22P-003 - House Bill 1079 Compliance Audit



The purpose of this engagement was to determine the Department's compliance with subsection 215.985(14)(a), Florida Statutes, (F.S.) (2021) and to determine if Chapter 287, F.S. contracts were properly procured, in accordance with the requirements of HB 1079, passed in the 2020-21 Legislative Session. HB 1079 amended section 287.136, F.S., to require a periodic risk-based compliance audit of all contracts executed by a state agency to identify any trends in vendor preferences. The scope of this audit was Department contracts executed in State Fiscal Years 2018-19, 2019-20 and 2020-21. This audit resulted in two positive findings.

Strategic Development

21P-004 - Grant Funded Vehicle Management

The purpose of this engagement was to determine whether the Department is maintaining a complete inventory of vehicles; and listed as a lienholder for all vehicles purchased with Transit grant funds in fiscal year 2018-19. The audit resulted in two findings with recommendations that required corrective action.

21I-010 - CSXT 2020 Indirect Rate

The purpose of this engagement was to determine whether CSXT's fiscal year 2020 indirect rates are reasonable, allowable, and adequately supported; and supporting records and procedures are transparent and readily understandable. We determined the costs associated with the rates submitted by CSXT are reasonable, allocable, and allowable for use in billing railroad-highway projects and recommended the Department's Freight and Multimodal Operations Office review and approve the rates for use in billing costs for railroad-highway projects and communicate this decision to the Federal Highway Administration.



AUDIT

Strategic Development (Continued)

21I-001 - Jacksonville Transportation Authority (JTA)



The purpose of this engagement was to determine if JTA cost allocation methodology and fiscal financial management processes are in adherence to Federal Regulations, State Statutes, Florida Administrative Codes, and Department's policies, procedures, and agreements. This audit resulted in two positive findings.

21P-008 - Performance Measures Fiscal Year 2019-20

The purpose of this engagement was to meet the statutory requirement in section 20.055 (2)(b), Florida Statutes (2021), to assess the validity and reliability of legislatively approved Department performance measures and make recommendations for improvements, if needed. It was determined two performance measures were valid and reliable and one was not valid or reliable.

22I-002 - Florida East Coast (FEC) Railway 2020 Indirect Rates

The purpose of this engagement was to determine whether FEC's calendar year 2020 indirect rates are reasonable, allocable, and based on allowable costs supported by transparent and understandable records. We determined that the indirect rates submitted by FEC were reasonable, allowable, and adequately supported, and supporting records and procedures are transparent and readily understandable and recommended the Department's Freight and Rail Office review and approve FEC's 2020 indirect cost rates for use in billing costs for railroad-highway projects and communicate this decision to the Federal Highway Administration.



22I-009 - Pinellas Suncoast Transit Authority (PSTA)



The purpose of this engagement was to determine if PSTA accounting and financial management procedures, processes, and documentation are in adherence and maintained in accordance with the Federal Regulations, State Statutes, and Department's policies, procedures, and Grant Agreements. This audit resulted in two compliant findings and one partially compliant finding with recommendations for corrective action.

AUDIT

Transportation Technology

20P-020 - Department OIT Firewall

The Office of Inspector General conducted an audit of the Florida Department of Transportation's (Department) firewall solution provided by Palo Alto Networks. The purpose of the audit was to determine whether the current (Palo Alto) firewall implementation incorporates or considered the recommendations from the previous (Check Point) firewall audit, and to evaluate whether the current firewall implementation meets or exceeds the minimum standards set forth in policy, rule, and/or statute. This audit findings and recommendations for corrective action are confidential and/or exempt.

21P-005 - Department Cloud Service Providers

The purpose of this engagement was to evaluate the efficiency and effectiveness of identifying Cloud Service Providers and determine compliance with applicable laws, policies, procedures, and processes. This audit findings and recommendations for corrective action are confidential and/or exempt.



Cloud Service Providers

22P-001a - Enterprise Cybersecurity Audit - Security Continuous Monitoring for the Office of Information Technology

House Bill 1279 revised subsection 20.055(6)(i), Florida Statutes to mandate that inspector general audit plans "...shall include a specific cybersecurity audit plan." To assist agency Inspectors General (IG) in initial compliance, the Chief Inspector General requested that each Executive Branch agency IG conduct a cybersecurity audit focusing on the Security Continuous Monitoring controls mandated in the Florida Cybersecurity Standards (60GG-2.004, Florida Administrative Code). The audit team conducted simultaneous audits of three separate networks within the Department, and issued three reports. This report focused on Security Continuous Monitoring for the Office of Information Technology. This audit findings and recommendations for corrective action are confidential and/or exempt.

22P-004 - Independent Verification and Validation (IV&V)

The purpose of this engagement was to determine if the Department has controls in place to ensure that Information Technology projects over \$10 million employ the services of an IV&V vendor and that the controls have been updated to include the requirements for an IV&V vendor as set forth in section 282.0051, Florida Statutes, (F.S.) (2021). We conducted the audit as part of the fiscal year 2021-22 work plan. This audit findings and recommendations for corrective action are confidential and/or exempt.

AUDIT

Engineering & Operations

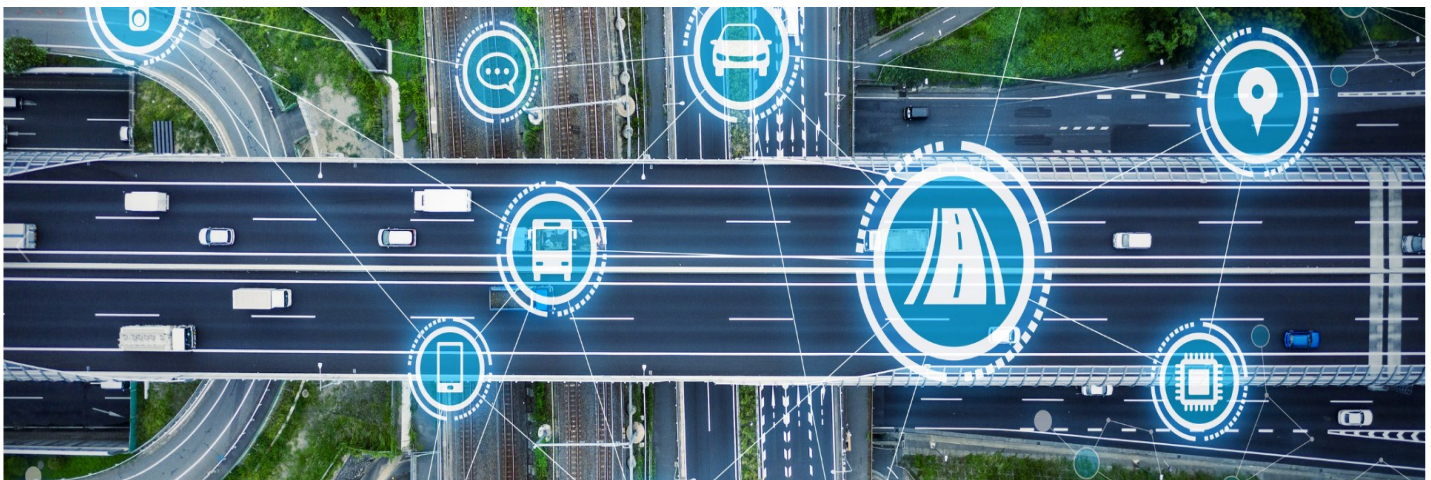
21C-004 - Contractor Prequalification Process

A review was conducted of the Florida Department of Transportation's (Department) contractor prequalification process to determine if the maximum capacity rating (MCR) reflects current best management practices. Also reviewed were other options to calculate the MCR. Overall, we found the Department's contractor prequalification process appears to be working as intended and no significant adjustments were identified at this time which would have a material impact to the formula used to calculate a contractor's MCR. In addition, the characteristics of the prequalification factors used by the Department are comparable to other states.

22P-001c - Enterprise Cybersecurity Audit - Security Continuous Monitoring for the Intelligent Transportation Systems

House Bill 1279 revised subsection 20.055(6)(i), Florida Statutes to mandate that inspector general audit plans "... shall include a specific cybersecurity audit plan." To assist agency Inspectors General (IG) in initial compliance, the Chief Inspector General requested that each Executive Branch agency IG conduct a cybersecurity audit focusing on the Security Continuous Monitoring controls mandated in the Florida Cybersecurity Standards (60GG-2.004,

Florida Administrative Code). The audit team conducted simultaneous audits of three separate networks within the Department, and issued three reports. This report focuses on Security Continuous Monitoring for the Intelligent Transportation Systems. This audit findings and recommendations for corrective action are confidential and/or exempt.



AUDIT

Florida's Turnpike Enterprise

22P-001b - Enterprise Cybersecurity Audit - Security Continuous Monitoring Florida's Turnpike Enterprise



House Bill 1279 revised subsection 20.055(6)(i), Florida Statutes to mandate that inspector general audit plans “...shall include a specific cybersecurity audit plan.” To assist agency Inspectors General (IG) in initial compliance, the Chief Inspector General requested that each Executive Branch agency IG conduct a cybersecurity audit focusing on the Security Continuous Monitoring controls mandated in the Florida Cybersecurity Standards (60GG-2.004, Florida Administrative Code). The audit team conducted simultaneous audits of three separate networks within the Department, and issued three reports. This report focuses on Security Continuous Monitoring on the Florida's Turnpike Enterprise (FTE) network. This audit findings and recommendations for corrective action are confidential and/or exempt.

22P-012 - Review of Florida's Turnpike Enterprise Plate Enforcement Notification (PEN) Process

The Office of Inspector General conducted a review of the Florida's Turnpike Enterprise (FTE) Plate Enforcement Notification (PEN) system. The objectives and scope of this consulting engagement consisted of the following: conducting interviews with current FTE Loss Prevention staff to understand and evaluate the current PEN system; evaluating the effectiveness and timeline of the FTE Action Plan; reviewing and evaluating proposed changes to the PEN system; and reviewing and evaluating the finalized Standard Operating Procedure document created by FTE for the PEN system. We reviewed the proposed Action Plan, Action Plan Timeline, and Standard Operating Procedure and found all three to be sufficient to address the issues identified within the PEN system.



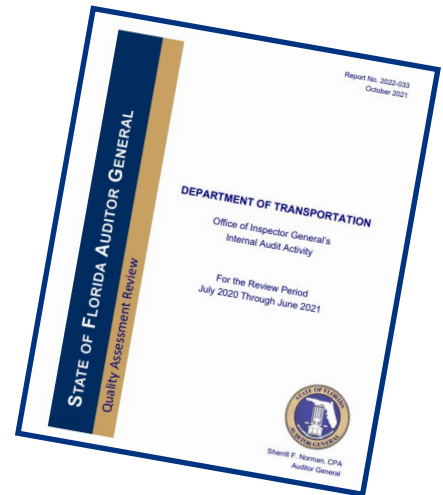
QUALITY ASSESSMENT REVIEW

Auditor General - Quality Assessment Review 2021-22 Fiscal Year

In accordance with Section 11.45(2)(i), Florida Statutes, the Auditor General conducted a quality assessment review of the Department of Transportation, Office of Inspector General's internal audit activity. By law, they are required to review a sample of each agency's internal audit reports once every 3 years. This review also assists the internal audit activity in meeting the external review requirements of professional auditing standards.

The review covered the period July 1, 2020, through June 30, 2021. The overall objectives include evaluating the extent to which the Office of Inspector General's internal audit activity conformed to applicable professional auditing standards and the Code of Ethics issued by the Institute of Internal Auditors (as applicable), and complied with applicable provisions of Section 20.055, Florida Statutes. The review included:

- A preliminary meeting with the Inspector General and chief audit executive to gather background information on the internal audit activity and its organizational environment.
- As appropriate to the organizational environment, interviews and surveys of selected audit customers and audit staff members.
- An examination of the internal audit charter, selected policies and procedures, and the quality assurance and improvement program.
- An evaluation of compliance with applicable provisions of Section 20.055, Florida Statutes.
- A review of a representative sample of internal audits completed, or substantially completed, during the review period and referencing professional auditing standards, and a closing conference with the Inspector General, chief audit executive, and other designated key personnel.



The final Assessment Review included an opinion as to the internal audit activity's conformance with professional auditing standards and the Code of Ethics issued by the Institute of Internal Auditors (as applicable). The review also included comments regarding compliance with applicable provisions of Section 20.055, Florida Statutes.

The Assessment Review stated: "In our opinion, the quality assurance and improvement program related to the Department of Transportation, Office of Inspector General's internal audit activity was adequately designed and complied with during the review period July 2020 through June 2021 to provide reasonable assurance of conformance with applicable professional auditing standards and the Code of Ethics issued by The Institute of Internal Auditors. Also, the Office of Inspector General generally complied with those provisions of Section 20.055, Florida Statutes, governing the operation of State agencies' offices of inspectors general internal audit activities."

CHIEF INSPECTOR GENERAL PROJECTS

During fiscal year 2021-22 the FDOT OIG provided resources in support of the following Office of the Chief Inspector General (OCIG) projects.

22P-001 - CIG Enterprise Cybersecurity Audit - Security Continuous Monitoring

The Office of Inspector General conducted an audit of the Department of Transportation's compliance with a subset of Rule Chapter 60GG-2, Florida Administrative Code (F.A.C.), also known as the Florida Cybersecurity Standards for three networks: Office of Information Technology, Intelligent Transportation Systems, and Florida's Turnpike Enterprise. The purpose of this engagement was to evaluate agency controls and compliance with Rule 60GG-2.004(2), Security Continuous Monitoring, F.A.C.

This audit resulted in separate audit reports for the Department's Office of Information Technology, Intelligent Transportation Systems, and Florida's Turnpike Enterprise.

22P-003 - House Bill 1079 Compliance Audit

The purpose of this engagement was to determine the Department's compliance with subsection 215.985(14)(a), Florida Statutes, (F.S.) (2021) and to determine if Chapter 287, F.S., contracts were properly procured, in accordance with the requirements of HB 1079, passed in the 2020-21 Legislative Session. HB 1079 amended section 287.136, F.S., to require a periodic risk-based compliance audit of all contracts executed by a state agency to identify any trends in vendor preferences. The scope of this audit was Department contracts executed in State Fiscal Years 2018-19, 2019-20 and 2020-21. This audit resulted in two positive findings.

Risk Readiness Reviews (American Rescue Plan Act)

Coordinated with leadership of various support and program areas of the Department to complete internal control questionnaires for CIG.

Cyber Security Training

Based on efforts of the Chief Inspector General and funding from the Florida Legislature our office was able to participate in multiple Cybersecurity webinars and trainings this past year. These trainings enabled members of our staff to gain greater Cybersecurity knowledge and skills. Topics included: Cybersecurity Fundamentals; Cybersecurity Bootcamp; Certified in the Governance of Enterprise IT; and Certified in Information Systems Auditing.

SIGNIFICANT AUDIT FINDINGS AND RECOMMENDATIONS

Section 20.055(8)(c), F.S. requires the Inspector General to provide descriptions of:

- *Recommendations for corrective action made during the reporting period with respect to significant problems, abuses, or deficiencies identified.*
- *Each significant recommendation described in previous annual reports on which corrective action has not been completed.*

The OIG did not identify any significant problems, abuses, or deficiencies at the Department during FY 2021-2022, despite making recommendations for continued improvement in our reports:

No corrective actions remain open for significant recommendations reported in previous annual reports in accordance with Section 20.055(8)(c)(4) F.S. However, the Department **closed** the following finding during the audit period:

Finding 18I-9001, Metropolitan Planning Organization (MPO) Program (issued 3/8/19).

This finding concerned the direct billing of indirect costs by local MPOs. The Office of Planning and Policy (OPP) worked closely with the Federal Highway Administration (FHWA) to enroll the Department in the Consolidated Planning Grant program for jointly managing FHWA and Federal Transit Administration planning funds, to allow this practice to continue at great administrative savings to the MPOs (due to simplification of accounting requirements). OPP successfully negotiated participation after clearing several technical accounting hurdles with FHWA, as of the fiscal year beginning 7/1/2022.

Six-Month Updates

Section 20.055(6)(h), F.S. requires the Inspector General to update the Chief Inspector General (CIG) and Joint Legislative Audit Committee (JLAC) regarding the status of corrective actions taken six (6) months after the AG or OPPAGA have published a report. In addition, Section 20.055(2)(f), F.S. requires the Inspector General to continue providing status updates for corrective actions until each finding is resolved. The OIG issued the following updates during the fiscal year:

- Six-month status update to CIG and JLAC regarding AG annual report for FYE 6/30/2021.
- Status update report to CIG and Secretary for six-months ended:
 - June 30, 2021, for six (6) AG and sixteen (16) OIG outstanding findings.
 - December 30, 2021, for six (6) AG and ten (10) OIG outstanding findings.
 - June 30, 2022, for four (4) AG and eighteen (18) OIG outstanding findings.

EXTERNAL OVERSIGHT COORDINATION PROJECTS

Section 20.055(2)(g), F.S., requires the Inspector General to “Ensure effective coordination and cooperation between the Auditor General, federal auditors, and other governmental bodies with a view toward avoiding duplication.” During the fiscal year, we facilitated nine (9) external projects, including:

- ***Auditor General (AG)***. Coordinated, facilitated, and/or monitored inquiries related to: Annual Statewide Financial Statements/Federal Awards audits. The AG issued Report No. 2022-189, State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards, FYE 6/30/2021 in March 2022 (AG annual report, FYE 6/30/2021). The report included no new findings for the Department Triennial operational audit commenced in 2020. This project remains open, due to staffing shortages and other scheduling priorities at AG.
- ***Federal Highway Administration (FHWA)***. Assisted Local Program Office with preparation of response to management decision letter issued in response to AG’s annual report for FYE ended 6/30/2020 (Report No. 2021-182), which included two new findings. The letter requested additional information regarding the Department’s monitoring of subrecipient grants of Highway Planning and Construction Cluster funding to local entities. FHWA acknowledged both findings as closed in November 2021, based on information provided by the Department.
- ***Federal Transportation Administration (FTA)***. Worked with members of Transit Office, SunRail (District 1), and Office of Comptroller to resolve preliminary findings issued by FTA’s consultant as part of a review of CARES Act funding. The Department ultimately repaid \$1,744,525.18 to FTA for expenses incurred in January 2020 potentially prior to the period of availability date of January 20, 2020. However, FTA allowed the Department to identify additional allowable expenses and re-utilize the funding, neutralizing the final impact.
- ***Office of Program Policy Analysis and Accountability (OPPAGA)***. Coordinated inquiries from the research arm of the Florida State Legislature for five (5) projects, four (4) of which were closed without issuing a formal report, and one (1) of which remains open. Highlights include the Department providing detailed feedback concerning:
 - Potential changes to statutory definition of hazardous pedestrian conditions near schools, and related roadway design requirements;
 - Forecasting data for fuel tax revenues, and potential future alternative sources of revenue; and
 - A comprehensive overview of funded vs. unfunded needs for Florida’s Strategic Intermodal System and State Turnpike. This review remains underway.

SPECIAL PROJECTS

The External Audit Liaison also completed the following advisory projects:

Enterprise Risk Management (ERM). After conducting a scan of Federal, professional (e.g., Association of Government Accountants), and industry (e.g., American Association of State Highway and Transportation Officials) literature, provided a summary debriefing to Secretary of this emerging trend in corporate governance.

Good Wheels, Inc. Conducted a root-cause analysis of insolvency at regional transit agency. Presented conclusions to Transit Office and Commission for Transportation Disadvantaged, including potential best practices for analyzing financial statement disclosures in the future.

Risk Readiness Reviews (American Rescue Plan Act). Coordinated with leadership of various support and program areas of the Department to complete internal control questionnaires for the CIG.



ANNUAL AUDIT RISK ASSESSMENT AND WORK PLAN

Section 20.055(6)(i), Florida Statutes, and professional audit standards, require the OIG to develop risk-based, long-term, and annual audit plans, which consider resources and input from the Department's senior management.

Our Audit Work Plan is risk-based to provide broad coverage of Department programs, systems, and controls. The OIG's risk analysis is based on input from the Secretary, Assistant Secretaries, District Secretaries, Chief of Staff, and Functional Managers.

We surveyed Department management and OIG staff. They identified major risks, potential audit topics, and any concerns they had regarding fraud, waste, abuse, or potential wrongdoing in the Department. We discussed the impact, likelihood, and risk type of each topic submitted. The following risk factors were also considered to assist in prioritizing topics:

- Changes in leadership;
- New governing processes; and
- New information technology systems.

We presented the potential audit topics to the Department's Secretary for final review and feedback.

The 2022-23 Audit Work Plan is comprised of **77** auditable topics. Additionally, we allocated a small percent for the Chief Inspector General's enterprise-wide project requests and 20 percent for Department management requests.

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FDOT Florida Department of TRANSPORTATION

Office of Inspector General
Kristofer B. Sullivan, Inspector General

OIG Risk Assessment and Work Plan, Fiscal Year 2022-23 July 20, 2022

Executive Summary

We are pleased to present the Florida Department of Transportation (Department) Office of Inspector General's (OIG) Annual Risk Assessment and Work Plan results for fiscal year (FY) 2022-23.

Our Work Plan is risk-based to provide broad coverage of Department programs, systems, and controls. The OIG's risk analysis is based on input from the Secretary, Assistant Secretaries, District Secretaries, Chief of Staff, and Functional Managers.

The activities outlined in our Work Plan address the Department's major operations and optimize the use of our resources. We retain approximately 20 percent of our hours for Department projects that may be requested during the year. We also allocated a small percentage of our audit resources for projects that may be requested by the Governor's Chief Inspector General (CIG) for projects with enterprise-wide focus.

Submitted by: Kristofer B. Sullivan Date: 7/28/2022 | 1:28 PM EDT
Kristofer B. Sullivan, Inspector General

Approved by: Jared W. Perdue Date: 8/18/2022
Jared W. Perdue, Secretary

www.fdot.gov

INVESTIGATIONS

The Investigations Section's mission is to deter, detect, and investigate crimes or misconduct impacting the Department.

Duties and Responsibilities

The Investigations Section investigates Department employees, contractors, vendors, and/or the public who attempt to gain a benefit for which they are not entitled. The Investigations Section operates in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General*, accreditation standards established by the Florida Commission for Law Enforcement Accreditation, and works closely with law enforcement partners to accomplish its mission.

The Investigations Section's duties and responsibilities are to:

- Receive complaints and coordinate activities of the Department in accordance with the Whistle-blower's Act pursuant to Sections 112.3187-112.31895, Florida Statutes.
- Receive and consider complaints that do not meet the criteria for an investigation under the Whistle-blower's Act and conduct, supervise, or coordinate such inquiries, investigations, or reviews as the Inspector General deems necessary.
- Report expeditiously to the Florida Department of Law Enforcement or other law enforcement agencies when the Inspector General has reasonable grounds to believe there has been a violation of criminal law.
- Conduct investigations and other inquiries free of actual or perceived impairment to the independence of the Inspector General or the Office of Inspector General, including freedom from interference with investigations, timely access to records, and other sources of information.
- Submit final reports of investigations timely to the Governor's Chief Inspector General and Florida Department of Transportation's Secretary.

INVESTIGATIONS

Investigation Products by Program Area

Engineering & Operations

152-21120 - Contractor Employee Misconduct



The OIG received information regarding the actions of contractor employees. Specifically, the complainant stated the contractor employees falsified core results on several Department projects in the central Florida area. The complainant alleged the two employees would falsify the core results if the cores failed or had low density and would then cut additional cores from a different section in the asphalt, spray paint them using a Department template, and submit the new data.

Based on the interviews conducted and records reviewed, the OIG

found no evidence to support the allegation that the employees falsified core results using a Department template. Upon learning of concerns related to possible falsification of core samples and inappropriate possession and use of a Department template, the contractor took action to address the issues.

152-21090 - Site Inspector Misconduct

The OIG received information regarding the actions of a consultant employee on a Department project. Specifically, the complainant stated the consultant employee brought a firearm to a Department project site, and inferred to the project contractor that inspections would be more favorable if they purchased a firearm from them. Additionally, it was alleged the employee approved work over the phone based on videos of the work. Based on interviews conducted and the employee's admission, it was **proved** that they brought a firearm to an active Department jobsite and showed the firearm to an employee of the contractor. Based on analysis and interviews conducted, it is **disproved** that the employee solicited members of the contracting firm to purchase firearms in exchange for favorable inspections or conducted inspections of the contractor's work off-site from a remote location.

150-20077 - Contractor Misconduct

The OIG received information wherein it was alleged that a contractor for the Department inappropriately accessed a secure Department database to obtain Maintenance Rating Program (MRP) predetermined sample points before the Department released the confidential information. Based on the interviews conducted, and the records reviewed, the OIG **found no evidence to support** the allegation that the contractor accessed the confidential MRP information.

INVESTIGATIONS

Engineering & Operations (Continued)

150-21035 - Falsification of Records

The OIG received a complaint regarding possible falsification of records related to a Department project. Specifically, the complainant alleged earthwork density readings were falsified in a density logbook to ensure the readings met the requirements. Based on the interviews conducted and records reviewed, the OIG **did not find any evidence** to support the allegation that the individuals falsified earthwork density testing.

152-21118 - Conflict of Interest

The OIG received information from an anonymous complainant alleging to be a consultant contracting with the Department. The complainant alleged a conflict of interest between a Department employee and a private consulting firm. According to the complainant, the employee owned and operated a consulting firm which the employee claims was closed when they became a Department employee. The complainant further alleged the employee promised to assist them in obtaining Department contracts in return for using the employee's consulting firm. Based on the interviews conducted and records reviewed, the OIG **found no evidence to support** the allegations brought forth by the complainant regarding a conflict of interest. Accordingly, the OIG considers this matter closed.

152-21022 - Materials Substitution

The OIG was contacted by the State Materials Office, and was advised of possible product substitution by a Department vendor, who supplied materials for a Department project. The OIG conducted interviews with vendor staff at their facility, conducted an onsite inspection of the work area, and reviewed pertinent records relative to procedures, processes, and documentation related to Department vendor project requirements. Based on the interviews conducted and records reviewed, the OIG **found no evidence to support** the allegation that a vendor employee substituted materials on a Department project without proper documentation. As such, the OIG considers this matter closed.



INVESTIGATIONS

Engineering & Operations (Continued)

150-21127 - Misuse of Tax Identification Number (TIN)

The OIG received information from a complainant regarding his Construction Training and Qualification Program (CTQP) batch operator Tax Identification Number (TIN). The complainant expressed concern that his TIN was currently being used for a Department project he was no longer working on. Specifically, he said he has evidence that his FDOT CTQP batch plant operator TIN is being used on project I-95/I-295 North Interchange. During the investigation, the OIG conducted interviews and reviewed pertinent documents to include the batch tickets, relevant emails, batch plant operator certifications, quality control plans, the Department's Construction Project Administration Manual, Section 3.3, Contractor's Quality Control Plan, and the Department's Materials Manual, Volume I, Section 5.6 Quality Control Program. Based on the interviews conducted and records reviewed, it is **disproved** that the complainant's TIN was being used on a Department project he resigned from.

152-20089 - Improper Disposal of Department Equipment

The Office of Inspector General (OIG) received a complaint wherein it was alleged a Department employee did not properly dispose of surplus equipment. The complainant further alleged issues of unsafe job practices, which were addressed in a concurrent OIG investigation. The complaint was assessed for investigation under Sections 112.3187-112.31895, Florida Statutes, Florida Whistle-blower's Act. It was determined the complaint met the criteria and as such, the OIG conducted an investigation in accordance with the Florida Whistle-blower's Act. Based on interviews conducted and records reviewed, the OIG found the destruction method of the equipment, while not a recommended course of action, **is not in violation of Department policy**; however, appropriate forms documenting the destruction of property were not completed. The OIG provided recommendations to District management regarding property destruction processes.

152-20075 - Unsafe Job Practices

The OIG received a complaint wherein it was alleged a Department employee did not properly set up Maintenance of Traffic (MOT) on Department projects. The complainant further alleged the Department employee failed to contact Sunshine 811 prior to digging on project sites where utility and gas lines were buried underground. The complaint was assessed for investigation under Sections 112.3187-112.31895, Florida Statutes, Florida Whistle-blower's Act. It was determined the complaint met the criteria and as such, the OIG conducted an investigation in accordance with the Florida Whistle-blower's Act. The OIG **did not find conclusive evidence** to support the allegation that the employee failed to set up proper MOT. Based on interviews conducted and records reviewed, the OIG found the **subject failed to contact Sunshine 811 prior to digging** on project sites. The OIG provided recommendations to District management regarding safety procedures training.



INVESTIGATIONS

Finance & Administration

152-21063 - Theft of Personal Items

The OIG received a complaint regarding the possible theft of items by an unknown person from Department offices located in the Burns Building, to include phone chargers, a bottle of perfume, computer mice, and other miscellaneous minor items. The OIG conducted interviews of employees who had reported items stolen in an effort to obtain additional information regarding a possible subject. No additional information was obtained to support further action by the OIG, and no additional missing items have been reported to date. As such, the OIG considers this matter **administratively closed**.

Florida's Turnpike Enterprise

152-19151 - Waste of Funds and Conflict of Interest

The OIG received a complaint wherein it was alleged consultant employees were out of compliance with contract job descriptions and pay requirements. Additionally, concerns were reported that excess equipment was purchased for a Department project prior to approval of the project. The complainant also reported a potential conflict of interest wherein a Department employee immediately went to work for a Department consultant after leaving the Department and performed similar job duties. A review by the OIG confirmed consultant employees were misclassified for their positions. Regarding the purchase of equipment, the OIG observed the project never materialized, and an alternate use for the equipment should have been found, or returned in accordance with the contract. The OIG **confirmed** the consultant employee was performing similar duties to their Department position, which could have led to the perception of a conflict of interest.



Strategic Development

152-21101 - Metropolitan Planning Organization Advisory Council (MPOAC) Accounts

The OIG received information regarding bank account statements discovered relative to the MPOAC, which appeared to contain activity during a timeframe when there should have been no activity. The OIG conducted interviews and reviewed relevant documents, and determined the funds directed to and/or from the account appeared to be business related. However, several significant internal control concerns were discovered, and were referred to management for consideration. Accordingly, the OIG **administratively closed** this inquiry.

ACCREDITATION

Commission for Florida Law Enforcement Accreditation

The Commission for Florida Law Enforcement Accreditation (CFA) is an accreditation program recognized as a means of maintaining the highest standards of professionalism for independent investigations based on meeting specific requirements and prescribed standards. Furthermore, the CFA requires compliance with the Green Book when conducting investigations.

As part of the Office of Inspector General’s continuing effort to better accomplish its mission, the Investigations Section pursued reaccreditation through the CFA. 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 February 24, 2022.



OIG OUTREACH

As part of the OIG’s responsibility to deter and detect fraud, waste, and abuse, the OIG conducted fraud awareness briefings attended by Department employees and industry partners. We also provided awareness presentations to new employees, Professional Engineer Trainees, and to the Supervisor and Management Academies. Additionally, we communicated these topics through the Vital Few postcard and a meet and greet video.

OIG and Contract Fraud Awareness Trainings:	Attendees
FDOT Statewide Attendees (Virtual sessions)	675
New Employee Orientation (Central Office only)	139
Supervisor’s Academy	32
Construction Academy	37
Total	883

VITAL FEW POSTCARD



The mission of the Office of Inspector General (OIG) is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

The OIG achieves this mission through three teams: Investigations, Audits, and Quality Assurance and Operations Support. These teams’ responsibilities include activities relating to investigating allegations of fraud, waste, abuse, and misconduct concerning department employees, consultants, contractors and other entities doing business with the department. The OIG is also responsible for reviewing and evaluating internal controls concerning fiscal accountability; conducting financial, compliance, and performance audits and management reviews; and ensuring these investigations and audits comply with all statutory, professional, and office standards. These actions embrace innovative methods to work more efficiently and support the department’s Vital Few.



QUALITY ASSURANCE AND OPERATIONS SUPPORT

The mission of the Quality Assurance and Operations Support Section is to ensure quality audit and investigative products that fully comply with all professional and office standards and support the operations of the Office of Inspector General.

The Quality Assurance and Operations Support Section's duties and responsibilities are to:

- Ensure OIG policies and procedures are current and designed to conform with professional auditing standards.
- Perform internal assessments in accordance with professional auditing standards and OIG procedures, such as report reviews and quality assurance reviews of audit working papers.
- Conduct an annual risk assessment, develop the annual audit work plan, and prepare the annual report.
- Maintain daily operational functions including human resources, facilities management, travel, and inventory.
- Plan and maintain the OIG's budget and segregate duties for Purchasing Card (P-card) transactions and approval.
- Maintain the OIG's information technology infrastructure, such as SharePoint and Internet sites.
- Monitor staff training requirements and completion dates in compliance with professional standards and review training reports monthly.
- Maintain existing OIG awareness and communication tools (e.g., Brochures, Presentations, Surveys, Trainings, etc.).
- Administer and maintain the OIG's workforce management software, TeamMate, for audit projects, budget hours, investigative cost recovery on cases, and generate information for reports to management and the Chief Inspector General.

Total Audit Workpaper Quality Assurance Reviews: 28

Review of Audit Products: **33**

Review of Investigations Products: **18**

Total Number of Reviews for all Products: 51

QUALITY ASSURANCE AND OPERATIONS SUPPORT



TRAINING, CERTIFICATIONS, AND AFFILIATIONS

Professional standards require the OIG's staff to be proficient, competent, and collectively possess and apply knowledge, skills, and experience when performing audit and investigative work. Additionally, auditors and investigators should complete Continuing Professional Education (CPE) courses related to their primary responsibilities.

Our auditors adhere to the *Government Auditing Standards* for completing 80 CPE hours in a 2-year period with 24 of those hours being related to government auditing.

Our investigators adhere to the *Principles and Standards for Offices of Inspector General* for completing 40 CPE hours in a 2-year period with 12 of those hours being related to investigations.

The Quality Assurance and Operations Support Section provides oversight of the training program to ensure staff meet the CPE requirements and completed courses are documented adequately. Our internal Procedure No. 450-a10-008, Training and Professional Development, has guidance to identify levels of expertise for meeting organizational requirements, evaluate the training program regularly to assure staff needs are being met and the best training sources are used, and maintain an adequate training fund.

Our staff demonstrates their expertise through certifications and affiliation in professional organizations.

Certifications	No. People
CFE - Certified Fraud Examiner	4
CGAP - Certified Government Auditing Professional	1
CGFM - Certified Government Financial Manager	1
CIA - Certified Internal Auditor	4
CIG - Certified Inspector General	2
CIGA - Certified Inspector General Auditor	8
CIGI - Certified Inspector General Investigator	9
CISA - Certified Information Systems Auditor	2
CLE - Certified Law Enforcement	1
CPA - Certified Public Accountant	2
CPM - Certified Public Manager	10
CRMA - Certification in Risk Management Assurance	1
FCCM - Florida Certified Contract Manager	12
ITIL - Information Technology Infrastructure Library	2
NP - Notary Public	9

STAFF ACCOMPLISHMENTS

The OIG staff is highly qualified and brings various backgrounds and expertise to the Department. The collective experience spans a variety of disciplines, including auditing, accounting, investigations, law enforcement, and information systems. In May 2021, our office started a Mentoring Program to help transfer knowledge, connect with others, and provide productive conversations.

OIG Mentoring Program



DeGreta Corbin, Mervat Bebawy,
Andrea Sistrunk, Christine LeClere,

Bill Pace, Scott Armstrong, Larry Burns, Kim
Likens, and Nancy Shepherd

FOCAL Award Winner 3rd Quarter



Brian Hamilton

Employee of the Quarter Winners



Shelby Altomari



Heather Strickland
Brian Hamilton
Christine LeClere

STAFF ACCOMPLISHMENTS

The Certified Public Manager program is a nationally-recognized program for training and developing public managers and supervisors. It is currently offered in 38 states and by the federal government. The primary goals are to professionalize public management and improve organizational efficiency and effectiveness.



Certified Public Manager Graduates



Larry Burns, Amy Furney, Heather Strickland, Bill Pace, and Anthony Jackson

Certified Inspector General Investigator and Certified Inspector General Auditor Graduates



Christine LeClere and Scott Armstrong

The Association of Inspectors General is a professional, non-profit organization that supports and advances the professionalism and integrity of Inspectors General offices. The Association serves as a civic, educational, charitable, and benevolent organization for the exchange of ideas, information, education, knowledge, and training among municipal, local, state, national, and international Inspectors General.



